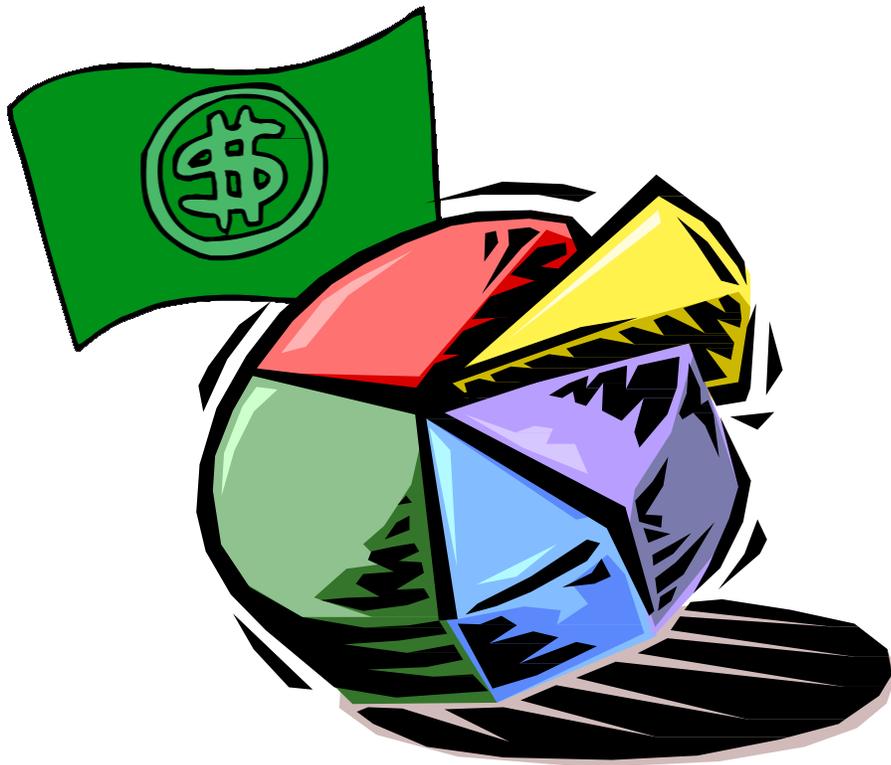


Central Service Cost Allocation Plan For 2015

Clark County
Washington



Representing costs for the year ending December 31, 2013

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First Year of 2015-2016 Biennial Budget Central Service Allocation Plan for Clark County Based on the Year 2013

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

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, 2013, to establish cost allocations or billings for the first year of the biennial budget period 2015-2016. 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:

June 16, 2014

Central Service Cost Allocation Plan

Summary of Costs and Rate By Department/Org Unit

**2015 Central Service Cost Allocation Plan (2013 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2015 Total IC	2013 Total Expenses	2015 IC %
ASSESSMENT	739,484	3,481,090	21.24%
AUDITOR-Auto License & Recording	218,317	1,326,701	16.46%
TREASURER-DIR	213,755	1,673,534	12.77%
BOE	25,134	190,893	13.17%
COMMUNITY SUPPORT	13,500	0	0.00%
COUNTY CLERK	731,812	3,178,042	23.03%
DISTRICT COURT	1,277,933	4,529,455	28.21%
SUPERIOR COURT	1,015,646	3,624,217	28.02%
JUVENILE	1,473,195	8,576,836	17.18%
SHERIFF LAW ENFORCEMENT	1,652,611	18,267,499	9.05%
SHERIFF CIVIL/SUPPORT	850,313	6,451,638	13.18%
SHERIFF EXEC/ADMIN	248,330	2,479,127	10.02%
JAIL	2,468,005	20,339,249	12.13%
PROS ATTNY-DIR	1,141,443	6,762,898	16.88%
PA-CHILD SUPPORT	103,500	1,929,404	5.36%
MEDICAL EXAMINER	160,170	999,397	16.03%
COMMISSIONERS	287,248	1,234,910	23.26%
COUNTYWIDE SERVICES	20,752	426,193	4.87%
LOSS CONTROL	105,836	202,897	52.16%
CVTV	747	0	0.00%
COOP EXTENSION SERVICES	57,376	(595)	-9643.07%
INDIGENT DEFENSE	337,215	5,218,149	6.46%
LEWIS & CLARK RAILROAD	7,491	79,584	9.41%
CORRECTIONS	612,179	5,992,236	10.22%
ENVIRONMENTAL SERVICES	486,109	3,318,802	14.65%
PARKS	738,767	2,679,254	27.57%
AUDITOR'S O&M	29,530	607,713	4.86%
Event Center	222,519	5,414,513	4.11%
EMS FUND	770	0	0.00%
GIS	285,892	2,013,390	14.20%
TRI-MOUNTAIN GOLF	195,177	1,311,443	14.88%
SPECIAL LAW ENFORCEMENT	231	0	0.00%
COMMUNITY DEV ADMIN	122,262	1,167,910	10.47%
ENGINEERING	75,177	1,220,536	6.16%

**2015 Central Service Cost Allocation Plan (2013 Actuals)
Summary of Costs and Rate by Department/Org Unit**

DESCRIPTION	2015 Total IC	2013 Total Expenses	2015 IC %
DEVELOPMENT SERVICES	46,195	767,380	6.02%
LONG RANGE PLANNING	165,862	1,207,561	13.74%
CUSTOMER SERVICE	143,658	1,082,996	13.26%
ANIMAL CONTROL	128,860	1,056,081	12.20%
BUILDING	196,132	1,969,382	9.96%
CODE ENFORCEMENT	53,772	588,143	9.14%
FIRE MARSHAL	111,319	1,060,029	10.50%
PW - TRANSPORTATION	1,012,143	17,934,316	5.64%
PW - ADMIN	109,369	1,939,475	5.64%
PW - ROAD OPERATIONS	643,582	17,744,716	3.63%
CAMP BONNEVILLE	3,466	0	0.00%
SPECIAL INVESTIGATION	3,765	0	0.00%
NARCOTICS TASK FORCE	52,519	378,394	13.88%
CHILD JUSTICE CENTER	95,698	704,714	13.58%
VETERANS ASSISTANCE	8,860	319,480	2.77%
VICTIM WITNESS	24,490	355,566	6.89%
MPD-OPERATIONS FUND	161,364	2,870,525	5.62%
DEPT. of COMMUNITY SERVICES	716,114	6,574,204	10.89%
SOLID WASTE	181,624	2,312,454	7.85%
CLEAN WATER FUND / BBC	207,964	1,853,663	11.22%
WASTEWATER OPERATIONS	168,342	3,443,636	4.89%
ELECTIONS	171,140	1,796,152	9.53%
ER&R (Depts 555, 566, 577)	317,812	6,288,619	5.05%
TER&R	128,073	2,168,059	5.91%
CENTRAL STORES	825	0	0.00%
FACILITIES MANAGEMENT-DIRECT	261,564	8,310,498	3.15%
MOSQUITO CONTROL DISTRICT	12,956	295,583	4.38%
REGIONAL TRANSPORTATION COUNCIL	26,228	1,419,653	1.85%
SWCAA	53,565	0	0.00%
HEALTH DEPARTMENT	856,896	9,143,629	9.37%
EMERGENCY MANAGEMENT	10,137	0	0.00%
LAW LIBRARY	80,232	183,199	43.80%
CRESA	180,900	10,172,503	1.78%
Agencies (other Fire Dist. Etc.)	574,961	0	0.00%
TOTAL	\$22,828,810	\$218,637,525	10.44%

Central Service Cost Allocation Plan

Summary of Cost Allocation By Department/Org Unit

2015 Central Service Cost Allocation Plan (2013 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN BUILDING	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	HUMAN RESOURCES	FACILITIES		
																FRANKLIN CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER
COURTHOUSE	(480,291)																	
FRANKLIN CENTER	0	(295,943)																
CORRECTIONS CENTER (Jail/JWC)	0	0	(392,681)															
JUVENILE CENTER	0	0	0	(225,331)														
PUBLIC SERVICE CENTER	0	0	0	0	(925,762)													
1408 FRANKLIN	0	0	0	0	0	(22,182)												
PEPSI BUILDING	0	0	0	0	0	0	(48,392)											
BOND INTEREST	0	0	0	0	0	0	0	(288,448)										
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0										
FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0										
Budget Office	0	0	0	0	0	0	0	0										
INFO SERVICES-Ops/Sys/Prog	0	0	0	0	0	0	0	0				(1,869,905)						
INFO SERVICES-Network	0	0	0	0	0	0	0	0				8,663	(3,416,583)					
INFO SERVICES FMS	0	0	0	0	0	0	0	0				0	0	(378,838)				
HUMAN RESOURCES	0	0	0	0	0	0	0	0				29,701	54,520	3,642	(1,965,224)			
FINANCIAL SERVICES & INT AUDIT	0	0	0	0	0	0	0	0				50,739	93,138	4,075	25,255			
PAYROLL	0	0	0	0	0	0	0	0				4,950	9,087	507	5,317			
TREASURY-IND	0	0	0	0	0	0	0	0				39,601	72,693	4,037	17,612			
RECORDS	0	0	0	0	0	0	0	0				7,302	7,302	254	2,658			
PURCHASING	0	0	0	0	0	0	0	0				26,518	48,679	4,262	12,628			
PRINTING/MAIL	0	0	0	0	0	0	0	0				5,304	9,736	634	6,646			
TELEPHONE	0	0	0	0	0	0	0	0				1,326	2,434	127	1,329			
PROS ATTY-IND	14,224	54,276	0	0	0	0	0	0				24,751	45,433	1,522	15,951			
PUBLIC INFORMATION & OUTREACH	0	0	0	0	0	0	0	0				9,900	18,173	1,027	8,906			
ASSESSMENT	0	0	0	0	0	0	0	0				77,964	221,943	6,431	52,771			
AUDITOR-Auto License & Recording	0	0	0	0	0	0	0	0				7,425	13,630	2,029	21,268			
TREASURER-DIR	0	0	0	0	0	0	0	0				6,806	91,323	1,737	15,286			
BOE	0	0	0	0	0	0	0	0				3,713	6,815	421	2,658			
COMMUNITY SUPPORT	0	0	0	0	0	0	0	0				0	0	29	0			
COUNTY CLERK	49,586	0	0	0	0	0	0	0				103,952	190,820	7,926	59,417			
DISTRICT COURT	127,022	0	0	0	0	0	0	0				48,264	94,779	11,555	62,142			
SUPERIOR COURT	201,264	0	0	0	0	0	0	0				35,888	72,062	13,937	43,346			
JUVENILE	0	0	0	225,331	0	0	0	0				100,240	233,474	16,097	116,614			
SHERIFF LAW ENFORCEMENT	0	0	9,042	0	0	0	0	0				226,124	415,084	23,088	179,446			
SHERIFF CIVIL/SUPPORT	0	0	54,253	0	0	0	0	0				83,243	152,805	11,111	70,981			
SHERIFF EXEC/ADMIN	0	0	27,127	0	0	0	0	0				3,727	6,842	5,352	25,920			
JAIL	0	0	284,894	0	0	0	0	0				27,844	51,112	26,989	214,006			
PROS ATTY-IND	63,335	241,667	0	0	0	0	0	0				111,378	204,450	11,111	85,071			
PA-CHILD SUPPORT	0	0	0	0	0	0	0	0				0	0	2,990	23,660			
MEDICAL EXAMINER	0	0	0	0	0	0	0	0				3,713	6,815	1,319	9,305			
COMMISSIONERS	0	0	0	0	0	0	0	0				12,994	23,852	1,928	13,292			
COUNTY-WIDE SERVICES	0	0	0	0	0	0	0	0				0	0	525	0			
LOSS CONTROL	0	0	0	0	0	0	0	0				3,713	6,815	3,429	5,317			
CVTV	0	0	0	0	0	0	0	0				0	0	29	0			
COOP EXTENSION SERVICES	0	0	0	0	0	0	0	0				17,944	32,939	217	1,994			
INDIGENT DEFENSE	0	0	0	0	0	0	0	0				0	0	10,463	0			
LEWIS & CLARK RAILROAD	0	0	0	0	0	0	0	0				0	0	243	0			
CORRECTIONS	0	0	17,366	0	0	0	0	0				22,276	102,726	10,906	85,735			
ENVIRONMENTAL SERVICES	0	0	0	0	0	0	0	0				27,226	49,977	7,410	26,585			
PARKS	0	0	0	0	84,394	0	0	0				9,900	18,173	4,071	15,951			
AUDITOR'S O&M	0	0	0	0	0	0	0	0				0	0	188	0			
Event Center	0	0	0	0	0	0	0	0				0	0	6,000	0			
EMS FUND	0	0	0	0	0	0	0	0				0	0	65	0			

2015 Central Service Cost Allocation Plan (2013 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	COURT HOUSE	FRANKLIN CENTER	CORRECTIONS CENTER	JUVENILE CENTER	PUBLIC SERVICE CENTER	1408 FRANKLIN BUILDING	PEPSI BUILDING	BOND INTEREST	EQUIPMENT DEPRECIATION	FACILITIES MANAGE- MENT- IND	OFFICE OF BUDGET	INFO SERV- Ops/Sys/Prog	INFO SERV- Network	INFO SERV- FMS	INFO SERV- HUMAN RESOURCES	
																307
GIS	0	0	0	0	43,436	0	0	0	0	307	57,373	8,264	30,938	56,792	3,322	23,926
TR-MOUNTAIN GOLF	0	0	0	0	0	0	0	0	0	0	122,062	5,383	0	0	141	0
SPECIAL LAW ENFORCEMENT	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	0	0	0	0
ENGINEERING	0	0	0	0	0	0	0	0	0	0	0	4,794	21,038	39,820	1,870	12,960
DEVELOPMENT SERVICES	0	0	0	0	0	0	0	0	0	0	0	5,010	13,613	24,988	1,272	13,292
LONG RANGE PLANNING	0	0	0	0	0	0	0	0	0	0	0	3,150	7,425	13,630	739	5,317
CUSTOMER SERVICE	0	0	0	0	23,460	0	0	0	0	0	30,987	4,956	21,038	38,618	2,154	13,691
ANIMAL CONTROL	0	0	0	0	0	0	0	0	0	0	0	4,445	61,335	61,335	1,572	10,634
BUILDING	0	0	0	0	13,229	0	0	0	0	0	17,474	4,335	7,425	13,630	1,797	7,975
CODE ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	8,083	32,176	59,063	3,880	25,255
FIRE MARSHAL	0	0	0	0	4,410	0	0	0	0	0	5,825	2,414	6,188	11,358	812	6,646
PW - ADMIN	0	0	0	0	4,410	0	0	0	0	0	5,825	4,351	8,663	15,902	4,321	9,305
PW - ROAD OPERATIONS	0	0	0	0	0	0	0	0	0	132,200	0	73,609	105,190	193,091	18,901	92,747
CAMP BONNEVILLE	0	0	0	0	0	0	0	0	0	2,750	0	7,960	6,806	12,494	3,134	20,603
SPECIAL INVESTIGATION	0	0	0	0	0	0	0	0	0	0	0	72,344	56,926	104,497	19,233	105,674
NARCOTICS TASK FORCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105	0
CHILD JUSTICE CENTER	0	0	0	0	0	0	0	0	0	0	0	1,553	8,044	14,766	272	0
VETERANS ASSISTANCE	0	0	0	0	0	0	0	0	0	0	18,632	2,892	6,806	12,494	1,724	6,646
VICTIM WITNESS	0	0	0	0	0	0	0	0	0	0	0	1,311	0	0	177	0
MPD-OPERATIONS FUND	0	0	0	0	0	0	0	0	0	8,497	0	1,459	1,856	3,407	697	6,314
DEPT. of COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0	0	11,782	7,425	13,630	5,574	18,609
SOLID WASTE	0	0	0	0	0	0	0	0	0	0	0	26,954	81,677	149,930	20,725	69,120
CLEAN WATER FUND / BBC	0	0	0	0	0	0	0	0	0	986	0	9,491	22,276	40,890	4,752	15,951
WASTEWATER OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	7,608	40,838	74,965	3,508	18,210
ELECTIONS	0	0	0	0	0	0	0	0	0	0	0	14,134	13,613	24,988	4,616	19,274
ER&R (Dep'ts 555, 566, 577)	0	0	0	0	0	13,745	0	0	0	0	0	7,372	25,988	47,705	2,311	7,975
TER&R	0	0	0	0	0	0	0	0	0	0	0	25,811	14,850	27,260	12,020	26,585
CENTRAL STORES	0	0	0	0	0	0	0	0	0	0	0	8,899	13,613	24,988	3,028	15,951
FACILITIES MANAGEMENT-DIRECT	0	0	0	0	0	0	0	0	0	0	0	34,109	11,138	20,445	63	665
MOSQUITO CONTROL DISTRICT	0	0	0	0	0	0	0	0	0	0	0	1,213	0	0	4,757	49,846
REGIONAL TRANSPORTATION COUNCIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	967	2,658
SWCAA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,864	12,628
HEALTH DEPARTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,151	0
EMERGENCY MANAGEMENT	0	0	0	0	3,969	0	0	0	0	0	0	37,499	131,178	240,796	18,462	94,774
LAW LIBRARY	24,860	0	0	0	0	0	0	0	0	0	5,242	0	0	0	51	0
CRESA	0	0	0	0	0	0	0	0	0	0	38,723	752	0	0	702	0
Agencies (Other Fire Dist. Etc.)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,595	24,923
TOTAL	0	0	0	0	0	0	0	0	0	(0)	0	0	0	(0)	0	0

