



Highlands County, Florida

**Full Cost Allocation Plan
Fiscal Year Ended September 30, 2009**

Final Report – September 2010

AUDIT

Cost Allocation Planning & Performance System Overview of the Plan

To identify indirect costs incurred in support of special revenue, enterprise, and general fund activities, Highlands County, FL, has developed this central services cost allocation plan. The Full Cost Allocation Plan (the Plan) is based on financial and statistical data for the year ended September 30, 2009. The Plan was prepared in accordance with full costing concepts which recognize and incorporate expenditures of the County, with the exception of unallowable costs.

The Plan is divided into four separate sections:

Section 1 provides summary data which includes the following reports:

* Total Costs Report - This report identifies the operating costs of the County by indirect cost pool and reconciles to the County's source financial documents for the year ended September 30, 2009.

* Unallowable Costs Report - This report identifies the unallowable costs of the County by indirect cost pool and type of unallowable cost excluded.

* Allowable Costs Report - This report identifies the allowable costs of the County by indirect cost pool. Allowable costs are equal to total reported costs less unallowable costs.

* Reconciliation Report - This report summarizes the reconciliation to the County's source financial documents as well as listing cost adjustments.

Section 2 contains the Stepdown Allocation Report - This report summarizes the indirect costs allocated to the direct cost objectives. The column entitled "Total" identifies the indirect costs allocated to the direct cost objectives. The rows which follow identify the indirect cost pool and the dollar amount of their allocation to the respective direct cost pool. The row entitled "Total Indirect Costs" identifies the dollar amount of indirect costs allocated to the direct cost objective. The row entitled "Total Costs" is calculated by including the roll-forward amount and adjustments as necessary.

Section 3 contains the Summary of Allocation Bases - This report identifies the allocation base, or the statistical data utilized to distribute costs associated with the indirect cost pools.

Section 4 provides cost allocation detail reports. The indirect costs are calculated using a double apportionment methodology. The detail by indirect cost pool is provided within this section and follows the stepdown allocation order. Narratives and explanations are included which identify the nature and extent of services provided by indirect cost pool. Apportionment Reports are provided that identify restated costs for the indirect cost pools and their apportionment to benefiting direct and indirect activities based on allocation statistics outlined in Section 3.

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Cost Allocation Planning & Performance System
Financial Statement Total Costs Report For the Period Ended September 30, 2009

Cost Pool	Total Cost
Clerk to Board	2,743,586
Facilities Management 005	1,997,165
Gen Op Cthse Facilities	314,366
Gen Op Cthse Security Sheriff	999,256
Board Cty Commissioners	341,919
County Administrator	447,295
County Audits-CPA	182,805
Offc Management & Budget	424,724
Human Resources	419,117
Non-Ad Valorem Assessments	56,160
Central Services	1,398,875
Purchasing	484,792
County Attorney	343,013
Public Information	40,599
All Central Services	10,193,672

Cost Allocation Planning & Performance System
 Financial Statement Unallowable Costs Report For the Period Ended September 30, 2009

	Capital Outlay	Promotional Activities	Total
Clerk to Board	301,549		301,549
Facilities Management 005	48,017		48,017
Human Resources	1,427	53	1,480
Central Services	104,075	600	104,675
Purchasing	13,641	683	14,324
Public Information		8,819	8,819
All Central Services	468,709	10,155	478,864

Cost Allocation Planning & Performance System
 Financial Statement Allowable Costs Report For the Period Ended September 30, 2009

Description	Total Costs	Unallowable Costs	Allowable Costs
Clerk to Board	2,743,586	301,549	2,442,037
Facilities Management 005	1,997,165	48,017	1,949,148
Gen Op Cthse Facilities	314,366		314,366
Gen Op Cthse Security Sheriff	999,256		999,256
Board Cty Commissioners	341,919		341,919
County Administrator	447,295		447,295
County Audits-CPA	182,805		182,805
Offc Management & Budget	424,724		424,724
Human Resources	419,117	1,480	417,637
Non-Ad Valorem Assessments	56,160		56,160
Central Services	1,398,875	104,675	1,294,200
Purchasing	484,792	14,324	470,468
County Attorney	343,013		343,013
Public Information	40,599	8,819	31,780
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All Central Services	10,193,672	478,864	9,714,808
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Cost Allocation Planning & Performance System
 Financial Statement Reconciliation Report For the Period Ended September 30, 2009

Total Costs per Financial Statements		10,193,672
Add Allowable Costs Not Included in the Financial Statements		
Bldg Use Allowance	404,762	
Equip Use Allowance	857,987	
Subtotal	1,262,749	
Deduct Unallowable Costs Not Included in the Financial Statements		
Financial Statement Unallowable Cost	(478,864)	
Subtotal	(478,864)	
Total Adjustments		783,885
Total Allocated Costs		10,977,557

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Gen Adm Cir Ct	Gen Adm Cnty Ct	Gen Adm State Atty	Public Def/Conflict Counsel	Cir Ct Juv Guardian	Property Appraiser	Tax Collector	Supervisor of Elections
Bldg Use Allowance			173			30,109	23,278	4,698
Equip Use Allowance						51,048	51,240	6,271
Clerk to Board	1,093	1,077	3,412	2,037	745	2,070	861	1,441
Facilities Management 005	1,804	159	3,847	16,438	6,123	94,909	86,466	24,438
Gen Op Cthse Facilities			28,331	11,560				
Gen Op Cthse Security Sheriff								
Board Cty Commissioners								
County Administrator								
County Audits-CPA	84	83	262	156	57	8,043	16,202	8,110
Offc Management & Budget	523	1,046	523	2,877		262	262	2,355
Human Resources						15,493	17,430	2,421
Non-Ad Valorem Assessments								
Central Services	5,372	474	4,898	3,792	1,106			
Purchasing	2,329	270	2,693	2,830	494	3,790	2,269	1,492
County Attorney								
Public Information								
Total Indirect Costs	11,205	3,108	44,138	39,689	8,526	205,725	198,007	51,226
Roll-Forward Amount								
Net Costs	11,205	3,108	44,138	39,689	8,526	205,725	198,007	51,226
Adjustments								
Claimable Costs	11,205	3,108	44,138	39,689	8,526	205,725	198,007	51,226
Total Costs	11,205	3,108	44,138	39,689	8,526	205,725	198,007	51,226

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	County Plan/ Development 005	Clerk to Board-51900	Sheriff 005 Fire Departments VFD #1	County Fire Coordinator	Division of Forestry	County Jail 005	Detention and Corrections
Bldg Use Allowance	2,659	11,892	31,247	14,251		3,417	
Equip Use Allowance	2,229	3,802		13,606		384	
Clerk to Board	94,358	480	6,625	5,199	17	2,650	3,180
Facilities Management 005	16,069	43,337	142,530	22,525			
Gen Op Cthse Facilities		14,229	54,545				
Gen Op Cthse Security Sheriff		43,207	165,628				
Board Cty Commissioners	10,572			8,457			
County Administrator	10,759			8,607			
County Audits-CPA	372	37	16,204	188	1	203	244
Offc Management & Budget	7,846	523	9,423	3,661	262	1,308	2,094
Human Resources	9,937			7,950			
Non-Ad Valorem Assessments							
Central Services	24,898			18,148			
Purchasing	6,509	198	20,539	2,457		429	778
County Attorney	37,074			436			
Public Information	1,059			847			
Total Indirect Costs	224,341	117,706	446,742	11,504	279	8,391	6,296
Roll-Forward Amount							
Net Costs	224,341	117,706	446,742	11,504	279	8,391	6,296
Adjustments							
Claimable Costs	224,341	117,706	446,742	11,504	279	8,391	6,296
Total Costs	224,341	117,706	446,742	11,504	279	8,391	6,296

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Detention Medical	Zoning Department	Local Emgy Mgt Agency	911 Dispatch Center	Communications Program	Information Technology Dept	Ambulance Service 005	Medical Examiner 005
Bldg Use Allowance		3,448	12,000		246		6,607	
Equip Use Allowance		5,891	46,314	130,092	6,141	736	103,407	
Clerk to Board	18,899	150,216	15,651	248	18,844	28,087	394,385	248
Facilities Management 005		19,907	18,771		4,351		64,279	
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners		13,109	7,048		1,410	1,410	84,572	
County Administrator		13,341	7,172		1,434	1,434	86,068	
County Audits-CPA	1,449	503	750	19	1,040	30	2,040	19
Offc Management & Budget	262	6,538	14,127	523	7,061	3,400	12,818	1,046
Human Resources		12,322	6,625		1,325	1,325	79,496	
Non-Ad Valorem Assessments								
Central Services		30,816	15,124		15,981	3,025	186,540	
Purchasing	25	7,994	13,018	158	16,068	428	26,019	
County Attorney		46,409	7,261		1,017		3,029	
Public Information		1,313	706		141	141	8,473	
Total Indirect Costs	20,635	311,807	164,566	131,040	75,058	40,016	1,057,733	1,314
Roll-Forward Amount								
Net Costs	20,635	311,807	164,566	131,040	75,058	40,016	1,057,733	1,314
Adjustments								
Claimable Costs	20,635	311,807	164,566	131,040	75,058	40,016	1,057,733	1,314
Total Costs	20,635	311,807	164,566	131,040	75,058	40,016	1,057,733	1,314

