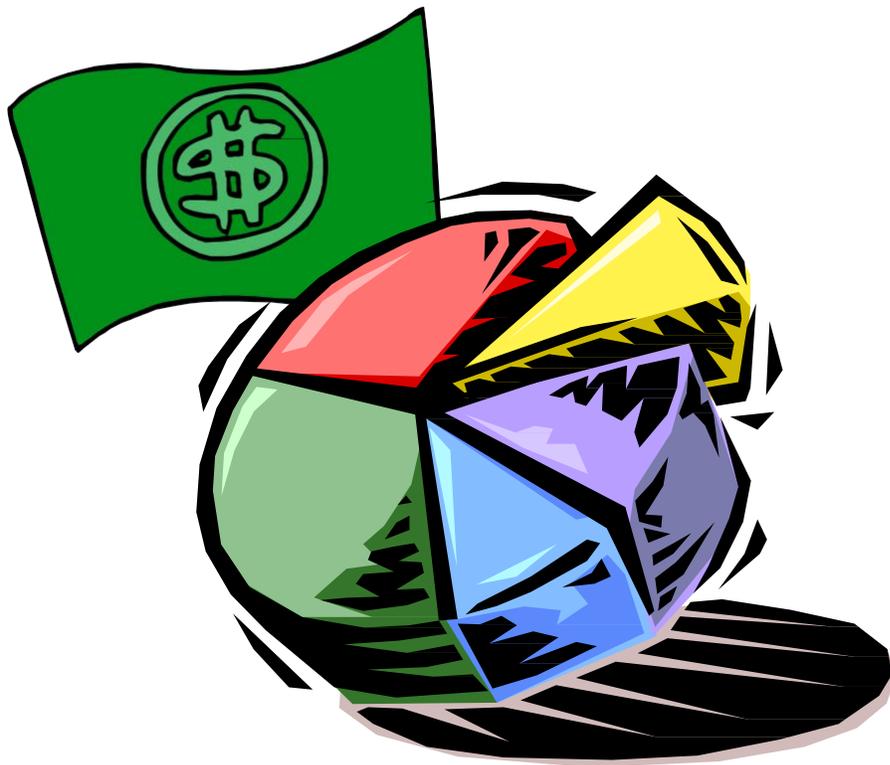


# Central Service Cost Allocation Plan For 2014

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Clark County  
Washington



Representing costs for the year ending December 31, 2012



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**Second Year of 2013-2014 Biennial Budget  
Central Service Allocation Plan for Clark County  
Based on the Year 2012**

**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 2014. 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, 2012. The statistics allocation data comes from other non-accounting information maintained in the central service departments for the year ended December 31, 2012.

## **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, 2012, to establish cost allocations or billings for the second year of the biennial budget period 2013-2014. These are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," and the Federal awards(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental Unit:** Clark County, Washington

**Signature:**



**Name of Official:**

Mark Gassaway

**Title:**

Finance Director

**Date of Execution:**

October 1, 2013



# Central Service Cost Allocation Plan

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

**2014 Central Service Cost Allocation Plan (2012 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

<b>DESCRIPTION</b>	<b>2014 Total IC</b>	<b>2012 Total Expenses</b>	<b>2014 IC %</b>
ASSESSMENT	666,092	3,569,436	18.66%
AUDITOR-Auto License & Recording	215,097	1,205,618	17.84%
TREASURER-DIR	116,027	1,647,151	7.04%
BOE	21,134	176,780	11.95%
COMMUNITY SUPPORT	13,708	0	0.00%
COUNTY CLERK	736,331	3,040,106	24.22%
DISTRICT COURT	1,199,471	4,564,725	26.28%
SUPERIOR COURT	971,528	3,792,677	25.62%
JUVENILE	1,448,672	8,321,835	17.41%
SHERIFF LAW ENFORCEMENT	1,432,158	15,870,968	9.02%
SHERIFF CIVIL/SUPPORT	879,471	6,691,099	13.14%
SHERIFF EXEC/ADMIN	242,522	2,282,377	10.63%
JAIL	2,409,958	19,610,867	12.29%
PROS ATTNY-DIR	1,396,616	6,713,178	20.80%
PA-CHILD SUPPORT	95,645	1,751,879	5.46%
MEDICAL EXAMINER	166,410	968,338	17.19%
COMMISSIONERS	290,738	1,239,813	23.45%
COUNTYWIDE SERVICES	20,954	413,860	5.06%
LAND CONSERVATION	0	0	0.00%
LOSS CONTROL	37,130	348,117	10.67%
ESA Endangered Species Act	0	0	0.00%
CVTV	747	0	0.00%
COOP EXTENSION SERVICES	93,176	413,462	22.54%
INDIGENT DEFENSE	315,811	5,107,921	6.18%
LEWIS & CLARK RAILROAD	9,288	107,994	8.60%
CORRECTIONS	690,813	5,814,343	11.88%
ENVIRONMENTAL SERVICES	483,942	2,962,641	16.33%
PARKS	725,273	2,000,502	36.25%
AUDITOR'S O&M	22,873	140,164	16.32%
Event Center	247,329	4,987,656	4.96%
EMS FUND	860	0	0.00%
RADIO COMMUNICATIONS	22,509	0	0.00%
GIS	311,474	2,050,228	15.19%
TRI-MOUNTAIN GOLF	115,056	1,564,230	7.36%
SPECIAL LAW ENFORCEMENT	237	0	0.00%
911 TAX FUND	0	0	0.00%
COMMUNITY DEV ADMIN	120,271	1,073,705	11.20%
DEVELOPMENT REVIEW	0	0	0.00%
ENGINEERING	64,896	706,821	9.18%
INSPECTION	0	0	0.00%

**2014 Central Service Cost Allocation Plan (2012 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

<b>DESCRIPTION</b>	<b>2014 Total IC</b>	<b>2012 Total Expenses</b>	<b>2014 IC %</b>
DEVELOPMENT SERVICES	65,946	670,535	9.83%
LONG RANGE PLANNING	171,626	1,169,126	14.68%
CUSTOMER SERVICE	112,037	735,868	15.23%
ANIMAL CONTROL	141,429	813,135	17.39%
BUILDING	150,381	1,609,892	9.34%
CODE ENFORCEMENT	54,923	442,446	12.41%
FIRE MARSHAL	109,144	772,701	14.12%
PW - TRANSPORTATION	882,985	13,206,339	6.69%
PW - ADMIN	118,629	1,713,567	6.92%
PW - ROAD OPERATIONS	683,498	18,839,633	3.63%
CAMP BONNEVILLE	1,604	0	0.00%
SPECIAL INVESTIGATION	4,328	0	0.00%
NARCOTICS TASK FORCE	65,580	321,295	20.41%
CHILD JUSTICE CENTER	95,359	582,980	16.36%
VETERANS ASSISTANCE	15,991	538,204	2.97%
VICTIM WITNESS	23,719	321,013	7.39%
MPD-OPERATIONS FUND	117,889	1,734,849	6.80%
DEPT. of COMMUNITY SERVICES	826,775	7,759,186	10.66%
SOLID WASTE	201,531	2,183,474	9.23%
CLEAN WATER FUND / BBC	188,507	2,278,891	8.27%
WASTEWATER OPERATIONS	164,721	3,040,156	5.42%
ELECTIONS	182,498	1,669,232	10.93%
ER&R (Depts 555, 566, 577)	304,259	4,179,190	7.28%
TER&R	125,813	2,236,207	5.63%
CENTRAL STORES	812	21	3910.19%
FACILITIES MANAGEMENT-DIRECT	248,777	7,548,034	3.30%
MOSQUITO CONTROL DISTRICT	10,819	245,862	4.40%
REGIONAL TRANSPORTATION COUNCIL	26,143	1,462,195	1.79%
SWCAA	55,507	0	0.00%
HEALTH DEPARTMENT	936,116	7,690,092	12.17%
EMERGENCY MANAGEMENT	12,450	0	0.00%
LAW LIBRARY	75,670	198,954	38.03%
CRESA	157,399	9,972,072	1.58%
Agencies (other Fire Dist. Etc.)	582,231	0	0.00%
<b>TOTAL</b>	<b>\$22,499,313</b>	<b>\$203,097,996</b>	<b>11.08%</b>



# Central Service Cost Allocation Plan

## Summary of Cost Allocation By Department/Org Unit

**2014 Central Service Cost Allocation Plan (2012 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- OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES
COURTHOUSE	(444,293)														
FRANKLIN CENTER	0	(288,099)													
CORRECTIONS CENTER (Jail/JWC)	0	0	(410,731)												
JUVENILE CENTER	0	0	0	(227,892)											
PUBLIC SERVICE CENTER	0	0	0	0	(1,122,962)										
1408 FRANKLIN	0	0	0	0	0	(22,182)									
PEPSI BUILDING	0	0	0	0	0	0	(39,356)								
BOND INTEREST	0	0	0	0	0	0	0	(135,774)							
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	(2,421,015)						
FACILITIES MANAGEMENT	0	0	0	0	11,501	0	12,040	37,194	18,323	(4,835,733)					
Budget Office	0	0	0	0	32,094	0	0	0	0	30,868	(961,201)				
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	87,618	0	0	0	126,975	84,269	6,917	(1,754,387)			
INFO SERVICES-Network	0	0	0	0	9,735	0	0	0	1,626,490	9,363	9,913	8,087	(3,749,314)		
INFO SERVICES-FMS	0	0	0	0	0	0	0	0	0	0	1,299	0	0	(273,317)	
HUMAN RESOURCES	0	0	0	0	33,164	0	0	0	323	31,897	8,688	28,884	62,013	2,613	(1,987,134)
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	45,975	0	0	0	4,606	44,218	8,854	50,835	109,143	2,901	26,716
PAYROLL	0	0	0	0	5,108	0	0	0	0	4,913	1,364	5,777	12,403	363	5,343
TREASURY-IND	0	0	0	0	13,212	0	0	0	38,602	12,707	3,150	40,437	86,818	3,724	18,033
RECORDS	0	0	0	0	0	0	4,732	3,498	0	16,145	1,212	3,466	7,442	182	2,672
PURCHASING	0	0	0	0	23,536	0	0	0	0	22,636	3,888	23,107	49,611	3,386	12,690
PRINTING/MAIL	0	0	0	0	0	3,520	0	0	1,325	20,242	3,209	4,621	9,922	454	6,679
TELEPHONE	0	0	0	0	0	0	0	0	47,151	0	410	1,155	2,481	91	1,336
PROS ATTN-IND	13,158	52,838	0	0	0	0	0	0	0	60,027	5,700	23,107	49,611	1,090	16,029
PUBLIC INFORMATION & OUTREACH	0	0	0	0	21,664	0	0	0	0	20,836	2,543	10,398	22,325	745	8,950
ASSESSMENT	0	0	0	0	109,656	0	0	0	619	105,465	17,043	80,874	182,077	4,010	49,291
AUDITOR-Auto License & Recording	0	0	0	0	4,536	4,918	0	0	12,645	32,647	5,757	7,510	16,123	1,453	21,373
TREASURER-DIR	0	0	0	0	695	0	0	0	0	669	7,865	6,354	23,985	1,250	15,362
BOE	0	0	0	0	0	0	0	0	0	844	3,466	7,442	254	2,672	0
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	43	0
COUNTY CLERK	45,870	0	0	0	0	0	0	0	9,262	69,618	14,516	101,670	218,286	5,617	59,109
DISTRICT COURT	117,501	0	0	0	0	0	0	0	53,091	572,319	21,705	43,903	100,372	8,634	64,285
SUPERIOR COURT	186,179	0	0	0	0	0	0	0	119,002	282,569	18,109	33,505	80,483	8,599	42,224
JUVENILE	0	0	0	227,892	0	0	0	0	11,039	416,713	39,735	95,893	254,517	12,253	117,349
SHERIFF LAW ENFORCEMENT	0	0	9,458	0	0	0	0	37,506	79,556	22,762	75,588	158,282	339,832	16,378	181,667
SHERIFF CIVIL/SUPPORT	0	0	56,747	0	0	0	22,584	0	0	213,628	31,948	77,408	166,195	8,522	75,472
SHERIFF EXEC/ADMIN	0	0	28,373	0	0	0	0	0	0	68,286	10,898	3,466	7,442	4,036	27,384
JAIL	0	0	297,989	0	0	0	0	57,576	37,491	1,079,077	93,534	25,995	55,812	19,363	219,069
PROS ATTN-DIR	58,588	235,261	0	0	0	0	0	0	218	398,990	32,054	101,670	218,286	8,146	84,155
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0	0	0	8,365	0	0	2,150	23,777
MEDICAL EXAMINER	0	0	0	0	0	0	0	0	30,551	79,697	4,482	3,466	7,442	970	9,351
COMMISSIONERS	0	0	0	0	92,539	0	0	0	0	89,002	5,920	13,864	29,766	1,446	13,358
COUNTYWIDE SERVICES	0	0	0	0	0	0	0	0	0	0	1,976	0	0	425	0
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LOSS CONTROL	0	0	0	0	5,349	0	0	0	0	5,145	1,662	3,466	7,442	363	5,343
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CVTV	0	0	0	0	0	0	0	0	0	0	0	0	0	22	0
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0	0	0	1,974	16,175	34,727	1,102	2,004
INDIGENT DEFENSE	0	0	0	0	0	0	0	0	0	0	24,389	0	0	6,431	0
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0	0	0	514	0	0	226	0
CORRECTIONS	0	0	18,164	0	0	0	0	0	0	140,712	27,762	43,325	162,072	8,624	89,164
ENVIRONMENTAL SERVICES	0	0	0	0	102,371	0	0	0	0	98,458	14,146	33,505	71,935	5,022	25,380
PARKS	0	0	0	0	0	0	0	0	9,292	591,910	4,794	9,243	19,844	2,862	12,022
AUDITOR'S O&M	0	0	0	0	0	0	0	0	0	669	0	0	0	235	0
Event Center	0	0	0	0	0	0	0	0	104,188	0	18,878	0	0	4,048	0
EMS FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	51	0
RADIO COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	1,325	0

**2014 Central Service Cost Allocation Plan (2012 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	FACILITIES				EQUIPMENT DEPRECIATION	BOND INTEREST	MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES
						1408 FRANKLIN	PEPSI BUILDING										
GIS	0	0	0	0	52,688	0	0	0	0	0	0	50,675	9,789	32,350	69,455	2,535	24,044
TRI-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	0	0	48,887	7,329	0	0	171	0
SPECIAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
911 TAX FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNITY DEV ADMIN	0	0	0	0	0	0	0	0	0	0	0	0	5,127	19,641	43,371	1,252	10,686
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	0	3,375	6,932	14,883	1,247	14,694
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	3,202	10,398	22,325	1,003	10,553
LONG RANGE PLANNING	0	0	0	0	28,457	0	0	0	0	0	0	27,370	5,582	17,330	37,208	1,701	13,759
CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	3,514	26,573	57,052	788	8,015
ANIMAL CONTROL	0	0	0	0	16,047	0	0	0	0	0	0	15,434	3,883	10,398	22,325	1,374	8,015
BUILDING	0	0	0	0	0	0	0	0	0	0	0	0	7,687	17,330	37,208	2,979	22,708
CODE ENFORCEMENT	0	0	0	0	5,349	0	0	0	0	0	0	5,145	2,113	5,777	12,403	614	6,679
FIRE MARSHAL	0	0	0	0	5,349	0	0	0	0	0	0	5,145	3,689	6,932	14,883	3,308	9,351
PW - TRANSPORTATION	0	0	0	0	0	0	0	0	0	71,602	0	63,057	98,204	210,845	12,711	88,863	
PW - ADMIN	0	0	0	0	0	0	0	0	0	10,104	0	8,182	6,354	13,643	2,306	22,041	
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	89,378	52,568	112,864	14,059	106,195	
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	0
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	221	0
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	0	1,534	10,398	22,325	1,107	0	
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	0	0	17,755	2,784	6,354	13,643	1,164	6,679
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0	2,570	0	0	200	0
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	0	0	1,533	1,733	3,721	501	6,345
MPD-OPERATIONS FUND	0	0	0	0	0	0	0	0	0	8,559	0	8,283	578	1,240	3,731	20,037	
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	37,048	73,942	158,754	17,443	75,806
SOLID WASTE	0	0	0	0	0	0	0	0	0	0	0	0	10,426	21,952	47,130	3,831	16,029
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	0	0	0	10,881	26,573	57,052	2,592	18,434
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	0	14,516	13,864	29,766	3,248	19,369
ELECTIONS	0	0	0	0	0	0	13,745	0	0	0	0	0	7,970	25,418	54,572	1,935	9,351
ER&R (Depts 555, 566, 577)	0	0	0	0	0	0	0	0	0	0	0	0	19,955	20,796	44,649	8,135	28,719
TER&R	0	0	0	0	0	0	0	0	0	0	0	0	10,677	12,709	27,286	1,885	14,694
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	45	668
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	36,040	10,398	22,325	3,316	48,756
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	0	0	1,174	0	0	558	2,672
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,346	12,690
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,584	0
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	0	0	0	36,684	155,971	334,871	12,706	97,980
EMERGENCY MANAGEMENT	0	0	0	0	4,814	0	0	0	0	0	0	4,630	0	0	0	157	0
LAW LIBRARY	22,996	0	0	0	0	0	0	0	0	0	0	34,902	950	0	0	525	0
CRESA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,202	25,046
Agencies (other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,380	0
TOTAL	0	0	0	0	0	0	0	0	0	(0)	0	0	0	0	(0)	0	0