2015 Central Service Cost Allocation Plan (2013 Actuals)
Summary of Costs and Rate by Department/Org Unit

DESCRIPTION	FINANCIAL SERVICES & INT										PROS ATTN- IND	PROS ATTN- PIO	2015 Total IC	2013 Total Expenses	2015 IC %
	AUDIT	PAYROLL	TREASURY-IND	RECORDS	PURCHASING	PRINTING/MAIL	TELEPHONE	IND	PIO	EXPENSES					
GIS	11,230	3,503	2,178	553	9,782	9,217	1,854	14,584	8,633	285,892	2,013,390	14.20%			
TRI-MOUNTAIN GOLF	1,526	0	23,995	0	16,131	6,004	0	9,499	5,623	195,177	1,311,443	14.88%			
SPECIAL LAW ENFORCEMENT	0	0	231	0	0	0	0	0	0	231	0	0.00%			
COMMUNITY DEV ADMIN	6,848	1,898	334	3,799	13,228	423	1,783	8,460	5,008	122,262	1,167,910	10.47%			
ENGINEERING	39	1,946	501	0	0	442	0	8,841	5,233	75,177	1,220,536	6.16%			
DEVELOPMENT SERVICES	2,504	778	0	0	3,168	278	357	5,558	3,290	46,195	767,380	6.02%			
LONG RANGE PLANNING	9,156	2,005	0	0	4,507	438	927	8,747	5,178	165,862	1,207,561	13.74%			
CUSTOMER SERVICE	6,026	1,557	0	0	10,368	392	1,426	7,845	4,644	143,658	1,082,996	13.26%			
ANIMAL CONTROL	11,191	1,168	21,774	2,176	13,270	383	856	7,650	4,528	128,860	1,056,081	12.20%			
BUILDING	15,887	3,698	334	0	21,266	714	3,067	14,265	8,444	196,132	1,969,382	9.96%			
CODE ENFORCEMENT	1,917	973	501	3,210	1,954	213	571	4,260	2,522	53,772	588,143	9.14%			
FIRE MARSHAL	37,095	1,362	167	18	6,154	384	1,141	7,678	4,545	111,319	1,060,029	10.50%			
PW - TRANSPORTATION	108,617	13,680	6,909	2,746	122,014	6,499	6,134	129,905	0	1,012,143	17,934,316	5.64%			
PW - ADMIN	12,619	3,017	3,287	10,344	10,075	703	4,279	14,048	0	109,369	1,939,475	5.64%			
PW - ROAD OPERATIONS	98,872	15,472	0	0	30,545	6,388	3,210	127,672	0	643,582	17,744,716	3.63%			
CAMP BONNEVILLE	1,135	0	77	0	2,149	0	0	0	0	3,466	0	0.00%			
SPECIAL INVESTIGATION	2,935	0	559	0	0	0	0	0	0	3,765	0	0.00%			
NARCOTICS TASK FORCE	13,696	0	1,195	0	3,977	1,732	1,926	2,741	1,622	52,519	378,394	13.88%			
CHILD JUSTICE CENTER	11,778	973	443	0	19,103	3,226	2,853	5,105	3,022	95,698	704,714	13.58%			
VETERANS ASSISTANCE	1,917	0	0	0	307	1,463	0	2,314	1,370	8,860	319,480	2.77%			
VICTIM WITNESS	1,017	924	39	892	1,800	1,628	357	2,576	1,525	24,490	355,566	6.89%			
MPD-OPERATIONS FUND	41,047	2,725	0	0	5,191	13,141	642	20,792	12,308	161,364	2,870,525	5.62%			
DEPT. of COMMUNITY SERVICES	152,686	10,120	42,671	11,592	64,188	2,380	8,345	47,568	28,158	716,114	6,574,204	10.89%			
SOLID WASTE	34,904	2,335	2,351	0	18,545	838	1,640	16,750	9,915	181,624	2,312,454	7.85%			
CLEAN WATER FUND / BBC	19,135	2,666	212	0	17,205	672	1,569	13,427	7,948	207,964	1,853,663	11.22%			
WASTEWATER OPERATIONS	30,013	2,822	0	0	15,001	1,248	2,924	24,944	14,766	168,342	3,443,636	4.89%			
ELECTIONS	16,748	1,168	559	12,341	12,154	651	1,712	13,010	7,701	171,140	1,796,152	9.53%			
ER&R (Dep't's 555, 566, 577)	102,482	3,892	771	892	26,387	2,279	2,068	45,551	26,964	317,812	6,288,619	5.05%			
TER&R	16,278	2,335	771	0	16,424	786	0	15,704	9,296	128,073	2,168,059	5.91%			
CENTRAL STORES	0	97	0	0	0	0	0	0	0	825	0	0.00%			
FACILITIES MANAGEMENT-DIRECT	0	7,298	96	0	0	38,045	0	60,196	35,634	261,564	8,310,498	3.15%			
MOSQUITO CONTROL DISTRICT	7,709	389	19	0	0	0	0	0	0	12,956	295,583	4.38%			
REGIONAL TRANSPORTATION COUNCIL	7,122	1,849	1,696	0	0	0	1,070	0	0	26,228	1,419,653	1.85%			
SWCAA	23,243	13,234	14,937	0	0	0	0	0	0	53,565	0	0.00%			
HEALTH DEPARTMENT	101,777	13,876	38,816	16,532	41,611	3,311	12,910	66,179	39,175	856,896	9,143,629	9.37%			
EMERGENCY MANAGEMENT	548	0	328	0	0	0	0	0	0	10,137	0	0.00%			
LAW LIBRARY	7,591	0	4,510	0	0	839	143	1,327	786	80,232	183,199	43.80%			
CRESA	77,986	14,596	5,088	1,498	18,419	3,686	571	24,537	0	180,900	10,172,503	1.78%			
Agencies (other Fire Dist. Etc.)	93,130	11,288	406,662	0	21,671	0	33,594	0	0	574,961	0	0.00%			
TOTAL	0	0	0	0	0	0	0	0	0	\$22,828,810	\$218,637,525	10.44%			

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.

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Courthouse
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	414,147
Subtotal	414,147
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$414,147

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
COURTHOUSE			(480,291)
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%	14,224
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%	49,586
DISTRICT COURT	14,363	26%	127,022
SUPERIOR COURT	22,758	42%	201,264
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%	63,335
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	COURTHOUSE		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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%	24,860
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	54,309	100%	0

Central Service Cost Allocation Plan

FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Franklin Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	282,361
Subtotal	282,361
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$282,361

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			(295,943)
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%	54,276
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%	241,667
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FRANKLIN CENTER		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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

Central Service Cost Allocation Plan

CORRECTIONS CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Corrections Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	392,681
Subtotal	392,681
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$392,681

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			(392,681)
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%	9,042
SHERIFF CIVIL/SUPPORT	16,849	14%	54,253
SHERIFF EXEC/ADMIN	8,424	7%	27,127
JAIL	88,475	73%	284,894
PROS ATTNY-DIR	0	0%	0
PA-CHILD SUPPORT	0	0%	0
MEDICAL EXAMINER	0	0%	0
COMMISSIONERS	0	0%	0
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	0	0%	0
ESA Endangered Species Act	0	0%	0
CVTV	0	0%	0
COOP EXTENSION SERVICES	0	0%	0
INDIGENT DEFENSE	0	0%	0
LEWIS & CLARK RAILROAD	0	0%	0
CORRECTIONS	5,393	4%	17,366
ENVIRONMENTAL SERVICES	0	0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	CORRECTIONS CENTER		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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

Central Service Cost Allocation Plan

JUVENILE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Juvenile Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	215,818
Subtotal	215,818
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$215,818

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			(225,331)
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%	225,331
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	JUVENILE CENTER		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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

Central Service Cost Allocation Plan

PUBLIC SERVICE CENTER BUILDING DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Public Service Center
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	710,035
Subtotal	710,035
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$710,035

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			(925,762)
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%	9,481
Budget Office	3,000	3%	26,458
INFO SERVICES-Ops/Sys/Prog	8,190	8%	72,231
INFO SERVICES-Network	910	1%	8,026
INFO SERVICES FMS	0	0%	0
HUMAN RESOURCES	3,100	3%	27,340
FINANCIAL SERVICES & INT AUDIT	4,298	4%	37,902
PAYROLL	478	0%	4,211
TREASURY-IND	1,235	1%	10,892
RECORDS	0	0%	0
PURCHASING	2,200	2%	19,403
PRINTING/MAIL	0	0%	0
TELEPHONE	0	0%	0
PROS ATTNY-IND	0	0%	0
PUBLIC INFORMATION & OUTREACH	2,025	2%	17,859
ASSESSMENT	10,250	10%	90,400
AUDITOR-Auto License & Recording	424	0%	3,739
TREASURER-DIR	65	0%	573
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%	76,288
COUNTYWIDE SERVICES	0	0%	0
LAND CONSERVATION	0	0%	0
CONTINGENCY	0	0%	0
LOSS CONTROL	500	0%	4,410
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%	84,394

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC SERVICE CENTER		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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%	43,436
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%	33,073
INSPECTION	0	0%	0
DEVELOPMENT SERVICES	3,265	3%	28,796
LONG RANGE PLANNING	2,660	3%	23,460
CUSTOMER SERVICE	4,400	4%	38,806
ANIMAL CONTROL	1,500	1%	13,229
BUILDING	4,700	4%	41,452
CODE ENFORCEMENT	500	0%	4,410
FIRE MARSHAL	500	0%	4,410
PW - TRANSPORTATION	10,050	10%	88,636
PW - ADMIN	10,475	10%	92,384
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%	16,096
SWCAA	0	0%	0
HEALTH DEPARTMENT	0	0%	0
EMERGENCY MANAGEMENT	450	0%	3,969
LAW LIBRARY	0	0%	0
CRESA	0	0%	0
Agencies (other Fire Dist. Etc.)	0	0%	0
TOTAL	104,968	100%	0

Central Service Cost Allocation Plan

1408 FRANKLIN BUILDING DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	1408 Franklin
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	5,618
Subtotal	5,618
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,618

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			(22,182)
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	1408 FRANKLIN		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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

Central Service Cost Allocation Plan

PEPSI BUILDING DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Pepsi Building
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	48,392
Subtotal	48,392
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$48,392

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			(48,392)
BOND INTEREST	0	0%	0
EQUIPMENT DEPRECIATION	0	0%	0
FACILITIES MANAGEMENT	11,682	31%	14,805
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%	5,818
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%	27,769
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PEPSI BUILDING		
	Square Footage	Percent	Allocation
PARKS	0	0%	0
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

Central Service Cost Allocation Plan

BOND INTEREST ON COUNTY ASSETS

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Bond Interest
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	288,448
Depreciation	
Subtotal	288,448
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$288,448

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			(288,448)
EQUIPMENT DEPRECIATION	0	0.00%	0
FACILITIES MANAGEMENT	189,880	65.83%	189,880
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	32,451	11.25%	32,451
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	30,000	10.40%	30,000
AUDITOR-Auto License & Recording	0	0.00%	0
TREASURER-DIR	30,000	10.40%	30,000
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	0	0.00%	0
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	1,304	0.45%	1,304
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	BOND INTEREST		
	Direct Alloc	Percent	Allocation
PARKS	0	0.00%	0
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	4,813	1.67%	4,813
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	288,448	100%	0

Central Service Cost Allocation Plan

EQUIPMENT DEPRECIATION

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Equipment Depreciation
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	2,382,950
Subtotal	2,382,950
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	
1408 Franklin	
Pepsi Building	
Bond Interest	
Equipment Depreciation	
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,382,950

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			(2,382,950)
FACILITIES MANAGEMENT	780	0.04%	898
Budget Office	0	0.00%	0
INFO SERVICES-Ops/Sys/Prog	98,252	4.75%	113,194
INFO SERVICES-Network	1,361,803	65.84%	1,568,897
INFO SERVICES FMS	0	0.00%	0
HUMAN RESOURCES	3,507	0.17%	4,040
FINANCIAL SERVICES & INT AUDIT	2,578	0.12%	2,970
PAYROLL	0	0.00%	0
TREASURY-IND	25,329	1.22%	29,181
RECORDS	0	0.00%	0
PURCHASING	0	0.00%	0
PRINTING/MAIL	0	0.00%	0
TELEPHONE	41,311	2.00%	47,594
PROS ATTNY-IND	0	0.00%	0
PUBLIC INFORMATION & OUTREACH	0	0.00%	0
ASSESSMENT	267	0.01%	307
AUDITOR-Auto License & Recording	11,181	0.54%	12,881
TREASURER-DIR	0	0.00%	0
BOE	0	0.00%	0
COMMUNITY SUPPORT	0	0.00%	0
COUNTY CLERK	4,573	0.22%	5,269
DISTRICT COURT	45,751	2.21%	52,709
SUPERIOR COURT	92,123	4.45%	106,132
JUVENILE	9,513	0.46%	10,960
SHERIFF LAW ENFORCEMENT	121,327	5.87%	139,777
SHERIFF CIVIL/SUPPORT	0	0.00%	0
SHERIFF EXEC/ADMIN	0	0.00%	0
JAIL	39,753	1.92%	45,798
PROS ATTNY-DIR	0	0.00%	0
PA-CHILD SUPPORT	0	0.00%	0
MEDICAL EXAMINER	18,023	0.87%	20,764
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

Clark County Central Service Cost Allocation Plan

DESCRIPTION	EQUIPMENT DEPRECIATION		
	Depreciation	Percent	Allocation
PARKS	6,658	0.32%	7,670
AUDITOR'S O&M	0	0.00%	0
Event Center	60,038	2.90%	69,168
EMS FUND	0	0.00%	0
RADIO COMMUNICATIONS	0	0.00%	0
GIS	267	0.01%	307
TRI-MOUNTAIN GOLF		0.00%	0
SPECIAL LAW ENFORCEMENT	0	0.00%	0
911 TAX FUND	0	0.00%	0
COMMUNITY DEV ADMIN	0	0.00%	0
WATER RESOURCES	0	0.00%	0
DEVELOPMENT REVIEW	0	0.00%	0
ENGINEERING	0	0.00%	0
INSPECTION	0	0.00%	0
DEVELOPMENT SERVICES	0	0.00%	0
LONG RANGE PLANNING	0	0.00%	0
CUSTOMER SERVICE	0	0.00%	0
ANIMAL CONTROL	0	0.00%	0
BUILDING	0	0.00%	0
CODE ENFORCEMENT	0	0.00%	0
FIRE MARSHAL	0	0.00%	0
PW - TRANSPORTATION	114,750	5.55%	132,200
PW - ADMIN	0	0.00%	0
PW - ROAD OPERATIONS	2,387	0.12%	2,750
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	0.36%	8,497
DEPT. of COMMUNITY SERVICES	0	0.00%	0
STADIUM CONVENTION	0	0.00%	0
SOLID WASTE	856	0.04%	986
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	2,068,402	100%	0

Central Service Cost Allocation Plan

BUILDING MAINTENANCE COUNTYWIDE

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Facilities Management
Expenses	
Personnel Services	
Services, Supplies, & Interfund	4,818,414
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	4,818,414
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	9,481
1408 Franklin	0
Pepsi Building	
Bond Interest	189,880
Equipment Depreciation	898
Facilities Management	
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$5,018,673

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			(5,033,478)
Budget Office	25,640	0.7%	34,948
INFO SERVICES-Ops/Sys/Prog	69,996	1.9%	95,408
INFO SERVICES-Network	7,777	0.2%	10,601
INFO SERVICES FMS	0	0.0%	0
HUMAN RESOURCES	26,494	0.7%	36,113
FINANCIAL SERVICES & INT AUDIT	36,729	1.0%	50,063
PAYROLL	4,081	0.1%	5,563
TREASURY-IND	10,555	0.3%	14,387
RECORDS	9,717	0.3%	13,244
PURCHASING	18,802	0.5%	25,628
PRINTING/MAIL	17,615	0.5%	24,009
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	16,380	0.4%	22,327
PUBLIC INFORMATION & OUTREACH	17,307	0.5%	23,590
ASSESSMENT	87,602	2.4%	119,405
AUDITOR-Auto License & Recording	28,236	0.8%	38,487
TREASURER-DIR	556	0.0%	757
BOE	0	0.0%	0
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	56,668	1.5%	77,240
DISTRICT COURT	471,775	12.8%	643,046
SUPERIOR COURT	230,005	6.2%	313,505
JUVENILE	352,336	9.5%	480,247
SHERIFF LAW ENFORCEMENT	18,833	0.5%	25,670
SHERIFF CIVIL/SUPPORT	159,376	4.3%	217,235
SHERIFF EXEC/ADMIN	56,500	1.5%	77,011
JAIL	867,385	23.5%	1,182,277
PROS ATTNY-DIR	100,534	2.7%	137,031
PA-CHILD SUPPORT		0.0%	0
MEDICAL EXAMINER	60,961	1.7%	83,092
COMMISSIONERS	73,928	2.0%	100,766
COUNTYWIDE SERVICES		0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY		0.0%	0
LOSS CONTROL	4,273	0.1%	5,825
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	116,903	3.2%	159,344
ENVIRONMENTAL SERVICES	81,782	2.2%	111,472