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Children's Advocacy Ctr	County Extension	Natural Resources	Coop Aquatic Plant Prog	Highlands Beaut/L&M Club	Nuisance Abatement	Avon Park Airport & Southside	Work Study Program
Bldg Use Allowance	758	7,002	4,668					
Equip Use Allowance		3,335	2,136	18,825	402			
Clerk to Board	39,047	36,420	57,087	19,158	8,555	3,578	66	4,485
Facilities Management 005	11,063	75,053	50,018	212				
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners	2,819	7,048	5,638	7,048	1,410			
County Administrator	2,869	7,172	5,738	7,172	1,434			
County Audits-CPA	213	677	512	1,064	312	274	5	66
Offc Management & Budget	5,492	6,538	15,437	11,769	3,923	785	523	785
Human Resources	2,650	6,625	5,300	6,625	1,325			
Non-Ad Valorem Assessments								
Central Services	15,530	17,336	13,521	15,756	3,025			
Purchasing	10,338	7,778	5,863	25,289	1,042	1,038		13
County Attorney	3,631		3,465					
Public Information	282	706	565	706	141			
Total Indirect Costs	94,692	175,690	169,946	113,624	21,569	5,674	594	5,349
Roll-Forward Amount								
Net Costs	94,692	175,690	169,946	113,624	21,569	5,674	594	5,349
Adjustments								
Claimable Costs	94,692	175,690	169,946	113,624	21,569	5,674	594	5,349
Total Costs	94,692	175,690	169,946	113,624	21,569	5,674	594	5,349

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Industrial Develop Authority	Comm Prog Srvcs	Comm Redevelop (Sebring & Avon)	Seb Reg Airport/ Ind Park	Veteran Service Office	Housing Department	Hlth Care Responsib Act	Health Unit
Bldg Use Allowance								13,065
Equip Use Allowance								
Clerk to Board	2,880	50,512	116	33	42,106	6,769	315	3,015
Facilities Management 005					16,787	584		225,127
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners					4,229	3,524		
County Administrator					4,303	3,586		
County Audits-CPA	10		9	3	213	114	24	231
Offc Management & Budget	262		523	262	4,446	2,092	262	1,308
Human Resources					3,975	3,312		
Non-Ad Valorem Assessments								
Central Services					10,496	9,300		
Purchasing					3,088	1,227		12,839
County Attorney	519				83	788		
Public Information					424	353		
Total Indirect Costs	3,671	50,512	648	297	90,150	31,649	600	255,586
Roll-Forward Amount								
Net Costs	3,671	50,512	648	297	90,150	31,649	600	255,586
Adjustments								
Claimable Costs	3,671	50,512	648	297	90,150	31,649	600	255,586
Total Costs	3,671	50,512	648	297	90,150	31,649	600	255,586

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Animal Control	Mental Health	Human Services Admin 005	Public Assistance Prog	State-Cty Assist Program	Human Services Proj. Hope	Children's Serv. Council	Transport Disadvantage Program
Bldg Use Allowance	485							
Equip Use Allowance	10,089						1,265	
Clerk to Board	62,789	331	10,090	16,083	265	199	497	331
Facilities Management 005	7,050						849	
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners	9,867		7,048					
County Administrator	10,041		7,172					
County Audits-CPA	929	25	339	1,233	20	15	38	25
Offc Management & Budget	8,370	1,046	6,015	2,094	262	262	262	262
Human Resources	9,275		6,625					
Non-Ad Valorem Assessments								
Central Services	21,331		15,124				2,528	
Purchasing	7,588		1,512				1,230	
County Attorney	830		5,436					
Public Information	988		706					
Total Indirect Costs	149,632	1,403	60,066	19,409	547	476	6,668	618
Roll-Forward Amount								
Net Costs	149,632	1,403	60,066	19,409	547	476	6,668	618
Adjustments								
Claimable Costs	149,632	1,403	60,066	19,409	547	476	6,668	618
Total Costs	149,632	1,403	60,066	19,409	547	476	6,668	618

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Healthy Fam Grant	Libraries	Recreation Department 005	Parks Department 005	Sports Complex	Historic Dist Site Survey	Inter Fund Transfers	Sun n' Lakes Placid Fire
Bldg Use Allowance		4,646		912				
Equip Use Allowance		20,543		38,554				
Clerk to Board	65,295	65,257	282	88,125	19,227	2,897	182	11,436
Facilities Management 005		219,324	61,989	4,467	159			
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners	9,867	26,302		18,324	2,819			2,819
County Administrator	10,041	26,767		18,648	2,869			2,869
County Audits-CPA	476	3,179	22	1,825	416	11	14	686
Offc Management & Budget	4,447	27,990	785	14,122	6,799	1,308	262	6,015
Human Resources	9,275	24,723		17,224	2,650			2,650
Non-Ad Valorem Assessments								21,965
Central Services	21,173	58,812		40,428	6,523			6,049
Purchasing	1,671	11,478		12,227	5,480	161		1,791
County Attorney		41		5,062		1,183		
Public Information	988	2,635		1,836	282			282
Total Indirect Costs	123,233	491,699	63,076	261,752	47,226	5,559	458	56,561
Roll-Forward Amount								
Net Costs	123,233	491,699	63,076	261,752	47,226	5,559	458	56,561
Adjustments								
Claimable Costs	123,233	491,699	63,076	261,752	47,226	5,559	458	56,561
Total Costs	123,233	491,699	63,076	261,752	47,226	5,559	458	56,561

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Desoto City Fire	Orange Villa SBF	Hickory Hills SBD	Placid Lakes SBD	Sebring Country Est SBF	Istokpoga Marsh Imp Dist	County Transport Trust	Avon Park Estates SBF
Bldg Use Allowance							10,933	
Equip Use Allowance	597						460	
Clerk to Board	15,194	2,153	2,104	7,056	2,766	4,373	850,211	3,048
Facilities Management 005	265						173,232	
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners	2,819						177,461	
County Administrator	2,869						180,600	
County Audits-CPA	966	165	161	541	212	335	14,275	234
Offc Management & Budget	7,845	785	523	2,615	785	2,093	48,642	1,046
Human Resources	2,650						166,810	
Non-Ad Valorem Assessments	7,667	66	393	4,736	816	6,194		1,387
Central Services	6,839						391,559	
Purchasing	2,625		42	2,864		5,284	137,278	
County Attorney							68,877	
Public Information	282						17,778	
Total Indirect Costs	50,618	3,168	3,222	17,812	4,579	18,279	2,238,118	5,715
Roll-Forward Amount								
Net Costs	50,618	3,168	3,222	17,812	4,579	18,279	2,238,118	5,715
Adjustments								
Claimable Costs	50,618	3,168	3,222	17,812	4,579	18,279	2,238,118	5,715
Total Costs	50,618	3,168	3,222	17,812	4,579	18,279	2,238,118	5,715

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Highlands Lakes Fire SDF	Leisure Lakes SP Tax Fire	Highlands Park Fire SBF	Sebring Hills Light SBD	Red Hill Farms Imp Dist	Placid Lakes Fire Dist	E911 Operations Fund	Library Coop Fund
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	14,070	7,752	7,619	2,451	1,590	6,907	19,222	29,049
Facilities Management 005								
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners	2,819							4,708
County Administrator	2,869							4,791
County Audits-CPA	888	594	584	188	122	529	386	86
Offc Management & Budget	7,845	6,800	3,661	785	523	5,492	3,139	1,831
Human Resources	2,650							4,425
Non-Ad Valorem Assessments	16,229	2,520	1,375	851	35	4,480		
Central Services	6,049							10,103
Purchasing	2,999	995	1,754			1,425	122	
County Attorney								
Public Information	282							472
Total Indirect Costs	56,700	18,661	14,994	4,274	2,270	18,832	22,869	55,465
Roll-Forward Amount								
Net Costs	56,700	18,661	14,994	4,274	2,270	18,832	22,869	55,465
Adjustments								
Claimable Costs	56,700	18,661	14,994	4,274	2,270	18,832	22,869	55,465
Total Costs	56,700	18,661	14,994	4,274	2,270	18,832	22,869	55,465