**2014 Central Service Cost Allocation Plan (2012 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT							PROS ATTN-IND	PIO	2014 Total IC	2012 Total Expenses	2014 IC %
	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE						
COURTHOUSE										444,293		
FRANKLIN CENTER										288,099		
CORRECTIONS CENTER (Jail/JWC)										410,731		
JUVENILE CENTER										227,892		
PUBLIC SERVICE CENTER										1,122,962		
1408 FRANKLIN										22,182		
PEPSI BUILDING										39,356		
BOND INTEREST										135,774		
EQUIPMENT DEPRECIATION										2,421,015		
FACILITIES MANAGEMENT										4,756,676		
Budget Office										898,238		
INFO SERVICES-Ops/Sys/Prog										1,448,608		
INFO SERVICES-Network										2,085,725		
INFO SERVICES FMS										272,018		
HUMAN RESOURCES										1,819,552		
FINANCIAL SERVICES & INT AUDIT	(2,147,486)									1,854,237		
PAYROLL	0	(320,860)								285,589		
TREASURY-IND	39,887	2,646	(919,041)							659,822		
RECORDS	0	392	0	(293,481)						253,742		
PURCHASING	40,291	1,862	171	1,174	(996,673)					814,320		
PRINTING/MAIL	0	980	0	79	0	(109,298)				58,267		
TELEPHONE	0	196	0	32	0	546				99,218		
PROS ATTN-IND	0	2,352	0	5,888	0	7,589	800	(1,432,040)		1,193,851		
PUBLIC INFORMATION & OUTREACH	2,179	1,313	49	48	3,325	3,385	1,921	4,035	(636,244)	532,530		
										<u>22,144,696</u>		
ASSESSMENT	10,507	7,233	49	13,903	15,625	22,690	5,016	27,046	14,990	666,092	3,569,436	18.66%
AUDITOR-Auto License & Recording	0	3,136	79,765	597	7,664	0	2,775	9,135	5,063	215,097	1,205,618	17.84%
TREASURER-DIR	3,279	2,254	9,063	9,562	4,219	10,470	1,601	12,481	6,917	116,027	1,647,151	7.04%
BOE	1,159	392	0	1,539	0	1,124	160	1,339	742	21,134	176,780	11.95%
COMMUNITY SUPPORT	687	0	12,693	0	285	0	0	0	0	13,708	0	0.00%
COUNTY CLERK	25,501	8,674	49,677	61,515	6,554	19,325	5,336	23,035	12,767	736,331	3,040,106	24.22%
DISTRICT COURT	68,058	9,434	6,237	28,996	16,905	28,895	5,603	34,444	19,090	1,199,471	4,564,725	26.28%
SUPERIOR COURT	91,463	6,196	3,703	4,698	21,219	24,109	4,803	28,738	15,928	971,528	3,792,677	25.62%
JUVENILE	68,230	17,221	1,243	0	29,387	52,899	6,297	63,056	34,948	1,448,672	8,321,835	17.41%
SHERIFF LAW ENFORCEMENT	64,254	26,659	78,888	22,758	24,730	100,630	6,777	119,952	66,482	1,432,158	15,870,968	9.02%
SHERIFF CIVIL/SUPPORT	54,119	11,075	1,145	0	35,187	42,533	4,109	50,699	28,100	879,471	6,691,099	13.14%
SHERIFF EXEC/ADMIN	34,716	4,018	2,217	0	8,165	14,508	2,134	17,294	9,585	242,522	2,282,377	10.63%
JAIL	71,299	32,148	6,968	12,490	38,616	124,522	7,311	148,432	82,267	2,409,958	19,610,867	12.29%
PROS ATTN-DIR	38,694	12,349	8,990	41,089	31,485	42,673	4,909	50,867	28,192	1,396,616	6,713,178	20.80%
PA-CHILD SUPPORT	8,510	3,489	73	13,506	2,514	11,136	1,494	13,274	7,357	95,645	1,751,879	5.46%
MEDICAL EXAMINER	5,339	1,372	73	1,920	4,082	5,967	640	7,113	3,942	166,410	968,338	17.19%
COMMISSIONERS	8,586	1,960	219	635	9,306	7,881	1,654	9,394	5,207	290,738	1,239,813	23.45%
COUNTYWIDE SERVICES	6,783	0	122	0	2,276	2,631	1,868	3,136	1,738	20,954	413,860	5.06%
LAND CONSERVATION	0	0	0	0	0	0	0	0	0	0	0	0.00%
LOSS CONTROL	0	784	0	730	0	2,213	534	2,638	1,462	37,130	348,117	10.67%
ESA Endangered Species Act	0	0	0	0	0	0	0	0	0	0	0	0.00%
CVTV	343	0	97	0	285	0	0	0	0	747	0	0.00%
COOP EXTENSION SERVICES	15,423	294	1,316	0	10,636	2,628	2,028	3,133	1,736	93,176	413,462	22.54%
INDIGENT DEFENSE	102,689	0	1,048	0	88,630	32,469	0	38,704	21,451	315,811	5,107,921	6.18%
LEWIS & CLARK RAILROAD	3,616	0	24	111	2,845	684	0	815	452	9,288	107,994	8.60%
CORRECTIONS	40,890	13,084	560	15,855	20,419	36,960	4,749	44,056	24,418	690,813	5,814,343	11.88%
ENVIRONMENTAL SERVICES	52,624	3,724	707	0	22,348	18,832	0	22,448	12,442	483,942	2,962,641	16.33%
PARKS	32,646	0	19,515	0	4,886	6,382	53	7,607	4,216	725,273	2,000,502	36.25%
AUDITOR'S O&M	3,747	0	10,285	0	5,696	590	0	1,062	589	22,873	140,164	16.32%
Event Center	64,641	0	30,204	1,635	21,280	0	2,455	0	0	247,329	4,987,656	4.96%
EMS FUND	809	0	0	0	0	0	0	0	0	860	0	0.00%
RADIO COMMUNICATIONS	21,164	0	20	0	0	0	0	0	0	22,509	0	0.00%

**2014 Central Service Cost Allocation Plan (2012 Actuals)  
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	FINANCIAL SERVICES & INT							PROS ATTN-		2014 Total IC	2012 Total Expenses	2014 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/ MAIL	TELEPHONE	IND	PIO			
GIS	14,372	3,528	0	524	17,238	8,637	1,494	15,535	8,610	311,474	2,050,228	15.19%
TRI-MOUNTAIN GOLF	2,725	0	24,578	0	6,824	6,466	0	11,630	6,446	115,056	1,564,230	7.36%
SPECIAL LAW ENFORCEMENT	0	0	237	0	0	0	0	0	0	237	0	0.00%
911 TAX FUND	0	0	0	0	0	0	0	0	0	0	0	0.00%
COMMUNITY DEV ADMIN	8,389	1,568	342	2,412	13,345	373	1,121	8,136	4,509	120,271	1,073,705	11.20%
DEVELOPMENT REVIEW	0	0	0	0	0	0	0	0	0	0	0	0.00%
ENGINEERING	3,960	2,156	513	0	7,979	245	587	5,356	2,968	64,896	706,821	9.18%
INSPECTION	0	0	0	0	0	0	0	0	0	0	0	0.00%
DEVELOPMENT SERVICES	4,556	1,549	0	0	3,751	233	480	5,081	2,816	65,946	670,535	9.83%
LONG RANGE PLANNING	12,221	2,019	0	0	11,112	406	694	8,859	4,910	171,626	1,169,126	14.68%
CUSTOMER SERVICE	3,875	1,176	0	0	1,376	255	747	5,576	3,090	112,037	735,868	15.23%
ANIMAL CONTROL	13,243	1,176	22,303	2,158	14,574	282	640	6,161	3,415	141,429	813,135	17.39%
BUILDING	22,910	3,332	342	0	14,285	559	2,081	12,198	6,761	150,381	1,609,892	9.34%
CODE ENFORCEMENT	2,555	980	513	3,015	3,990	154	427	3,352	1,858	54,923	442,446	12.41%
FIRE MARSHAL	42,668	1,372	171	16	5,985	268	907	5,855	3,245	109,144	772,701	14.12%
PW - TRANSPORTATION	106,469	13,040	7,077	2,476	99,349	4,583	4,642	100,066	0	882,985	13,206,339	6.69%
PW - ADMIN	12,887	3,234	3,367	9,141	10,162	595	3,629	12,984	0	118,629	1,713,567	6.92%
PW - ROAD OPERATIONS	109,185	15,584	0	0	33,304	6,496	2,028	141,836	0	683,498	18,839,633	3.63%
CAMP BONNEVILLE	766	0	79	0	711	0	0	0	0	1,604	0	0.00%
SPECIAL INVESTIGATION	3,534	0	573	0	0	0	0	0	0	4,328	0	0.00%
NARCOTICS TASK FORCE	17,672	0	1,224	0	4,742	1,354	1,441	2,434	1,349	65,580	321,295	20.41%
CHILD JUSTICE CENTER	11,327	980	454	0	22,604	2,456	2,295	4,417	2,448	95,359	582,980	16.36%
VETERANS ASSISTANCE	3,194	0	0	0	1,422	2,267	0	4,078	2,260	15,991	538,204	2.97%
VICTIM WITNESS	1,107	931	39	1,079	1,330	1,352	2,432	1,348	2,260	23,719	321,013	7.39%
MPD-OPERATIONS FUND	37,814	2,940	0	0	6,595	7,308	374	13,145	7,286	117,889	1,734,849	6.80%
DEPT. of COMMUNITY SERVICES	196,222	11,124	43,707	8,856	102,918	2,693	6,884	58,793	32,585	826,775	7,759,186	10.66%
SOLID WASTE	43,775	2,352	2,408	79	25,902	758	1,174	16,545	9,170	201,531	2,183,474	9.23%
CLEAN WATER FUND / BBC	21,377	2,705	217	0	19,927	791	1,121	17,268	9,570	188,507	2,278,891	8.27%
WASTEWATER OPERATIONS	30,830	2,842	0	0	11,186	1,055	2,241	23,036	12,767	164,721	3,040,156	5.42%
ELECTIONS	20,738	1,372	573	7,475	16,180	579	2,935	12,648	7,010	182,498	1,669,232	10.93%
ER&R (Depis 555, 566, 577)	98,707	4,214	790	920	25,692	1,450	1,014	31,666	17,551	304,259	4,179,190	7.28%
TER&R	14,137	2,156	790	0	14,369	776	0	16,944	9,391	125,813	2,236,207	5.63%
CENTRAL STORES	0	98	0	0	0	0	0	0	0	812	21	3910.19%
FACILITIES MANAGEMENT-DIRECT	0	7,155	99	0	0	31,798	0	57,193	31,698	248,777	7,548,034	3.30%
MOSQUITO CONTROL DISTRICT	6,004	392	20	0	0	0	0	0	0	10,819	245,862	4.40%
REGIONAL TRANSPORTATION COUNCIL	7,707	1,862	1,737	0	0	0	800	0	0	26,143	1,462,195	1.79%
SWCAA	25,294	13,329	15,300	0	0	0	0	0	0	55,507	0	0.00%
HEALTH DEPARTMENT	96,493	14,378	39,759	15,061	26,580	2,666	12,487	58,214	32,265	936,116	7,690,092	12.17%
EMERGENCY MANAGEMENT	2,512	0	336	0	0	0	0	0	0	12,450	0	0.00%
LAW LIBRARY	8,389	0	4,619	0	0	838	107	1,508	836	75,670	198,954	38.03%
CRESA	55,869	14,702	5,212	1,508	21,239	3,461	0	25,161	0	157,399	9,972,072	1.58%
Agencies (other Fire Dist. Etc.)	101,869	11,369	416,543	0	21,097	0	24,973	0	0	582,231	0	0.00%
TOTAL	0	0	0	0	0	0	0	0	0	\$22,499,313	\$203,097,996	11.08%



# 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.

	Courthouse
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	382,175
<b>Subtotal</b>	<b>382,175</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>\$382,175</b>

	COURTHOUSE		
DESCRIPTION	Square Footage	Percent	Allocation
COURTHOUSE			(444,293)
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
Budget Office	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%	13,158
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%	45,870
DISTRICT COURT	14,363	26%	117,501
SUPERIOR COURT	22,758	42%	186,179
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%	58,588
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

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
MPD-OPERATIONS FUND	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%	22,996
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

## **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.

	Franklin Center
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	274,517
<b>Subtotal</b>	<b>274,517</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>\$274,517</b>

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(288,099)
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
Budget Office	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%	52,838
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%	235,261
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

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

## **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.

	Corrections Center
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	410,731
<b>Subtotal</b>	<b>410,731</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>\$410,731</b>

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(410,731)
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
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	0	0%	0
PURCHASING	0	0%	0
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	2,808	2%	9,458
SHERIFF CIVIL/SUPPORT	16,849	14%	56,747
SHERIFF EXEC/ADMIN	8,424	7%	28,373
JAIL	88,475	73%	297,989
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	18,164
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

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

## **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.

	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>

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(227,892)
PUBLIC SERVICE CENTER	0	0%	0
1408 FRANKLIN	0	0%	0
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	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
	0		
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	0	0%	0
TREASURER-DIR	0	0%	0
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	26,750	100%	227,892
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	0	0%	0
PARKS	0	0%	0

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
MPD-OPERATIONS FUND	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
	0		
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	26,750	100%	0

## **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.

	Public Service Center
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	907,235
<b>Subtotal</b>	<b>907,235</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>\$907,235</b>

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(1,122,962)
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%	11,501
Budget Office	3,000	3%	32,094
INFO SERVICES-Ops/Sys/Prog	8,190	8%	87,618
INFO SERVICES-Network	910	1%	9,735
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	33,164
FINANCIAL SERVICES & INT AUDIT	4,298	4%	45,975
PAYROLL	478	0%	5,108
TREASURY-IND	1,235	1%	13,212
RECORDS	0	0%	0
PURCHASING	2,200	2%	23,536
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	21,664
ASSESSMENT	10,250	10%	109,656
AUDITOR-Auto License & Recording	424	0%	4,536
TREASURER-DIR	65	0%	695
BOE	0	0%	0
COMMUNITY SUPPORT	0	0%	0
COUNTY CLERK	0	0%	0
DISTRICT COURT	0	0%	0
SUPERIOR COURT	0	0%	0
JUVENILE	0	0%	0
SHERIFF LAW ENFORCEMENT	0	0%	0
SHERIFF CIVIL/SUPPORT	0	0%	0
SHERIFF EXEC/ADMIN	0	0%	0
JAIL	0	0%	0
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	8,650	8%	92,539
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	500	0%	5,349
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	0	0%	0
ENVIRONMENTAL SERVICES	9,569	9%	102,371
PARKS	0	0%	0

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	4,925	5%	52,688
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%	40,118
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	34,929
LONG RANGE PLANNING	2,660	3%	28,457
CUSTOMER SERVICE	4,400	4%	47,072
ANIMAL CONTROL	1,500	1%	16,047
BUILDING	4,700	4%	50,281
CODE ENFORCEMENT	500	0%	5,349
FIRE MARSHAL	500	0%	5,349
PW - TRANSPORTATION	10,050	10%	107,516
PW - ADMIN	10,475	10%	112,063
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
MPD-OPERATIONS FUND	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%	19,524
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	4,814
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	104,968	100%	0

## **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.

	1408 Franklin
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	5,618
<b>Subtotal</b>	<b>5,618</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>\$5,618</b>

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(22,182)
PEPSI BUILDING	0	0%	0
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	0	0%	0
Budget Office	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%	3,520
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	0	0%	0
		0%	0
ASSESSMENT	0	0%	0
AUDITOR-Auto License & Recording	5,986	22%	4,918
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