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FACILITIES MANAGEMENT		
	Assigned Occupant Cost	% of Assigned Occupant Cost	Allocation
PARKS	442,427	12.0%	603,044
AUDITOR'S O&M		0.0%	0
Event Center		0.0%	0
EMS FUND		0.0%	0
RADIO COMMUNICATIONS		0.0%	0
GIS	42,092	1.1%	57,373
TRI-MOUNTAIN GOLF	89,552	2.4%	122,062
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	22,734	0.6%	30,987
CUSTOMER SERVICE		0.0%	0
ANIMAL CONTROL	12,820	0.3%	17,474
BUILDING		0.0%	0
CODE ENFORCEMENT	4,273	0.1%	5,825
FIRE MARSHAL	4,273	0.1%	5,825
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	13,670	0.4%	18,632
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	3,846	0.1%	5,242
LAW LIBRARY	28,410	0.8%	38,723
CRESA		0.0%	0
Agencies (other Fire Dist. Etc.)		0.0%	0
TOTAL	3,692,841	100%	0

Central Service Cost Allocation Plan

OFFICE OF BUDGET

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Office of Budget
Expenses	
Personnel Services	808,813
Services, Supplies, & Interfund	18,649
Capital Outlay	
Debt Service/Interest	
Depreciation	0
Subtotal	827,462
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	26,458
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	34,948
Office of Budget	
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$888,868

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			(888,868)
INFO SERVICES-Ops/Sys/Prog	1,582,577	0.7%	6,495
INFO SERVICES-Network	1,803,484	0.8%	7,402
INFO SERVICES FMS	377,290	0.2%	1,549
HUMAN RESOURCES	1,802,470	0.8%	7,398
FINANCIAL SERVICES & INT AUDIT	1,738,790	0.8%	7,137
PAYROLL	285,589	0.1%	1,172
TREASURY-IND	680,857	0.3%	2,794
RECORDS	271,107	0.1%	1,113
PURCHASING	875,619	0.4%	3,594
PRINTING/MAIL	747,169	0.3%	3,067
TELEPHONE	118,177	0.1%	485
PROS ATTNY-IND	1,272,241	0.6%	5,222
PUBLIC INFORMATION & OUTREACH	599,402	0.3%	2,460
	0		
ASSESSMENT	3,481,090	1.6%	14,288
AUDITOR-Auto License & Recording	1,326,701	0.6%	5,445
TREASURER-DIR	1,673,534	0.8%	6,869
BOE	190,893	0.1%	783
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,178,042	1.5%	13,044
DISTRICT COURT	4,507,826	2.1%	18,502
SUPERIOR COURT	3,624,217	1.7%	14,875
JUVENILE	8,576,836	4.0%	35,203
SHERIFF LAW ENFORCEMENT	18,229,224	8.4%	74,820
SHERIFF CIVIL/SUPPORT	6,451,638	3.0%	26,480
SHERIFF EXEC/ADMIN	2,479,127	1.1%	10,175
JAIL	20,304,554	9.4%	83,338
PROS ATTNY-DIR	6,762,898	3.1%	27,757
PA-CHILD SUPPORT	1,929,404	0.9%	7,919
MEDICAL EXAMINER	978,697	0.5%	4,017
COMMISSIONERS	1,234,910	0.6%	5,069
COUNTYWIDE SERVICES	426,193	0.2%	1,749
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	202,897	0.1%	833
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	(595)	0.0%	(2)
INDIGENT DEFENSE	5,218,149	2.4%	21,417
LEWIS & CLARK RAILROAD	70,344	0.0%	289
CORRECTIONS	5,992,236	2.8%	24,594
ENVIRONMENTAL SERVICES	3,318,802	1.5%	13,622

Clark County Central Service Cost Allocation Plan

DESCRIPTION	OFFICE OF BUDGET		
	Operating Expenses	Percent	Allocation
PARKS	1,325,648	0.6%	5,441
AUDITOR'S O&M	607,713	0.3%	2,494
Event Center	4,391,579	2.0%	18,025
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,013,390	0.9%	8,264
TRI-MOUNTAIN GOLF	1,311,443	0.6%	5,383
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	1,167,910	0.5%	4,794
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,220,536	0.6%	5,010
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	767,380	0.4%	3,150
LONG RANGE PLANNING	1,207,561	0.6%	4,956
CUSTOMER SERVICE	1,082,996	0.5%	4,445
ANIMAL CONTROL	1,056,081	0.5%	4,335
BUILDING	1,969,382	0.9%	8,083
CODE ENFORCEMENT	588,143	0.3%	2,414
FIRE MARSHAL	1,060,029	0.5%	4,351
PW - TRANSPORTATION	17,934,316	8.3%	73,609
PW - ADMIN	1,939,475	0.9%	7,960
PW - ROAD OPERATIONS	17,625,985	8.1%	72,344
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	378,394	0.2%	1,553
CHILD JUSTICE CENTER	704,714	0.3%	2,892
VETERANS ASSISTANCE	319,480	0.1%	1,311
VICTIM WITNESS	355,566	0.2%	1,459
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	2,870,525	1.3%	11,782
DEPT. of COMMUNITY SERVICES	6,567,149	3.0%	26,954
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,312,454	1.1%	9,491
CLEAN WATER FUND / BBC	1,853,663	0.9%	7,608
WASTEWATER OPERATIONS	3,443,636	1.6%	14,134
ELECTIONS	1,796,152	0.8%	7,372
ER&R (Depts 555, 566, 577)	6,288,619	2.9%	25,811
TER&R	2,168,059	1.0%	8,899
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,310,498	3.8%	34,109
MOSQUITO CONTROL DISTRICT	295,583	0.1%	1,213
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	9,136,405	4.2%	37,499
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	183,199	0.1%	752
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	216,566,053	100%	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – OPERATIONS/PROGRAMMING/SYSTEMS

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES- Ops/Sys/Prog
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,582,577
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	72,231
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	113,194
Facilities Management	95,408
Office of Budget	6,495
INFO SERVICES-Ops/Sys/Prog	
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,869,905

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				(1,869,905)
INFO SERVICES-Network		0.5%	8,663	8,663
INFO SERVICES FMS		0.0%	0	0
HUMAN RESOURCES		1.6%	29,701	29,701
FINANCIAL SERVICES & INT AUDIT		2.7%	50,739	50,739
PAYROLL		0.3%	4,950	4,950
TREASURY-IND		2.1%	39,601	39,601
RECORDS		0.2%	3,978	3,978
PURCHASING		1.4%	26,518	26,518
PRINTING/MAIL		0.3%	5,304	5,304
TELEPHONE		0.1%	1,326	1,326
PROS ATTNY-IND		1.3%	24,751	24,751
PUBLIC INFORMATION & OUTREACH		0.5%	9,900	9,900
ASSESSMENT		4.2%	77,964	77,964
AUDITOR-Auto License & Recording		0.4%	7,425	7,425
TREASURER-DIR		0.4%	6,806	6,806
BOE		0.2%	3,713	3,713
COMMUNITY SUPPORT		0.0%	0	0
COUNTY CLERK		5.6%	103,952	103,952
DISTRICT COURT		2.6%	48,264	48,264
SUPERIOR COURT		1.9%	35,888	35,888
JUVENILE		5.4%	100,240	100,240
SHERIFF LAW ENFORCEMENT		12.1%	226,124	226,124
SHERIFF CIVIL/SUPPORT		4.5%	83,243	83,243
SHERIFF EXEC/ADMIN		0.2%	3,727	3,727
JAIL		1.5%	27,844	27,844
PROS ATTNY-DIR		6.0%	111,378	111,378
PA-CHILD SUPPORT		0.0%	0	0
MEDICAL EXAMINER		0.2%	3,713	3,713
COMMISSIONERS		0.7%	12,994	12,994
COUNTYWIDE SERVICES		0.0%	0	0
LAND CONSERVATION		0.0%	0	0
CONTINGENCY		0.0%	0	0
LOSS CONTROL		0.2%	3,713	3,713
ESA Endangered Species Act		0.0%	0	0
CVTV		0.0%	0	0
COOP EXTENSION SERVICES		1.0%	17,944	17,944
INDIGENT DEFENSE		0.0%	0	0
LEWIS & CLARK RAILROAD		0.0%	0	0
CORRECTIONS		1.2%	22,276	22,276
ENVIRONMENTAL SERVICES		1.5%	27,226	27,226

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Ops/Sys/Prog			
	Direct I.T. Prog. Costs	Percent of PC's	County-Wide O/H	Total Allocation
PARKS		0.5%	9,900	9,900
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		1.7%	30,938	30,938
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%	21,038	21,038
WATER RESOURCES		0.0%	0	0
DEVELOPMENT REVIEW		0.0%	0	0
ENGINEERING		0.7%	13,613	13,613
INSPECTION		0.0%	0	0
DEVELOPMENT SERVICES		0.4%	7,425	7,425
LONG RANGE PLANNING		1.1%	21,038	21,038
CUSTOMER SERVICE		1.8%	33,413	33,413
ANIMAL CONTROL		0.4%	7,425	7,425
BUILDING		1.7%	32,176	32,176
CODE ENFORCEMENT		0.3%	6,188	6,188
FIRE MARSHAL		0.5%	8,663	8,663
PW - TRANSPORTATION		5.6%	105,190	105,190
PW - ADMIN		0.4%	6,806	6,806
PW - ROAD OPERATIONS		3.0%	56,926	56,926
CAMP BONNEVILLE		0.0%	0	0
SPECIAL INVESTIGATION		0.0%	0	0
NARCOTICS TASK FORCE		0.4%	8,044	8,044
CHILD JUSTICE CENTER		0.4%	6,806	6,806
VETERANS ASSISTANCE		0.0%	0	0
VICTIM WITNESS		0.1%	1,856	1,856
CJA 0.1% SALES TAX		0.0%	0	0
WASHINGTON ENERGY CODE		0.0%	0	0
MPD-OPERATIONS FUND		0.4%	7,425	7,425
DEPT. of COMMUNITY SERVICES		4.4%	81,677	81,677
STADIUM CONVENTION		0.0%	0	0
SOLID WASTE		1.2%	22,276	22,276
CLEAN WATER FUND / BBC		2.2%	40,838	40,838
WASTEWATER OPERATIONS		0.7%	13,613	13,613
ELECTIONS		1.4%	25,988	25,988
ER&R (Depts 555, 566, 577)		0.8%	14,850	14,850
TER&R		0.7%	13,613	13,613
CENTRAL STORES		0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		0.6%	11,138	11,138
MOSQUITO CONTROL DISTRICT		0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0.0%	0	0
SWCAA		0.0%	0	0
HEALTH DEPARTMENT		7.0%	131,178	131,178
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%	1,869,905	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – NETWORK/COMMUNICATIONS

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES-Network
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,803,484
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	8,026
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	1,568,897
Facilities Management	10,601
Office of Budget	7,402
INFO SERVICES-Ops/Sys/Prog	8,663
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$3,407,072

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
COURTHOUSE					
FRANKLIN CENTER					
CORRECTIONS CENTER (Jail/JWC)					
JUVENILE CENTER					
PUBLIC SERVICE CENTER					
1408 FRANKLIN					
PEPSI BUILDING					
BOND INTEREST					
EQUIPMENT DEPRECIATION					
FACILITIES MANAGEMENT					
Budget Office					
INFO SERVICES-Ops/Sys/Prog					
INFO SERVICES-Network		7			(3,416,583)
INFO SERVICES FMS		0	0.0%	0	0
HUMAN RESOURCES		24	1.6%	54,520	54,520
FINANCIAL SERVICES & INT AUDIT		41	2.7%	93,138	93,138
PAYROLL		4	0.3%	9,087	9,087
TREASURY-IND		32	2.1%	72,693	72,693
RECORDS		3	0.2%	7,302	7,302
PURCHASING		21	1.4%	48,679	48,679
PRINTING/MAIL		4	0.3%	9,736	9,736
TELEPHONE		1	0.1%	2,434	2,434
PROS ATTNY-IND		20	1.3%	45,433	45,433
PUBLIC INFORMATION & OUTREACH		8	0.5%	18,173	18,173
ASSESSMENT	78,828	63	4.2%	143,115	221,943
AUDITOR-Auto License & Recording		6	0.4%	13,630	13,630
TREASURER-DIR	78,828	6	0.4%	12,494	91,323
BOE		3	0.2%	6,815	6,815
COMMUNITY SUPPORT		0	0.0%	0	0
COUNTY CLERK		84	5.6%	190,820	190,820
DISTRICT COURT	6,184	39	2.6%	88,595	94,779
SUPERIOR COURT	6,184	29	1.9%	65,878	72,062
JUVENILE	49,469	81	5.4%	184,005	233,474
SHERIFF LAW ENFORCEMENT		183	12.1%	415,084	415,084
SHERIFF CIVIL/SUPPORT		67	4.5%	152,805	152,805
SHERIFF EXEC/ADMIN		3	0.2%	6,842	6,842
JAIL		23	1.5%	51,112	51,112
PROS ATTNY-DIR		90	6.0%	204,450	204,450
PA-CHILD SUPPORT		0	0.0%	0	0
MEDICAL EXAMINER		3	0.2%	6,815	6,815
COMMISSIONERS		11	0.7%	23,852	23,852
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%	6,815	6,815
ESA Endangered Species Act		0	0.0%	0	0
CVTV		0	0.0%	0	0
COOP EXTENSION SERVICES		15	1.0%	32,939	32,939
INDIGENT DEFENSE		0	0.0%	0	0
LEWIS & CLARK RAILROAD		0	0.0%	0	0
CORRECTIONS	61,836	18	1.2%	40,890	102,726
ENVIRONMENTAL SERVICES		22	1.5%	49,977	49,977

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES-Network				
	Direct I.T. Network	# of PC's	Percent	County-Wide O/H	Total Allocation
PARKS		8	0.5%	18,173	18,173
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		25	1.7%	56,792	56,792
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%	38,618	39,820
WATER RESOURCES		0	0.0%	0	0
DEVELOPMENT REVIEW		0	0.0%	0	0
ENGINEERING		11	0.7%	24,988	24,988
INSPECTION		0	0.0%	0	0
DEVELOPMENT SERVICES		6	0.4%	13,630	13,630
LONG RANGE PLANNING		17	1.1%	38,618	38,618
CUSTOMER SERVICE		27	1.8%	61,335	61,335
ANIMAL CONTROL		6	0.4%	13,630	13,630
BUILDING		26	1.7%	59,063	59,063
CODE ENFORCEMENT		5	0.3%	11,358	11,358
FIRE MARSHAL		7	0.5%	15,902	15,902
PW - TRANSPORTATION		85	5.7%	193,091	193,091
PW - ADMIN		6	0.4%	12,494	12,494
PW - ROAD OPERATIONS		46	3.1%	104,497	104,497
CAMP BONNEVILLE		0	0.0%	0	0
SPECIAL INVESTIGATION		0	0.0%	0	0
NARCOTICS TASK FORCE		7	0.4%	14,766	14,766
CHILD JUSTICE CENTER		6	0.4%	12,494	12,494
VETERANS ASSISTANCE		0	0.0%	0	0
VICTIM WITNESS		2	0.1%	3,407	3,407
CJA 0.1% SALES TAX		0	0.0%	0	0
WASHINGTON ENERGY CODE		0	0.0%	0	0
MPD-OPERATIONS FUND		6	0.4%	13,630	13,630
DEPT. of COMMUNITY SERVICES		66	4.4%	149,930	149,930
STADIUM CONVENTION		0	0.0%	0	0
SOLID WASTE		18	1.2%	40,890	40,890
CLEAN WATER FUND / BBC		33	2.2%	74,965	74,965
WASTEWATER OPERATIONS		11	0.7%	24,988	24,988
ELECTIONS		21	1.4%	47,705	47,705
ER&R (Depts 555, 566, 577)		12	0.8%	27,260	27,260
TER&R		11	0.7%	24,988	24,988
CENTRAL STORES		0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT		9	0.6%	20,445	20,445
MOSQUITO CONTROL DISTRICT		0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL		0	0.0%	0	0
SWCAA		0	0.0%	0	0
HEALTH DEPARTMENT		106	7.0%	240,796	240,796
EMERGENCY MANAGEMENT		0	0.0%	0	0
LAW LIBRARY		0	0.0%	0	0
CRESA		0	0.0%	0	0
Agencies (other Fire Dist. Etc.)		0	0.0%	0	0
TOTAL	282,531	1,511	100%	3,416,583	0