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Orange Blossom Est 1-19	Sun'n Lakes Placid Rec	Conservation Trust Fund	Intergovt Radio Comm	West Sebring SBF	Sebring Acres	Lake Haven Estates SBD	Venus SB Fire District
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	1,855	9,574	2,899	6,772	14,062	4,273	2,534	4,538
Facilities Management 005								
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners					2,819			
County Administrator					2,869			
County Audits-CPA	142	734	222	309	1,078	328	194	348
Offc Management & Budget	1,570	4,446	1,047	1,570	8,369	785	785	3,661
Human Resources					2,650			
Non-Ad Valorem Assessments					5,253	122	397	329
Central Services					6,049			
Purchasing	50	1,192	40	4,551	3,677			738
County Attorney								
Public Information					282			
Total Indirect Costs	3,617	15,946	4,207	13,201	47,110	5,507	3,910	9,614
Roll-Forward Amount								
Net Costs	3,617	15,946	4,207	13,201	47,110	5,507	3,910	9,614
Adjustments								
Claimable Costs	3,617	15,946	4,207	13,201	47,110	5,507	3,910	9,614
Total Costs	3,617	15,946	4,207	13,201	47,110	5,507	3,910	9,614

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Lorida SB Fire District	Law Enforcement Educ	FI Boating Improvement	Lake Placid SB Fire District	Legal Aid	Highway Park SP Bene Dist	Highlands Park Est SBD	Driver Ed Safety Trust FD
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	10,037	2,153	1,706	9,470	1,209	2,816	5,002	977
Facilities Management 005								
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners				2,819				
County Administrator				2,869				
County Audits-CPA	769	165	131	686	93	216	383	75
Offc Management & Budget	5,753	785	2,617	7,322	262	785	2,092	262
Human Resources				2,650				
Non-Ad Valorem Assessments	2,323			17,178		257	593	
Central Services				6,049				
Purchasing	1,734		17	2,328			190	
County Attorney								
Public Information				282				
Total Indirect Costs	20,616	3,103	4,471	51,653	1,563	4,073	8,261	1,314
Roll-Forward Amount								
Net Costs	20,616	3,103	4,471	51,653	1,563	4,073	8,261	1,314
Adjustments								
Claimable Costs	20,616	3,103	4,471	51,653	1,563	4,073	8,261	1,314
Total Costs	20,616	3,103	4,471	51,653	1,563	4,073	8,261	1,314

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Local Govt Infra Surtax	Hcissrb Debt Service Fund	Tourist Dev Trust Fund	Tourist Dev Trust-Lakes	Comm Development Block	Affordable Housing Asst	Home Initiatives Partner Housing	Hurricane Rec Pro
Bldg Use Allowance						177		532
Equip Use Allowance	34,033							
Clerk to Board	27,164	2,617	47,605	1,193	2,468	51,268	11,611	22,255
Facilities Management 005						1,022		3,065
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners			2,819			705	705	2,114
County Administrator			2,869			717	717	2,152
County Audits-CPA	2,082	201	660	91	189	2,768	288	227
Offc Management & Budget	53,645	523	5,230		3,140	11,248	7,063	2,877
Human Resources			2,650			662	662	1,987
Non-Ad Valorem Assessments								
Central Services			6,049			1,512	1,512	4,537
Purchasing	26,045		1,998	8	2,681	3,774	437	133
County Attorney			1,826					
Public Information			282			71	71	212
Total Indirect Costs	142,969	3,341	71,989	1,292	8,478	73,925	23,066	40,092
Roll-Forward Amount								
Net Costs	142,969	3,341	71,989	1,292	8,478	73,925	23,066	40,092
Adjustments								
Claimable Costs	142,969	3,341	71,989	1,292	8,478	73,925	23,066	40,092
Total Costs	142,969	3,341	71,989	1,292	8,478	73,925	23,066	40,092

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Special Law Enforcement	Fire Inspection	Sebring Parkway Maint	State Court Facilities TF	Innovations & Law Library Supp Cts TF	Trust Fund	Legal Aid Trust Fund	Teen Court Juv Asst TF
Bldg Use Allowance								
Equip Use Allowance		207						
Clerk to Board	4,141	7,567	3,478	4,712	1,839	3,230	1,193	1,193
Facilities Management 005				49,060				
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners				1,410				
County Administrator				1,434				
County Audits-CPA	317	369	267	281	141	248	91	91
Offc Management & Budget		1,569	1,569	3,924	262	1,569	262	262
Human Resources				1,325				
Non-Ad Valorem Assessments								
Central Services				3,025				
Purchasing	55	185	58	241		269		
County Attorney								
Public Information				141				
Total Indirect Costs	4,513	9,897	5,372	65,553	2,241	5,316	1,545	1,545
Roll-Forward Amount								
Net Costs	4,513	9,897	5,372	65,553	2,241	5,316	1,545	1,545
Adjustments								
Claimable Costs	4,513	9,897	5,372	65,553	2,241	5,316	1,545	1,545
Total Costs	4,513	9,897	5,372	65,553	2,241	5,316	1,545	1,545

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Crime Prevention	Court Tech 28.24 (12) (E) 1	Building Fund	Affordable & Workforce TR	Impact Fees	T-Bird Hill Wastwater	Hcissrb Construction Fund	Solid Waste - Other
Bldg Use Allowance			5,743					
Equip Use Allowance								
Clerk to Board	1,673	9,269	212,007	580	21,731	1,010	4,306	41,905
Facilities Management 005			33,105					13,048
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners		2,819	22,835					
County Administrator		2,869	23,238					
County Audits-CPA	128	518	2,759	44	1,666	77	330	3,212
Offc Management & Budget	262	5,753	6,538	262	17,009	785	1,308	1,046
Human Resources		2,650	21,464					
Non-Ad Valorem Assessments								
Central Services		6,049	49,001					
Purchasing		3,675	3,557		184	8	484	161
County Attorney			1,846					
Public Information		282	2,288					
Total Indirect Costs	2,063	33,886	384,380	886	40,589	1,881	6,429	59,373
Roll-Forward Amount								
Net Costs	2,063	33,886	384,380	886	40,589	1,881	6,429	59,373
Adjustments								
Claimable Costs	2,063	33,886	384,380	886	40,589	1,881	6,429	59,373
Total Costs	2,063	33,886	384,380	886	40,589	1,881	6,429	59,373

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Refuse Disposal System	Recycling Operations	Solid Waste System Adm	Land Fill Closure Prgm	Recycling Grant	Refuse Collection Prgm	Placid Utilities	Highway Park Utility
Bldg Use Allowance	1,187	38			1,080			
Equip Use Allowance	368				789		889	
Clerk to Board	79,458	20,023	78,651	1,110	878	12,845	106,239	42,096
Facilities Management 005	7,341	1,780	2,225				159	
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
Board Cty Commissioners	23,257	5,638	7,048			846	5,441	1,043
County Administrator	23,669	5,738	7,172			861	5,537	1,062
County Audits-CPA	2,204	1,094	439	85	67	79	4,099	2,123
Offc Management & Budget	13,078	6,015	5,753	2,354	2,093	2,092	21,970	8,630
Human Resources	21,862	5,300	6,625			795	5,114	980
Non-Ad Valorem Assessments								
Central Services	49,908	12,099	15,124			1,815	12,149	2,238
Purchasing	31,798	10,956	3,018	197	3,033		9,348	4,376
County Attorney		1,909	4,191					
Public Information	2,330	565	706			85	545	104
Total Indirect Costs	256,460	71,154	130,951	3,745	7,940	19,417	171,490	62,653
Roll-Forward Amount								
Net Costs	256,460	71,154	130,951	3,745	7,940	19,417	171,490	62,653
Adjustments								
Claimable Costs	256,460	71,154	130,951	3,745	7,940	19,417	171,490	62,653
Total Costs	256,460	71,154	130,951	3,745	7,940	19,417	171,490	62,653

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended September 30, 2009

Allocated Indirect Costs	Energy Recovery/Asphalt Plant	Risk Retention Fund	Employee Benefit Fund	Insurancy Fund	Other	Direct Billed	Unallocated	Total
Bldg Use Allowance					53,920			249,171
Equip Use Allowance					16,568			570,221
Clerk to Board	42,577	5,333	21,913	1,607	69,601			3,410,459
Facilities Management 005		53	106		252,028			1,775,125
Gen Op Cthse Facilities					75,889			184,554
Gen Op Cthse Security Sheriff					230,439			439,275
Board Cty Commissioners								505,460
County Administrator								514,401
County Audits-CPA	1,322	409	1,680	123	3,005			129,824
Offc Management & Budget	6,539				6,017			556,618
Human Resources								510,467
Non-Ad Valorem Assessments								95,165
Central Services		158	316		2,528			1,161,777
Purchasing	7,281	67	134		51,473			565,798
County Attorney	5,581				45,434			245,926
Public Information							12,680	63,318
Total Indirect Costs	63,300	6,020	24,149	1,730	806,903	0.00	12,680	10,977,558
Roll-Forward Amount								
Net Costs	63,300	6,020	24,149	1,730	806,903		12,680	10,977,558
Adjustments								
Claimable Costs	63,300	6,020	24,149	1,730	806,903		12,680	10,977,558
Total Costs	63,300	6,020	24,149	1,730	806,903		12,680	10,977,558