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
AUDITOR'S O&M	0	0%	0
Event Center	0	0%	0
EMS FUND	0	0%	0
RADIO COMMUNICATIONS	0	0%	0
GIS	0	0%	0
TRI-MOUNTAIN GOLF	0	0%	0
SPECIAL LAW ENFORCEMENT	0	0%	0
911 TAX FUND	0	0%	0
COMMUNITY DEV ADMIN	0	0%	0
WATER RESOURCES	0	0%	0
DEVELOPMENT REVIEW	0	0%	0
ENGINEERING	0	0%	0
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	0	0%	0
LONG RANGE PLANNING	0	0%	0
CUSTOMER SERVICE	0	0%	0
ANIMAL CONTROL	0	0%	0
BUILDING	0	0%	0
CODE ENFORCEMENT	0	0%	0
FIRE MARSHAL	0	0%	0
PW - TRANSPORTATION	0	0%	0
PW - ADMIN	0	0%	0
PW - ROAD OPERATIONS	0	0%	0
CAMP BONNEVILLE	0	0%	0
SPECIAL INVESTIGATION	0	0%	0
NARCOTICS TASK FORCE	0	0%	0
CHILD JUSTICE CENTER	0	0%	0
VETERANS ASSISTANCE	0	0%	0
VICTIM WITNESS	0	0%	0
CJA 0.1% SALES TAX	0	0%	0
WASHINGTON ENERGY CODE	0	0%	0
MPD-OPERATIONS FUND	0	0%	0
DEPT. of COMMUNITY SERVICES	0	0%	0
STADIUM CONVENTION	0	0%	0
SOLID WASTE	0	0%	0
CLEAN WATER FUND / BBC	0	0%	0
WASTEWATER OPERATIONS	0	0%	0
ELECTIONS	16,730	62%	13,745
ER&R (Depts 555, 566, 577)	0	0%	0
TER&R	0	0%	0
CENTRAL STORES	0	0%	0
FACILITIES MANAGEMENT-DIRECT	0	0%	0
MOSQUITO CONTROL DISTRICT	0	0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0%	0
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	0	0%	0
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	27,000	100%	0

## **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.

	Pepsi Building
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	39,356
<b>Subtotal</b>	<b>39,356</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>\$39,356</b>

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(39,356)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	12,040
Budget Office	0	0%	0
INFO SERVICES-Ops/Sys/Prog	0	0%	0
INFO SERVICES-Network	0	0%	0
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	0	0%	0
FINANCIAL SERVICES & INT AUDIT	0	0%	0
PAYROLL	0	0%	0
TREASURY-IND	0	0%	0
RECORDS	4,591	12%	4,732
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%	22,584
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

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

## **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.

	Bond Interest
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	135,774
Depreciation	
<b>Subtotal</b>	<b>135,774</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>\$135,774</b>

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			(135,774)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	37,194	27.39%	37,194
Budget Office	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	0	0.00%	0
INFO SERVICES-Network	0	0.00%	0
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	0	0.00%	0
FINANCIAL SERVICES & INT AUDIT	0	0.00%	0
PAYROLL	0	0.00%	0
TREASURY-IND	0	0.00%	0
RECORDS	3,498	2.58%	3,498
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	0	0.00%	0
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	0	0.00%	0
AUDITOR-Auto License & Recording	0	0.00%	0
TREASURER-DIR	0	0.00%	0
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	37,506	27.62%	37,506
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	57,576	42.41%	57,576
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	0	0.00%	0
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	0	0.00%	0

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
AUDITOR'S O&M	0	0.00%	0
Event Center	0	0.00%	0
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	0	0.00%	0
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
MPD-OPERATIONS FUND	0	0.00%	0
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	0	0.00%	0
CLEAN WATER FUND / BBC	0	0.00%	0
WASTEWATER OPERATIONS	0	0.00%	0
ELECTIONS	0	0.00%	0
ER&R (Depts 555, 566, 577)	0	0.00%	0
TER&R	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FACILITIES MANAGEMENT-DIRECT	0	0.00%	0
MOSQUITO CONTROL DISTRICT	0	0.00%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.00%	0
SWCAA	0	0.00%	0
HEALTH DEPARTMENT	0	0.00%	0
EMERGENCY MANAGEMENT	0	0.00%	0
LAW LIBRARY	0	0.00%	0
CRESA	0	0.00%	0
Agencies (other Fire Dist. Etc.)	0	0.00%	0
TOTAL	135,774	100%	0

## **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.

	Equipment Depreciation
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	2,421,015
<b>Subtotal</b>	<b>2,421,015</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>\$2,421,015</b>

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			(2,421,015)
FACILITIES MANAGEMENT	15,790	0.76%	18,323
Budget Office	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	109,422	5.24%	126,975
INFO SERVICES-Network	1,401,646	67.18%	1,626,490
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	278	0.01%	323
FINANCIAL SERVICES & INT AUDIT	3,970	0.19%	4,606
PAYROLL	0	0.00%	0
TREASURY-IND	33,266	1.59%	38,602
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	1,142	0.05%	1,325
TELEPHONE	40,633	1.95%	47,151
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	533	0.03%	619
AUDITOR-Auto License & Recording	10,897	0.52%	12,645
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	7,982	0.38%	9,262
DISTRICT COURT	45,751	2.19%	53,091
SUPERIOR COURT	102,552	4.92%	119,002
JUVENILE	9,513	0.46%	11,039
SHERIFF LAW ENFORCEMENT	68,558	3.29%	79,556
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	32,309	1.55%	37,491
PROS ATTNY-DIR	187	0.01%	218
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	26,328	1.26%	30,551
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	8,008	0.38%	9,292

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
AUDITOR'S O&M	0	0.00%	0
Event Center	89,785	4.30%	104,188
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	0	0.00%	0
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	61,704	2.96%	71,602
PW - ADMIN	8,708	0.42%	10,104
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
MPD-OPERATIONS FUND	7,376	0.35%	8,559
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>2,086,336</b>	<b>100%</b>	<b>0</b>

## **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.

	Facilities Management
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	4,756,676
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>4,756,676</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	11,501
1408 Franklin	0
Pepsi Building	
Bond Interest	37,194
Equipment Depreciation	18,323
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>\$4,823,693</b>

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			(4,835,733)
Budget Office	24,801	0.6%	30,868
INFO SERVICES-Ops/Sys/Prog	67,707	1.7%	84,269
INFO SERVICES-Network	7,523	0.2%	9,363
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	25,628	0.7%	31,897
FINANCIAL SERVICES & INT AUDIT	35,528	0.9%	44,218
PAYROLL	3,948	0.1%	4,913
TREASURY-IND	10,210	0.3%	12,707
RECORDS	12,972	0.3%	16,145
PURCHASING	18,187	0.5%	22,636
PRINTING/MAIL	16,264	0.4%	20,242
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	48,230	1.2%	60,027
PUBLIC INFORMATION & OUTREACH	16,741	0.4%	20,836
ASSESSMENT	84,737	2.2%	105,465
AUDITOR-Auto License & Recording	26,230	0.7%	32,647
TREASURER-DIR	537	0.0%	669
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	55,935	1.4%	69,618
DISTRICT COURT	459,835	11.8%	572,319
SUPERIOR COURT	227,033	5.8%	282,569
JUVENILE	334,812	8.6%	416,713
SHERIFF LAW ENFORCEMENT	18,288	0.5%	22,762
SHERIFF CIVIL/SUPPORT	171,642	4.4%	213,628
SHERIFF EXEC/ADMIN	54,865	1.4%	68,286
JAIL	866,995	22.3%	1,079,077
PROS ATTNY-DIR	320,573	8.3%	398,990
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	64,033	1.6%	79,697
COMMISSIONERS	71,510	1.8%	89,002
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
LOSS CONTROL	4,134	0.1%	5,145
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	113,056	2.9%	140,712
ENVIRONMENTAL SERVICES	79,107	2.0%	98,458
PARKS	475,576	12.2%	591,910

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
GIS	40,715	1.0%	50,675
TRI-MOUNTAIN GOLF	39,279	1.0%	48,887
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	21,990	0.6%	27,370
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	12,401	0.3%	15,434
BUILDING		0.0%	0
CODE ENFORCEMENT	4,134	0.1%	5,145
FIRE MARSHAL	4,134	0.1%	5,145
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	14,265	0.4%	17,755
VETERANS ASSISTANCE		0.0%	0
VICTIM WITNESS		0.0%	0
CJA 0.1% SALES TAX		0.0%	0
WASHINGTON ENERGY CODE		0.0%	0
MPD-OPERATIONS FUND		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	3,720	0.1%	4,630
LAW LIBRARY	28,042	0.7%	34,902
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,885,315	100%	0

## **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.

	Office of Budget
<b>Expenses</b>	
Personnel Services	889,549
Services, Supplies, & Interfund	8,690
Capital Outlay	
Debt Service/Interest	
Depreciation	0
<b>Subtotal</b>	<b>898,238</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	32,094
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	30,868
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>\$961,201</b>

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			
Budget Office			(961,201)
INFO SERVICES-Ops/Sys/Prog	1,448,608	0.7%	6,917
INFO SERVICES-Network	2,076,214	1.0%	9,913
INFO SERVICES FMS	272,018	0.1%	1,299
HUMAN RESOURCES	1,819,552	0.9%	8,688
FINANCIAL SERVICES & INT AUDIT	1,854,237	0.9%	8,854
PAYROLL	285,589	0.1%	1,364
TREASURY-IND	659,822	0.3%	3,150
RECORDS	253,742	0.1%	1,212
PURCHASING	814,320	0.4%	3,888
PRINTING/MAIL	672,057	0.3%	3,209
TELEPHONE	85,838	0.0%	410
PROS ATTNY-IND	1,193,851	0.6%	5,700
PUBLIC INFORMATION & OUTREACH	532,530	0.3%	2,543
	0		
ASSESSMENT	3,569,436	1.8%	17,043
AUDITOR-Auto License & Recording	1,205,618	0.6%	5,757
TREASURER-DIR	1,647,151	0.8%	7,865
BOE	176,780	0.1%	844
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,040,106	1.5%	14,516
DISTRICT COURT	4,545,722	2.3%	21,705
SUPERIOR COURT	3,792,677	1.9%	18,109
JUVENILE	8,321,835	4.1%	39,735
SHERIFF LAW ENFORCEMENT	15,830,715	7.9%	75,588
SHERIFF CIVIL/SUPPORT	6,691,099	3.3%	31,948
SHERIFF EXEC/ADMIN	2,282,377	1.1%	10,898
JAIL	19,589,374	9.7%	93,534
PROS ATTNY-DIR	6,713,178	3.3%	32,054
PA-CHILD SUPPORT	1,751,879	0.9%	8,365
MEDICAL EXAMINER	938,775	0.5%	4,482
COMMISSIONERS	1,239,813	0.6%	5,920
COUNTYWIDE SERVICES	413,860	0.2%	1,976
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	348,117	0.2%	1,662
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	413,462	0.2%	1,974
INDIGENT DEFENSE	5,107,921	2.5%	24,389
LEWIS & CLARK RAILROAD	107,618	0.1%	514
CORRECTIONS	5,814,343	2.9%	27,762
ENVIRONMENTAL SERVICES	2,962,641	1.5%	14,146
PARKS	1,003,953	0.5%	4,794

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	140,164	0.1%	669
Event Center	3,953,727	2.0%	18,878
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,050,228	1.0%	9,789
TRI-MOUNTAIN GOLF	1,534,860	0.8%	7,329
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	1,073,705	0.5%	5,127
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	706,821	0.4%	3,375
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	670,535	0.3%	3,202
LONG RANGE PLANNING	1,169,126	0.6%	5,582
CUSTOMER SERVICE	735,868	0.4%	3,514
ANIMAL CONTROL	813,135	0.4%	3,883
BUILDING	1,609,892	0.8%	7,687
CODE ENFORCEMENT	442,446	0.2%	2,113
FIRE MARSHAL	772,701	0.4%	3,689
PW - TRANSPORTATION	13,206,339	6.6%	63,057
PW - ADMIN	1,713,567	0.9%	8,182
PW - ROAD OPERATIONS	18,718,875	9.3%	89,378
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	321,295	0.2%	1,534
CHILD JUSTICE CENTER	582,980	0.3%	2,784
VETERANS ASSISTANCE	538,204	0.3%	2,570
VICTIM WITNESS	321,013	0.2%	1,533
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	1,734,849	0.9%	8,283
DEPT. of COMMUNITY SERVICES	7,759,186	3.9%	37,048
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,183,474	1.1%	10,426
CLEAN WATER FUND / BBC	2,278,891	1.1%	10,881
WASTEWATER OPERATIONS	3,040,156	1.5%	14,516
ELECTIONS	1,669,232	0.8%	7,970
ER&R (Depts 555, 566, 577)	4,179,190	2.1%	19,955
TER&R	2,236,207	1.1%	10,677
CENTRAL STORES	21	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7,548,034	3.7%	36,040
MOSQUITO CONTROL DISTRICT	245,862	0.1%	1,174
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	7,682,868	3.8%	36,684
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	198,954	0.1%	950
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>201,309,232</b>	<b>100%</b>	<b>0</b>

## **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.

	INFO SERVICES- Ops/Sys/Prog
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,448,608</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	87,618
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	126,975
Facilities Management	84,269
Office of Budget	6,917
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$1,754,387</b>

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				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				(1,754,387)
INFO SERVICES-Network		0.5%	8,087	8,087
INFO SERVICES FMS		0.0%	0	0
HUMAN RESOURCES		1.6%	28,884	28,884
FINANCIAL SERVICES & INT AUDIT		2.9%	50,835	50,835
PAYROLL		0.3%	5,777	5,777
TREASURY-IND		2.3%	40,437	40,437
RECORDS		0.2%	3,466	3,466
PURCHASING		1.3%	23,107	23,107
PRINTING/MAIL		0.3%	4,621	4,621
TELEPHONE		0.1%	1,155	1,155
PROS ATTNY-IND		1.3%	23,107	23,107
PUBLIC INFORMATION & OUTREACH		0.6%	10,398	10,398
ASSESSMENT		4.6%	80,874	80,874
AUDITOR-Auto License & Recording		0.4%	7,510	7,510
TREASURER-DIR		0.4%	6,354	6,354
BOE		0.2%	3,466	3,466
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.8%	101,670	101,670
DISTRICT COURT		2.5%	43,903	43,903
SUPERIOR COURT		1.9%	33,505	33,505
JUVENILE		5.5%	95,893	95,893
SHERIFF LAW ENFORCEMENT		9.0%	158,282	158,282
SHERIFF CIVIL/SUPPORT		4.4%	77,408	77,408
SHERIFF EXEC/ADMIN		0.2%	3,466	3,466
JAIL		1.5%	25,995	25,995
PROS ATTNY-DIR		5.8%	101,670	101,670
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.2%	3,466	3,466
COMMISSIONERS		0.8%	13,864	13,864
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.2%	3,466	3,466
ESA Endangered Species Act		0.0%	0	0
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		0.9%	16,175	16,175
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS		2.5%	43,325	43,325
ENVIRONMENTAL SERVICES		1.9%	33,505	33,505
PARKS		0.5%	9,243	9,243

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
AUDITOR'S O&M		0.0%	0	0
Event Center		0.0%	0	0
EMS FUND		0.0%	0	0
RADIO COMMUNICATIONS		0.0%	0	0
GIS		1.8%	32,350	32,350
TRI-MOUNTAIN GOLF		0.0%	0	0
SPECIAL LAW ENFORCEMENT		0.0%	0	0
911 TAX FUND		0.0%	0	0
COMMUNITY DEV ADMIN		1.1%	19,641	19,641
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.4%	6,932	6,932
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.6%	10,398	10,398
LONG RANGE PLANNING		1.0%	17,330	17,330
CUSTOMER SERVICE		1.5%	26,573	26,573
ANIMAL CONTROL		0.6%	10,398	10,398
BUILDING		1.0%	17,330	17,330
CODE ENFORCEMENT		0.3%	5,777	5,777
FIRE MARSHAL		0.4%	6,932	6,932
PW - TRANSPORTATION		5.6%	98,204	98,204
PW - ADMIN		0.4%	6,354	6,354
PW - ROAD OPERATIONS		3.0%	52,568	52,568
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.6%	10,398	10,398
CHILD JUSTICE CENTER		0.4%	6,354	6,354
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	1,733	1,733
CJA 0.1% SALES TAX		0.0%	0	0
WASHINGTON ENERGY CODE		0.0%	0	0
MPD-OPERATIONS FUND		0.0%	578	578
DEPT. of COMMUNITY SERVICES		4.2%	73,942	73,942
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.3%	21,952	21,952
CLEAN WATER FUND / BBC		1.5%	26,573	26,573
WASTEWATER OPERATIONS		0.8%	13,864	13,864
ELECTIONS		1.4%	25,418	25,418
ER&R (Depts 555, 566, 577)		1.2%	20,796	20,796
TER&R		0.7%	12,709	12,709
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	10,398	10,398
MOSQUITO CONTROL DISTRICT		0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT		8.9%	155,971	155,971
EMERGENCY MANAGEMENT		0.0%	0	0
LAW LIBRARY		0.0%	0	0
CRESA		0.0%	0	0
Agencies (other Fire Dist. Etc.)		0.0%	0	0
TOTAL	0	100.0%	1,754,387	0