Central Service Cost Allocation Plan

INFORMATION SERVICES – FMS ORACLE SUPPORT

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	INFO SERVICES FMS
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	377,290
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	1,549
Office of Budget	0
INFO SERVICES-Ops/Sys/Prog	0
INFO SERVICES-Network	
INFO SERVICES FMS	
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$378,838

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
Budget Office				
INFO SERVICES-Ops/Sys/Prog				
INFO SERVICES-Network				
INFO SERVICES FMS				(378,838)
HUMAN RESOURCES	15	1,451	1.0%	3,642
FINANCIAL SERVICES & INT AUDIT	19	1,379	1.1%	4,075
PAYROLL	4	0	0.1%	507
TREASURY-IND	13	1,953	1.1%	4,037
RECORDS	2	0	0.1%	254
PURCHASING	10	2,533	1.1%	4,262
PRINTING/MAIL	5	0	0.2%	634
TELEPHONE	1	0	0.0%	127
PROS ATTNY-IND	12	0	0.4%	1,522
PUBLIC INFORMATION & OUTREACH	7	147	0.3%	1,027
ASSESSMENT	40	1,156	1.7%	6,431
AUDITOR-Auto License & Recording	16	0	0.5%	2,029
TREASURER-DIR	12	231	0.5%	1,737
BOE	2	139	0.1%	421
COMMUNITY SUPPORT	0	24	0.0%	29
COUNTY CLERK	45	1,870	2.1%	7,926
DISTRICT COURT	47	4,660	3.1%	11,555
SUPERIOR COURT	33	8,120	3.7%	13,937
JUVENILE	88	4,118	4.2%	16,097
SHERIFF LAW ENFORCEMENT	135	4,942	6.1%	23,088
SHERIFF CIVIL/SUPPORT	53	3,594	2.9%	11,111
SHERIFF EXEC/ADMIN	20	2,385	1.4%	5,352
JAIL	161	5,442	7.1%	26,989
PROS ATTNY-DIR	64	2,480	2.9%	11,111
PA-CHILD SUPPORT	18	607	0.8%	2,990
MEDICAL EXAMINER	7	357	0.3%	1,319
COMMISSIONERS	10	546	0.5%	1,928
COUNTYWIDE SERVICES	0	435	0.1%	525
LAND CONSERVATION	0	0	0.0%	0
CONTINGENCY	0	0	0.0%	0
LOSS CONTROL	4	2,421	0.9%	3,429
ESA Endangered Species Act	0	0	0.0%	0
CVTV	0	24	0.0%	29
COOP EXTENSION SERVICES	2	23	0.1%	217
INDIGENT DEFENSE	0	8,668	2.8%	10,463
LEWIS & CLARK RAILROAD	0	201	0.1%	243
CORRECTIONS	65	2,257	2.9%	10,906
ENVIRONMENTAL SERVICES	20	4,038	2.0%	7,410

Clark County Central Service Cost Allocation Plan

DESCRIPTION	INFORMATION SERVICES_FMS			
	FTEs	Weighted Trans	Percent	
PARKS	12	2,112	1.1%	4,071
AUDITOR'S O&M	0	156	0.0%	188
Event Center	0	4,971	1.6%	6,000
EMS FUND	0	54	0.0%	65
RADIO COMMUNICATIONS	0	0	0.0%	0
GIS	18	861	0.9%	3,322
TRI-MOUNTAIN GOLF	0	117	0.0%	141
SPECIAL LAW ENFORCEMENT	0	0	0.0%	0
911 TAX FUND	0	0	0.0%	0
COMMUNITY DEV ADMIN	10	525	0.5%	1,870
WATER RESOURCES	0	0	0.0%	0
DEVELOPMENT REVIEW	0	0	0.0%	0
ENGINEERING	10	3	0.3%	1,272
INSPECTION	0	0	0.0%	0
DEVELOPMENT SERVICES	4	192	0.2%	739
LONG RANGE PLANNING	10	702	0.6%	2,154
CUSTOMER SERVICE	8	462	0.4%	1,572
ANIMAL CONTROL	6	858	0.5%	1,797
BUILDING	19	1,218	1.0%	3,880
CODE ENFORCEMENT	5	147	0.2%	812
FIRE MARSHAL	7	2,844	1.1%	4,321
PW - TRANSPORTATION	70	8,327	5.0%	18,901
PW - ADMIN	16	967	0.8%	3,134
PW - ROAD OPERATIONS	80	7,580	5.1%	19,233
CAMP BONNEVILLE	0	87	0.0%	105
SPECIAL INVESTIGATION	0	225	0.1%	272
NARCOTICS TASK FORCE	0	1,050	0.3%	1,267
CHILD JUSTICE CENTER	5	903	0.5%	1,724
VETERANS ASSISTANCE	0	147	0.0%	177
VICTIM WITNESS	5	78	0.2%	697
CJA 0.1% SALES TAX	0	0	0.0%	0
WASHINGTON ENERGY CODE	0	0	0.0%	0
MPD-OPERATIONS FUND	14	3,147	1.5%	5,574
DEPT. of COMMUNITY SERVICES	52	11,706	5.5%	20,725
STADIUM CONVENTION	0	0	0.0%	0
SOLID WASTE	12	2,676	1.3%	4,752
CLEAN WATER FUND / BBC	14	1,467	0.9%	3,508
WASTEWATER OPERATIONS	15	2,301	1.2%	4,616
ELECTIONS	6	1,284	0.6%	2,311
ER&R (Depts 555, 566, 577)	20	7,857	3.2%	12,020
TER&R	12	1,248	0.8%	3,028
CENTRAL STORES	1	0	0.0%	63
FACILITIES MANAGEMENT-DIRECT	38	0	1.3%	4,757
MOSQUITO CONTROL DISTRICT	2	591	0.3%	967
REGIONAL TRANSPORTATION COUNCIL	10	546	0.5%	1,864
SWCAA	0	1,782	0.6%	2,151
HEALTH DEPARTMENT	71	7,803	4.9%	18,462
EMERGENCY MANAGEMENT	0	42	0.0%	51
LAW LIBRARY	0	582	0.2%	702
CRESA	19	5,979	2.5%	9,595
			0.0%	0
Agencies (other Fire Dist. Etc.)	0	7,140	2.3%	8,618
TOTAL	1,493	156,937	100%	0

Central Service Cost Allocation Plan

HUMAN RESOURCES

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Human Resources
Expenses	
Personnel Services	1,529,760
Services, Supplies, & Interfund	272,710
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,802,470
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	27,340
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	4,040
Facilities Management	36,113
Office of Budget	7,398
INFO SERVICES-Ops/Sys/Prog	29,701
INFO SERVICES-Network	54,520
INFO SERVICES FMS	3,642
Human Resources	
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,965,224

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			(1,965,224)
FINANCIAL SERVICES & INT AUDIT	19	1.3%	25,255
PAYROLL	4	0.3%	5,317
TREASURY-IND	13	0.9%	17,612
RECORDS	2	0.1%	2,658
PURCHASING	10	0.6%	12,628
PRINTING/MAIL	5	0.3%	6,646
TELEPHONE	1	0.1%	1,329
PROS ATTNY-IND	12	0.8%	15,951
PUBLIC INFORMATION & OUTREACH	7	0.5%	8,906
ASSESSMENT	40	2.7%	52,771
AUDITOR-Auto License & Recording	16	1.1%	21,268
TREASURER-DIR	12	0.8%	15,286
BOE	2	0.1%	2,658
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	45	3.0%	59,417
DISTRICT COURT	47	3.2%	62,142
SUPERIOR COURT	33	2.2%	43,346
JUVENILE	88	5.9%	116,614
SHERIFF LAW ENFORCEMENT	135	9.1%	179,446
SHERIFF CIVIL/SUPPORT	53	3.6%	70,981
SHERIFF EXEC/ADMIN	20	1.3%	25,920
JAIL	161	10.9%	214,006
PROS ATTNY-DIR	64	4.3%	85,071
PA-CHILD SUPPORT	18	1.2%	23,660
MEDICAL EXAMINER	7	0.5%	9,305
COMMISSIONERS	10	0.7%	13,292
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.3%	5,317
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	1,994
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	65	4.4%	85,735
ENVIRONMENTAL SERVICES	20	1.4%	26,585

Clark County Central Service Cost Allocation Plan

DESCRIPTION	HUMAN RESOURCES		
	FTEs	Percent	Allocation
PARKS	12	0.8%	15,951
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%	23,926
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	10	0.7%	12,960
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	10	0.7%	13,292
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	4	0.3%	5,317
LONG RANGE PLANNING	10	0.7%	13,691
CUSTOMER SERVICE	8	0.5%	10,634
ANIMAL CONTROL	6	0.4%	7,975
BUILDING	19	1.3%	25,255
CODE ENFORCEMENT	5	0.3%	6,646
FIRE MARSHAL	7	0.5%	9,305
PW - TRANSPORTATION	70	4.7%	92,747
PW - ADMIN	16	1.0%	20,603
PW - ROAD OPERATIONS	80	5.4%	105,674
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%	6,646
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	6,314
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	14	0.9%	18,609
DEPT. of COMMUNITY SERVICES	52	3.5%	69,120
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	12	0.8%	15,951
CLEAN WATER FUND / BBC	14	0.9%	18,210
WASTEWATER OPERATIONS	15	1.0%	19,274
ELECTIONS	6	0.4%	7,975
ER&R (Depts 555, 566, 577)	20	1.4%	26,585
TER&R	12	0.8%	15,951
CENTRAL STORES	1	0.0%	665
FACILITIES MANAGEMENT-DIRECT	38	2.5%	49,846
MOSQUITO CONTROL DISTRICT	2	0.1%	2,658
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	12,628
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	71	4.8%	94,774
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	19	1.3%	24,923
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	1,478	100%	0

Central Service Cost Allocation Plan

FINANCIAL SERVICES & INTERNAL AUDIT

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Financial Services & Int. Audit
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,738,790
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	37,902
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	2,970
Facilities Management	50,063
Office of Budget	7,137
INFO SERVICES-Ops/Sys/Prog	50,739
INFO SERVICES-Network	93,138
INFO SERVICES FMS	4,075
Human Resources	25,255
Financial Services & Int. Audit	
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$2,010,068

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			(2,010,068)
PAYROLL	0	0.0%	0
TREASURY-IND	1,953	1.3%	25,468
RECORDS	0	0.0%	0
PURCHASING	2,533	1.6%	33,039
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	147	0.1%	1,917
ASSESSMENT	1,156	0.8%	15,076
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	231	0.1%	3,013
BOE	139	0.1%	1,811
COMMUNITY SUPPORT	24	0.0%	315
COUNTY CLERK	1,870	1.2%	24,388
DISTRICT COURT	4,660	3.0%	60,787
SUPERIOR COURT	8,120	5.3%	105,911
JUVENILE	4,118	2.7%	53,707
SHERIFF LAW ENFORCEMENT	4,942	3.2%	64,456
SHERIFF CIVIL/SUPPORT	3,594	2.3%	46,876
SHERIFF EXEC/ADMIN	2,385	1.5%	31,108
JAIL	5,442	3.5%	70,978
PROS ATTNY-DIR	2,480	1.6%	32,348
PA-CHILD SUPPORT	607	0.4%	7,912
MEDICAL EXAMINER	357	0.2%	4,657
COMMISSIONERS	546	0.4%	7,125
COUNTYWIDE SERVICES	435	0.3%	5,671
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	2,421	1.6%	31,574
ESA Endangered Species Act	0	0.0%	0
CVTV	24	0.0%	315
COOP EXTENSION SERVICES	23	0.0%	294
INDIGENT DEFENSE	8,668	5.6%	113,065
LEWIS & CLARK RAILROAD	201	0.1%	2,623
CORRECTIONS	2,257	1.5%	29,445
ENVIRONMENTAL SERVICES	4,038	2.6%	52,663

Clark County Central Service Cost Allocation Plan

DESCRIPTION	FINANCIAL SERVICES & INT AUDIT		
	Weighted Trans	Percent	Allocation
PARKS	2,112	1.4%	27,544
AUDITOR'S O&M	156	0.1%	2,035
Event Center	4,971	3.2%	64,839
EMS FUND	54	0.0%	704
RADIO COMMUNICATIONS	0	0.0%	0
GIS	861	0.6%	11,230
TRI-MOUNTAIN GOLF	117	0.1%	1,526
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	525	0.3%	6,848
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	3	0.0%	39
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	192	0.1%	2,504
LONG RANGE PLANNING	702	0.5%	9,156
CUSTOMER SERVICE	462	0.3%	6,026
ANIMAL CONTROL	858	0.6%	11,191
BUILDING	1,218	0.8%	15,887
CODE ENFORCEMENT	147	0.1%	1,917
FIRE MARSHAL	2,844	1.8%	37,095
PW - TRANSPORTATION	8,327	5.4%	108,617
PW - ADMIN	967	0.6%	12,619
PW - ROAD OPERATIONS	7,580	4.9%	98,872
CAMP BONNEVILLE	87	0.1%	1,135
SPECIAL INVESTIGATION	225	0.1%	2,935
NARCOTICS TASK FORCE	1,050	0.7%	13,696
CHILD JUSTICE CENTER	903	0.6%	11,778
VETERANS ASSISTANCE	147	0.1%	1,917
VICTIM WITNESS	78	0.1%	1,017
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	3,147	2.0%	41,047
DEPT. of COMMUNITY SERVICES	11,706	7.6%	152,686
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,676	1.7%	34,904
CLEAN WATER FUND / BBC	1,467	1.0%	19,135
WASTEWATER OPERATIONS	2,301	1.5%	30,013
ELECTIONS	1,284	0.8%	16,748
ER&R (Depts 555, 566, 577)	7,857	5.1%	102,482
TER&R	1,248	0.8%	16,278
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	591	0.4%	7,709
REGIONAL TRANSPORTATION COUNCIL	546	0.4%	7,122
SWCAA	1,782	1.2%	23,243
HEALTH DEPARTMENT	7,803	5.1%	101,777
EMERGENCY MANAGEMENT	42	0.0%	548
LAW LIBRARY	582	0.4%	7,591
CRESA	5,979	3.9%	77,986
Agencies (other Fire Dist. Etc.)	7,140	4.6%	93,130
TOTAL	154,107	100%	0

Central Service Cost Allocation Plan

PAYROLL ACCOUNTING

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

Basis of Allocation

The basis of allocation is the number of FTE's (employees) for each department/division.

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Payroll
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	285,589
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	4,211
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,563
Office of Budget	1,172
INFO SERVICES-Ops/Sys/Prog	4,950
INFO SERVICES-Network	9,087
INFO SERVICES FMS	507
Human Resources	5,317
Financial Services & Int. Audit	0
Payroll	
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$316,396

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			(316,396)
TREASURY-IND	13.3	0.8%	2,579
RECORDS	2	0.1%	389
PURCHASING	10	0.6%	1,849
PRINTING/MAIL	5	0.3%	973
TELEPHONE	1	0.1%	195
PROS ATTNY-IND	12	0.7%	2,335
PUBLIC INFORMATION & OUTREACH	7	0.4%	1,304
ASSESSMENT	40	2.4%	7,726
AUDITOR-Auto License & Recording	16	1.0%	3,114
TREASURER-DIR	12	0.7%	2,238
BOE	2	0.1%	389
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	45	2.7%	8,699
DISTRICT COURT	47	2.9%	9,098
SUPERIOR COURT	33	2.0%	6,347
JUVENILE	88	5.4%	17,074
SHERIFF LAW ENFORCEMENT	135	8.3%	26,274
SHERIFF CIVIL/SUPPORT	53	3.3%	10,393
SHERIFF EXEC/ADMIN	20	1.2%	3,795
JAIL	161	9.9%	31,334
PROS ATTNY-DIR	64	3.9%	12,456
PA-CHILD SUPPORT	18	1.1%	3,464
MEDICAL EXAMINER	7	0.4%	1,362
COMMISSIONERS	10	0.6%	1,946
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	4	0.2%	778
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	2	0.1%	292
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	65	4.0%	12,553
ENVIRONMENTAL SERVICES	20	1.2%	3,892

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PAYROLL		
	FTEs	Percent	Allocation
PARKS	0	0.0%	0
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%	3,503
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	10	0.6%	1,898
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	10	0.6%	1,946
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	4	0.2%	778
LONG RANGE PLANNING	10	0.6%	2,005
CUSTOMER SERVICE	8	0.5%	1,557
ANIMAL CONTROL	6	0.4%	1,168
BUILDING	19	1.2%	3,698
CODE ENFORCEMENT	5	0.3%	973
FIRE MARSHAL	7	0.4%	1,362
PW - TRANSPORTATION	70	4.3%	13,580
PW - ADMIN	16	1.0%	3,017
PW - ROAD OPERATIONS	80	4.9%	15,472
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%	973
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.3%	924
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	14	0.9%	2,725
DEPT. of COMMUNITY SERVICES	52	3.2%	10,120
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	12	0.7%	2,335
CLEAN WATER FUND / BBC	14	0.8%	2,666
WASTEWATER OPERATIONS	15	0.9%	2,822
ELECTIONS	6	0.4%	1,168
ER&R (Depts 555, 566, 577)	20	1.2%	3,892
TER&R	12	0.7%	2,335
CENTRAL STORES	1	0.0%	97
FACILITIES MANAGEMENT-DIRECT	38	2.3%	7,298
MOSQUITO CONTROL DISTRICT	2	0.1%	389
REGIONAL TRANSPORTATION COUNCIL	10	0.6%	1,849
SWCAA	68	4.2%	13,234
HEALTH DEPARTMENT	71	4.4%	13,876
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	75	4.6%	14,596
Agencies (other Fire Dist. Etc.)	58	3.6%	11,288
TOTAL	1,626	100%	0