0

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Summary of Allocation Bases For the Period Ended September 30, 2009

COST POOL

STATISTICAL ALLOCATION BASES

Bldg Use Allowance

Ag Civic Ctr
 Courthouse
 Gov't Center Annex
 Children's Advocacy Center
 Emergency Ops Center
 Government Center
 Single Occupant Bldgs

Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Acquisition & Improvement Value per Dept

Equip Use Allowance

General Equipment

Acquisition Cost of Equipment

Clerk to Board

General Accounting
 Payroll
 Board Minutes
 Finance
 ITS
 Internal Audit

Number of Acctg Trx Processed per Dept
 Number of Payroll Trx per Dept
 Direct Assignment to BCC
 Number of Acctg Trx Processed per Dept
 Number of Computers per Dept
 Hours of Service per Dept

Facilities Management 005

Agricultural Civic Center
 Citizen's Advocacy Center
 Courthouse
 Emergency Ops Center
 Landfill Office

Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Summary of Allocation Bases For the Period Ended September 30, 2009

COST POOL

STATISTICAL ALLOCATION BASES

Facilities Management 005

Government Center
 Govt Center Annex
 Road & Bridge Complex
 Other Bldg Maint and Utilities
 Other Contractual Svcs
 Communications

Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Square Footage Occupied per Dept
 Number of Telephone Extensions per Dept

Gen Op Cthse Facilities

Courthouse Maint Svcs

Square Footage Occupied per Dept

Gen Op Cthse Security Sheriff

Security Services

Square Footage Occupied per Dept

Board Cty Commissioners

County Coordination

Number of Employees per Dept Served

County Administrator

County Coordination

Number of Employees per Dept Served

County Audits-CPA

Audit Services
 Audit Svcs - Constitutionals

Number of Acctg Trx Processed per Dept
 Audit Costs per Dept

Cost Allocation Planning & Performance System
 Summary of Allocation Bases For the Period Ended September 30, 2009

COST POOL

STATISTICAL ALLOCATION BASES

Offc Management & Budget

Other Budget Services
 Project Support

Number of Budget Line Items per Dept
 Number of Projects per Department

Human Resources

Personnel Svcs
 Risk Mgmt & Employee Benefits

Number of Employees per Dept Served
 Number of Employees per Dept Served

Non-Ad Valorem Assessments

Special District Support

Total Expenditures per Special District

Central Services

Telephone
 Insurance & Gen Support

Number of Telephone Extensions per Dept
 Number of Employees per Dept Served

Purchasing

Purchase Orders
 Bids
 P-Card
 Warehouse
 Fuel Distribution
 Fixed Assets
 Voice Comm Syst
 Surplus Property

Number of P.O. Lines per Dept
 Number of Formal Bids per Dept
 Number of P-Card Trx per Dept
 Number of Warehouse Reqs per Dept
 Fuel Cost Charges per Dept
 Number of Tagged Property Items per Dept
 Number of Telephone Extensions per Dept
 Number of Surplus Items per Dept

Cost Allocation Planning & Performance System
Summary of Allocation Bases For the Period Ended September 30, 2009

COST POOL

STATISTICAL ALLOCATION BASES

County Attorney

Legal Svcs

Hours of Service per Dept

Public Information

Countywide PIO Support

Number of Employees per Dept Served

Public PIO Support

Not Allocated

Cost Allocation Planning & Performance System

Bldg Use Allowance

Nature and Extent of Services

In lieu of depreciation expense, a use allowance has been calculated for county owned, general government buildings, equal of 2% of actual acquisition and improvement costs. Multi-occupant buildings have been identified as follows and allocated based on the square footage occupied per department within each building:

- Agricultural Civic Center
- Courthouse
- Government Center Annex
- Children's Advocacy Center
- Emergency Operations Center
- Government Center

The use allowance for single occupant buildings have been directly assigned to the appropriate sole occupant (department) based on the acquisition and improvement cost of the building.

Cost Allocation Planning & Performance System
 Bldg Use Allowance Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	404,762		404,762

Less Deductions

--	--	--	--

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	404,762	0.00	404,762

Cost Allocation Planning & Performance System
 Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Description	Cost	Percent
Ag Civic Ctr	14,005	3.4600
Courthouse	170,162	42.0400
Gov't Center Annex	22,829	5.6400
Children's Advocacy Center	7,205	1.7800
Emergency Ops Center	25,581	6.3200
Government Center	112,767	27.8600
Single Occupant Bldgs	52,214	12.9000
Total	404,762	100.0000

Cost Allocation Planning & Performance System
 Schedule 1.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Ag Civic Ctr

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6302	County Extension	13,083.5000	50.000	7,002		7,002			7,002	7,002
CC 6303	Natural Resources	8,722.3300	33.333	4,668		4,668			4,668	4,668
OTHER	Other	4,361.1700	16.667	2,334		2,334			2,334	2,334
Total		26,167.0000	100.000	14,005	0.00	14,005	0.00	0.00	14,005	14,005

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 1.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Courthouse

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	58,920.8700	56.115	95,487		95,487		95,487		95,487
CC 2110	Clerk to Board-51900	4,532.3700	4.317	7,345		7,345			7,345	7,345
CC 3101	Sheriff 005	17,374.1000	16.547	28,156		28,156			28,156	28,156
OTHER	Other	24,172.6600	23.022	39,174		39,174			39,174	39,174
Total		105,000.0000	100.000	170,162	0.00	170,162	0.00	95,487	74,675	170,162

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 1.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Gov't Center Annex

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2700	County Plan/ Development 005	2,697.4400	11.646	2,659		2,659			2,659	2,659
CC 3439	Zoning Department	3,344.8200	14.441	3,297		3,297			3,297	3,297
F110	County Transport Trust	10,573.9600	45.652	10,422		10,422			10,422	10,422
F162	Affordable Housing Asst	179.8300	0.776	177		177			177	177
F164	Hurricane Housing Rec Pro	539.4900	2.329	532		532			532	532
F180	Building Fund	5,826.4600	25.155	5,743		5,743			5,743	5,743
Total		23,162.0000	100.000	22,829	0.00	22,829	0.00	0.00	22,829	22,829

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 1.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Children's Advocacy Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3101	Sheriff 005	5,558.0000	42.106	3,034		3,034			3,034	3,034
CC 3995	Children's Advocacy Ctr	1,389.0000	10.523	758		758			758	758
OTHER	Other	6,253.0000	47.371	3,413		3,413			3,413	3,413
Total		13,200.0000	100.000	7,205	0.00	7,205	0.00	0.00	7,205	7,205

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 1.005
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Emergency Ops Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3213	County Fire Coordinator	4,162.3600	54.545	13,953		13,953			13,953	13,953
CC 3991	Local Emgy Mgt Agency	3,468.6400	45.455	11,628		11,628			11,628	11,628
Total		7,631.0000	100.000	25,581	0.00	25,581	0.00	0.00	25,581	25,581

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 1.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Government Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	17,990.6500	29.839	33,648		33,648		33,648		33,648
CC 2101	Board Cty Commissioners	2,431.1700	4.032	4,547		4,547		4,547		4,547
CC 2106	Offc Management & Budget	3,889.8700	6.452	7,275		7,275		7,275		7,275
CC 2107	Human Resources	2,917.4000	4.839	5,456		5,456		5,456		5,456
CC 2211	Property Appraiser	16,045.7200	26.613	30,011		30,011			30,011	30,011
CC 2212	Tax Collector	12,155.8500	20.161	22,735		22,735			22,735	22,735
CC 2442	Supervisor of Elections	2,431.1700	4.032	4,547		4,547			4,547	4,547
CC 2110	Clerk to Board-51900	2,431.1700	4.032	4,547		4,547			4,547	4,547
Total		60,293.0000	100.000	112,767	0.00	112,767	0.00	50,927	61,840	112,767