## **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.

	INFO SERVICES-Network
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>2,076,214</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	9,735
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,626,490
Facilities Management	9,363
Office of Budget	9,913
INFO SERVICES-Ops/Sys/Prog	8,087
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>\$3,739,803</b>

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					
Budget Office					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(3,749,314)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		25	1.7%	62,013	62,013
FINANCIAL SERVICES & INT AUDIT		44	2.9%	109,143	109,143
PAYROLL		5	0.3%	12,403	12,403
TREASURY-IND		35	2.3%	86,818	86,818
RECORDS		3	0.2%	7,442	7,442
PURCHASING		20	1.3%	49,611	49,611
PRINTING/MAIL		4	0.3%	9,922	9,922
TELEPHONE		1	0.1%	2,481	2,481
PROS ATTNY-IND		20	1.3%	49,611	49,611
PUBLIC INFORMATION & OUTREACH		9	0.6%	22,325	22,325
ASSESSMENT	8,440	70	4.6%	173,637	182,077
AUDITOR-Auto License & Recording		7	0.4%	16,123	16,123
TREASURER-DIR	10,342	6	0.4%	13,643	23,985
BOE		3	0.2%	7,442	7,442
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		88	5.8%	218,286	218,286
DISTRICT COURT	6,112	38	2.5%	94,260	100,372
SUPERIOR COURT	8,548	29	1.9%	71,935	80,483
JUVENILE	48,634	83	5.5%	205,884	254,517
SHERIFF LAW ENFORCEMENT		137	9.1%	339,832	339,832
SHERIFF CIVIL/SUPPORT		67	4.4%	166,195	166,195
SHERIFF EXEC/ADMIN		3	0.2%	7,442	7,442
JAIL		23	1.5%	55,812	55,812
PROS ATTNY-DIR		88	5.8%	218,286	218,286
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		3	0.2%	7,442	7,442
COMMISSIONERS		12	0.8%	29,766	29,766
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%	7,442	7,442
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		14	0.9%	34,727	34,727
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	69,052	38	2.5%	93,020	162,072
ENVIRONMENTAL SERVICES		29	1.9%	71,935	71,935
PARKS		8	0.5%	19,844	19,844

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
AUDITOR'S O&M		0	0.0%	0	0
Event Center		0	0.0%	0	0
EMS FUND		0	0.0%	0	0
RADIO COMMUNICATIONS		0	0.0%	0	0
GIS		28	1.9%	69,455	69,455
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	1,202	17	1.1%	42,169	43,371
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		6	0.4%	14,883	14,883
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		9	0.6%	22,325	22,325
LONG RANGE PLANNING		15	1.0%	37,208	37,208
CUSTOMER SERVICE		23	1.5%	57,052	57,052
ANIMAL CONTROL		9	0.6%	22,325	22,325
BUILDING		15	1.0%	37,208	37,208
CODE ENFORCEMENT		5	0.3%	12,403	12,403
FIRE MARSHAL		6	0.4%	14,883	14,883
PW - TRANSPORTATION		85	5.6%	210,845	210,845
PW - ADMIN		6	0.4%	13,643	13,643
PW - ROAD OPERATIONS		46	3.0%	112,864	112,864
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		9	0.6%	22,325	22,325
CHILD JUSTICE CENTER		6	0.4%	13,643	13,643
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	3,721	3,721
CJA 0.1% SALES TAX		0	0.0%	0	0
WASHINGTON ENERGY CODE		0	0.0%	0	0
MPD-OPERATIONS FUND		1	0.0%	1,240	1,240
DEPT. of COMMUNITY SERVICES		64	4.2%	158,754	158,754
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		19	1.3%	47,130	47,130
CLEAN WATER FUND / BBC		23	1.5%	57,052	57,052
WASTEWATER OPERATIONS		12	0.8%	29,766	29,766
ELECTIONS		22	1.5%	54,572	54,572
ER&R (Depts 555, 566, 577)		18	1.2%	44,649	44,649
TER&R		11	0.7%	27,286	27,286
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	22,325	22,325
MOSQUITO CONTROL DISTRICT		0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		135	8.9%	334,871	334,871
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		0	0.0%	0	0
<b>TOTAL</b>	<b>152,330</b>	<b>1,519</b>	<b>100%</b>	<b>3,749,314</b>	<b>0</b>

## **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.

	INFO SERVICES FMS
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>272,018</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	1,299
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>\$273,317</b>

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				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(273,317)
HUMAN RESOURCES	17	1,223	1.0%	2,605
FINANCIAL SERVICES & INT AUDIT	20	1,220	1.1%	2,893
PAYROLL	4	0	0.1%	363
TREASURY-IND	14	2,810	1.4%	3,705
RECORDS	2	0	0.1%	182
PURCHASING	10	2,837	1.2%	3,366
PRINTING/MAIL	5	0	0.2%	454
TELEPHONE	1	0	0.0%	91
PROS ATTNY-IND	12	0	0.4%	1,090
PUBLIC INFORMATION & OUTREACH	7	153	0.3%	744
ASSESSMENT	37	740	1.5%	4,005
AUDITOR-Auto License & Recording	16	1,211	0.9%	2,522
TREASURER-DIR	12	231	0.5%	1,248
BOE	2	82	0.1%	254
COMMUNITY SUPPORT	0	48	0.0%	43
COUNTY CLERK	44	1,796	2.1%	5,604
DISTRICT COURT	48	4,794	3.1%	8,600
SUPERIOR COURT	32	6,443	3.1%	8,554
JUVENILE	88	4,806	4.5%	12,219
SHERIFF LAW ENFORCEMENT	136	4,525	6.0%	16,346
SHERIFF CIVIL/SUPPORT	57	3,812	3.1%	8,495
SHERIFF EXEC/ADMIN	21	2,445	1.5%	4,019
JAIL	164	5,022	7.1%	19,327
PROS ATTNY-DIR	63	2,726	3.0%	8,127
PA-CHILD SUPPORT	18	599	0.8%	2,146
MEDICAL EXAMINER	7	376	0.4%	968
COMMISSIONERS	10	605	0.5%	1,442
COUNTYWIDE SERVICES	0	478	0.2%	421
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
LOSS CONTROL	4	0	0.1%	363
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	24	0.0%	21
COOP EXTENSION SERVICES	2	1,086	0.4%	1,094
INDIGENT DEFENSE	0	7,233	2.3%	6,380
LEWIS & CLARK RAILROAD	0	255	0.1%	225
CORRECTIONS	67	2,879	3.1%	8,603
ENVIRONMENTAL SERVICES	19	3,706	1.8%	4,995
PARKS	9	2,299	1.0%	2,846

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
AUDITOR'S O&M	0	264	0.1%	233
Event Center	0	4,554	1.5%	4,017
EMS FUND	0	57	0.0%	50
RADIO COMMUNICATIONS	0	1,491	0.5%	1,315
GIS	18	1,013	0.9%	2,528
TRI-MOUNTAIN GOLF	0	192	0.1%	169
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
911 TAX FUND	0	0	0.0%	0
COMMUNITY DEV ADMIN	8	591	0.5%	1,248
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	11	279	0.5%	1,245
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	8	321	0.4%	1,001
LONG RANGE PLANNING	10	861	0.6%	1,695
CUSTOMER SERVICE	6	273	0.3%	786
ANIMAL CONTROL	6	933	0.5%	1,368
BUILDING	17	1,614	1.1%	2,968
CODE ENFORCEMENT	5	180	0.2%	613
FIRE MARSHAL	7	3,006	1.2%	3,287
PW - TRANSPORTATION	67	7,501	4.6%	12,659
PW - ADMIN	17	908	0.8%	2,300
PW - ROAD OPERATIONS	80	7,692	5.1%	14,007
CAMP BONNEVILLE	0	54	0.0%	48
SPECIAL INVESTIGATION	0	249	0.1%	220
NARCOTICS TASK FORCE	0	1,245	0.4%	1,098
CHILD JUSTICE CENTER	5	798	0.4%	1,158
VETERANS ASSISTANCE	0	225	0.1%	198
VICTIM WITNESS	5	78	0.2%	500
CJA 0.1% SALES TAX	0	0	0.0%	0
WASHINGTON ENERGY CODE	0	0	0.0%	0
MPD-OPERATIONS FUND	15	2,664	1.4%	3,712
DEPT. of COMMUNITY SERVICES	57	13,824	6.3%	17,349
STADIUM CONVENTION	0	0	0.0%	0
SOLID WASTE	12	3,084	1.4%	3,810
CLEAN WATER FUND / BBC	14	1,506	0.9%	2,582
WASTEWATER OPERATIONS	15	2,172	1.2%	3,233
ELECTIONS	7	1,461	0.7%	1,925
ER&R (Depts 555, 566, 577)	22	6,954	3.0%	8,087
TER&R	11	996	0.7%	1,878
CENTRAL STORES	1	0	0.0%	45
FACILITIES MANAGEMENT-DIRECT	37	0	1.2%	3,316
MOSQUITO CONTROL DISTRICT	2	423	0.2%	555
REGIONAL TRANSPORTATION COUNCIL	10	543	0.5%	1,342
SWCAA	0	1,782	0.6%	1,572
HEALTH DEPARTMENT	73	6,798	4.6%	12,659
EMERGENCY MANAGEMENT	0	177	0.1%	156
LAW LIBRARY	0	591	0.2%	521
CRESA	19	3,936	1.9%	5,175
			0.0%	0
Agencies (other Fire Dist. Etc.)	0	7,177	2.3%	6,330
TOTAL	1,504	154,932	100%	0

## **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.

**2014 Clark County Indirect Cost Allocation (2012 Actuals)  
Central Services Allocated Cost Detail**

	Human Resources
<b>Expenses</b>	
Personnel Services	1,586,569
Services, Supplies, & Interfund	232,983
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,819,552</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	33,164
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	323
Facilities Management	31,897
Office of Budget	8,688
INFO SERVICES-Ops/Sys/Prog	28,884
INFO SERVICES-Network	62,013
INFO SERVICES FMS	2,613
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>\$1,987,134</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			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			(1,987,134)
FINANCIAL SERVICES & INT AUDIT	20	1.3%	26,716
PAYROLL	4	0.3%	5,343
TREASURY-IND	14	0.9%	18,033
RECORDS	2	0.1%	2,672
PURCHASING	10	0.6%	12,690
PRINTING/MAIL	5	0.3%	6,679
TELEPHONE	1	0.1%	1,336
PROS ATTNY-IND	12	0.8%	16,029
PUBLIC INFORMATION & OUTREACH	7	0.5%	8,950
ASSESSMENT	37	2.5%	49,291
AUDITOR-Auto License & Recording	16	1.1%	21,373
TREASURER-DIR	12	0.8%	15,362
BOE	2	0.1%	2,672
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	3.0%	59,109
DISTRICT COURT	48	3.2%	64,285
SUPERIOR COURT	32	2.1%	42,224
JUVENILE	88	5.9%	117,349
SHERIFF LAW ENFORCEMENT	136	9.1%	181,667
SHERIFF CIVIL/SUPPORT	57	3.8%	75,472
SHERIFF EXEC/ADMIN	21	1.4%	27,384
JAIL	164	11.0%	219,069
PROS ATTNY-DIR	63	4.2%	84,155
PA-CHILD SUPPORT	18	1.2%	23,777
MEDICAL EXAMINER	7	0.5%	9,351
COMMISSIONERS	10	0.7%	13,358
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.3%	5,343
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	2,004
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	67	4.5%	89,164
ENVIRONMENTAL SERVICES	19	1.3%	25,380
PARKS	9	0.6%	12,022

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	18	1.2%	24,044
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%	10,686
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.7%	14,694
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	8	0.5%	10,553
LONG RANGE PLANNING	10	0.7%	13,759
CUSTOMER SERVICE	6	0.4%	8,015
ANIMAL CONTROL	6	0.4%	8,015
BUILDING	17	1.1%	22,708
CODE ENFORCEMENT	5	0.3%	6,679
FIRE MARSHAL	7	0.5%	9,351
PW - TRANSPORTATION	67	4.5%	88,863
PW - ADMIN	17	1.1%	22,041
PW - ROAD OPERATIONS	80	5.3%	106,195
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	6,679
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	6,345
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	15	1.0%	20,037
DEPT. of COMMUNITY SERVICES	57	3.8%	75,806
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	12	0.8%	16,029
CLEAN WATER FUND / BBC	14	0.9%	18,434
WASTEWATER OPERATIONS	15	1.0%	19,369
ELECTIONS	7	0.5%	9,351
ER&R (Depts 555, 566, 577)	22	1.4%	28,719
TER&R	11	0.7%	14,694
CENTRAL STORES	1	0.0%	668
FACILITIES MANAGEMENT-DIRECT	37	2.5%	48,756
MOSQUITO CONTROL DISTRICT	2	0.1%	2,672
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	12,690
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	73	4.9%	97,980
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	19	1.3%	25,046
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>1,488</b>	<b>100%</b>	<b>0</b>

## **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.

**2014 Clark County Indirect Cost Allocation (2012 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>1,854,237</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	45,975
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	4,606
Facilities Management	44,218
Office of Budget	8,854
INFO SERVICES-Ops/Sys/Prog	50,835
INFO SERVICES-Network	109,143
INFO SERVICES FMS	2,901
Human Resources	26,716
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$2,147,486</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	264	0.2%	3,747
Event Center	4,554	3.0%	64,641
EMS FUND	57	0.0%	809
RADIO COMMUNICATIONS	1,491	1.0%	21,164
GIS	1,013	0.7%	14,372
TRI-MOUNTAIN GOLF	192	0.1%	2,725
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	591	0.4%	8,389
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	279	0.2%	3,960
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	321	0.2%	4,556
LONG RANGE PLANNING	861	0.6%	12,221
CUSTOMER SERVICE	273	0.2%	3,875
ANIMAL CONTROL	933	0.6%	13,243
BUILDING	1,614	1.1%	22,910
CODE ENFORCEMENT	180	0.1%	2,555
FIRE MARSHAL	3,006	2.0%	42,668
PW - TRANSPORTATION	7,501	5.0%	106,469
PW - ADMIN	908	0.6%	12,887
PW - ROAD OPERATIONS	7,692	5.1%	109,185
CAMP BONNEVILLE	54	0.0%	766
SPECIAL INVESTIGATION	249	0.2%	3,534
NARCOTICS TASK FORCE	1,245	0.8%	17,672
CHILD JUSTICE CENTER	798	0.5%	11,327
VETERANS ASSISTANCE	225	0.1%	3,194
VICTIM WITNESS	78	0.1%	1,107
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	2,664	1.8%	37,814
DEPT. of COMMUNITY SERVICES	13,824	9.1%	196,222
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	3,084	2.0%	43,775
CLEAN WATER FUND / BBC	1,506	1.0%	21,377
WASTEWATER OPERATIONS	2,172	1.4%	30,830
ELECTIONS	1,461	1.0%	20,738
ER&R (Depts 555, 566, 577)	6,954	4.6%	98,707
TER&R	996	0.7%	14,137
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	423	0.3%	6,004
REGIONAL TRANSPORTATION COUNCIL	543	0.4%	7,707
SWCAA	1,782	1.2%	25,294
HEALTH DEPARTMENT	6,798	4.5%	96,493
EMERGENCY MANAGEMENT	177	0.1%	2,512
LAW LIBRARY	591	0.4%	8,389
CRESA	3,936	2.6%	55,869
Agencies (other Fire Dist. Etc.)	7,177	4.7%	101,869
<b>TOTAL</b>	<b>151,292</b>	<b>100%</b>	<b>0</b>