Central Service Cost Allocation Plan

COUNTY TREASURER-INDIRECT

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Treasurer-Ind
Expenses	
Personnel Services	
Services, Supplies, & Interfund	
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	680,857
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	0
Franklin Center	
Corrections Center	
Juvenile Center	
Public Service Center	10,892
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	29,181
Facilities Management	14,387
Office of Budget	2,794
INFO SERVICES-Ops/Sys/Prog	39,601
INFO SERVICES-Network	72,693
INFO SERVICES FMS	4,037
Human Resources	17,612
Financial Services & Int. Audit	25,468
Payroll	2,579
Treasurer-Ind	
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$900,103

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			(900,103)
RECORDS	0	0.0%	0
PURCHASING	9	0.0%	166
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	2	0.0%	48
ASSESSMENT	2	0.0%	48
AUDITOR-Auto License & Recording	4,039	8.6%	77,838
TREASURER-DIR	459	1.0%	8,844
BOE	0	0.0%	0
COMMUNITY SUPPORT	643	1.4%	12,387
COUNTY CLERK	2,515	5.4%	48,476
DISTRICT COURT	316	0.7%	6,086
SUPERIOR COURT	188	0.4%	3,614
JUVENILE	63	0.1%	1,212
SHERIFF LAW ENFORCEMENT	3,994	8.6%	76,982
SHERIFF CIVIL/SUPPORT	58	0.1%	1,117
SHERIFF EXEC/ADMIN	112	0.2%	2,163
JAIL	353	0.8%	6,800
PROS ATTNY-DIR	455	1.0%	8,773
PA-CHILD SUPPORT	4	0.0%	71
MEDICAL EXAMINER	4	0.0%	71
COMMISSIONERS	11	0.0%	214
COUNTYWIDE SERVICES	6	0.0%	119
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	43	0.1%	832
ESA Endangered Species Act	0	0.0%	0
CVTV	5	0.0%	95
COOP EXTENSION SERVICES	67	0.1%	1,284
INDIGENT DEFENSE	53	0.1%	1,022
LEWIS & CLARK RAILROAD	1	0.0%	24
CORRECTIONS	28	0.1%	547
ENVIRONMENTAL SERVICES	36	0.1%	689

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TREASURY-IND		
	Weighted Trans	Percent	Allocation
PARKS	988	2.1%	19,043
AUDITOR'S O&M	521	1.1%	10,041
Event Center	1,530	3.3%	29,488
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	113	0.2%	2,178
TRI-MOUNTAIN GOLF	1,245	2.7%	23,995
SPECIAL LAW ENFORCEMENT	12	0.0%	231
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	17	0.0%	334
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	26	0.1%	501
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%	21,774
BUILDING	17	0.0%	334
CODE ENFORCEMENT	26	0.1%	501
FIRE MARSHAL	9	0.0%	167
PW - TRANSPORTATION	358	0.8%	6,909
PW - ADMIN	171	0.4%	3,287
PW - ROAD OPERATIONS	0	0.0%	0
CAMP BONNEVILLE	4	0.0%	77
SPECIAL INVESTIGATION	29	0.1%	559
NARCOTICS TASK FORCE	62	0.1%	1,195
CHILD JUSTICE CENTER	23	0.0%	443
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	4.7%	42,671
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	122	0.3%	2,351
CLEAN WATER FUND / BBC	11	0.0%	212
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	29	0.1%	559
ER&R (Depts 555, 566, 577)	40	0.1%	771
TER&R	40	0.1%	771
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	5	0.0%	96
MOSQUITO CONTROL DISTRICT	1	0.0%	19
REGIONAL TRANSPORTATION COUNCIL	88	0.2%	1,696
SWCAA	775	1.7%	14,937
HEALTH DEPARTMENT	2,014	4.3%	38,816
EMERGENCY MANAGEMENT	17	0.0%	328
LAW LIBRARY	234	0.5%	4,510
CRESA	264	0.6%	5,088
Agencies (other Fire Dist. Etc.)	21,100	45.2%	406,662
TOTAL	46,703	100%	0

Central Service Cost Allocation Plan

RECORDS

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Records
Expenses	
Personnel Services	203,996
Services, Supplies, & Interfund	67,111
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	271,107
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	32,451
Equipment Depreciation	0
Facilities Management	13,244
Office of Budget	1,113
INFO SERVICES-Ops/Sys/Prog	3,978
INFO SERVICES-Network	7,302
INFO SERVICES FMS	254
Human Resources	2,658
Financial Services & Int. Audit	0
Payroll	389
Treasurer-Ind	0
Records	
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$332,497

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
Budget Office			
INFO SERVICES-Ops/Sys/Prog			
INFO SERVICES-Network			
INFO SERVICES FMS			
HUMAN RESOURCES			
FINANCIAL SERVICES & INT AUDIT			
PAYROLL			
TREASURY-IND			
RECORDS			(338,315)
PURCHASING	65	0.3%	1,159
PRINTING/MAIL	4	0.0%	71
TELEPHONE	2	0.0%	36
PROS ATTNY-IND	433	2.3%	7,722
PUBLIC INFORMATION & OUTREACH	0	0.0%	0
ASSESSMENT	650	3.4%	11,592
AUDITOR-Auto License & Recording	35	0.2%	616
TREASURER-DIR	560	3.0%	9,987
BOE	104	0.5%	1,855
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,879	20.4%	69,177
DISTRICT COURT	1,906	10.0%	33,991
SUPERIOR COURT	257	1.4%	4,583
JUVENILE	33	0.2%	589
SHERIFF LAW ENFORCEMENT	1,420	7.5%	25,324
SHERIFF CIVIL/SUPPORT	0	0.0%	0
SHERIFF EXEC/ADMIN	0	0.0%	0
JAIL	762	4.0%	13,589
PROS ATTNY-DIR	2,804	14.8%	50,006
PA-CHILD SUPPORT	866	4.6%	15,444
MEDICAL EXAMINER	121	0.6%	2,158
COMMISSIONERS	35	0.2%	624
COUNTYWIDE SERVICES	0	0.0%	0
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	47	0.2%	838
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%	125
CORRECTIONS	1,155	6.1%	20,598
ENVIRONMENTAL SERVICES	18	0.1%	321

Clark County Central Service Cost Allocation Plan

DESCRIPTION	RECORDS		
	# of Boxes	Percent	Allocation
PARKS	0	0.0%	0
AUDITOR'S O&M	0	0.0%	0
Event Center	74	0.4%	1,320
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	31	0.2%	553
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	213	1.1%	3,799
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	122	0.6%	2,176
BUILDING	0	0.0%	0
CODE ENFORCEMENT	180	0.9%	3,210
FIRE MARSHAL	1	0.0%	18
PW - TRANSPORTATION	154	0.8%	2,746
PW - ADMIN	580	3.1%	10,344
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	50	0.3%	892
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	650	3.4%	11,592
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	0.0%	0
CLEAN WATER FUND / BBC	0	0.0%	0
WASTEWATER OPERATIONS	0	0.0%	0
ELECTIONS	692	3.6%	12,341
ER&R (Depts 555, 566, 577)	50	0.3%	892
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	927	4.9%	16,532
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	84	0.4%	1,498
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	18,971	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.

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Purchasing
Expenses	
Personnel Services	824,331
Services, Supplies, & Interfund	51,288
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	875,619
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	19,403
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	25,628
Office of Budget	3,594
INFO SERVICES-Ops/Sys/Prog	26,518
INFO SERVICES-Network	48,679
INFO SERVICES FMS	4,262
Human Resources	12,628
Financial Services & Int. Audit	33,039
Payroll	1,849
Treasurer-Ind	166
Records	1,159
Purchasing	
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,052,545

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			(1,052,545)
PRINTING/MAIL	0	0.0%	0
TELEPHONE	0	0.0%	0
PROS ATTNY-IND	0	0.0%	0
PUBLIC INFORMATION & OUTREACH	0	0.2%	1,800
ASSESSMENT	0	2.2%	22,832
AUDITOR-Auto License & Recording	0	0.0%	0
TREASURER-DIR	0	0.4%	4,437
BOE	0	0.3%	3,000
COMMUNITY SUPPORT	0	0.1%	769
COUNTY CLERK	0	1.1%	11,416
DISTRICT COURT	0	2.0%	21,354
SUPERIOR COURT	0	2.1%	21,661
JUVENILE	0	1.8%	18,585
SHERIFF LAW ENFORCEMENT	0	2.6%	27,353
SHERIFF CIVIL/SUPPORT	0	2.4%	25,785
SHERIFF EXEC/ADMIN	0	0.7%	7,138
JAIL	0	4.6%	48,874
PROS ATTNY-DIR	0	2.5%	26,493
PA-CHILD SUPPORT	0	0.5%	5,000
MEDICAL EXAMINER	0	0.4%	4,231
COMMISSIONERS	0	1.7%	17,893
COUNTYWIDE SERVICES	0	0.3%	3,077
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	0	3.5%	37,138
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	308
COOP EXTENSION SERVICES	0	0.0%	0
INDIGENT DEFENSE	0	9.1%	96,282
LEWIS & CLARK RAILROAD	0	0.3%	2,907
CORRECTIONS	0	1.0%	10,831
ENVIRONMENTAL SERVICES	0	4.5%	47,461

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PURCHASING		
	Weighted Trans	Percent	Allocation
PARKS	0	0.3%	3,661
AUDITOR'S O&M	0	0.5%	4,982
Event Center	0	2.9%	30,685
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	0	0.9%	9,782
TRI-MOUNTAIN GOLF	0	1.5%	16,131
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	0	1.3%	13,228
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	0.3%	3,168
LONG RANGE PLANNING	0	0.4%	4,507
CUSTOMER SERVICE	0	1.0%	10,368
ANIMAL CONTROL	0	1.3%	13,270
BUILDING	0	2.0%	21,266
CODE ENFORCEMENT	0	0.2%	1,954
FIRE MARSHAL	0	0.6%	6,154
PW - TRANSPORTATION	0	11.6%	122,014
PW - ADMIN	0	1.0%	10,075
PW - ROAD OPERATIONS	0	2.9%	30,545
CAMP BONNEVILLE	0	0.2%	2,149
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	0	0.4%	3,977
CHILD JUSTICE CENTER	0	1.8%	19,103
VETERANS ASSISTANCE	0	0.0%	307
VICTIM WITNESS	0	0.2%	1,800
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	0	0.5%	5,191
DEPT. of COMMUNITY SERVICES	0	6.1%	64,188
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	0	1.8%	18,545
CLEAN WATER FUND / BBC	0	1.6%	17,205
WASTEWATER OPERATIONS	0	1.4%	15,001
ELECTIONS	0	1.2%	12,154
ER&R (Depts 555, 566, 577)	0	2.5%	26,387
TER&R	0	1.6%	16,424
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	4.0%	41,611
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	0	0.0%	0
CRESA	0	1.7%	18,419
Agencies (other Fire Dist. Etc.)	0	2.1%	21,671
TOTAL	1	100%	0

Central Service Cost Allocation Plan

PRINTING/MAIL ROOM

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Printing/Mail
Expenses	
Personnel Services	69,097
Services, Supplies, & Interfund	678,072
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	747,169
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	3,520
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	24,009
Office of Budget	3,067
INFO SERVICES-Ops/Sys/Prog	5,304
INFO SERVICES-Network	9,736
INFO SERVICES FMS	634
Human Resources	6,646
Financial Services & Int. Audit	0
Payroll	973
Treasurer-Ind	0
Records	71
Purchasing	0
Printing/Mail	
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$801,128

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
COURTHOUSE				
FRANKLIN CENTER				
CORRECTIONS CENTER (Jail/JWC)				
JUVENILE CENTER				
PUBLIC SERVICE CENTER				
1408 FRANKLIN				
PEPSI BUILDING				
BOND INTEREST				
EQUIPMENT DEPRECIATION				
FACILITIES MANAGEMENT				
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				(114,614)
TELEPHONE	675	0.1%	113	788
PROS ATTNY-IND	7,269	1.1%	1,214	8,483
PUBLIC INFORMATION & OUTREACH	3,425	0.5%	572	3,997
ASSESSMENT	19,891	2.9%	3,321	23,211
AUDITOR-Auto License & Recording	7,581	1.1%	1,266	8,846
TREASURER-DIR	9,562	1.4%	1,596	11,159
BOE	1,091	0.2%	182	1,273
COMMUNITY SUPPORT	0	0.0%	0	0
COUNTY CLERK	18,159	2.6%	3,032	21,191
DISTRICT COURT	25,757	3.8%	4,300	30,058
SUPERIOR COURT	20,709	3.0%	3,457	24,166
JUVENILE	49,007	7.1%	8,182	57,189
SHERIFF LAW ENFORCEMENT	104,160	15.2%	17,390	121,550
SHERIFF CIVIL/SUPPORT	36,864	5.4%	6,154	43,019
SHERIFF EXEC/ADMIN	14,166	2.1%	2,365	16,530
JAIL	116,019	16.9%	19,369	135,388
PROS ATTNY-DIR	38,643	5.6%	6,451	45,094
PA-CHILD SUPPORT	11,024	1.6%	1,841	12,865
MEDICAL EXAMINER	5,592	0.8%	934	6,526
COMMISSIONERS	7,056	1.0%	1,178	8,234
COUNTYWIDE SERVICES	2,435	0.4%	407	2,842
LAND CONSERVATION	0	0.0%	0	0
CONTINGENCY	0	0.0%	0	0
LOSS CONTROL	1,159	0.2%	194	1,353
ESA Endangered Species Act	0	0.0%	0	0
CVTV	0	0.0%	0	0
COOP EXTENSION SERVICES	(3)	0.0%	(1)	(4)
INDIGENT DEFENSE	29,816	4.3%	4,978	34,794
LEWIS & CLARK RAILROAD	402	0.1%	67	469
CORRECTIONS	34,239	5.0%	5,716	39,955
ENVIRONMENTAL SERVICES	18,963	2.8%	3,166	22,129

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PRINTING/MAIL			
	Worksheet Alloc	Percent	Step Down Allocation	Total Allocation
PARKS	7,575	1.1%	1,265	8,839
AUDITOR'S O&M	2,384	0.3%	398	2,782
Event Center	0	0.0%	0	0
EMS FUND	0	0.0%	0	0
RADIO COMMUNICATIONS	0	0.0%	0	0
GIS	7,899	1.2%	1,319	9,217
TRI-MOUNTAIN GOLF	5,145	0.7%	859	6,004
SPECIAL LAW ENFORCEMENT	0	0.0%	0	0
911 TAX FUND	0	0.0%	0	0
COMMUNITY DEV ADMIN	363	0.1%	61	423
WATER RESOURCES	0	0.0%	0	0
DEVELOPMENT REVIEW	0	0.0%	0	0
ENGINEERING	379	0.1%	63	442
INSPECTION	0	0.0%	0	0
DEVELOPMENT SERVICES	238	0.0%	40	278
LONG RANGE PLANNING	375	0.1%	63	438
CUSTOMER SERVICE	336	0.0%	56	392
ANIMAL CONTROL	328	0.0%	55	383
BUILDING	612	0.1%	102	714
CODE ENFORCEMENT	183	0.0%	30	213
FIRE MARSHAL	329	0.0%	55	384
PW - TRANSPORTATION	5,569	0.8%	930	6,499
PW - ADMIN	602	0.1%	101	703
PW - ROAD OPERATIONS	5,474	0.8%	914	6,388
CAMP BONNEVILLE	0	0.0%	0	0
SPECIAL INVESTIGATION	0	0.0%	0	0
NARCOTICS TASK FORCE	1,484	0.2%	248	1,732
CHILD JUSTICE CENTER	2,765	0.4%	462	3,226
VETERANS ASSISTANCE	1,253	0.2%	209	1,463
VICTIM WITNESS	1,395	0.2%	233	1,628
CJA 0.1% SALES TAX	0	0.0%	0	0
WASHINGTON ENERGY CODE	0	0.0%	0	0
MPD-OPERATIONS FUND	11,261	1.6%	1,880	13,141
DEPT. of COMMUNITY SERVICES	2,039	0.3%	340	2,380
STADIUM CONVENTION	0	0.0%	0	0
SOLID WASTE	718	0.1%	120	838
CLEAN WATER FUND / BBC	576	0.1%	96	672
WASTEWATER OPERATIONS	1,069	0.2%	179	1,248
ELECTIONS	558	0.1%	93	651
ER&R (Depts 555, 566, 577)	1,953	0.3%	326	2,279
TER&R	673	0.1%	112	786
CENTRAL STORES	0	0.0%	0	0
FACILITIES MANAGEMENT-DIRECT	32,602	4.7%	5,443	38,045
MOSQUITO CONTROL DISTRICT	0	0.0%	0	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0	0
SWCAA	0	0.0%	0	0
HEALTH DEPARTMENT	2,837	0.4%	474	3,311
EMERGENCY MANAGEMENT	0	0.0%	0	0
LAW LIBRARY	719	0.1%	120	839
CRESA	3,159	0.5%	527	3,686
Agencies (other Fire Dist. Etc.)	0	0.0%	0	0
TOTAL	686,515	100%	114,614	0