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 1.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Single Occupant Bldgs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	23,352.0700	0.895	467		467		467		467
CC 2672	Facilities Management 005	424,361.4700	16.259	8,490		8,490		8,490		8,490
CC 2558	Purchasing	11,048.1700	0.423	221		221		221		221
CC 1002	Gen Adm State Atty	8,640.0000	0.331	173		173			173	173
CC 2211	Property Appraiser	4,935.0000	0.189	99		99			99	99
CC 2212	Tax Collector	27,110.9000	1.039	542		542			542	542
CC 2442	Supervisor of Elections	7,557.7900	0.290	151		151			151	151
CC 3101	Sheriff 005	2,837.0000	0.109	57		57			57	57
CC 3213	County Fire Coordinator	14,884.3600	0.570	298		298			298	298
CC 3322	County Jail 005	170,794.7200	6.544	3,417		3,417			3,417	3,417
CC 3439	Zoning Department	7,580.5900	0.290	152		152			152	152
CC 3991	Local Emgy Mgt Agency	18,584.0000	0.712	372		372			372	372
CC 3998B	Communications Program	12,282.8000	0.471	246		246			246	246
CC 5105	Ambulance Service 005	330,259.6700	12.654	6,607		6,607			6,607	6,607
CC 5101	Health Unit	653,070.5700	25.022	13,065		13,065			13,065	13,065
CC 5106	Animal Control	24,265.4600	0.930	485		485			485	485
CC 6209-12	Libraries	232,241.0800	8.898	4,646		4,646			4,646	4,646
CC 6102 & 6104	Parks Department 005	45,598.9300	1.747	912		912			912	912
F110	County Transport Trust	25,568.8100	0.980	512		512			512	512
F401-4210	Refuse Disposal System	59,326.1000	2.273	1,187		1,187			1,187	1,187
F401-4211	Recycling Operations	1,893.7200	0.073	38		38			38	38
F401-4217	Recycling Grant	53,970.2900	2.068	1,080		1,080			1,080	1,080
OTHER	Other	449,799.3900	17.234	8,999		8,999			8,999	8,999

Cost Allocation Planning & Performance System
 Schedule 1.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Single Occupant Bldgs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		2,609,962.8900	100.000	52,214	0.00	52,214	0.00	9,178	43,036	52,214

Source: Fixed Asset Reports - Fds 005 & 151

Basis: Acquisition & Improvement Value per Dept

Cost Allocation Planning & Performance System
 Schedule 1.008
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance
Subpool Allocation: Consolidated

Department	Ag Civic Ctr	Courthouse	Gov't Center Annex	Children's Advocacy Center	Emergency Ops Center	Government Center	Single Occupant Bldgs
CC 2102	Clerk to Board	95,487				33,648	467
CC 2672	Facilities Management 005						8,490
CC 2101	Board Cty Commissioners					4,547	
CC 2106	Offc Management & Budget					7,275	
CC 2107	Human Resources					5,456	
CC 2558	Purchasing						221
CC 1002	Gen Adm State Atty						173
CC 2211	Property Appraiser					30,011	99
CC 2212	Tax Collector					22,735	542
CC 2442	Supervisor of Elections					4,547	151
CC 2700	County Plan/ Development 005		2,659				
CC 2110	Clerk to Board-51900	7,345				4,547	
CC 3101	Sheriff 005	28,156		3,034			57
CC 3213	County Fire Coordinator				13,953		298
CC 3322	County Jail 005						3,417
CC 3439	Zoning Department		3,297				152
CC 3991	Local Emgy Mgt Agency				11,628		372
CC 3998B	Communications Program						246
CC 5105	Ambulance Service 005						6,607
CC 3995	Children's Advocacy Ctr			758			
CC 6302	County Extension	7,002					
CC 6303	Natural Resources	4,668					
CC 5101	Health Unit						13,065
CC 5106	Animal Control						485
CC 6209-12	Libraries						4,646
CC 6102 & 6104	Parks Department 005						912
F110	County Transport Trust		10,422				512
F162	Affordable Housing Asst		177				
F164	Hurricane Housing Rec Pro		532				
F180	Building Fund		5,743				
F401-4210	Refuse Disposal System						1,187
F401-4211	Recycling Operations						38
F401-4217	Recycling Grant						1,080
OTHER	Other	2,334	39,174	3,413			8,999

Cost Allocation Planning & Performance System
 Schedule 1.008
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Consolidated

Department	Ag Civic Ctr	Courthouse	Gov't Center Annex	Children's Advocacy Center	Emergency Ops Center	Government Center	Single Occupant Bldgs
Sub Total Allocated	14,005	170,162	22,829	7,205	25,581	112,767	52,214
Sub Total Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	14,005	170,162	22,829	7,205	25,581	112,767	52,214

Cost Allocation Planning & Performance System
 Schedule 1.008
 For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance

Subpool Allocation: Consolidated

Department	Total
CC 2102	129,602
CC 2672	8,490
CC 2101	4,547
CC 2106	7,275
CC 2107	5,456
CC 2558	221
CC 1002	173
CC 2211	30,109
CC 2212	23,278
CC 2442	4,698
CC 2700	2,659
CC 2110	11,892
CC 3101	31,247
CC 3213	14,251
CC 3322	3,417
CC 3439	3,448
CC 3991	12,000
CC 3998B	246
CC 5105	6,607
CC 3995	758
CC 6302	7,002
CC 6303	4,668
CC 5101	13,065
CC 5106	485
CC 6209-12	4,646
CC 6102 & 6104	912
F110	10,933
F162	177
F164	532
F180	5,743
F401-4210	1,187
F401-4211	38
F401-4217	1,080
OTHER	53,920

Cost Allocation Planning & Performance System
Schedule 1.008
For the Period Ended September 30, 2009

Indirect Cost Pool: Bldg Use Allowance
Subpool Allocation: Consolidated

Department	Total
Sub Total Allocated	404,762
Sub Total Unallocated	0.00
Total	404,762

Cost Allocation Planning & Performance System

Equip Use Allowance

Nature and Extent of Services

Highlands County is claiming a 6.67% general equipment use allowance on property identified in its capitalized fixed assets inventory system in the General Fund. This is based on a 15-year useful life. The use allowance has been allocated based on acquisition cost of the equipment per department.

Cost Allocation Planning & Performance System
 Equip Use Allowance Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	857,987		857,987

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	857,987	0.00	857,987

Cost Allocation Planning & Performance System
 Schedule 2.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Equip Use Allowance

Subpool Allocation: General Equipment

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	3,836,494.0600	29.825	255,894		255,894		255,894		255,894
CC 2672	Facilities Management 005	344,019.2700	2.674	22,946		22,946		22,946		22,946
CC 1031	Gen Op Cthse Facilities	44,491.2900	0.346	2,968		2,968		2,968		2,968
CC 2104	County Administrator	42,118.9200	0.327	2,809		2,809		2,809		2,809
CC 2107	Human Resources	18,592.3600	0.145	1,240		1,240		1,240		1,240
CC 2111	Central Services	5,745.0000	0.045	383		383		383		383
CC 2558	Purchasing	22,870.0000	0.178	1,525		1,525		1,525		1,525
CC 2211	Property Appraiser	765,340.7100	5.950	51,048		51,048			51,048	51,048
CC 2212	Tax Collector	768,210.0200	5.972	51,240		51,240			51,240	51,240
CC 2442	Supervisor of Elections	94,013.2600	0.731	6,271		6,271			6,271	6,271
CC 2700	County Plan/ Development 005	33,425.0000	0.260	2,229		2,229			2,229	2,229
CC 2110	Clerk to Board-51900	57,006.2300	0.443	3,802		3,802			3,802	3,802
CC 3213	County Fire Coordinator	203,990.5000	1.586	13,606		13,606			13,606	13,606
CC 3322	County Jail 005	5,755.2300	0.045	384		384			384	384
CC 3439	Zoning Department	88,318.4500	0.687	5,891		5,891			5,891	5,891
CC 3991	Local Emgy Mgt Agency	694,358.5900	5.398	46,314		46,314			46,314	46,314
CC 3998A	911 Dispatch Center	1,950,399.3300	15.162	130,092		130,092			130,092	130,092
CC 3998B	Communications Program	92,069.0200	0.716	6,141		6,141			6,141	6,141
CC 3998C	Information Technology Dept	11,036.3700	0.086	736		736			736	736
CC 5105	Ambulance Service 005	1,550,325.3500	12.052	103,407		103,407			103,407	103,407
CC 6302	County Extension	49,995.0000	0.389	3,335		3,335			3,335	3,335
CC 6303	Natural Resources	32,023.0000	0.249	2,136		2,136			2,136	2,136
CC 6304	Coop Aquatic Plant Prog	282,236.4700	2.194	18,825		18,825			18,825	18,825
CC 6308	Highlands Beaut/L&M Club	6,025.0000	0.047	402		402			402	402
CC 5106	Animal Control	151,265.7500	1.176	10,089		10,089			10,089	10,089
CC 5225	Children's Serv. Council	18,968.0000	0.147	1,265		1,265			1,265	1,265