## **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.

	Payroll
<b>Expenses</b>	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>285,589</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	5,108
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	4,913
Office of Budget	1,364
INFO SERVICES-Ops/Sys/Prog	5,777
INFO SERVICES-Network	12,403
INFO SERVICES FMS	363
Human Resources	5,343
Financial Services & Int. Audit	0
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$320,860</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			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			(2,147,486)
PAYROLL	0	0.0%	0
TREASURY-IND	2,810	1.9%	39,887
RECORDS	0	0.0%	0
PURCHASING	2,839	1.9%	40,291
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	154	0.1%	2,179
ASSESSMENT	740	0.5%	10,507
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	231	0.2%	3,279
BOE	82	0.1%	1,159
COMMUNITY SUPPORT	48	0.0%	687
COUNTY CLERK	1,797	1.2%	25,501
DISTRICT COURT	4,795	3.2%	68,058
SUPERIOR COURT	6,444	4.3%	91,463
JUVENILE	4,807	3.2%	68,230
SHERIFF LAW ENFORCEMENT	4,527	3.0%	64,254
SHERIFF CIVIL/SUPPORT	3,813	2.5%	54,119
SHERIFF EXEC/ADMIN	2,446	1.6%	34,716
JAIL	5,023	3.3%	71,299
PROS ATTNY-DIR	2,726	1.8%	38,694
PA-CHILD SUPPORT	600	0.4%	8,510
MEDICAL EXAMINER	376	0.2%	5,339
COMMISSIONERS	605	0.4%	8,586
COUNTYWIDE SERVICES	478	0.3%	6,783
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	24	0.0%	343
COOP EXTENSION SERVICES	1,087	0.7%	15,423
INDIGENT DEFENSE	7,235	4.8%	102,689
LEWIS & CLARK RAILROAD	255	0.2%	3,616
CORRECTIONS	2,881	1.9%	40,890
ENVIRONMENTAL SERVICES	3,707	2.5%	52,624
PARKS	2,300	1.5%	32,646

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			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(320,860)
TREASURY-IND	13.5	0.8%	2,646
RECORDS	2	0.1%	392
PURCHASING	10	0.6%	1,862
PRINTING/MAIL	5	0.3%	980
TELEPHONE	1	0.1%	196
PROS ATTNY-IND	12	0.7%	2,352
PUBLIC INFORMATION & OUTREACH	7	0.4%	1,313
ASSESSMENT	37	2.3%	7,233
AUDITOR-Auto License & Recording	16	1.0%	3,136
TREASURER-DIR	12	0.7%	2,254
BOE	2	0.1%	392
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	44	2.7%	8,674
DISTRICT COURT	48	2.9%	9,434
SUPERIOR COURT	32	1.9%	6,196
JUVENILE	88	5.4%	17,220
SHERIFF LAW ENFORCEMENT	136	8.3%	26,659
SHERIFF CIVIL/SUPPORT	57	3.5%	11,075
SHERIFF EXEC/ADMIN	21	1.3%	4,018
JAIL	164	10.0%	32,148
PROS ATTNY-DIR	63	3.8%	12,349
PA-CHILD SUPPORT	18	1.1%	3,489
MEDICAL EXAMINER	7	0.4%	1,372
COMMISSIONERS	10	0.6%	1,960
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.2%	784
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	294
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	67	4.1%	13,084
ENVIRONMENTAL SERVICES	19	1.2%	3,724
PARKS	0	0.0%	0

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	18	1.1%	3,528
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	8	0.5%	1,568
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.7%	2,156
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	8	0.5%	1,549
LONG RANGE PLANNING	10	0.6%	2,019
CUSTOMER SERVICE	6	0.4%	1,176
ANIMAL CONTROL	6	0.4%	1,176
BUILDING	17	1.0%	3,332
CODE ENFORCEMENT	5	0.3%	980
FIRE MARSHAL	7	0.4%	1,372
PW - TRANSPORTATION	67	4.1%	13,040
PW - ADMIN	17	1.0%	3,234
PW - ROAD OPERATIONS	80	4.9%	15,584
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	5	0.3%	980
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	931
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	15	0.9%	2,940
DEPT. of COMMUNITY SERVICES	57	3.5%	11,124
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	12	0.7%	2,352
CLEAN WATER FUND / BBC	14	0.8%	2,705
WASTEWATER OPERATIONS	15	0.9%	2,842
ELECTIONS	7	0.4%	1,372
ER&R (Depts 555, 566, 577)	22	1.3%	4,214
TER&R	11	0.7%	2,156
CENTRAL STORES	1	0.0%	98
FACILITIES MANAGEMENT-DIRECT	37	2.2%	7,155
MOSQUITO CONTROL DISTRICT	2	0.1%	392
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	1,862
SWCAA	68	4.2%	13,329
HEALTH DEPARTMENT	73	4.5%	14,378
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	75	4.6%	14,702
Agencies (other Fire Dist. Etc.)	58	3.5%	11,369
TOTAL	1,637	100%	0

## **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.

**2014 Clark County Indirect Cost Allocation (2012 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>659,822</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	13,212
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	38,602
Facilities Management	12,707
Office of Budget	3,150
INFO SERVICES-Ops/Sys/Prog	40,437
INFO SERVICES-Network	86,818
INFO SERVICES FMS	3,724
Human Resources	18,033
Financial Services & Int. Audit	39,887
Payroll	2,646
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$919,041</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			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			(919,041)
RECORDS	0	0.0%	0
PURCHASING	9	0.0%	171
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	2	0.0%	49
ASSESSMENT	2	0.0%	49
AUDITOR-Auto License & Recording	4,041	8.7%	79,765
TREASURER-DIR	459	1.0%	9,063
BOE	0	0.0%	0
COMMUNITY SUPPORT	643	1.4%	12,693
COUNTY CLERK	2,516	5.4%	49,677
DISTRICT COURT	316	0.7%	6,237
SUPERIOR COURT	188	0.4%	3,703
JUVENILE	63	0.1%	1,243
SHERIFF LAW ENFORCEMENT	3,996	8.6%	78,888
SHERIFF CIVIL/SUPPORT	58	0.1%	1,145
SHERIFF EXEC/ADMIN	112	0.2%	2,217
JAIL	353	0.8%	6,968
PROS ATTNY-DIR	455	1.0%	8,990
PA-CHILD SUPPORT	4	0.0%	73
MEDICAL EXAMINER	4	0.0%	73
COMMISSIONERS	11	0.0%	219
COUNTYWIDE SERVICES	6	0.0%	122
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	0.0%	0
ESA Endangered Species Act	0	0.0%	0
CVTV	5	0.0%	97
COOP EXTENSION SERVICES	67	0.1%	1,316
INDIGENT DEFENSE	53	0.1%	1,048
LEWIS & CLARK RAILROAD	1	0.0%	24
CORRECTIONS	28	0.1%	560
ENVIRONMENTAL SERVICES	36	0.1%	707
PARKS	989	2.1%	19,515

### Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	521	1.1%	10,285
Event Center	1,530	3.3%	30,204
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	1	0.0%	20
GIS	0	0.0%	0
TRI-MOUNTAIN GOLF	1,245	2.7%	24,578
SPECIAL LAW ENFORCEMENT	12	0.0%	237
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	17	0.0%	342
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	26	0.1%	513
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.0%	0
LONG RANGE PLANNING	0	0.0%	0
CUSTOMER SERVICE	0	0.0%	0
ANIMAL CONTROL	1,130	2.4%	22,303
BUILDING	17	0.0%	342
CODE ENFORCEMENT	26	0.1%	513
FIRE MARSHAL	9	0.0%	171
PW - TRANSPORTATION	358	0.8%	7,077
PW - ADMIN	171	0.4%	3,367
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	4	0.0%	79
SPECIAL INVESTIGATION	29	0.1%	573
NARCOTICS TASK FORCE	62	0.1%	1,224
CHILD JUSTICE CENTER	23	0.0%	454
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	2	0.0%	39
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	2,214	4.8%	43,707
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	122	0.3%	2,408
CLEAN WATER FUND / BBC	11	0.0%	217
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	29	0.1%	573
ER&R (Depts 555, 566, 577)	40	0.1%	790
TER&R	40	0.1%	790
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	5	0.0%	99
MOSQUITO CONTROL DISTRICT	1	0.0%	20
REGIONAL TRANSPORTATION COUNCIL	88	0.2%	1,737
SWCAA	775	1.7%	15,300
HEALTH DEPARTMENT	2,014	4.3%	39,759
EMERGENCY MANAGEMENT	17	0.0%	336
LAW LIBRARY	234	0.5%	4,619
CRESA	264	0.6%	5,212
Agencies (other Fire Dist. Etc.)	21,100	45.3%	416,543
<b>TOTAL</b>	<b>46,554</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.

	Records
<b>Expenses</b>	
Personnel Services	236,224
Services, Supplies, & Interfund	17,518
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>253,742</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	3,498
Equipment Depreciation	0
Facilities Management	16,145
Office of Budget	1,212
INFO SERVICES-Ops/Sys/Prog	3,466
INFO SERVICES-Network	7,442
INFO SERVICES FMS	182
Human Resources	2,672
Financial Services & Int. Audit	0
Payroll	392
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$288,750</b>

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			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(293,481)
PURCHASING	74	0.4%	1,174
PRINTING/MAIL	5	0.0%	79
TELEPHONE	2	0.0%	32
PROS ATTNY-IND	371	2.0%	5,888
PUBLIC INFORMATION & OUTREACH	3	0.0%	48
ASSESSMENT	876	4.7%	13,903
AUDITOR-Auto License & Recording	38	0.2%	597
TREASURER-DIR	603	3.3%	9,562
BOE	97	0.5%	1,539
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,876	21.0%	61,515
DISTRICT COURT	1,827	9.9%	28,996
SUPERIOR COURT	296	1.6%	4,698
JUVENILE	0	0.0%	0
SHERIFF LAW ENFORCEMENT	1,434	7.8%	22,758
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	787	4.3%	12,490
PROS ATTNY-DIR	2,589	14.0%	41,089
PA-CHILD SUPPORT	851	4.6%	13,506
MEDICAL EXAMINER	121	0.7%	1,920
COMMISSIONERS	40	0.2%	635
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	46	0.2%	730
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	7	0.0%	111
CORRECTIONS	999	5.4%	15,855
ENVIRONMENTAL SERVICES	0	0.0%	0
PARKS	0	0.0%	0

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	103	0.6%	1,635
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	33	0.2%	524
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	152	0.8%	2,412
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	136	0.7%	2,158
BUILDING	0	0.0%	0
CODE ENFORCEMENT	190	1.0%	3,015
FIRE MARSHAL	1	0.0%	16
PW - TRANSPORTATION	156	0.8%	2,476
PW - ADMIN	576	3.1%	9,141
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.0%	0
CHILD JUSTICE CENTER	0	0.0%	0
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	68	0.4%	1,079
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	0	0.0%	0
DEPT. of COMMUNITY SERVICES	558	3.0%	8,856
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	5	0.0%	79
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	471	2.5%	7,475
ER&R (Depts 555, 566, 577)	58	0.3%	920
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	949	5.1%	15,061
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	95	0.5%	1,508
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	18,492	100%	0

## Central Service Cost Allocation Plan

### **PURCHASING**

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

#### **Basis of Allocation**

These costs are allocated based on an equal weighting between the total number of purchase orders and the number of purchase requisitions incurred by each department/division.

**2014 Clark County Indirect Cost Allocation (2012 Actuals)  
Central Services Allocated Cost Detail**

	Purchasing
<b>Expenses</b>	
Personnel Services	782,442
Services, Supplies, & Interfund	31,879
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>814,320</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	23,536
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	22,636
Office of Budget	3,888
INFO SERVICES-Ops/Sys/Prog	23,107
INFO SERVICES-Network	49,611
INFO SERVICES FMS	3,386
Human Resources	12,690
Financial Services & Int. Audit	40,291
Payroll	1,862
Treasurer-Ind	171
Records	1,174
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$996,673</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			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			
PURCHASING			(996,673)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.3%	3,325
ASSESSMENT	0	1.6%	15,625
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.4%	4,219
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	285
COUNTY CLERK	0	0.7%	6,554
DISTRICT COURT	0	1.7%	16,905
SUPERIOR COURT	0	2.1%	21,219
JUVENILE	0	2.9%	29,387
SHERIFF LAW ENFORCEMENT	0	2.5%	24,730
SHERIFF CIVIL/SUPPORT	0	3.5%	35,187
SHERIFF EXEC/ADMIN	0	0.8%	8,165
JAIL	0	3.9%	38,616
PROS ATTNY-DIR	0	3.2%	31,485
PA-CHILD SUPPORT	0	0.3%	2,514
MEDICAL EXAMINER	0	0.4%	4,082
COMMISSIONERS	0	0.9%	9,306
COUNTYWIDE SERVICES	0	0.2%	2,276
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%	285
COOP EXTENSION SERVICES	0	1.1%	10,636
INDIGENT DEFENSE	0	8.9%	88,630
LEWIS & CLARK RAILROAD	0	0.3%	2,845
CORRECTIONS	0	2.0%	20,419
ENVIRONMENTAL SERVICES	0	2.2%	22,348
PARKS	0	0.5%	4,886

### Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
AUDITOR'S O&M	0	0.6%	5,696
Event Center	0	2.1%	21,280
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	1.7%	17,238
TRI-MOUNTAIN GOLF	0	0.7%	6,824
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	0	1.3%	13,345
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.8%	7,979
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	0	0.4%	3,751
LONG RANGE PLANNING	0	1.1%	11,112
CUSTOMER SERVICE	0	0.1%	1,376
ANIMAL CONTROL	0	1.5%	14,574
BUILDING	0	1.4%	14,285
CODE ENFORCEMENT	0	0.4%	3,990
FIRE MARSHAL	0	0.6%	5,985
PW - TRANSPORTATION	0	10.0%	99,349
PW - ADMIN	0	1.0%	10,162
PW - ROAD OPERATIONS	0	3.3%	33,304
CAMP BONNEVILLE	0	0.1%	711
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.5%	4,742
CHILD JUSTICE CENTER	0	2.3%	22,604
VETERANS ASSISTANCE	0	0.1%	1,422
VICTIM WITNESS	0	0.1%	1,330
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	0	0.7%	6,595
DEPT. of COMMUNITY SERVICES	0	10.3%	102,918
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	2.6%	25,902
CLEAN WATER FUND / BBC	0	2.0%	19,927
WASTEWATER OPERATIONS	0	1.1%	11,186
ELECTIONS	0	1.6%	16,180
ER&R (Depts 555, 566, 577)	0	2.6%	25,692
TER&R	0	1.4%	14,369
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	0	2.7%	26,580
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	2.1%	21,239
Agencies (other Fire Dist. Etc.)	0	2.1%	21,097
<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.

	Printing/Mail
<b>Expenses</b>	
Personnel Services	61,195
Services, Supplies, & Interfund	610,862
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>672,057</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	3,520
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,325
Facilities Management	20,242
Office of Budget	3,209
INFO SERVICES-Ops/Sys/Prog	4,621
INFO SERVICES-Network	9,922
INFO SERVICES FMS	454
Human Resources	6,679
Financial Services & Int. Audit	0
Payroll	980
Treasurer-Ind	0
Records	79
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$723,089</b>

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				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				
HUMAN RESOURCES				
FINANCIAL SERVICES & INT AUDIT				
PAYROLL				
TREASURY-IND				
RECORDS				
PURCHASING				
PRINTING/MAIL				(109,298)
TELEPHONE	463	0.1%	82	546
PROS ATTNY-IND	6,442	1.0%	1,147	7,589
PUBLIC INFORMATION & OUTREACH	2,873	0.5%	512	3,385
ASSESSMENT	19,260	3.1%	3,430	22,690
AUDITOR-Auto License & Recording	6,505	1.1%	1,158	7,664
TREASURER-DIR	8,888	1.4%	1,583	10,470
BOE	954	0.2%	170	1,124
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	16,404	2.7%	2,921	19,325
DISTRICT COURT	24,528	4.0%	4,368	28,895
SUPERIOR COURT	20,464	3.3%	3,644	24,109
JUVENILE	44,903	7.3%	7,996	52,899
SHERIFF LAW ENFORCEMENT	85,419	13.9%	15,211	100,630
SHERIFF CIVIL/SUPPORT	36,104	5.9%	6,429	42,533
SHERIFF EXEC/ADMIN	12,315	2.0%	2,193	14,508
JAIL	105,700	17.2%	18,822	124,522
PROS ATTNY-DIR	36,223	5.9%	6,450	42,673
PA-CHILD SUPPORT	9,453	1.5%	1,683	11,136
MEDICAL EXAMINER	5,065	0.8%	902	5,967
COMMISSIONERS	6,690	1.1%	1,191	7,881
COUNTYWIDE SERVICES	2,233	0.4%	398	2,631
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	0	0.0%	0	0
LOSS CONTROL	1,878	0.3%	334	2,213
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	2,231	0.4%	397	2,628
INDIGENT DEFENSE	27,561	4.5%	4,908	32,469
LEWIS & CLARK RAILROAD	581	0.1%	103	684
CORRECTIONS	31,373	5.1%	5,587	36,960
ENVIRONMENTAL SERVICES	15,986	2.6%	2,847	18,832
PARKS	5,417	0.9%	965	6,382