Central Service Cost Allocation Plan

TELECOMMUNICATIONS SYSTEM

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Telephone
Expenses	
Personnel Services	113,008
Services, Supplies, & Interfund	5,168
Capital Outlay	
Debt Service/Interest	
Depreciation	13,380
Subtotal	131,557
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	47,594
Facilities Management	0
Office of Budget	485
INFO SERVICES-Ops/Sys/Prog	1,326
INFO SERVICES-Network	2,434
INFO SERVICES FMS	127
Human Resources	1,329
Financial Services & Int. Audit	0
Payroll	195
Treasurer-Ind	0
Records	36
Purchasing	0
Printing/Mail	788
Telephone	
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$185,870

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
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			(185,870)
PROS ATTNY-IND	15	0.6%	1,070
PUBLIC INFORMATION & OUTREACH	12	0.5%	856
ASSESSMENT	75	2.9%	5,349
AUDITOR-Auto License & Recording	39	1.5%	2,782
TREASURER-DIR	20	0.8%	1,426
BOE	3	0.1%	214
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	64	2.5%	4,565
DISTRICT COURT	92	3.5%	6,562
SUPERIOR COURT	92	3.5%	6,562
JUVENILE	109	4.2%	7,774
SHERIFF LAW ENFORCEMENT	104	4.0%	7,418
SHERIFF CIVIL/SUPPORT	68	2.6%	4,850
SHERIFF EXEC/ADMIN	40	1.5%	2,853
JAIL	131	5.0%	9,343
PROS ATTNY-DIR	91	3.5%	6,490
PA-CHILD SUPPORT	27	1.0%	1,926
MEDICAL EXAMINER	12	0.5%	856
COMMISSIONERS	39	1.5%	2,782
COUNTYWIDE SERVICES	26	1.0%	1,854
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	9	0.3%	642
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	34	1.3%	2,425
INDIGENT DEFENSE	0	0.0%	0
LEWIS & CLARK RAILROAD	0	0.0%	0
CORRECTIONS	87	3.3%	6,205
ENVIRONMENTAL SERVICES	0	0.0%	0

Clark County Central Service Cost Allocation Plan

DESCRIPTION	TELEPHONE		
	Phone Lines	Percent	Allocation
PARKS	2	0.1%	143
AUDITOR'S O&M	0	0.0%	0
Event Center	42	1.6%	2,996
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	26	1.0%	1,854
TRI-MOUNTAIN GOLF	0	0.0%	0
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	25	1.0%	1,783
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	0	0.0%	0
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	5	0.2%	357
LONG RANGE PLANNING	13	0.5%	927
CUSTOMER SERVICE	20	0.8%	1,426
ANIMAL CONTROL	12	0.5%	856
BUILDING	43	1.7%	3,067
CODE ENFORCEMENT	8	0.3%	571
FIRE MARSHAL	16	0.6%	1,141
PW - TRANSPORTATION	86	3.3%	6,134
PW - ADMIN	60	2.3%	4,279
PW - ROAD OPERATIONS	45	1.7%	3,210
CAMP BONNEVILLE	0	0.0%	0
SPECIAL INVESTIGATION	0	0.0%	0
NARCOTICS TASK FORCE	27	1.0%	1,926
CHILD JUSTICE CENTER	40	1.5%	2,853
VETERANS ASSISTANCE	0	0.0%	0
VICTIM WITNESS	5	0.2%	357
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	9	0.3%	642
DEPT. of COMMUNITY SERVICES	117	4.5%	8,345
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	23	0.9%	1,640
CLEAN WATER FUND / BBC	22	0.8%	1,569
WASTEWATER OPERATIONS	41	1.6%	2,924
ELECTIONS	24	0.9%	1,712
ER&R (Depts 555, 566, 577)	29	1.1%	2,068
TER&R	0	0.0%	0
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	0	0.0%	0
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	15	0.6%	1,070
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	181	6.9%	12,910
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	2	0.1%	143
CRESA	8	0.3%	571
Agencies (other Fire Dist. Etc.)	471	18.1%	33,594
TOTAL	2,606	100%	0

Central Service Cost Allocation Plan

PROSECUTING ATTORNEY

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	Pros Attny-Ind
Expenses	
Personnel Services	1,224,508
Services, Supplies, & Interfund	47,733
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	1,272,241
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	14,224
Corrections Center	54,276
Juvenile Center	
Public Service Center	0
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	22,327
Office of Budget	5,222
INFO SERVICES-Ops/Sys/Prog	24,751
INFO SERVICES-Network	45,433
INFO SERVICES FMS	1,522
Human Resources	15,951
Financial Services & Int. Audit	0
Payroll	2,335
Treasurer-Ind	0
Records	7,722
Purchasing	0
Printing/Mail	8,483
Telephone	1,070
Pros Attny-Ind	
PIO	
Total Costs to Allocate	\$1,475,557

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
COURTHOUSE			
FRANKLIN CENTER			
CORRECTIONS CENTER (Jail/JWC)			
JUVENILE CENTER			
PUBLIC SERVICE CENTER			
1408 FRANKLIN			
PEPSI BUILDING			
BOND INTEREST			
EQUIPMENT DEPRECIATION			
FACILITIES MANAGEMENT			
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			(1,475,557)
PUBLIC INFORMATION & OUTREACH	599,402	0.3%	4,342
ASSESSMENT	3,481,090	1.7%	25,215
AUDITOR-Auto License & Recording	1,326,701	0.7%	9,610
TREASURER-DIR	1,673,534	0.8%	12,122
BOE	190,893	0.1%	1,383
COMMUNITY SUPPORT	-	0.0%	0
COUNTY CLERK	3,178,042	1.6%	23,020
DISTRICT COURT	4,507,826	2.2%	32,652
SUPERIOR COURT	3,624,217	1.8%	26,252
JUVENILE	8,576,836	4.2%	62,125
SHERIFF LAW ENFORCEMENT	18,229,224	8.9%	132,041
SHERIFF CIVIL/SUPPORT	6,451,638	3.2%	46,732
SHERIFF EXEC/ADMIN	2,479,127	1.2%	17,957
JAIL	20,304,554	10.0%	147,074
PROS ATTNY-DIR	6,762,898	3.3%	48,986
PA-CHILD SUPPORT	1,929,404	0.9%	13,975
MEDICAL EXAMINER	978,697	0.5%	7,089
COMMISSIONERS	1,234,910	0.6%	8,945
COUNTYWIDE SERVICES	426,193	0.2%	3,087
LAND CONSERVATION	-	0.0%	0
CONTINGENCY	-	0.0%	0
LOSS CONTROL	202,897	0.1%	1,470
ESA Endangered Species Act	-	0.0%	0
CVTV	-	0.0%	0
COOP EXTENSION SERVICES	(595)	0.0%	(4)
INDIGENT DEFENSE	5,218,149	2.6%	37,797
LEWIS & CLARK RAILROAD	70,344	0.0%	510
CORRECTIONS	5,992,236	2.9%	43,404
ENVIRONMENTAL SERVICES	3,318,802	1.6%	24,039

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PROS ATTNY-IND		
	Operating Expenses	Percent	Allocation
PARKS	1,325,648	0.7%	9,602
AUDITOR'S O&M	607,713	0.3%	4,402
Event Center	-	0.0%	0
EMS FUND	-	0.0%	0
RADIO COMMUNICATIONS	-	0.0%	0
GIS	2,013,390	1.0%	14,584
TRI-MOUNTAIN GOLF	1,311,443	0.6%	9,499
SPECIAL LAW ENFORCEMENT	-	0.0%	0
911 TAX FUND	-	0.0%	0
COMMUNITY DEV ADMIN	1,167,910	0.6%	8,460
WATER RESOURCES	-	0.0%	0
DEVELOPMENT REVIEW	-	0.0%	0
ENGINEERING	1,220,536	0.6%	8,841
INSPECTION	-	0.0%	0
DEVELOPMENT SERVICES	767,380	0.4%	5,558
LONG RANGE PLANNING	1,207,561	0.6%	8,747
CUSTOMER SERVICE	1,082,996	0.5%	7,845
ANIMAL CONTROL	1,056,081	0.5%	7,650
BUILDING	1,969,382	1.0%	14,265
CODE ENFORCEMENT	588,143	0.3%	4,260
FIRE MARSHAL	1,060,029	0.5%	7,678
PW - TRANSPORTATION	17,934,316	8.8%	129,905
PW - ADMIN	1,939,475	1.0%	14,048
PW - ROAD OPERATIONS	17,625,985	8.7%	127,672
CAMP BONNEVILLE	-	0.0%	0
SPECIAL INVESTIGATION	-	0.0%	0
NARCOTICS TASK FORCE	378,394	0.2%	2,741
CHILD JUSTICE CENTER	704,714	0.3%	5,105
VETERANS ASSISTANCE	319,480	0.2%	2,314
VICTIM WITNESS	355,566	0.2%	2,576
CJA 0.1% SALES TAX	-	0.0%	0
WASHINGTON ENERGY CODE	-	0.0%	0
MPD-OPERATIONS FUND	2,870,525	1.4%	20,792
DEPT. of COMMUNITY SERVICES	6,567,149	3.2%	47,568
STADIUM CONVENTION	-	0.0%	0
SOLID WASTE	2,312,454	1.1%	16,750
CLEAN WATER FUND / BBC	1,853,663	0.9%	13,427
WASTEWATER OPERATIONS	3,443,636	1.7%	24,944
ELECTIONS	1,796,152	0.9%	13,010
ER&R (Depts 555, 566, 577)	6,288,619	3.1%	45,551
TER&R	2,168,059	1.1%	15,704
CENTRAL STORES	-	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,310,498	4.1%	60,196
MOSQUITO CONTROL DISTRICT	-	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	-	0.0%	0
SWCAA	-	0.0%	0
HEALTH DEPARTMENT	9,136,405	4.5%	66,179
EMERGENCY MANAGEMENT	-	0.0%	0
LAW LIBRARY	183,199	0.1%	1,327
CRESA	3,387,443	1.7%	24,537
Agencies (other Fire Dist. Etc.)	-	0.0%	0
TOTAL	203,710,964	100%	0

Central Service Cost Allocation Plan

PUBLIC INFORMATION AND OUTREACH

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

Basis of Allocation

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

**2015 Clark County Indirect Cost Allocation (2013 Actuals)
Central Services Allocated Cost Detail**

	PIO
Expenses	
Personnel Services	570,160
Services, Supplies, & Interfund	29,242
Capital Outlay	
Debt Service/Interest	
Depreciation	
Subtotal	599,402
Less:	
Capital Outlay	
Billed Services	
Add Allocated Cost:	
Courthouse	
Franklin Center	0
Corrections Center	
Juvenile Center	
Public Service Center	17,859
1408 Franklin	0
Pepsi Building	
Bond Interest	0
Equipment Depreciation	0
Facilities Management	23,590
Office of Budget	2,460
INFO SERVICES-Ops/Sys/Prog	9,900
INFO SERVICES-Network	18,173
INFO SERVICES FMS	1,027
Human Resources	8,906
Financial Services & Int. Audit	1,917
Payroll	1,304
Treasurer-Ind	48
Records	0
Purchasing	1,800
Printing/Mail	3,997
Telephone	856
Pros Attny-Ind	4,342
PIO	
Total Costs to Allocate	\$695,581

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			(695,581)
ASSESSMENT	3,481,090	2.1%	14,926
AUDITOR-Auto License & Recording	1,326,701	0.8%	5,689
TREASURER-DIR	1,673,534	1.0%	7,176
BOE	190,893	0.1%	819
COMMUNITY SUPPORT	0	0.0%	0
COUNTY CLERK	3,178,042	2.0%	13,627
DISTRICT COURT	4,507,826	2.8%	19,329
SUPERIOR COURT	3,624,217	2.2%	15,540
JUVENILE	8,576,836	5.3%	36,776
SHERIFF LAW ENFORCEMENT	18,229,224	11.2%	78,163
SHERIFF CIVIL/SUPPORT	6,451,638	4.0%	27,663
SHERIFF EXEC/ADMIN	2,479,127	1.5%	10,630
JAIL	20,304,554	12.5%	87,061
PROS ATTNY-DIR	6,762,898	4.2%	28,998
PA-CHILD SUPPORT	1,929,404	1.2%	8,273
MEDICAL EXAMINER	978,697	0.6%	4,196
COMMISSIONERS	1,234,910	0.8%	5,295
COUNTYWIDE SERVICES	426,193	0.3%	1,827
LAND CONSERVATION	0	0.0%	0
CONTINGENCY	0	0.0%	0
LOSS CONTROL	202,897	0.1%	870
ESA Endangered Species Act	0	0.0%	0
CVTV	0	0.0%	0
COOP EXTENSION SERVICES	(595)	0.0%	(3)
INDIGENT DEFENSE	5,218,149	3.2%	22,374
LEWIS & CLARK RAILROAD	70,344	0.0%	302
CORRECTIONS	5,992,236	3.7%	25,693
ENVIRONMENTAL SERVICES	3,318,802	2.0%	14,230

Clark County Central Service Cost Allocation Plan

DESCRIPTION	PUBLIC INFORMATION & OUTREACH		
	Operating Expenses	Percent	Allocation
PARKS	1,325,648	0.8%	5,684
AUDITOR'S O&M	607,713	0.4%	2,606
Event Center	0	0.0%	0
EMS FUND	0	0.0%	0
RADIO COMMUNICATIONS	0	0.0%	0
GIS	2,013,390	1.2%	8,633
TRI-MOUNTAIN GOLF	1,311,443	0.8%	5,623
SPECIAL LAW ENFORCEMENT	0	0.0%	0
911 TAX FUND	0	0.0%	0
COMMUNITY DEV ADMIN	1,167,910	0.7%	5,008
WATER RESOURCES	0	0.0%	0
DEVELOPMENT REVIEW	0	0.0%	0
ENGINEERING	1,220,536	0.8%	5,233
INSPECTION	0	0.0%	0
DEVELOPMENT SERVICES	767,380	0.5%	3,290
LONG RANGE PLANNING	1,207,561	0.7%	5,178
CUSTOMER SERVICE	1,082,996	0.7%	4,644
ANIMAL CONTROL	1,056,081	0.7%	4,528
BUILDING	1,969,382	1.2%	8,444
CODE ENFORCEMENT	588,143	0.4%	2,522
FIRE MARSHAL	1,060,029	0.7%	4,545
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	378,394	0.2%	1,622
CHILD JUSTICE CENTER	704,714	0.4%	3,022
VETERANS ASSISTANCE	319,480	0.2%	1,370
VICTIM WITNESS	355,566	0.2%	1,525
CJA 0.1% SALES TAX	0	0.0%	0
WASHINGTON ENERGY CODE	0	0.0%	0
MPD-OPERATIONS FUND	2,870,525	1.8%	12,308
DEPT. of COMMUNITY SERVICES	6,567,149	4.0%	28,158
STADIUM CONVENTION	0	0.0%	0
SOLID WASTE	2,312,454	1.4%	9,915
CLEAN WATER FUND / BBC	1,853,663	1.1%	7,948
WASTEWATER OPERATIONS	3,443,636	2.1%	14,766
ELECTIONS	1,796,152	1.1%	7,701
ER&R (Depts 555, 566, 577)	6,288,619	3.9%	26,964
TER&R	2,168,059	1.3%	9,296
CENTRAL STORES	0	0.0%	0
FACILITIES MANAGEMENT-DIRECT	8,310,498	5.1%	35,634
MOSQUITO CONTROL DISTRICT	0	0.0%	0
REGIONAL TRANSPORTATION COUNCIL	0	0.0%	0
SWCAA	0	0.0%	0
HEALTH DEPARTMENT	9,136,405	5.6%	39,175
EMERGENCY MANAGEMENT	0	0.0%	0
LAW LIBRARY	183,199	0.1%	786
CRESA	0	0.0%	0
Agencies (other Fire Dist. Etc.)	0	0.0%	0
TOTAL	162,224,343	100%	0

Central Service Cost Allocation Plan

Summary of Cost Allocation to Operating Departments and Agencies

**2015 Clark County Indirect Cost Allocation
2013 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	90,400
1408 Franklin	0
Pepsi Building	0
Bond Interest	30,000
Equipment Depreciation	307
Facilities Management	119,405
Office of Budget	14,288
Info Services - Ops/Sys/Prog/Comm	77,964
Info Services - Network	221,943
Info Services - FMS	6,431
Human Resources	52,771
Financial Services & Int. Audit	15,076
Payroll	7,726
Treasurer-Ind	48
Records	11,592
Purchasing	22,832
Printing/Mail	23,211
Telephone	5,349
Pros Attny-Ind	25,215
PIO	14,926
Total Allocation Amount	739,484
Total Direct Cost	3,481,090
Indirect Cost Rate	21.24%