Cost Allocation Planning & Performance System
 Schedule 2.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Equip Use Allowance

Subpool Allocation: General Equipment

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6209-12	Libraries	307,993.9700	2.394	20,543		20,543			20,543	20,543
CC 6102 & 6104	Parks Department 005	578,014.4700	4.493	38,554		38,554			38,554	38,554
F102	Desoto City Fire	8,952.9600	0.070	597		597			597	597
F110	County Transport Trust	6,900.0000	0.054	460		460			460	460
F151	Local Govt Infra Surtax	510,242.3800	3.967	34,033		34,033			34,033	34,033
F174	Fire Inspection	3,103.0000	0.024	207		207			207	207
F401-4210	Refuse Disposal System	5,524.6000	0.043	368		368			368	368
F401-4217	Recycling Grant	11,829.7500	0.092	789		789			789	789
F402	Placid Utilities	13,324.0400	0.104	889		889			889	889
OTHER	Other	248,397.3900	1.931	16,568		16,568			16,568	16,568
Total		12,863,374.7400	100.000	857,987	0.00	857,987	0.00	287,766	570,221	857,987

Source: Fixed Asset Reports - Fds 005 & 151

Basis: Acquisition Cost of Equipment

Cost Allocation Planning & Performance System

Clerk to Board

Nature and Extent of Services

Clerk to Board is responsible for accounting functions as they apply to those departments under the Board of County Commissioners. Responsibilities include preparing statements, handling cash receipts and accounts payable, maintaining the general ledger, preparing payroll, conducting internal audits and supporting software and hardware on the Clerk's mainframe.

Costs for this department have been functionalized and allocated as follows:

General Accounting - This function includes those activities related to the accounting function as stated above. Costs have been allocated to users based on the number of accounting transactions processed per department.

Payroll - This function includes those activities related to handling and processing the payroll for all Board departments. Costs have been allocated to users based on the number of payroll transactions processed per department.

Board Minutes - Related costs have been directly assigned to the County Commission.

Finance - This function includes those activities related to the payment of authorized expenditures. Costs have been allocated to users based on the number of accounting transactions processed per department.

Information Technology Services - Responsible for managing, operating and maintaining the Clerk of Courts and Board of County Commissioners database and file servers and local and wide area networks. Costs have been allocated to users based on the number of computer terminals per department.

Internal Audit - This function includes those activities related to financial and operational reviews and audits. Costs have been allocated to users based on the hours of service per department.

Cost Allocation Planning & Performance System
 Clerk to Board Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	2,743,587		2,743,587
Less Deductions	301,549		301,549

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Bldg Use Allowance	129,602		129,602
Equip Use Allowance	255,894		255,894
Facilities Management 005		394,077	394,077
Gen Op Cthse Facilities		163,231	163,231
Gen Op Cthse Security She		560,903	560,903
County Audits-CPA		47,210	47,210
Offc Management & Budget		458	458
Human Resources		35,984	35,984
Purchasing		10,068	10,068
Sub Total Cross Allocations	385,496	1,211,930	1,597,426
Total Allocated Costs	2,827,534	1,211,930	4,039,464

Cost Allocation Planning & Performance System
 Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Description	Cost	Percent
General Accounting	1,073,689	26.5800
Payroll	161,579	4.0000
Board Minutes	78,770	1.9500
Finance	86,041	2.1300
ITS	2,375,205	58.7999
Internal Audit	264,181	6.5400
Total	4,039,464	100.0000

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: General Accounting

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	2,662.0000	3.802	28,573		28,573	12,247	40,820		40,820
CC 1031	Gen Op Cthse Facilities	415.0000	0.593	4,455		4,455	1,909	6,364		6,364
CC 1030	Gen Op Cthse Security Sheriff	26.0000	0.037	279		279	120	399		399
CC 2101	Board Cty Commissioners	31.0000	0.044	333		333	143	475		475
CC 2104	County Administrator	188.0000	0.269	2,018		2,018	865	2,883		2,883
CC 2105	County Audits-CPA	43.0000	0.061	462		462	198	659		659
CC 2106	Offc Management & Budget	148.0000	0.211	1,589		1,589	681	2,270		2,270
CC 2107	Human Resources	388.0000	0.554	4,165		4,165	1,785	5,950		5,950
CC 2108	Non-Ad Valorem Assessments	74.0000	0.106	794		794	340	1,135		1,135
CC 2111	Central Services	665.0000	0.950	7,138		7,138	3,059	10,197		10,197
CC 2558	Purchasing	597.0000	0.853	6,408		6,408	2,747	9,155		9,155
CC 2103	County Attorney	30.0000	0.043	322		322	138	460		460
CC 2109	Public Information	84.0000	0.120	902		902	386	1,288		1,288
CC 1000	Gen Adm Cir Ct	66.0000	0.094	708		708	304		1,012	1,012
CC 1001	Gen Adm Cnty Ct	65.0000	0.093	698		698	299		997	997
CC 1002	Gen Adm State Atty	206.0000	0.294	2,211		2,211	948		3,159	3,159
CC 1003/1050	Public Def/Conflict Counsel	123.0000	0.176	1,320		1,320	566		1,886	1,886
CC 1026	Cir Ct Juv Guardian	45.0000	0.064	483		483	207		690	690
CC 2211	Property Appraiser	125.0000	0.179	1,342		1,342	575		1,917	1,917
CC 2212	Tax Collector	52.0000	0.074	558		558	239		797	797
CC 2442	Supervisor of Elections	87.0000	0.124	934		934	400		1,334	1,334
CC 2700	County Plan/ Development 005	293.0000	0.418	3,145		3,145	1,348		4,493	4,493
CC 2110	Clerk to Board-51900	29.0000	0.041	311		311	133		445	445
CC 3101	Sheriff 005	400.0000	0.571	4,294		4,294	1,840		6,134	6,134
CC 3211	Fire Departments VFD #1	148.0000	0.211	1,589		1,589	681		2,270	2,270
CC 3213	County Fire Coordinator	652.0000	0.931	6,998		6,998	3,000		9,998	9,998

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: General Accounting

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3214	Division of Forestry	1.0000	0.001	11		11	5		15	15
CC 3322	County Jail 005	160.0000	0.229	1,717		1,717	736		2,454	2,454
CC 3323	Detention and Corrections	192.0000	0.274	2,061		2,061	883		2,944	2,944
CC 3324	Detention Medical	1,141.0000	1.630	12,247		12,247	5,249		17,497	17,497
CC 3439	Zoning Department	396.0000	0.566	4,251		4,251	1,822		6,072	6,072
CC 3991	Local Emgy Mgt Agency	591.0000	0.844	6,344		6,344	2,719		9,063	9,063
CC 3998A	911 Dispatch Center	15.0000	0.021	161		161	69		230	230
CC 3998B	Communications Program	819.0000	1.170	8,791		8,791	3,768		12,559	12,559
CC 3998C	Information Technology Dept	24.0000	0.034	258		258	110		368	368
CC 5105	Ambulance Service 005	1,607.0000	2.295	17,249		17,249	7,393		24,643	24,643
CC 3990	Medical Examiner 005	15.0000	0.021	161		161	69		230	230
CC 3995	Children's Advocacy Ctr	168.0000	0.240	1,803		1,803	773		2,576	2,576
CC 6302	County Extension	533.0000	0.761	5,721		5,721	2,452		8,173	8,173
CC 6303	Natural Resources	403.0000	0.576	4,326		4,326	1,854		6,180	6,180
CC 6304	Coop Aquatic Plant Prog	838.0000	1.197	8,995		8,995	3,855		12,850	12,850
CC 6308	Highlands Beaut/L&M Club	246.0000	0.351	2,641		2,641	1,132		3,772	3,772
CC 6306	Nuisance Abatement	216.0000	0.308	2,318		2,318	994		3,312	3,312
CC 5349 & 5350	Avon Park Airport & Southside	4.0000	0.006	43		43	18		61	61
CC 5310	Work Study Program	52.0000	0.074	558		558	239		797	797
CC 5300	Industrial Develop Authority	8.0000	0.011	86		86	37		123	123
CC 5346 & 5347	Comm Redevelop (Sebring & Avon	7.0000	0.010	75		75	32		107	107
CC 5348	Seb Reg Airport/ Ind Park	2.0000	0.003	21		21	9		31	31
CC 2991	Veteran Service Office	168.0000	0.240	1,803		1,803	773		2,576	2,576
CC 5344	Housing Department	90.0000	0.129	966		966	414		1,380	1,380
CC 5108	Hlth Care Responsib Act	19.0000	0.027	204		204	87		291	291
CC 5101	Health Unit	182.0000	0.260	1,954		1,954	837		2,791	2,791