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
AUDITOR'S O&M	501	0.1%	89	590
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	7,332	1.2%	1,306	8,637
TRI-MOUNTAIN GOLF	5,489	0.9%	977	6,466
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
911 TAX FUND	0	0.0%	0	0
COMMUNITY DEV ADMIN	316	0.1%	56	373
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	208	0.0%	37	245
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	198	0.0%	35	233
LONG RANGE PLANNING	344	0.1%	61	406
CUSTOMER SERVICE	217	0.0%	39	255
ANIMAL CONTROL	240	0.0%	43	282
BUILDING	474	0.1%	84	559
CODE ENFORCEMENT	130	0.0%	23	154
FIRE MARSHAL	228	0.0%	41	268
PW - TRANSPORTATION	3,890	0.6%	693	4,583
PW - ADMIN	505	0.1%	90	595
PW - ROAD OPERATIONS	5,514	0.9%	982	6,496
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,149	0.2%	205	1,354
CHILD JUSTICE CENTER	2,085	0.3%	371	2,456
VETERANS ASSISTANCE	1,925	0.3%	343	2,267
VICTIM WITNESS	1,148	0.2%	204	1,352
CJA 0.1% SALES TAX	0	0.0%	0	0
WASHINGTON ENERGY CODE	0	0.0%	0	0
MPD-OPERATIONS FUND	6,204	1.0%	1,105	7,308
DEPT. of COMMUNITY SERVICES	2,286	0.4%	407	2,693
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	643	0.1%	115	758
CLEAN WATER FUND / BBC	671	0.1%	120	791
WASTEWATER OPERATIONS	896	0.1%	159	1,055
ELECTIONS	492	0.1%	88	579
ER&R (Depts 555, 566, 577)	1,231	0.2%	219	1,450
TER&R	659	0.1%	117	776
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	26,991	4.4%	4,806	31,798
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	2,263	0.4%	403	2,666
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	711	0.1%	127	838
CRESA	2,938	0.5%	523	3,461
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	613,791	100%	109,298	0

## **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.

	Telephone
<b>Expenses</b>	
Personnel Services	76,470
Services, Supplies, & Interfund	9,368
Capital Outlay	
Debt Service/Interest	
Depreciation	13,380
<b>Subtotal</b>	<b>99,218</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	47,151
Facilities Management	0
Office of Budget	410
INFO SERVICES-Ops/Sys/Prog	1,155
INFO SERVICES-Network	2,481
INFO SERVICES FMS	91
Human Resources	1,336
Financial Services & Int. Audit	0
Payroll	196
Treasurer-Ind	0
Records	32
Purchasing	0
Printing/Mail	546
Telephone	
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$152,614</b>

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			
Budget Office			
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			(152,614)
PROS ATTNY-IND	15	0.5%	800
PUBLIC INFORMATION & OUTREACH	36	1.3%	1,921
ASSESSMENT	94	3.3%	5,016
AUDITOR-Auto License & Recording	52	1.8%	2,775
TREASURER-DIR	30	1.0%	1,601
BOE	3	0.1%	160
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	100	3.5%	5,336
DISTRICT COURT	105	3.7%	5,603
SUPERIOR COURT	90	3.1%	4,803
JUVENILE	118	4.1%	6,297
SHERIFF LAW ENFORCEMENT	127	4.4%	6,777
SHERIFF CIVIL/SUPPORT	77	2.7%	4,109
SHERIFF EXEC/ADMIN	40	1.4%	2,134
JAIL	137	4.8%	7,311
PROS ATTNY-DIR	92	3.2%	4,909
PA-CHILD SUPPORT	28	1.0%	1,494
MEDICAL EXAMINER	12	0.4%	640
COMMISSIONERS	31	1.1%	1,654
COUNTYWIDE SERVICES	35	1.2%	1,868
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	10	0.3%	534
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	38	1.3%	2,028
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	89	3.1%	4,749
ENVIRONMENTAL SERVICES	0	0.0%	0
PARKS	1	0.0%	53

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
AUDITOR'S O&M	0	0.0%	0
Event Center	46	1.6%	2,455
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	28	1.0%	1,494
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	21	0.7%	1,121
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	11	0.4%	587
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	9	0.3%	480
LONG RANGE PLANNING	13	0.5%	694
CUSTOMER SERVICE	14	0.5%	747
ANIMAL CONTROL	12	0.4%	640
BUILDING	39	1.4%	2,081
CODE ENFORCEMENT	8	0.3%	427
FIRE MARSHAL	17	0.6%	907
PW - TRANSPORTATION	87	3.0%	4,642
PW - ADMIN	68	2.4%	3,629
PW - ROAD OPERATIONS	38	1.3%	2,028
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	0.9%	1,441
CHILD JUSTICE CENTER	43	1.5%	2,295
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.2%	267
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	7	0.2%	374
DEPT. of COMMUNITY SERVICES	129	4.5%	6,884
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	22	0.8%	1,174
CLEAN WATER FUND / BBC	21	0.7%	1,121
WASTEWATER OPERATIONS	42	1.5%	2,241
ELECTIONS	55	1.9%	2,935
ER&R (Depts 555, 566, 577)	19	0.7%	1,014
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	15	0.5%	800
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	234	8.2%	12,487
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	107
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	468	16.4%	24,973
TOTAL	2,860	100%	0

## **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.

	Pros Attny-Ind
<b>Expenses</b>	
Personnel Services	1,179,036
Services, Supplies, & Interfund	14,815
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>1,193,851</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	13,158
Corrections Center	52,838
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	60,027
Office of Budget	5,700
INFO SERVICES-Ops/Sys/Prog	23,107
INFO SERVICES-Network	49,611
INFO SERVICES FMS	1,090
Human Resources	16,029
Financial Services & Int. Audit	0
Payroll	2,352
Treasurer-Ind	0
Records	5,888
Purchasing	0
Printing/Mail	7,589
Telephone	800
Pros Attny-Ind	
PIO	
<b>Total Costs to Allocate</b>	<b>\$1,432,040</b>

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			
Budget Office			
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			(1,432,040)
PUBLIC INFORMATION & OUTREACH	532,530	0.3%	4,035
ASSESSMENT	3,569,436	1.9%	27,046
AUDITOR-Auto License & Recording	1,205,618	0.6%	9,135
TREASURER-DIR	1,647,151	0.9%	12,481
BOE	176,780	0.1%	1,339
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	3,040,106	1.6%	23,035
DISTRICT COURT	4,545,722	2.4%	34,444
SUPERIOR COURT	3,792,677	2.0%	28,738
JUVENILE	8,321,835	4.4%	63,056
SHERIFF LAW ENFORCEMENT	15,830,715	8.4%	119,952
SHERIFF CIVIL/SUPPORT	6,691,099	3.5%	50,699
SHERIFF EXEC/ADMIN	2,282,377	1.2%	17,294
JAIL	19,589,374	10.4%	148,432
PROS ATTNY-DIR	6,713,178	3.6%	50,867
PA-CHILD SUPPORT	1,751,879	0.9%	13,274
MEDICAL EXAMINER	938,775	0.5%	7,113
COMMISSIONERS	1,239,813	0.7%	9,394
COUNTYWIDE SERVICES	413,860	0.2%	3,136
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	-	0.0%	0
LOSS CONTROL	348,117	0.2%	2,638
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	413,462	0.2%	3,133
INDIGENT DEFENSE	5,107,921	2.7%	38,704
LEWIS & CLARK RAILROAD	107,618	0.1%	815
CORRECTIONS	5,814,343	3.1%	44,056
ENVIRONMENTAL SERVICES	2,962,641	1.6%	22,448
PARKS	1,003,953	0.5%	7,607

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	140,164	0.1%	1,062
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	2,050,228	1.1%	15,535
TRI-MOUNTAIN GOLF	1,534,860	0.8%	11,630
SPECIAL LAW ENFORCEMENT	-	0.0%	0
911 TAX FUND	-	0.0%	0
COMMUNITY DEV ADMIN	1,073,705	0.6%	8,136
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	706,821	0.4%	5,356
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	670,535	0.4%	5,081
LONG RANGE PLANNING	1,169,126	0.6%	8,859
CUSTOMER SERVICE	735,868	0.4%	5,576
ANIMAL CONTROL	813,135	0.4%	6,161
BUILDING	1,609,892	0.9%	12,198
CODE ENFORCEMENT	442,446	0.2%	3,352
FIRE MARSHAL	772,701	0.4%	5,855
PW - TRANSPORTATION	13,206,339	7.0%	100,066
PW - ADMIN	1,713,567	0.9%	12,984
PW - ROAD OPERATIONS	18,718,875	9.9%	141,836
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	321,295	0.2%	2,434
CHILD JUSTICE CENTER	582,980	0.3%	4,417
VETERANS ASSISTANCE	538,204	0.3%	4,078
VICTIM WITNESS	321,013	0.2%	2,432
CJA 0.1% SALES TAX	-	0.0%	0
WASHINGTON ENERGY CODE	-	0.0%	0
MPD-OPERATIONS FUND	1,734,849	0.9%	13,145
DEPT. of COMMUNITY SERVICES	7,759,186	4.1%	58,793
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,183,474	1.2%	16,545
CLEAN WATER FUND / BBC	2,278,891	1.2%	17,268
WASTEWATER OPERATIONS	3,040,156	1.6%	23,036
ELECTIONS	1,669,232	0.9%	12,648
ER&R (Depts 555, 566, 577)	4,179,190	2.2%	31,666
TER&R	2,236,207	1.2%	16,944
CENTRAL STORES	21	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7,548,034	4.0%	57,193
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	7,682,868	4.1%	58,214
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	198,954	0.1%	1,508
CRESA	3,320,700	1.8%	25,161
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	188,994,494	100%	0

## **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.

**2014 Clark County Indirect Cost Allocation (2012 Actuals)  
Central Services Allocated Cost Detail**

	PIO
<b>Expenses</b>	
Personnel Services	516,628
Services, Supplies, & Interfund	15,901
Capital Outlay	
Debt Service/Interest	
Depreciation	
<b>Subtotal</b>	<b>532,530</b>
<b>Less:</b>	
Capital Outlay	
Billed Services	
<b>Add Allocated Cost:</b>	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	21,664
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	20,836
Office of Budget	2,543
INFO SERVICES-Ops/Sys/Prog	10,398
INFO SERVICES-Network	22,325
INFO SERVICES FMS	745
Human Resources	8,950
Financial Services & Int. Audit	2,179
Payroll	1,313
Treasurer-Ind	49
Records	48
Purchasing	3,325
Printing/Mail	3,385
Telephone	1,921
Pros Attny-Ind	4,035
PIO	
<b>Total Costs to Allocate</b>	<b>\$636,244</b>

## Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
AUDITOR'S O&M	140,164	0.1%	589
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,050,228	1.4%	8,610
TRI-MOUNTAIN GOLF	1,534,860	1.0%	6,446
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	1,073,705	0.7%	4,509
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	706,821	0.5%	2,968
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	670,535	0.4%	2,816
LONG RANGE PLANNING	1,169,126	0.8%	4,910
CUSTOMER SERVICE	735,868	0.5%	3,090
ANIMAL CONTROL	813,135	0.5%	3,415
BUILDING	1,609,892	1.1%	6,761
CODE ENFORCEMENT	442,446	0.3%	1,858
FIRE MARSHAL	772,701	0.5%	3,245
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	321,295	0.2%	1,349
CHILD JUSTICE CENTER	582,980	0.4%	2,448
VETERANS ASSISTANCE	538,204	0.4%	2,260
VICTIM WITNESS	321,013	0.2%	1,348
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	1,734,849	1.1%	7,286
DEPT. of COMMUNITY SERVICES	7,759,186	5.1%	32,585
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,183,474	1.4%	9,170
CLEAN WATER FUND / BBC	2,278,891	1.5%	9,570
WASTEWATER OPERATIONS	3,040,156	2.0%	12,767
ELECTIONS	1,669,232	1.1%	7,010
ER&R (Depts 555, 566, 577)	4,179,190	2.8%	17,551
TER&R	2,236,207	1.5%	9,391
CENTRAL STORES	21	0.0%	0
FACILITIES MANAGEMENT-DIRECT	7,548,034	5.0%	31,698
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	7,682,868	5.1%	32,265
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	198,954	0.1%	836
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
<b>TOTAL</b>	<b>151,502,483</b>	<b>100%</b>	<b>0</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			
Budget Office			
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			(636,244)
ASSESSMENT	3,569,436	2.4%	14,990
AUDITOR-Auto License & Recording	1,205,618	0.8%	5,063
TREASURER-DIR	1,647,151	1.1%	6,917
BOE	176,780	0.1%	742
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,040,106	2.0%	12,767
DISTRICT COURT	4,545,722	3.0%	19,090
SUPERIOR COURT	3,792,677	2.5%	15,928
JUVENILE	8,321,835	5.5%	34,948
SHERIFF LAW ENFORCEMENT	15,830,715	10.4%	66,482
SHERIFF CIVIL/SUPPORT	6,691,099	4.4%	28,100
SHERIFF EXEC/ADMIN	2,282,377	1.5%	9,585
JAIL	19,589,374	12.9%	82,267
PROS ATTNY-DIR	6,713,178	4.4%	28,192
PA-CHILD SUPPORT	1,751,879	1.2%	7,357
MEDICAL EXAMINER	938,775	0.6%	3,942
COMMISSIONERS	1,239,813	0.8%	5,207
COUNTYWIDE SERVICES	413,860	0.3%	1,738
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	348,117	0.2%	1,462
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	413,462	0.3%	1,736
INDIGENT DEFENSE	5,107,921	3.4%	21,451
LEWIS & CLARK RAILROAD	107,618	0.1%	452
CORRECTIONS	5,814,343	3.8%	24,418
ENVIRONMENTAL SERVICES	2,962,641	2.0%	12,442
PARKS	1,003,953	0.7%	4,216



# Central Service Cost Allocation Plan

## Summary of Cost Allocation to Operating Departments and Agencies

**2014 Clark County Indirect Cost Allocation  
2012 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	109,656
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	619
Facilities Management	105,465
Office of Budget	17,043
Info Services - Ops/Sys/Prog/Comm	80,874
Info Services - Network	182,077
Info Services - FMS	4,010
Human Resources	49,291
Financial Services & Int. Audit	10,507
Payroll	7,233
Treasurer-Ind	49
Records	13,903
Purchasing	15,625
Printing/Mail	22,690
Telephone	5,016
Pros Attny-Ind	27,046
PIO	14,990
<b>Total Allocation Amount</b>	<b>666,092</b>
<b>Total Direct Cost</b>	<b>3,569,436</b>
<b>Indirect Cost Rate</b>	<b>18.66%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

AUDITOR-Auto  
License & Recording

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	4,536
1408 Franklin	4,918
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	12,645
Facilities Management	32,647
Office of Budget	5,757
Info Services - Ops/Sys/Prog/Comm	7,510
Info Services - Network	16,123
Info Services - FMS	1,453
Human Resources	21,373
Financial Services & Int. Audit	0
Payroll	3,136
Treasurer-Ind	79,765
Records	597
Purchasing	0
Printing/Mail	7,664
Telephone	2,775
Pros Attny-Ind	9,135
PIO	5,063
<b>Total Allocation Amount</b>	<b>215,097</b>
<b>Total Direct Cost</b>	<b>1,205,618</b>
<b>Indirect Cost Rate</b>	<b>17.84%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	0
Equipment Depreciation	0
Facilities Management	669
Office of Budget	7,865
Info Services - Ops/Sys/Prog/Comm	6,354
Info Services - Network	23,985
Info Services - FMS	1,250
Human Resources	15,362
Financial Services & Int. Audit	3,279
Payroll	2,254
Treasurer-Ind	9,063
Records	9,562
Purchasing	4,219
Printing/Mail	10,470
Telephone	1,601
Pros Attny-Ind	12,481
PIO	6,917
<b>Total Allocation Amount</b>	<b>116,027</b>
<b>Total Direct Cost</b>	<b>1,647,151</b>
<b>Indirect Cost Rate</b>	<b>7.04%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	844
Info Services - Ops/Sys/Prog/Comm	3,466
Info Services - Network	7,442
Info Services - FMS	254
Human Resources	2,672
Financial Services & Int. Audit	1,159
Payroll	392
Treasurer-Ind	0
Records	1,539
Purchasing	0
Printing/Mail	1,124
Telephone	160
Pros Attny-Ind	1,339
PIO	742
<b>Total Allocation Amount</b>	<b>21,134</b>
<b>Total Direct Cost</b>	<b>176,780</b>
<b>Indirect Cost Rate</b>	<b>11.95%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	43
Human Resources	0
Financial Services & Int. Audit	687
Payroll	0
Treasurer-Ind	12,693
Records	0
Purchasing	285
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>13,708</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	45,870
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	9,262
Facilities Management	69,618
Office of Budget	14,516
Info Services - Ops/Sys/Prog/Comm	101,670
Info Services - Network	218,286
Info Services - FMS	5,617
Human Resources	59,109
Financial Services & Int. Audit	25,501
Payroll	8,674
Treasurer-Ind	49,677
Records	61,515
Purchasing	6,554
Printing/Mail	19,325
Telephone	5,336
Pros Attny-Ind	23,035
PIO	12,767
<b>Total Allocation Amount</b>	<b>736,331</b>
<b>Total Direct Cost</b>	<b>3,040,106</b>
<b>Indirect Cost Rate</b>	<b>24.22%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	117,501
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	53,091
Facilities Management	572,319
Office of Budget	21,705
Info Services - Ops/Sys/Prog/Comm	43,903
Info Services - Network	100,372
Info Services - FMS	8,634
Human Resources	64,285
Financial Services & Int. Audit	68,058
Payroll	9,434
Treasurer-Ind	6,237
Records	28,996
Purchasing	16,905
Printing/Mail	28,895
Telephone	5,603
Pros Attny-Ind	34,444
PIO	19,090
<b>Total Allocation Amount</b>	<b>1,199,471</b>
<b>Total Direct Cost</b>	<b>4,564,725</b>
<b>Indirect Cost Rate</b>	<b>26.28%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	186,179
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	119,002
Facilities Management	282,569
Office of Budget	18,109
Info Services - Ops/Sys/Prog/Comm	33,505
Info Services - Network	80,483
Info Services - FMS	8,599
Human Resources	42,224
Financial Services & Int. Audit	91,463
Payroll	6,196
Treasurer-Ind	3,703
Records	4,698
Purchasing	21,219
Printing/Mail	24,109
Telephone	4,803
Pros Attny-Ind	28,738
PIO	15,928
<b>Total Allocation Amount</b>	<b>971,528</b>
<b>Total Direct Cost</b>	<b>3,792,677</b>
<b>Indirect Cost Rate</b>	<b>25.62%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