2015 Clark County Indirect Cost Allocation
2013 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	3,739
1408 Franklin	4,918
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	12,881
Facilities Management	38,487
Office of Budget	5,445
Info Services - Ops/Sys/Prog/Comm	7,425
Info Services - Network	13,630
Info Services - FMS	2,029
Human Resources	21,268
Financial Services & Int. Audit	0
Payroll	3,114
Treasurer-Ind	77,838
Records	616
Purchasing	0
Printing/Mail	8,846
Telephone	2,782
Pros Attny-Ind	9,610
PIO	5,689
Total Allocation Amount	218,317
Total Direct Cost	1,326,701
Indirect Cost Rate	16.46%

**2015 Clark County Indirect Cost Allocation
2013 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	573
1408 Franklin	0
Pepsi Building	0
Bond Interest	30,000
Equipment Depreciation	0
Facilities Management	757
Office of Budget	6,869
Info Services - Ops/Sys/Prog/Comm	6,806
Info Services - Network	91,323
Info Services - FMS	1,737
Human Resources	15,286
Financial Services & Int. Audit	3,013
Payroll	2,238
Treasurer-Ind	8,844
Records	9,987
Purchasing	4,437
Printing/Mail	11,159
Telephone	1,426
Pros Attny-Ind	12,122
PIO	7,176
Total Allocation Amount	213,755
Total Direct Cost	1,673,534
Indirect Cost Rate	12.77%

**2015 Clark County Indirect Cost Allocation
2013 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	783
Info Services - Ops/Sys/Prog/Comm	3,713
Info Services - Network	6,815
Info Services - FMS	421
Human Resources	2,658
Financial Services & Int. Audit	1,811
Payroll	389
Treasurer-Ind	0
Records	1,855
Purchasing	3,000
Printing/Mail	1,273
Telephone	214
Pros Attny-Ind	1,383
PIO	819
Total Allocation Amount	25,134
Total Direct Cost	190,893
Indirect Cost Rate	13.17%

**2015 Clark County Indirect Cost Allocation
2013 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	29
Human Resources	0
Financial Services & Int. Audit	315
Payroll	0
Treasurer-Ind	12,387
Records	0
Purchasing	769
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	13,500
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

COUNTY CLERK

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	49,586
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	5,269
Facilities Management	77,240
Office of Budget	13,044
Info Services - Ops/Sys/Prog/Comm	103,952
Info Services - Network	190,820
Info Services - FMS	7,926
Human Resources	59,417
Financial Services & Int. Audit	24,388
Payroll	8,699
Treasurer-Ind	48,476
Records	69,177
Purchasing	11,416
Printing/Mail	21,191
Telephone	4,565
Pros Attny-Ind	23,020
PIO	13,627
Total Allocation Amount	731,812
Total Direct Cost	3,178,042
Indirect Cost Rate	23.03%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

DISTRICT COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	127,022
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	52,709
Facilities Management	643,046
Office of Budget	18,502
Info Services - Ops/Sys/Prog/Comm	48,264
Info Services - Network	94,779
Info Services - FMS	11,555
Human Resources	62,142
Financial Services & Int. Audit	60,787
Payroll	9,098
Treasurer-Ind	6,086
Records	33,991
Purchasing	21,354
Printing/Mail	30,058
Telephone	6,562
Pros Attny-Ind	32,652
PIO	19,329
Total Allocation Amount	1,277,933
Total Direct Cost	4,529,455
Indirect Cost Rate	28.21%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

SUPERIOR COURT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	201,264
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	106,132
Facilities Management	313,505
Office of Budget	14,875
Info Services - Ops/Sys/Prog/Comm	35,888
Info Services - Network	72,062
Info Services - FMS	13,937
Human Resources	43,346
Financial Services & Int. Audit	105,911
Payroll	6,347
Treasurer-Ind	3,614
Records	4,583
Purchasing	21,661
Printing/Mail	24,166
Telephone	6,562
Pros Attny-Ind	26,252
PIO	15,540
Total Allocation Amount	1,015,646
Total Direct Cost	3,624,217
Indirect Cost Rate	28.02%

**2015 Clark County Indirect Cost Allocation
2013 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	225,331
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	10,960
Facilities Management	480,247
Office of Budget	35,203
Info Services - Ops/Sys/Prog/Comm	100,240
Info Services - Network	233,474
Info Services - FMS	16,097
Human Resources	116,614
Financial Services & Int. Audit	53,707
Payroll	17,074
Treasurer-Ind	1,212
Records	589
Purchasing	18,585
Printing/Mail	57,189
Telephone	7,774
Pros Attny-Ind	62,125
PIO	36,776
Total Allocation Amount	1,473,195
Total Direct Cost	8,576,836
Indirect Cost Rate	17.18%

**2015 Clark County Indirect Cost Allocation
2013 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	9,042
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	139,777
Facilities Management	25,670
Office of Budget	74,820
Info Services - Ops/Sys/Prog/Comm	226,124
Info Services - Network	415,084
Info Services - FMS	23,088
Human Resources	179,446
Financial Services & Int. Audit	64,456
Payroll	26,274
Treasurer-Ind	76,982
Records	25,324
Purchasing	27,353
Printing/Mail	121,550
Telephone	7,418
Pros Attny-Ind	132,041
PIO	78,163
Total Allocation Amount	1,652,611
Total Direct Cost	18,267,499
Indirect Cost Rate	9.05%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF CIVIL
SUPPORT

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	54,253
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	27,769
Bond Interest	0
Equipment Depreciation	0
Facilities Management	217,235
Office of Budget	26,480
Info Services - Ops/Sys/Prog/Comm	83,243
Info Services - Network	152,805
Info Services - FMS	11,111
Human Resources	70,981
Financial Services & Int. Audit	46,876
Payroll	10,393
Treasurer-Ind	1,117
Records	0
Purchasing	25,785
Printing/Mail	43,019
Telephone	4,850
Pros Attny-Ind	46,732
PIO	27,663
Total Allocation Amount	850,313
Total Direct Cost	6,451,638
Indirect Cost Rate	13.18%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

SHERIFF
EXEC/ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	27,127
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	77,011
Office of Budget	10,175
Info Services - Ops/Sys/Prog/Comm	3,727
Info Services - Network	6,842
Info Services - FMS	5,352
Human Resources	25,920
Financial Services & Int. Audit	31,108
Payroll	3,795
Treasurer-Ind	2,163
Records	0
Purchasing	7,138
Printing/Mail	16,530
Telephone	2,853
Pros Attny-Ind	17,957
PIO	10,630
Total Allocation Amount	248,330
Total Direct Cost	2,479,127
Indirect Cost Rate	10.02%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets JAIL

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	284,894
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	1,304
Equipment Depreciation	45,798
Facilities Management	1,182,277
Office of Budget	83,338
Info Services - Ops/Sys/Prog/Comm	27,844
Info Services - Network	51,112
Info Services - FMS	26,989
Human Resources	214,006
Financial Services & Int. Audit	70,978
Payroll	31,334
Treasurer-Ind	6,800
Records	13,589
Purchasing	48,874
Printing/Mail	135,388
Telephone	9,343
Pros Attny-Ind	147,074
PIO	87,061
Total Allocation Amount	2,468,005
Total Direct Cost	20,339,249
Indirect Cost Rate	12.13%

2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department

Allocation Sheets

PROS ATTNY-DIR

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	63,335
Franklin Center	241,667
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	137,031
Office of Budget	27,757
Info Services - Ops/Sys/Prog/Comm	111,378
Info Services - Network	204,450
Info Services - FMS	11,111
Human Resources	85,071
Financial Services & Int. Audit	32,348
Payroll	12,456
Treasurer-Ind	8,773
Records	50,006
Purchasing	26,493
Printing/Mail	45,094
Telephone	6,490
Pros Attny-Ind	48,986
PIO	28,998
Total Allocation Amount	1,141,443
Total Direct Cost	6,762,898
Indirect Cost Rate	16.88%

**2015 Clark County Indirect Cost Allocation
2013 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	7,919
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,990
Human Resources	23,660
Financial Services & Int. Audit	7,912
Payroll	3,464
Treasurer-Ind	71
Records	15,444
Purchasing	5,000
Printing/Mail	12,865
Telephone	1,926
Pros Attny-Ind	13,975
PIO	8,273
Total Allocation Amount	103,500
Total Direct Cost	1,929,404
Indirect Cost Rate	5.36%

**2015 Clark County Indirect Cost Allocation
2013 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	20,764
Facilities Management	83,092
Office of Budget	4,017
Info Services - Ops/Sys/Prog/Comm	3,713
Info Services - Network	6,815
Info Services - FMS	1,319
Human Resources	9,305
Financial Services & Int. Audit	4,657
Payroll	1,362
Treasurer-Ind	71
Records	2,158
Purchasing	4,231
Printing/Mail	6,526
Telephone	856
Pros Attny-Ind	7,089
PIO	4,196
Total Allocation Amount	160,170
Total Direct Cost	999,397
Indirect Cost Rate	16.03%

2015 Clark County Indirect Cost Allocation
2013 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	76,288
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	100,766
Office of Budget	5,069
Info Services - Ops/Sys/Prog/Comm	12,994
Info Services - Network	23,852
Info Services - FMS	1,928
Human Resources	13,292
Financial Services & Int. Audit	7,125
Payroll	1,946
Treasurer-Ind	214
Records	624
Purchasing	17,893
Printing/Mail	8,234
Telephone	2,782
Pros Attny-Ind	8,945
PIO	5,295
Total Allocation Amount	287,248
Total Direct Cost	1,234,910
Indirect Cost Rate	23.26%

**2015 Clark County Indirect Cost Allocation
2013 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	1,749
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	525
Human Resources	0
Financial Services & Int. Audit	5,671
Payroll	0
Treasurer-Ind	119
Records	0
Purchasing	3,077
Printing/Mail	2,842
Telephone	1,854
Pros Attny-Ind	3,087
PIO	1,827
Total Allocation Amount	20,752
Total Direct Cost	426,193
Indirect Cost Rate	4.87%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets LAND
CONSERVATION

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

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

CONTINGENCY

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

**2015 Clark County Indirect Cost Allocation
2013 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	4,410
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,825
Office of Budget	833
Info Services - Ops/Sys/Prog/Comm	3,713
Info Services - Network	6,815
Info Services - FMS	3,429
Human Resources	5,317
Financial Services & Int. Audit	31,574
Payroll	778
Treasurer-Ind	832
Records	838
Purchasing	37,138
Printing/Mail	1,353
Telephone	642
Pros Attny-Ind	1,470
PIO	870
Total Allocation Amount	105,836
Total Direct Cost	202,897
Indirect Cost Rate	52.16%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

ESA (Endangered
Species)

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

**2015 Clark County Indirect Cost Allocation
2013 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	29
Human Resources	0
Financial Services & Int. Audit	315
Payroll	0
Treasurer-Ind	95
Records	0
Purchasing	308
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	747
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets COOP EXTENSION
SERVICES

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	(2)
Info Services - Ops/Sys/Prog/Comm	17,944
Info Services - Network	32,939
Info Services - FMS	217
Human Resources	1,994
Financial Services & Int. Audit	294
Payroll	292
Treasurer-Ind	1,284
Records	0
Purchasing	0
Printing/Mail	(4)
Telephone	2,425
Pros Attny-Ind	(4)
PIO	(3)
Total Allocation Amount	57,376
Total Direct Cost	(595)
Indirect Cost Rate	-9643.07%

**2015 Clark County Indirect Cost Allocation
2013 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	21,417
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	10,463
Human Resources	0
Financial Services & Int. Audit	113,065
Payroll	0
Treasurer-Ind	1,022
Records	0
Purchasing	96,282
Printing/Mail	34,794
Telephone	0
Pros Attny-Ind	37,797
PIO	22,374
Total Allocation Amount	337,215
Total Direct Cost	5,218,149
Indirect Cost Rate	6.46%

**2015 Clark County Indirect Cost Allocation
2013 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	289
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	243
Human Resources	0
Financial Services & Int. Audit	2,623
Payroll	0
Treasurer-Ind	24
Records	125
Purchasing	2,907
Printing/Mail	469
Telephone	0
Pros Attny-Ind	510
PIO	302
Total Allocation Amount	7,491
Total Direct Cost	79,584
Indirect Cost Rate	9.41%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

CORRECTIONS

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	17,366
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	159,344
Office of Budget	24,594
Info Services - Ops/Sys/Prog/Comm	22,276
Info Services - Network	102,726
Info Services - FMS	10,906
Human Resources	85,735
Financial Services & Int. Audit	29,445
Payroll	12,553
Treasurer-Ind	547
Records	20,598
Purchasing	10,831
Printing/Mail	39,955
Telephone	6,205
Pros Attny-Ind	43,404
PIO	25,693
Total Allocation Amount	612,179
Total Direct Cost	5,992,236
Indirect Cost Rate	10.22%

**2015 Clark County Indirect Cost Allocation
2013 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	84,394
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	111,472
Office of Budget	13,622
Info Services - Ops/Sys/Prog/Comm	27,226
Info Services - Network	49,977
Info Services - FMS	7,410
Human Resources	26,585
Financial Services & Int. Audit	52,663
Payroll	3,892
Treasurer-Ind	689
Records	321
Purchasing	47,461
Printing/Mail	22,129
Telephone	0
Pros Attny-Ind	24,039
PIO	14,230
Total Allocation Amount	486,109
Total Direct Cost	3,318,802
Indirect Cost Rate	14.65%

**2015 Clark County Indirect Cost Allocation
2013 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	7,670
Facilities Management	603,044
Office of Budget	5,441
Info Services - Ops/Sys/Prog/Comm	9,900
Info Services - Network	18,173
Info Services - FMS	4,071
Human Resources	15,951
Financial Services & Int. Audit	27,544
Payroll	0
Treasurer-Ind	19,043
Records	0
Purchasing	3,661
Printing/Mail	8,839
Telephone	143
Pros Attny-Ind	9,602
PIO	5,684
Total Allocation Amount	738,767
Total Direct Cost	2,679,254
Indirect Cost Rate	27.57%

**2015 Clark County Indirect Cost Allocation
2013 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	2,494
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	188
Human Resources	0
Financial Services & Int. Audit	2,035
Payroll	0
Treasurer-Ind	10,041
Records	0
Purchasing	4,982
Printing/Mail	2,782
Telephone	0
Pros Attny-Ind	4,402
PIO	2,606
Total Allocation Amount	29,530
Total Direct Cost	607,713
Indirect Cost Rate	4.86%

**2015 Clark County Indirect Cost Allocation
2013 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	69,168
Facilities Management	0
Office of Budget	18,025
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	6,000
Human Resources	0
Financial Services & Int. Audit	64,839
Payroll	0
Treasurer-Ind	29,488
Records	1,320
Purchasing	30,685
Printing/Mail	0
Telephone	2,996
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	222,519
Total Direct Cost	5,414,513
Indirect Cost Rate	4.11%

**2015 Clark County Indirect Cost Allocation
2013 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	65
Human Resources	0
Financial Services & Int. Audit	704
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	770
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 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	0
Human Resources	0
Financial Services & Int. Audit	0
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	0
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 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	43,436
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	307
Facilities Management	57,373
Office of Budget	8,264
Info Services - Ops/Sys/Prog/Comm	30,938
Info Services - Network	56,792
Info Services - FMS	3,322
Human Resources	23,926
Financial Services & Int. Audit	11,230
Payroll	3,503
Treasurer-Ind	2,178
Records	553
Purchasing	9,782
Printing/Mail	9,217
Telephone	1,854
Pros Attny-Ind	14,584
PIO	8,633
Total Allocation Amount	285,892
Total Direct Cost	2,013,390
Indirect Cost Rate	14.20%

**2015 Clark County Indirect Cost Allocation
2013 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	4,813
Equipment Depreciation	0
Facilities Management	122,062
Office of Budget	5,383
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	141
Human Resources	0
Financial Services & Int. Audit	1,526
Payroll	0
Treasurer-Ind	23,995
Records	0
Purchasing	16,131
Printing/Mail	6,004
Telephone	0
Pros Attny-Ind	9,499
PIO	5,623
Total Allocation Amount	195,177
Total Direct Cost	1,311,443
Indirect Cost Rate	14.88%

2015 Clark County Indirect Cost Allocation
2013 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	231
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	231
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

911 TAX FUND

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

2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department

Allocation Sheets

COMMUNITY DEV
ADMIN

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	4,794
Info Services - Ops/Sys/Prog/Comm	21,038
Info Services - Network	39,820
Info Services - FMS	1,870
Human Resources	12,960
Financial Services & Int. Audit	6,848
Payroll	1,898
Treasurer-Ind	334
Records	3,799
Purchasing	13,228
Printing/Mail	423
Telephone	1,783
Pros Attny-Ind	8,460
PIO	5,008
Total Allocation Amount	122,262
Total Direct Cost	1,167,910
Indirect Cost Rate	10.47%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