Cost Allocation Planning & Performance System
Schedule 3.001
For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: General Accounting

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5106	Animal Control	732.0000	1.045	7,857		7,857	3,368		11,225	11,225
CC 5103	Mental Health	20.0000	0.029	215		215	92		307	307
CC 5220	Human Services Admin 005	267.0000	0.381	2,866		2,866	1,228		4,094	4,094
CC 5221	Public Assistance Prog	971.0000	1.387	10,423		10,423	4,467		14,890	14,890
CC 5222	State-Cty Assist Program	16.0000	0.023	172		172	74		245	245
CC 5224	Human Services Proj. Hope	12.0000	0.017	129		129	55		184	184
CC 5225	Children's Serv. Council	30.0000	0.043	322		322	138		460	460
CC 5226	Transport Disadvantage Program	20.0000	0.029	215		215	92		307	307
CC 5229	Healthy Fam Grant	375.0000	0.536	4,025		4,025	1,725		5,750	5,750
CC 6209-12	Libraries	2,504.0000	3.576	26,877		26,877	11,520		38,398	38,398
CC 6101	Recreation Department 005	17.0000	0.024	182		182	78		261	261
CC 6102 & 6104	Parks Department 005	1,437.0000	2.052	15,424		15,424	6,611		22,036	22,036
CC 6105	Sports Complex	328.0000	0.468	3,521		3,521	1,509		5,030	5,030
CC 6213	Historic Dist Site Survey	9.0000	0.013	97		97	41		138	138
CC 9101D	Inter Fund Transfers	11.0000	0.016	118		118	51		169	169
F101	Sun n' Lakes Placid Fire	540.0000	0.771	5,796		5,796	2,484		8,281	8,281
F102	Desoto City Fire	761.0000	1.087	8,168		8,168	3,501		11,670	11,670
F104	Orange Villa SBF	130.0000	0.186	1,395		1,395	598		1,993	1,993
F106	Hickory Hills SBD	127.0000	0.181	1,363		1,363	584		1,947	1,947
F107	Placid Lakes SBD	426.0000	0.608	4,573		4,573	1,960		6,532	6,532
F108	Sebring Country Est SBF	167.0000	0.239	1,793		1,793	768		2,561	2,561
F109	Istokpoga Marsh Imp Dist	264.0000	0.377	2,834		2,834	1,215		4,048	4,048
F110	County Transport Trust	11,243.0000	16.057	120,680		120,680	51,726		172,406	172,406
F111	Avon Park Estates SBF	184.0000	0.263	1,975		1,975	847		2,822	2,822
F113	Highlands Lakes Fire SDF	699.0000	0.998	7,503		7,503	3,216		10,719	10,719
F114	Leisure Lakes SP Tax Fire	468.0000	0.668	5,023		5,023	2,153		7,177	7,177

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: General Accounting

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F116	Highlands Park Fire SBF	460.0000	0.657	4,938		4,938	2,116		7,054	7,054
F118	Sebring Hills Light SBD	148.0000	0.211	1,589		1,589	681		2,270	2,270
F119	Red Hill Farms Imp Dist	96.0000	0.137	1,030		1,030	442		1,472	1,472
F120	Placid Lakes Fire Dist	417.0000	0.596	4,476		4,476	1,918		6,394	6,394
F122	E911 Operations Fund	304.0000	0.434	3,263		3,263	1,399		4,662	4,662
F123	Library Coop Fund	68.0000	0.097	730		730	313		1,043	1,043
F127	Orange Blossom Est 1-19	112.0000	0.160	1,202		1,202	515		1,717	1,717
F128	Sun'n Lakes Placid Rec	578.0000	0.826	6,204		6,204	2,659		8,863	8,863
F129	Conservation Trust Fund	175.0000	0.250	1,878		1,878	805		2,684	2,684
F131	Intergovt Radio Comm	243.0000	0.347	2,608		2,608	1,118		3,726	3,726
F133	West Sebring SBF	849.0000	1.213	9,113		9,113	3,906		13,019	13,019
F134	Sebring Acres	258.0000	0.368	2,769		2,769	1,187		3,956	3,956
F136	Lake Haven Estates SBD	153.0000	0.219	1,642		1,642	704		2,346	2,346
F137	Venus SB Fire District	274.0000	0.391	2,941		2,941	1,261		4,202	4,202
F138	Lorida SB Fire District	606.0000	0.865	6,505		6,505	2,788		9,293	9,293
F140	Law Enforcement Educ	130.0000	0.186	1,395		1,395	598		1,993	1,993
F143	Fl Boating Improvement	103.0000	0.147	1,106		1,106	474		1,579	1,579
F144	Lake Placid SB Fire District	540.0000	0.771	5,796		5,796	2,484		8,281	8,281
F145	Legal Aid	73.0000	0.104	784		784	336		1,119	1,119
F146	Highway Park SP Bene Dist	170.0000	0.243	1,825		1,825	782		2,607	2,607
F148	Highlands Park Est SBD	302.0000	0.431	3,242		3,242	1,389		4,631	4,631
F149	Driver Ed Safety Trust FD	59.0000	0.084	633		633	271		905	905
F151	Local Govt Infra Surtax	1,640.0000	2.342	17,603		17,603	7,545		25,149	25,149
F151A	Hcissrb Debt Service Fund	158.0000	0.226	1,696		1,696	727		2,423	2,423
F152	Tourist Dev Trust Fund	520.0000	0.743	5,582		5,582	2,392		7,974	7,974
F152A	Tourist Dev Trust-Lakes	72.0000	0.103	773		773	331		1,104	1,104

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: General Accounting

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F161	Comm Development Block	149.0000	0.213	1,599		1,599	686		2,285	2,285
F162	Affordable Housing Asst	2,180.0000	3.113	23,400		23,400	10,030		33,429	33,429
F163	Home Initiatives Partner	227.0000	0.324	2,437		2,437	1,044		3,481	3,481
F164	Hurricane Housing Rec Pro	179.0000	0.256	1,921		1,921	824		2,745	2,745
F170	Special Law Enforcement	250.0000	0.357	2,683		2,683	1,150		3,834	3,834
F174	Fire Inspection	291.0000	0.416	3,124		3,124	1,339		4,462	4,462
F175	Sebring Parkway Maint	210.0000	0.300	2,254		2,254	966		3,220	3,220
F176	State Court Facilities TF	221.0000	0.316	2,372		2,372	1,017		3,389	3,389
F177	Innovations & Supp Cts TF	111.0000	0.159	1,191		1,191	511		1,702	1,702
F177A	Law Library Trust Fund	195.0000	0.278	2,093		2,093	897		2,990	2,990
F177B	Legal Aid Trust Fund	72.0000	0.103	773		773	331		1,104	1,104
F177C	Teen Court Juv Asst TF	72.0000	0.103	773		773	331		1,104	1,104
F178	Crime Prevention	101.0000	0.144	1,084		1,084	465		1,549	1,549
F179	Court Tech 28.24 (12) (E) 1	408.0000	0.583	4,379		4,379	1,877		6,256	6,256
F180	Building Fund	2,173.0000	3.103	23,325		23,325	9,997		33,322	33,322
F189	Affordable & Workforce TR	35.0000	0.050	376		376	161		537	537
F190A-196	Impact Fees	1,312.0000	1.874	14,083		14,083	6,036		20,119	20,119
F197	T-Bird Hill Wastwater	61.0000	0.087	655		655	281		935	935
F350	Hcissrb Construction Fund	260.0000	0.371	2,791		2,791	1,196		3,987	3,987
F401 - Other	Solid Waste - Other	2,530.0000	3.613	27,156		27,156	11,640		38,796	38,796
F401-4210	Refuse Disposal System	1,736.0000	2.479	18,634		18,634	7,987		26,621	26,621
F401-4211	Recycling Operations	862.0000	1.231	9,253		9,253	3,966		13,218	13,218
F401-4212	Solid Waste System Adm	346.0000	0.494	3,714		3,714	1,592		5,306	5,306
F401-4215	Land Fill Closure Prgm	67.0000	0.096	719		719	308		1,027	1,027
F401-4217	Recycling Grant	53.0000	0.076	569		569	244		813	813
F401-4218	Refuse Collection Prgm	62.0000	0.089	665		665	285		951	951