JUVENILE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	227,892
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	11,039
Facilities Management	416,713
Office of Budget	39,735
Info Services - Ops/Sys/Prog/Comm	95,893
Info Services - Network	254,517
Info Services - FMS	12,253
Human Resources	117,349
Financial Services & Int. Audit	68,230
Payroll	17,221
Treasurer-Ind	1,243
Records	0
Purchasing	29,387
Printing/Mail	52,899
Telephone	6,297
Pros Attny-Ind	63,056
PIO	34,948
<b>Total Allocation Amount</b>	<b>1,448,672</b>
<b>Total Direct Cost</b>	<b>8,321,835</b>
<b>Indirect Cost Rate</b>	<b>17.41%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SHERIFF LAW  
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	9,458
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	37,506
Equipment Depreciation	79,556
Facilities Management	22,762
Office of Budget	75,588
Info Services - Ops/Sys/Prog/Comm	158,282
Info Services - Network	339,832
Info Services - FMS	16,378
Human Resources	181,667
Financial Services & Int. Audit	64,254
Payroll	26,659
Treasurer-Ind	78,888
Records	22,758
Purchasing	24,730
Printing/Mail	100,630
Telephone	6,777
Pros Attny-Ind	119,952
PIO	66,482
<b>Total Allocation Amount</b>	<b>1,432,158</b>
<b>Total Direct Cost</b>	<b>15,870,968</b>
<b>Indirect Cost Rate</b>	<b>9.02%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	56,747
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	22,584
Bond Interest	0
Equipment Depreciation	0
Facilities Management	213,628
Office of Budget	31,948
Info Services - Ops/Sys/Prog/Comm	77,408
Info Services - Network	166,195
Info Services - FMS	8,522
Human Resources	75,472
Financial Services & Int. Audit	54,119
Payroll	11,075
Treasurer-Ind	1,145
Records	0
Purchasing	35,187
Printing/Mail	42,533
Telephone	4,109
Pros Attny-Ind	50,699
PIO	28,100
<b>Total Allocation Amount</b>	<b>879,471</b>
<b>Total Direct Cost</b>	<b>6,691,099</b>
<b>Indirect Cost Rate</b>	<b>13.14%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

SHERIFF  
EXEC/ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	28,373
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	68,286
Office of Budget	10,898
Info Services - Ops/Sys/Prog/Comm	3,466
Info Services - Network	7,442
Info Services - FMS	4,036
Human Resources	27,384
Financial Services & Int. Audit	34,716
Payroll	4,018
Treasurer-Ind	2,217
Records	0
Purchasing	8,165
Printing/Mail	14,508
Telephone	2,134
Pros Attny-Ind	17,294
PIO	9,585
<b>Total Allocation Amount</b>	<b>242,522</b>
<b>Total Direct Cost</b>	<b>2,282,377</b>
<b>Indirect Cost Rate</b>	<b>10.63%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	297,989
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	57,576
Equipment Depreciation	37,491
Facilities Management	1,079,077
Office of Budget	93,534
Info Services - Ops/Sys/Prog/Comm	25,995
Info Services - Network	55,812
Info Services - FMS	19,363
Human Resources	219,069
Financial Services & Int. Audit	71,299
Payroll	32,148
Treasurer-Ind	6,968
Records	12,490
Purchasing	38,616
Printing/Mail	124,522
Telephone	7,311
Pros Attny-Ind	148,432
PIO	82,267
<b>Total Allocation Amount</b>	<b>2,409,958</b>
<b>Total Direct Cost</b>	<b>19,610,867</b>
<b>Indirect Cost Rate</b>	<b>12.29%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	58,588
Franklin Center	235,261
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	218
Facilities Management	398,990
Office of Budget	32,054
Info Services - Ops/Sys/Prog/Comm	101,670
Info Services - Network	218,286
Info Services - FMS	8,146
Human Resources	84,155
Financial Services & Int. Audit	38,694
Payroll	12,349
Treasurer-Ind	8,990
Records	41,089
Purchasing	31,485
Printing/Mail	42,673
Telephone	4,909
Pros Attny-Ind	50,867
PIO	28,192
<b>Total Allocation Amount</b>	<b>1,396,616</b>
<b>Total Direct Cost</b>	<b>6,713,178</b>
<b>Indirect Cost Rate</b>	<b>20.80%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	8,365
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,150
Human Resources	23,777
Financial Services & Int. Audit	8,510
Payroll	3,489
Treasurer-Ind	73
Records	13,506
Purchasing	2,514
Printing/Mail	11,136
Telephone	1,494
Pros Attny-Ind	13,274
PIO	7,357
<b>Total Allocation Amount</b>	<b>95,645</b>
<b>Total Direct Cost</b>	<b>1,751,879</b>
<b>Indirect Cost Rate</b>	<b>5.46%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	30,551
Facilities Management	79,697
Office of Budget	4,482
Info Services - Ops/Sys/Prog/Comm	3,466
Info Services - Network	7,442
Info Services - FMS	970
Human Resources	9,351
Financial Services & Int. Audit	5,339
Payroll	1,372
Treasurer-Ind	73
Records	1,920
Purchasing	4,082
Printing/Mail	5,967
Telephone	640
Pros Attny-Ind	7,113
PIO	3,942
<b>Total Allocation Amount</b>	<b>166,410</b>
<b>Total Direct Cost</b>	<b>968,338</b>
<b>Indirect Cost Rate</b>	<b>17.19%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	92,539
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	89,002
Office of Budget	5,920
Info Services - Ops/Sys/Prog/Comm	13,864
Info Services - Network	29,766
Info Services - FMS	1,446
Human Resources	13,358
Financial Services & Int. Audit	8,586
Payroll	1,960
Treasurer-Ind	219
Records	635
Purchasing	9,306
Printing/Mail	7,881
Telephone	1,654
Pros Attny-Ind	9,394
PIO	5,207
<b>Total Allocation Amount</b>	<b>290,738</b>
<b>Total Direct Cost</b>	<b>1,239,813</b>
<b>Indirect Cost Rate</b>	<b>23.45%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	1,976
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	425
Human Resources	0
Financial Services & Int. Audit	6,783
Payroll	0
Treasurer-Ind	122
Records	0
Purchasing	2,276
Printing/Mail	2,631
Telephone	1,868
Pros Attny-Ind	3,136
PIO	1,738
<b>Total Allocation Amount</b>	<b>20,954</b>
Total Direct Cost	413,860
<b>Indirect Cost Rate</b>	<b>5.06%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

LOSS CONTROL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,349
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,145
Office of Budget	1,662
Info Services - Ops/Sys/Prog/Comm	3,466
Info Services - Network	7,442
Info Services - FMS	363
Human Resources	5,343
Financial Services & Int. Audit	0
Payroll	784
Treasurer-Ind	0
Records	730
Purchasing	0
Printing/Mail	2,213
Telephone	534
Pros Attny-Ind	2,638
PIO	1,462
<b>Total Allocation Amount</b>	<b>37,130</b>
<b>Total Direct Cost</b>	<b>348,117</b>
<b>Indirect Cost Rate</b>	<b>10.67%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

ESA (Endangered  
Species)

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

**2014 Clark County Indirect Cost Allocation  
2012 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	22
Human Resources	0
Financial Services & Int. Audit	343
Payroll	0
Treasurer-Ind	97
Records	0
Purchasing	285
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>747</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	1,974
Info Services - Ops/Sys/Prog/Comm	16,175
Info Services - Network	34,727
Info Services - FMS	1,102
Human Resources	2,004
Financial Services & Int. Audit	15,423
Payroll	294
Treasurer-Ind	1,316
Records	0
Purchasing	10,636
Printing/Mail	2,628
Telephone	2,028
Pros Attny-Ind	3,133
PIO	1,736
<b>Total Allocation Amount</b>	<b>93,176</b>
<b>Total Direct Cost</b>	<b>413,462</b>
<b>Indirect Cost Rate</b>	<b>22.54%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      INDIGENT  
DEFENSE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	24,389
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	6,431
Human Resources	0
Financial Services & Int. Audit	102,689
Payroll	0
Treasurer-Ind	1,048
Records	0
Purchasing	88,630
Printing/Mail	32,469
Telephone	0
Pros Attny-Ind	38,704
PIO	21,451
<b>Total Allocation Amount</b>	<b>315,811</b>
<b>Total Direct Cost</b>	<b>5,107,921</b>
<b>Indirect Cost Rate</b>	<b>6.18%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	514
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	226
Human Resources	0
Financial Services & Int. Audit	3,616
Payroll	0
Treasurer-Ind	24
Records	111
Purchasing	2,845
Printing/Mail	684
Telephone	0
Pros Attny-Ind	815
PIO	452
<b>Total Allocation Amount</b>	<b>9,288</b>
<b>Total Direct Cost</b>	<b>107,994</b>
<b>Indirect Cost Rate</b>	<b>8.60%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	18,164
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	140,712
Office of Budget	27,762
Info Services - Ops/Sys/Prog/Comm	43,325
Info Services - Network	162,072
Info Services - FMS	8,624
Human Resources	89,164
Financial Services & Int. Audit	40,890
Payroll	13,084
Treasurer-Ind	560
Records	15,855
Purchasing	20,419
Printing/Mail	36,960
Telephone	4,749
Pros Attny-Ind	44,056
PIO	24,418
<b>Total Allocation Amount</b>	<b>690,813</b>
<b>Total Direct Cost</b>	<b>5,814,343</b>
<b>Indirect Cost Rate</b>	<b>11.88%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

DEPARTMENT OF  
ENVIRONMENTAL  
SERVICES

**Allocation Sheets**

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	102,371
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	98,458
Office of Budget	14,146
Info Services - Ops/Sys/Prog/Comm	33,505
Info Services - Network	71,935
Info Services - FMS	5,022
Human Resources	25,380
Financial Services & Int. Audit	52,624
Payroll	3,724
Treasurer-Ind	707
Records	0
Purchasing	22,348
Printing/Mail	18,832
Telephone	0
Pros Attny-Ind	22,448
PIO	12,442
<b>Total Allocation Amount</b>	<b>483,942</b>
<b>Total Direct Cost</b>	<b>2,962,641</b>
<b>Indirect Cost Rate</b>	<b>16.33%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	9,292
Facilities Management	591,910
Office of Budget	4,794
Info Services - Ops/Sys/Prog/Comm	9,243
Info Services - Network	19,844
Info Services - FMS	2,862
Human Resources	12,022
Financial Services & Int. Audit	32,646
Payroll	0
Treasurer-Ind	19,515
Records	0
Purchasing	4,886
Printing/Mail	6,382
Telephone	53
Pros Attny-Ind	7,607
PIO	4,216
<b>Total Allocation Amount</b>	<b>725,273</b>
<b>Total Direct Cost</b>	<b>2,000,502</b>
<b>Indirect Cost Rate</b>	<b>36.25%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	669
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	235
Human Resources	0
Financial Services & Int. Audit	3,747
Payroll	0
Treasurer-Ind	10,285
Records	0
Purchasing	5,696
Printing/Mail	590
Telephone	0
Pros Attny-Ind	1,062
PIO	589
<b>Total Allocation Amount</b>	<b>22,873</b>
<b>Total Direct Cost</b>	<b>140,164</b>
<b>Indirect Cost Rate</b>	<b>16.32%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	104,188
Facilities Management	0
Office of Budget	18,878
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	4,048
Human Resources	0
Financial Services & Int. Audit	64,641
Payroll	0
Treasurer-Ind	30,204
Records	1,635
Purchasing	21,280
Printing/Mail	0
Telephone	2,455
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>247,329</b>
Total Direct Cost	4,987,656
<b>Indirect Cost Rate</b>	<b>4.96%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	51
Human Resources	0
Financial Services & Int. Audit	809
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>860</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      RADIO  
COMMUNICATIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	1,325
Human Resources	0
Financial Services & Int. Audit	21,164
Payroll	0
Treasurer-Ind	20
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>22,509</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	52,688
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	50,675
Office of Budget	9,789
Info Services - Ops/Sys/Prog/Comm	32,350
Info Services - Network	69,455
Info Services - FMS	2,535
Human Resources	24,044
Financial Services & Int. Audit	14,372
Payroll	3,528
Treasurer-Ind	0
Records	524
Purchasing	17,238
Printing/Mail	8,637
Telephone	1,494
Pros Attny-Ind	15,535
PIO	8,610
<b>Total Allocation Amount</b>	<b>311,474</b>
<b>Total Direct Cost</b>	<b>2,050,228</b>
<b>Indirect Cost Rate</b>	<b>15.19%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	48,887
Office of Budget	7,329
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	171
Human Resources	0
Financial Services & Int. Audit	2,725
Payroll	0
Treasurer-Ind	24,578
Records	0
Purchasing	6,824
Printing/Mail	6,466
Telephone	0
Pros Attny-Ind	11,630
PIO	6,446
<b>Total Allocation Amount</b>	<b>115,056</b>
<b>Total Direct Cost</b>	<b>1,564,230</b>
<b>Indirect Cost Rate</b>	<b>7.36%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      SPECIAL LAW  
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	237
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>237</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	5,127
Info Services - Ops/Sys/Prog/Comm	19,641
Info Services - Network	43,371
Info Services - FMS	1,252
Human Resources	10,686
Financial Services & Int. Audit	8,389
Payroll	1,568
Treasurer-Ind	342
Records	2,412
Purchasing	13,345
Printing/Mail	373
Telephone	1,121
Pros Attny-Ind	8,136
PIO	4,509
<b>Total Allocation Amount</b>	<b>120,271</b>
<b>Total Direct Cost</b>	<b>1,073,705</b>
<b>Indirect Cost Rate</b>	<b>11.20%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

DEVELOPMENT  
REVIEW

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

**2014 Clark County Indirect Cost Allocation  
2012 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	3,375
Info Services - Ops/Sys/Prog/Comm	6,932
Info Services - Network	14,883
Info Services - FMS	1,247
Human Resources	14,694
Financial Services & Int. Audit	3,960
Payroll	2,156
Treasurer-Ind	513
Records	0
Purchasing	7,979
Printing/Mail	245
Telephone	587
Pros Attny-Ind	5,356
PIO	2,968
<b>Total Allocation Amount</b>	<b>64,896</b>
Total Direct Cost	706,821
<b>Indirect Cost Rate</b>	<b>9.18%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

INSPECTION

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

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      DEVELOPMENT  
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,202
Info Services - Ops/Sys/Prog/Comm	10,398
Info Services - Network	22,325
Info Services - FMS	1,003
Human Resources	10,553
Financial Services & Int. Audit	4,556
Payroll	1,549
Treasurer-Ind	0
Records	0
Purchasing	3,751
Printing/Mail	233
Telephone	480
Pros Attny-Ind	5,081
PIO	2,816
<b>Total Allocation Amount</b>	<b>65,946</b>
<b>Total Direct Cost</b>	<b>670,535</b>
<b>Indirect Cost Rate</b>	<b>9.83%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	28,457
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	27,370
Office of Budget	5,582
Info Services - Ops/Sys/Prog/Comm	17,330
Info Services - Network	37,208
Info Services - FMS	1,701
Human Resources	13,759
Financial Services & Int. Audit	12,221
Payroll	2,019
Treasurer-Ind	0
Records	0
Purchasing	11,112
Printing/Mail	406
Telephone	694
Pros Attny-Ind	8,859
PIO	4,910
<b>Total Allocation Amount</b>	<b>171,626</b>
<b>Total Direct Cost</b>	<b>1,169,126</b>
<b>Indirect Cost Rate</b>	<b>14.68%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      CUSTOMER  
SERVICE