DEVELOPMENT
REVIEW

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

**2015 Clark County Indirect Cost Allocation
2013 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	5,010
Info Services - Ops/Sys/Prog/Comm	13,613
Info Services - Network	24,988
Info Services - FMS	1,272
Human Resources	13,292
Financial Services & Int. Audit	39
Payroll	1,946
Treasurer-Ind	501
Records	0
Purchasing	0
Printing/Mail	442
Telephone	0
Pros Attny-Ind	8,841
PIO	5,233
Total Allocation Amount	75,177
Total Direct Cost	1,220,536
Indirect Cost Rate	6.16%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

INSPECTION

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

**2015 Clark County Indirect Cost Allocation
2013 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	3,150
Info Services - Ops/Sys/Prog/Comm	7,425
Info Services - Network	13,630
Info Services - FMS	739
Human Resources	5,317
Financial Services & Int. Audit	2,504
Payroll	778
Treasurer-Ind	0
Records	0
Purchasing	3,168
Printing/Mail	278
Telephone	357
Pros Attny-Ind	5,558
PIO	3,290
Total Allocation Amount	46,195
Total Direct Cost	767,380
Indirect Cost Rate	6.02%

**2015 Clark County Indirect Cost Allocation
2013 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	23,460
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	30,987
Office of Budget	4,956
Info Services - Ops/Sys/Prog/Comm	21,038
Info Services - Network	38,618
Info Services - FMS	2,154
Human Resources	13,691
Financial Services & Int. Audit	9,156
Payroll	2,005
Treasurer-Ind	0
Records	0
Purchasing	4,507
Printing/Mail	438
Telephone	927
Pros Attny-Ind	8,747
PIO	5,178
Total Allocation Amount	165,862
Total Direct Cost	1,207,561
Indirect Cost Rate	13.74%

**2015 Clark County Indirect Cost Allocation
2013 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	4,445
Info Services - Ops/Sys/Prog/Comm	33,413
Info Services - Network	61,335
Info Services - FMS	1,572
Human Resources	10,634
Financial Services & Int. Audit	6,026
Payroll	1,557
Treasurer-Ind	0
Records	0
Purchasing	10,368
Printing/Mail	392
Telephone	1,426
Pros Attny-Ind	7,845
PIO	4,644
Total Allocation Amount	143,658
Total Direct Cost	1,082,996
Indirect Cost Rate	13.26%

**2015 Clark County Indirect Cost Allocation
2013 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	13,229
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	17,474
Office of Budget	4,335
Info Services - Ops/Sys/Prog/Comm	7,425
Info Services - Network	13,630
Info Services - FMS	1,797
Human Resources	7,975
Financial Services & Int. Audit	11,191
Payroll	1,168
Treasurer-Ind	21,774
Records	2,176
Purchasing	13,270
Printing/Mail	383
Telephone	856
Pros Attny-Ind	7,650
PIO	4,528
Total Allocation Amount	128,860
Total Direct Cost	1,056,081
Indirect Cost Rate	12.20%

**2015 Clark County Indirect Cost Allocation
2013 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	8,083
Info Services - Ops/Sys/Prog/Comm	32,176
Info Services - Network	59,063
Info Services - FMS	3,880
Human Resources	25,255
Financial Services & Int. Audit	15,887
Payroll	3,698
Treasurer-Ind	334
Records	0
Purchasing	21,266
Printing/Mail	714
Telephone	3,067
Pros Attny-Ind	14,265
PIO	8,444
Total Allocation Amount	196,132
Total Direct Cost	1,969,382
Indirect Cost Rate	9.96%

**2015 Clark County Indirect Cost Allocation
2013 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	4,410
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,825
Office of Budget	2,414
Info Services - Ops/Sys/Prog/Comm	6,188
Info Services - Network	11,358
Info Services - FMS	812
Human Resources	6,646
Financial Services & Int. Audit	1,917
Payroll	973
Treasurer-Ind	501
Records	3,210
Purchasing	1,954
Printing/Mail	213
Telephone	571
Pros Attny-Ind	4,260
PIO	2,522
Total Allocation Amount	53,772
Total Direct Cost	588,143
Indirect Cost Rate	9.14%

**2015 Clark County Indirect Cost Allocation
2013 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	4,410
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,825
Office of Budget	4,351
Info Services - Ops/Sys/Prog/Comm	8,663
Info Services - Network	15,902
Info Services - FMS	4,321
Human Resources	9,305
Financial Services & Int. Audit	37,095
Payroll	1,362
Treasurer-Ind	167
Records	18
Purchasing	6,154
Printing/Mail	384
Telephone	1,141
Pros Attny-Ind	7,678
PIO	4,545
Total Allocation Amount	111,319
Total Direct Cost	1,060,029
Indirect Cost Rate	10.50%

**2015 Clark County Indirect Cost Allocation
2013 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	132,200
Facilities Management	0
Office of Budget	73,609
Info Services - Ops/Sys/Prog/Comm	105,190
Info Services - Network	193,091
Info Services - FMS	18,901
Human Resources	92,747
Financial Services & Int. Audit	108,617
Payroll	13,580
Treasurer-Ind	6,909
Records	2,746
Purchasing	122,014
Printing/Mail	6,499
Telephone	6,134
Pros Attny-Ind	129,905
PIO	0
Total Allocation Amount	1,012,143
Total Direct Cost	17,934,316
Indirect Cost Rate	5.64%

**2015 Clark County Indirect Cost Allocation
2013 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	0
Facilities Management	0
Office of Budget	7,960
Info Services - Ops/Sys/Prog/Comm	6,806
Info Services - Network	12,494
Info Services - FMS	3,134
Human Resources	20,603
Financial Services & Int. Audit	12,619
Payroll	3,017
Treasurer-Ind	3,287
Records	10,344
Purchasing	10,075
Printing/Mail	703
Telephone	4,279
Pros Attny-Ind	14,048
PIO	0
Total Allocation Amount	109,369
Total Direct Cost	1,939,475
Indirect Cost Rate	5.64%

**2015 Clark County Indirect Cost Allocation
2013 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	2,750
Facilities Management	0
Office of Budget	72,344
Info Services - Ops/Sys/Prog/Comm	56,926
Info Services - Network	104,497
Info Services - FMS	19,233
Human Resources	105,674
Financial Services & Int. Audit	98,872
Payroll	15,472
Treasurer-Ind	0
Records	0
Purchasing	30,545
Printing/Mail	6,388
Telephone	3,210
Pros Attny-Ind	127,672
PIO	0
Total Allocation Amount	643,582
Total Direct Cost	17,744,716
Indirect Cost Rate	3.63%

**2015 Clark County Indirect Cost Allocation
2013 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	105
Human Resources	0
Financial Services & Int. Audit	1,135
Payroll	0
Treasurer-Ind	77
Records	0
Purchasing	2,149
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	3,466
Total Direct Cost	0
Indirect Cost Rate	0.00%

2015 Clark County Indirect Cost Allocation
2013 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	272
Human Resources	0
Financial Services & Int. Audit	2,935
Payroll	0
Treasurer-Ind	559
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	3,765
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 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	1,553
Info Services - Ops/Sys/Prog/Comm	8,044
Info Services - Network	14,766
Info Services - FMS	1,267
Human Resources	0
Financial Services & Int. Audit	13,696
Payroll	0
Treasurer-Ind	1,195
Records	0
Purchasing	3,977
Printing/Mail	1,732
Telephone	1,926
Pros Attny-Ind	2,741
PIO	1,622
Total Allocation Amount	52,519
Total Direct Cost	378,394
Indirect Cost Rate	13.88%

2015 Clark County Indirect Cost Allocation
2013 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	18,632
Office of Budget	2,892
Info Services - Ops/Sys/Prog/Comm	6,806
Info Services - Network	12,494
Info Services - FMS	1,724
Human Resources	6,646
Financial Services & Int. Audit	11,778
Payroll	973
Treasurer-Ind	443
Records	0
Purchasing	19,103
Printing/Mail	3,226
Telephone	2,853
Pros Attny-Ind	5,105
PIO	3,022
Total Allocation Amount	95,698
Total Direct Cost	704,714
Indirect Cost Rate	13.58%

**2015 Clark County Indirect Cost Allocation
2013 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	1,311
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	177
Human Resources	0
Financial Services & Int. Audit	1,917
Payroll	0
Treasurer-Ind	0
Records	0
Purchasing	307
Printing/Mail	1,463
Telephone	0
Pros Attny-Ind	2,314
PIO	1,370
Total Allocation Amount	8,860
Total Direct Cost	319,480
Indirect Cost Rate	2.77%

**2015 Clark County Indirect Cost Allocation
2013 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	1,459
Info Services - Ops/Sys/Prog/Comm	1,856
Info Services - Network	3,407
Info Services - FMS	697
Human Resources	6,314
Financial Services & Int. Audit	1,017
Payroll	924
Treasurer-Ind	39
Records	892
Purchasing	1,800
Printing/Mail	1,628
Telephone	357
Pros Attny-Ind	2,576
PIO	1,525
Total Allocation Amount	24,490
Total Direct Cost	355,566
Indirect Cost Rate	6.89%

**2015 Clark County Indirect Cost Allocation
2013 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	8,497
Facilities Management	0
Office of Budget	11,782
Info Services - Ops/Sys/Prog/Comm	7,425
Info Services - Network	13,630
Info Services - FMS	5,574
Human Resources	18,609
Financial Services & Int. Audit	41,047
Payroll	2,725
Treasurer-Ind	0
Records	0
Purchasing	5,191
Printing/Mail	13,141
Telephone	642
Pros Attny-Ind	20,792
PIO	12,308
Total Allocation Amount	161,364
Total Direct Cost	2,870,525
Indirect Cost Rate	5.62%

**2015 Clark County Indirect Cost Allocation
2013 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	26,954
Info Services - Ops/Sys/Prog/Comm	81,677
Info Services - Network	149,930
Info Services - FMS	20,725
Human Resources	69,120
Financial Services & Int. Audit	152,686
Payroll	10,120
Treasurer-Ind	42,671
Records	11,592
Purchasing	64,188
Printing/Mail	2,380
Telephone	8,345
Pros Attny-Ind	47,568
PIO	28,158
Total Allocation Amount	716,114
Total Direct Cost	6,574,204
Indirect Cost Rate	10.89%

**2015 Clark County Indirect Cost Allocation
2013 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	986
Facilities Management	0
Office of Budget	9,491
Info Services - Ops/Sys/Prog/Comm	22,276
Info Services - Network	40,890
Info Services - FMS	4,752
Human Resources	15,951
Financial Services & Int. Audit	34,904
Payroll	2,335
Treasurer-Ind	2,351
Records	0
Purchasing	18,545
Printing/Mail	838
Telephone	1,640
Pros Attny-Ind	16,750
PIO	9,915
Total Allocation Amount	181,624
Total Direct Cost	2,312,454
Indirect Cost Rate	7.85%

**2015 Clark County Indirect Cost Allocation
2013 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	14,134
Info Services - Ops/Sys/Prog/Comm	13,613
Info Services - Network	24,988
Info Services - FMS	4,616
Human Resources	19,274
Financial Services & Int. Audit	30,013
Payroll	2,822
Treasurer-Ind	0
Records	0
Purchasing	15,001
Printing/Mail	1,248
Telephone	2,924
Pros Attny-Ind	24,944
PIO	14,766
Total Allocation Amount	168,342
Total Direct Cost	3,443,636
Indirect Cost Rate	4.89%

**2015 Clark County Indirect Cost Allocation
2013 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	7,372
Info Services - Ops/Sys/Prog/Comm	25,988
Info Services - Network	47,705
Info Services - FMS	2,311
Human Resources	7,975
Financial Services & Int. Audit	16,748
Payroll	1,168
Treasurer-Ind	559
Records	12,341
Purchasing	12,154
Printing/Mail	651
Telephone	1,712
Pros Attny-Ind	13,010
PIO	7,701
Total Allocation Amount	171,140
Total Direct Cost	1,796,152
Indirect Cost Rate	9.53%

**2015 Clark County Indirect Cost Allocation
2013 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	25,811
Info Services - Ops/Sys/Prog/Comm	14,850
Info Services - Network	27,260
Info Services - FMS	12,020
Human Resources	26,585
Financial Services & Int. Audit	102,482
Payroll	3,892
Treasurer-Ind	771
Records	892
Purchasing	26,387
Printing/Mail	2,279
Telephone	2,068
Pros Attny-Ind	45,551
PIO	26,964
Total Allocation Amount	317,812
Total Direct Cost	6,288,619
Indirect Cost Rate	5.05%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

TER&R

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	8,899
Info Services - Ops/Sys/Prog/Comm	13,613
Info Services - Network	24,988
Info Services - FMS	3,028
Human Resources	15,951
Financial Services & Int. Audit	16,278
Payroll	2,335
Treasurer-Ind	771
Records	0
Purchasing	16,424
Printing/Mail	786
Telephone	0
Pros Attny-Ind	15,704
PIO	9,296
Total Allocation Amount	128,073
Total Direct Cost	2,168,059
Indirect Cost Rate	1.85%

**2015 Clark County Indirect Cost Allocation
2013 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	63
Human Resources	665
Financial Services & Int. Audit	0
Payroll	97
Treasurer-Ind	0
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	825
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 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	34,109
Info Services - Ops/Sys/Prog/Comm	11,138
Info Services - Network	20,445
Info Services - FMS	4,757
Human Resources	49,846
Financial Services & Int. Audit	0
Payroll	7,298
Treasurer-Ind	96
Records	0
Purchasing	0
Printing/Mail	38,045
Telephone	0
Pros Attny-Ind	60,196
PIO	35,634
Total Allocation Amount	261,564
Total Direct Cost	8,310,498
Indirect Cost Rate	3.15%

**2015 Clark County Indirect Cost Allocation
2013 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	1,213
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	967
Human Resources	2,658
Financial Services & Int. Audit	7,709
Payroll	389
Treasurer-Ind	19
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	12,956
Total Direct Cost	295,583
Indirect Cost Rate	4.38%

**2015 Clark County Indirect Cost Allocation
2013 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	1,864
Human Resources	12,628
Financial Services & Int. Audit	7,122
Payroll	1,849
Treasurer-Ind	1,696
Records	0
Purchasing	0
Printing/Mail	0
Telephone	1,070
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	26,228
Total Direct Cost	1,419,653
Indirect Cost Rate	1.85%

2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department

SOUTHWEST
WASHINGTON
CLEAN AIR
AGENCY

Allocation Sheets

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	0
Franklin Center	0
Corrections Center	0
Juvenile Center	0
Public Service Center	0
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	0
Office of Budget	0
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	2,151
Human Resources	0
Financial Services & Int. Audit	23,243
Payroll	13,234
Treasurer-Ind	14,937
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	53,565
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 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	37,499
Info Services - Ops/Sys/Prog/Comm	131,178
Info Services - Network	240,796
Info Services - FMS	18,462
Human Resources	94,774
Financial Services & Int. Audit	101,777
Payroll	13,876
Treasurer-Ind	38,816
Records	16,532
Purchasing	41,611
Printing/Mail	3,311
Telephone	12,910
Pros Attny-Ind	66,179
PIO	39,175
Total Allocation Amount	856,896
Total Direct Cost	9,143,629
Indirect Cost Rate	9.37%

**2015 Clark County Indirect Cost Allocation
2013 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	3,969
1408 Franklin	0
Pepsi Building	0
Bond Interest	0
Equipment Depreciation	0
Facilities Management	5,242
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	548
Payroll	0
Treasurer-Ind	328
Records	0
Purchasing	0
Printing/Mail	0
Telephone	0
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	10,137
Total Direct Cost	0
Indirect Cost Rate	0.00%

**2015 Clark County Indirect Cost Allocation
2013 Costs
Detail by Central Service Department**

Allocation Sheets

LAW LIBRARY

<u>Department</u>	<u>Allocation Amt</u>
Courthouse	24,860
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	38,723
Office of Budget	752
Info Services - Ops/Sys/Prog/Comm	0
Info Services - Network	0
Info Services - FMS	702
Human Resources	0
Financial Services & Int. Audit	7,591
Payroll	0
Treasurer-Ind	4,510
Records	0
Purchasing	0
Printing/Mail	839
Telephone	143
Pros Attny-Ind	1,327
PIO	786
Total Allocation Amount	80,232
Total Direct Cost	183,199
Indirect Cost Rate	43.80%

**2015 Clark County Indirect Cost Allocation
2013 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	9,595
Human Resources	24,923
Financial Services & Int. Audit	77,986
Payroll	14,596
Treasurer-Ind	5,088
Records	1,498
Purchasing	18,419
Printing/Mail	3,686
Telephone	571
Pros Attny-Ind	24,537
PIO	0
Total Allocation Amount	180,900
Total Direct Cost	10,172,503
Indirect Cost Rate	1.78%

**2015 Clark County Indirect Cost Allocation
2013 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	8,618
Human Resources	0
Financial Services & Int. Audit	93,130
Payroll	11,288
Treasurer-Ind	406,662
Records	0
Purchasing	21,671
Printing/Mail	0
Telephone	33,594
Pros Attny-Ind	0
PIO	0
Total Allocation Amount	574,961
Total Direct Cost	0
Indirect Cost Rate	0.00%