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	3,514
Info Services - Ops/Sys/Prog/Comm	26,573
Info Services - Network	57,052
Info Services - FMS	788
Human Resources	8,015
Financial Services & Int. Audit	3,875
Payroll	1,176
Treasurer-Ind	0
Records	0
Purchasing	1,376
Printing/Mail	255
Telephone	747
Pros Attny-Ind	5,576
PIO	3,090
<b>Total Allocation Amount</b>	<b>112,037</b>
<b>Total Direct Cost</b>	<b>735,868</b>
<b>Indirect Cost Rate</b>	<b>15.23%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	16,047
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	15,434
Office of Budget	3,883
Info Services - Ops/Sys/Prog/Comm	10,398
Info Services - Network	22,325
Info Services - FMS	1,374
Human Resources	8,015
Financial Services & Int. Audit	13,243
Payroll	1,176
Treasurer-Ind	22,303
Records	2,158
Purchasing	14,574
Printing/Mail	282
Telephone	640
Pros Attny-Ind	6,161
PIO	3,415
<b>Total Allocation Amount</b>	<b>141,429</b>
<b>Total Direct Cost</b>	<b>813,135</b>
<b>Indirect Cost Rate</b>	<b>17.39%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	7,687
Info Services - Ops/Sys/Prog/Comm	17,330
Info Services - Network	37,208
Info Services - FMS	2,979
Human Resources	22,708
Financial Services & Int. Audit	22,910
Payroll	3,332
Treasurer-Ind	342
Records	0
Purchasing	14,285
Printing/Mail	559
Telephone	2,081
Pros Attny-Ind	12,198
PIO	6,761
<b>Total Allocation Amount</b>	<b>150,381</b>
<b>Total Direct Cost</b>	<b>1,609,892</b>
<b>Indirect Cost Rate</b>	<b>9.34%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets** CODE  
ENFORCEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,349
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,145
Office of Budget	2,113
Info Services - Ops/Sys/Prog/Comm	5,777
Info Services - Network	12,403
Info Services - FMS	614
Human Resources	6,679
Financial Services & Int. Audit	2,555
Payroll	980
Treasurer-Ind	513
Records	3,015
Purchasing	3,990
Printing/Mail	154
Telephone	427
Pros Attny-Ind	3,352
PIO	1,858
<b>Total Allocation Amount</b>	<b>54,923</b>
<b>Total Direct Cost</b>	<b>442,446</b>
<b>Indirect Cost Rate</b>	<b>12.41%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

FIRE MARSHAL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	5,349
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,145
Office of Budget	3,689
Info Services - Ops/Sys/Prog/Comm	6,932
Info Services - Network	14,883
Info Services - FMS	3,308
Human Resources	9,351
Financial Services & Int. Audit	42,668
Payroll	1,372
Treasurer-Ind	171
Records	16
Purchasing	5,985
Printing/Mail	268
Telephone	907
Pros Attny-Ind	5,855
PIO	3,245
<b>Total Allocation Amount</b>	<b>109,144</b>
<b>Total Direct Cost</b>	<b>772,701</b>
<b>Indirect Cost Rate</b>	<b>14.12%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	71,602
Facilities Management	0
Office of Budget	63,057
Info Services - Ops/Sys/Prog/Comm	98,204
Info Services - Network	210,845
Info Services - FMS	12,711
Human Resources	88,863
Financial Services & Int. Audit	106,469
Payroll	13,040
Treasurer-Ind	7,077
Records	2,476
Purchasing	99,349
Printing/Mail	4,583
Telephone	4,642
Pros Attny-Ind	100,066
PIO	0
<b>Total Allocation Amount</b>	<b>882,985</b>
<b>Total Direct Cost</b>	<b>13,206,339</b>
<b>Indirect Cost Rate</b>	<b>6.69%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	10,104
Facilities Management	0
Office of Budget	8,182
Info Services - Ops/Sys/Prog/Comm	6,354
Info Services - Network	13,643
Info Services - FMS	2,306
Human Resources	22,041
Financial Services & Int. Audit	12,887
Payroll	3,234
Treasurer-Ind	3,367
Records	9,141
Purchasing	10,162
Printing/Mail	595
Telephone	3,629
Pros Attny-Ind	12,984
PIO	0
<b>Total Allocation Amount</b>	<b>118,629</b>
<b>Total Direct Cost</b>	<b>1,713,567</b>
<b>Indirect Cost Rate</b>	<b>6.92%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	89,378
Info Services - Ops/Sys/Prog/Comm	52,568
Info Services - Network	112,864
Info Services - FMS	14,059
Human Resources	106,195
Financial Services & Int. Audit	109,185
Payroll	15,584
Treasurer-Ind	0
Records	0
Purchasing	33,304
Printing/Mail	6,496
Telephone	2,028
Pros Attny-Ind	141,836
PIO	0
<b>Total Allocation Amount</b>	<b>683,498</b>
<b>Total Direct Cost</b>	<b>18,839,633</b>
<b>Indirect Cost Rate</b>	<b>3.63%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	48
Human Resources	0
Financial Services & Int. Audit	766
Payroll	0
Treasurer-Ind	79
Records	0
Purchasing	711
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>1,604</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	221
Human Resources	0
Financial Services & Int. Audit	3,534
Payroll	0
Treasurer-Ind	573
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>4,328</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	1,534
Info Services - Ops/Sys/Prog/Comm	10,398
Info Services - Network	22,325
Info Services - FMS	1,107
Human Resources	0
Financial Services & Int. Audit	17,672
Payroll	0
Treasurer-Ind	1,224
Records	0
Purchasing	4,742
Printing/Mail	1,354
Telephone	1,441
Pros Attny-Ind	2,434
PIO	1,349
<b>Total Allocation Amount</b>	<b>65,580</b>
<b>Total Direct Cost</b>	<b>321,295</b>
<b>Indirect Cost Rate</b>	<b>20.41%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	17,755
Office of Budget	2,784
Info Services - Ops/Sys/Prog/Comm	6,354
Info Services - Network	13,643
Info Services - FMS	1,164
Human Resources	6,679
Financial Services & Int. Audit	11,327
Payroll	980
Treasurer-Ind	454
Records	0
Purchasing	22,604
Printing/Mail	2,456
Telephone	2,295
Pros Attny-Ind	4,417
PIO	2,448
<b>Total Allocation Amount</b>	<b>95,359</b>
<b>Total Direct Cost</b>	<b>582,980</b>
<b>Indirect Cost Rate</b>	<b>16.36%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	2,570
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	200
Human Resources	0
Financial Services & Int. Audit	3,194
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	1,422
Printing/Mail	2,267
Telephone	0
Pros Attny-Ind	4,078
PIO	2,260
<b>Total Allocation Amount</b>	<b>15,991</b>
<b>Total Direct Cost</b>	<b>538,204</b>
<b>Indirect Cost Rate</b>	<b>2.97%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	1,533
Info Services - Ops/Sys/Prog/Comm	1,733
Info Services - Network	3,721
Info Services - FMS	501
Human Resources	6,345
Financial Services & Int. Audit	1,107
Payroll	931
Treasurer-Ind	39
Records	1,079
Purchasing	1,330
Printing/Mail	1,352
Telephone	267
Pros Attny-Ind	2,432
PIO	1,348
<b>Total Allocation Amount</b>	<b>23,719</b>
<b>Total Direct Cost</b>	<b>321,013</b>
<b>Indirect Cost Rate</b>	<b>7.39%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

METROPOLITAN  
PARKS 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	8,559
Facilities Management	0
Office of Budget	8,283
Info Services - Ops/Sys/Prog/Comm	578
Info Services - Network	1,240
Info Services - FMS	3,731
Human Resources	20,037
Financial Services & Int. Audit	37,814
Payroll	2,940
Treasurer-Ind	0
Records	0
Purchasing	6,595
Printing/Mail	7,308
Telephone	374
Pros Attny-Ind	13,145
PIO	7,286
<b>Total Allocation Amount</b>	<b>117,889</b>
<b>Total Direct Cost</b>	<b>1,734,849</b>
<b>Indirect Cost Rate</b>	<b>6.80%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	37,048
Info Services - Ops/Sys/Prog/Comm	73,942
Info Services - Network	158,754
Info Services - FMS	17,443
Human Resources	75,806
Financial Services & Int. Audit	196,222
Payroll	11,124
Treasurer-Ind	43,707
Records	8,856
Purchasing	102,918
Printing/Mail	2,693
Telephone	6,884
Pros Attny-Ind	58,793
PIO	32,585
<b>Total Allocation Amount</b>	<b>826,775</b>
<b>Total Direct Cost</b>	<b>7,759,186</b>
<b>Indirect Cost Rate</b>	<b>10.66%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	10,426
Info Services - Ops/Sys/Prog/Comm	21,952
Info Services - Network	47,130
Info Services - FMS	3,831
Human Resources	16,029
Financial Services & Int. Audit	43,775
Payroll	2,352
Treasurer-Ind	2,408
Records	79
Purchasing	25,902
Printing/Mail	758
Telephone	1,174
Pros Attny-Ind	16,545
PIO	9,170
<b>Total Allocation Amount</b>	<b>201,531</b>
<b>Total Direct Cost</b>	<b>2,183,474</b>
<b>Indirect Cost Rate</b>	<b>9.23%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      CLEAN WATER  
FUND

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	10,881
Info Services - Ops/Sys/Prog/Comm	26,573
Info Services - Network	57,052
Info Services - FMS	2,592
Human Resources	18,434
Financial Services & Int. Audit	21,377
Payroll	2,705
Treasurer-Ind	217
Records	0
Purchasing	19,927
Printing/Mail	791
Telephone	1,121
Pros Attny-Ind	17,268
PIO	9,570
<b>Total Allocation Amount</b>	<b>188,507</b>
<b>Total Direct Cost</b>	<b>2,278,891</b>
<b>Indirect Cost Rate</b>	<b>8.27%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	14,516
Info Services - Ops/Sys/Prog/Comm	13,864
Info Services - Network	29,766
Info Services - FMS	3,248
Human Resources	19,369
Financial Services & Int. Audit	30,830
Payroll	2,842
Treasurer-Ind	0
Records	0
Purchasing	11,186
Printing/Mail	1,055
Telephone	2,241
Pros Attny-Ind	23,036
PIO	12,767
<b>Total Allocation Amount</b>	<b>164,721</b>
<b>Total Direct Cost</b>	<b>3,040,156</b>
<b>Indirect Cost Rate</b>	<b>5.42%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

ELECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	13,745
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	7,970
Info Services - Ops/Sys/Prog/Comm	25,418
Info Services - Network	54,572
Info Services - FMS	1,935
Human Resources	9,351
Financial Services & Int. Audit	20,738
Payroll	1,372
Treasurer-Ind	573
Records	7,475
Purchasing	16,180
Printing/Mail	579
Telephone	2,935
Pros Attny-Ind	12,648
PIO	7,010
<b>Total Allocation Amount</b>	<b>182,498</b>
<b>Total Direct Cost</b>	<b>1,669,232</b>
<b>Indirect Cost Rate</b>	<b>10.93%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	19,955
Info Services - Ops/Sys/Prog/Comm	20,796
Info Services - Network	44,649
Info Services - FMS	8,135
Human Resources	28,719
Financial Services & Int. Audit	98,707
Payroll	4,214
Treasurer-Ind	790
Records	920
Purchasing	25,692
Printing/Mail	1,450
Telephone	1,014
Pros Attny-Ind	31,666
PIO	17,551
<b>Total Allocation Amount</b>	<b>304,259</b>
<b>Total Direct Cost</b>	<b>4,179,190</b>
<b>Indirect Cost Rate</b>	<b>7.28%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	10,677
Info Services - Ops/Sys/Prog/Comm	12,709
Info Services - Network	27,286
Info Services - FMS	1,885
Human Resources	14,694
Financial Services & Int. Audit	14,137
Payroll	2,156
Treasurer-Ind	790
Records	0
Purchasing	14,369
Printing/Mail	776
Telephone	0
Pros Attny-Ind	16,944
PIO	9,391
<b>Total Allocation Amount</b>	<b>125,813</b>
<b>Total Direct Cost</b>	<b>2,236,207</b>
<b>Indirect Cost Rate</b>	<b>1.79%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

CENTRAL STORES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	45
Human Resources	668
Financial Services & Int. Audit	0
Payroll	98
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>812</b>
<b>Total Direct Cost</b>	<b>21</b>
<b>Indirect Cost Rate</b>	<b>3910.19%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

FACILITIES  
MANAGEMENT -  
DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	36,040
Info Services - Ops/Sys/Prog/Comm	10,398
Info Services - Network	22,325
Info Services - FMS	3,316
Human Resources	48,756
Financial Services & Int. Audit	0
Payroll	7,155
Treasurer-Ind	99
Records	0
Purchasing	0
Printing/Mail	31,798
Telephone	0
Pros Attny-Ind	57,193
PIO	31,698
<b>Total Allocation Amount</b>	<b>248,777</b>
<b>Total Direct Cost</b>	<b>7,548,034</b>
<b>Indirect Cost Rate</b>	<b>3.30%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	1,174
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	558
Human Resources	2,672
Financial Services & Int. Audit	6,004
Payroll	392
Treasurer-Ind	20
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>10,819</b>
<b>Total Direct Cost</b>	<b>245,862</b>
<b>Indirect Cost Rate</b>	<b>4.40%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	1,346
Human Resources	12,690
Financial Services & Int. Audit	7,707
Payroll	1,862
Treasurer-Ind	1,737
Records	0
Purchasing	0
Printing/Mail	0
Telephone	800
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>26,143</b>
<b>Total Direct Cost</b>	<b>1,462,195</b>
<b>Indirect Cost Rate</b>	<b>1.79%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	1,584
Human Resources	0
Financial Services & Int. Audit	25,294
Payroll	13,329
Treasurer-Ind	15,300
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>55,507</b>
<b>Total Direct Cost</b>	<b>0</b>
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	36,684
Info Services - Ops/Sys/Prog/Comm	155,971
Info Services - Network	334,871
Info Services - FMS	12,706
Human Resources	97,980
Financial Services & Int. Audit	96,493
Payroll	14,378
Treasurer-Ind	39,759
Records	15,061
Purchasing	26,580
Printing/Mail	2,666
Telephone	12,487
Pros Attny-Ind	58,214
PIO	32,265
<b>Total Allocation Amount</b>	<b>936,116</b>
<b>Total Direct Cost</b>	<b>7,690,092</b>
<b>Indirect Cost Rate</b>	<b>12.17%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**                      EMERGENCY  
MANAGEMENT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	4,814
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	4,630
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	157
Human Resources	0
Financial Services & Int. Audit	2,512
Payroll	0
Treasurer-Ind	336
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>12,450</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	22,996
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	34,902
Office of Budget	950
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	525
Human Resources	0
Financial Services & Int. Audit	8,389
Payroll	0
Treasurer-Ind	4,619
Records	0
Purchasing	0
Printing/Mail	838
Telephone	107
Pros Attny-Ind	1,508
PIO	836
<b>Total Allocation Amount</b>	<b>75,670</b>
Total Direct Cost	198,954
<b>Indirect Cost Rate</b>	<b>38.03%</b>

**2014 Clark County Indirect Cost Allocation  
2012 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	5,202
Human Resources	25,046
Financial Services & Int. Audit	55,869
Payroll	14,702
Treasurer-Ind	5,212
Records	1,508
Purchasing	21,239
Printing/Mail	3,461
Telephone	0
Pros Attny-Ind	25,161
PIO	0
<b>Total Allocation Amount</b>	<b>157,399</b>
<b>Total Direct Cost</b>	<b>9,972,072</b>
<b>Indirect Cost Rate</b>	<b>1.58%</b>

**2014 Clark County Indirect Cost Allocation  
2012 Costs  
Detail by Central Service Department**

**Allocation Sheets**

Agencies

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	6,380
Human Resources	0
Financial Services & Int. Audit	101,869
Payroll	11,369
Treasurer-Ind	416,543
Records	0
Purchasing	21,097
Printing/Mail	0
Telephone	24,973
Pros Attny-Ind	0
PIO	0
<b>Total Allocation Amount</b>	<b>582,231</b>
Total Direct Cost	0
<b>Indirect Cost Rate</b>	<b>0.00%</b>