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: General Accounting

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F402	Placid Utilities	3,228.0000	4.610	34,649		34,649	14,851		49,500	49,500
F403	Highway Park Utility	1,672.0000	2.388	17,947		17,947	7,692		25,639	25,639
F420	Energy Recovery/Asphalt Plant	1,041.0000	1.487	11,174		11,174	4,789		15,963	15,963
F509	Risk Retention Fund	322.0000	0.460	3,456		3,456	1,481		4,938	4,938
F510	Employee Benefit Fund	1,323.0000	1.890	14,201		14,201	6,087		20,288	20,288
F511	Insurancy Fund	97.0000	0.139	1,041		1,041	446		1,487	1,487
OTHER	Other	2,367.0000	3.381	25,407		25,407	10,890		36,297	36,297
Total		70,018.0000	100.000	751,558	0.00	751,558	322,131	82,055	991,635	1,073,689

Source: Accounting Transactions Report

Basis: Number of Acctg Trx Processed per Dept

Cost Allocation Planning & Performance System
 Schedule 3.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Payroll

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	175.0000	2.108	2,385		2,385	1,022	3,407		3,407
CC 1031	Gen Op Cthse Facilities	148.0000	1.783	2,017		2,017	864	2,881		2,881
CC 2101	Board Cty Commissioners	128.0000	1.542	1,744		1,744	748	2,492		2,492
CC 2104	County Administrator	169.0000	2.036	2,303		2,303	987	3,290		3,290
CC 2106	Offc Management & Budget	139.0000	1.675	1,894		1,894	812	2,706		2,706
CC 2107	Human Resources	138.0000	1.663	1,880		1,880	806	2,686		2,686
CC 2108	Non-Ad Valorem Assessments	131.0000	1.578	1,785		1,785	765	2,550		2,550
CC 2558	Purchasing	139.0000	1.675	1,894		1,894	812	2,706		2,706
CC 2109	Public Information	145.0000	1.747	1,976		1,976	847	2,823		2,823
CC 2700	County Plan/ Development 005	132.0000	1.590	1,799		1,799	771		2,570	2,570
CC 3213	County Fire Coordinator	199.0000	2.398	2,712		2,712	1,162		3,874	3,874
CC 3439	Zoning Department	146.0000	1.759	1,989		1,989	853		2,842	2,842
CC 3991	Local Emgy Mgt Agency	160.0000	1.928	2,180		2,180	935		3,115	3,115
CC 3998B	Communications Program	130.0000	1.566	1,771		1,771	759		2,531	2,531
CC 3998C	Information Technology Dept	128.0000	1.542	1,744		1,744	748		2,492	2,492
CC 5105	Ambulance Service 005	299.0000	3.602	4,074		4,074	1,746		5,821	5,821
CC 3995	Children's Advocacy Ctr	133.0000	1.602	1,812		1,812	777		2,589	2,589
CC 6302	County Extension	123.0000	1.482	1,676		1,676	718		2,394	2,394
CC 6303	Natural Resources	142.0000	1.711	1,935		1,935	829		2,764	2,764
CC 6304	Coop Aquatic Plant Prog	130.0000	1.566	1,771		1,771	759		2,531	2,531
CC 6308	Highlands Beaut/L&M Club	89.0000	1.072	1,213		1,213	520		1,733	1,733
CC 5310	Work Study Program	45.0000	0.542	613		613	263		876	876
CC 2991	Veteran Service Office	149.0000	1.795	2,030		2,030	870		2,901	2,901
CC 5344	Housing Department	130.0000	1.566	1,771		1,771	759		2,531	2,531
CC 5106	Animal Control	155.0000	1.867	2,112		2,112	905		3,017	3,017
CC 5220	Human Services Admin 005	150.0000	1.807	2,044		2,044	876		2,920	2,920

Cost Allocation Planning & Performance System
 Schedule 3.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Payroll

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5229	Healthy Fam Grant	152.0000	1.831	2,071		2,071	888		2,959	2,959
CC 6209-12	Libraries	516.0000	6.217	7,031		7,031	3,014		10,045	10,045
CC 6102 & 6104	Parks Department 005	280.0000	3.373	3,815		3,815	1,635		5,451	5,451
CC 6105	Sports Complex	132.0000	1.590	1,799		1,799	771		2,570	2,570
F101	Sun n' Lakes Placid Fire	128.0000	1.542	1,744		1,744	748		2,492	2,492
F102	Desoto City Fire	133.0000	1.602	1,812		1,812	777		2,589	2,589
F110	County Transport Trust	1,064.0000	12.819	14,499		14,499	6,214		20,713	20,713
F113	Highlands Lakes Fire SDF	128.0000	1.542	1,744		1,744	748		2,492	2,492
F123	Library Coop Fund	140.0000	1.687	1,908		1,908	818		2,725	2,725
F144	Lake Placid SB Fire District	27.0000	0.325	368		368	158		526	526
F152	Tourist Dev Trust Fund	132.0000	1.590	1,799		1,799	771		2,570	2,570
F162	Affordable Housing Asst	58.0000	0.699	790		790	339		1,129	1,129
F163	Home Initiatives Partner	118.0000	1.422	1,608		1,608	689		2,297	2,297
F164	Hurricane Housing Rec Pro	129.0000	1.554	1,758		1,758	753		2,511	2,511
F176	State Court Facilities TF	54.0000	0.651	736		736	315		1,051	1,051
F179	Court Tech 28.24 (12) (E) 1	129.0000	1.554	1,758		1,758	753		2,511	2,511
F180	Building Fund	136.0000	1.639	1,853		1,853	794		2,648	2,648
F401-4210	Refuse Disposal System	157.0000	1.892	2,139		2,139	917		3,056	3,056
F401-4211	Recycling Operations	154.0000	1.855	2,099		2,099	899		2,998	2,998
F401-4212	Solid Waste System Adm	145.0000	1.747	1,976		1,976	847		2,823	2,823
F401-4218	Refuse Collection Prgm	120.0000	1.446	1,635		1,635	701		2,336	2,336
F402	Placid Utilities	344.0000	4.145	4,688		4,688	2,009		6,697	6,697
F403	Highway Park Utility	172.0000	2.072	2,344		2,344	1,005		3,348	3,348

Cost Allocation Planning & Performance System
 Schedule 3.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Payroll

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		8,300.0000	100.000	113,101	0.00	113,101	48,477	25,541	136,037	161,579

Source: Payroll Transactions Report

Basis: Number of Payroll Trx per Dept

Cost Allocation Planning & Performance System
 Schedule 3.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Board Minutes

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2101	Board Cty Commissioners	100.0000	100.000	55,137		55,137	23,633	78,770		78,770
Total		100.0000	100.000	55,137	0.00	55,137	23,633	78,770	0.00	78,770

Source: Client Interviews

Basis: Direct Assignment to BCC

Cost Allocation Planning & Performance System
 Schedule 3.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Finance

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	2,662.0000	3.802	2,290		2,290	981	3,271		3,271
CC 1031	Gen Op Cthse Facilities	415.0000	0.593	357		357	153	510		510
CC 1030	Gen Op Cthse Security Sheriff	26.0000	0.037	22		22	10	32		32
CC 2101	Board Cty Commissioners	31.0000	0.044	27		27	11	38		38
CC 2104	County Administrator	188.0000	0.269	162		162	69	231		231
CC 2105	County Audits-CPA	43.0000	0.061	37		37	16	53		53
CC 2106	Offc Management & Budget	148.0000	0.211	127		127	55	182		182
CC 2107	Human Resources	388.0000	0.554	334		334	143	477		477
CC 2108	Non-Ad Valorem Assessments	74.0000	0.106	64		64	27	91		91
CC 2111	Central Services	665.0000	0.950	572		572	245	817		817
CC 2558	Purchasing	597.0000	0.853	514		514	220	734		734
CC 2103	County Attorney	30.0000	0.043	26		26	11	37		37
CC 2109	Public Information	84.0000	0.120	72		72	31	103		103
CC 1000	Gen Adm Cir Ct	66.0000	0.094	57		57	24		81	81
CC 1001	Gen Adm Cnty Ct	65.0000	0.093	56		56	24		80	80
CC 1002	Gen Adm State Atty	206.0000	0.294	177		177	76		253	253
CC 1003/1050	Public Def/Conflict Counsel	123.0000	0.176	106		106	45		151	151
CC 1026	Cir Ct Juv Guardian	45.0000	0.064	39		39	17		55	55
CC 2211	Property Appraiser	125.0000	0.179	108		108	46		154	154
CC 2212	Tax Collector	52.0000	0.074	45		45	19		64	64
CC 2442	Supervisor of Elections	87.0000	0.124	75		75	32		107	107
CC 2700	County Plan/ Development 005	293.0000	0.418	252		252	108		360	360
CC 2110	Clerk to Board-51900	29.0000	0.041	25		25	11		36	36
CC 3101	Sheriff 005	400.0000	0.571	344		344	147		492	492
CC 3211	Fire Departments VFD #1	148.0000	0.211	127		127	55		182	182
CC 3213	County Fire Coordinator	652.0000	0.931	561		561	240		801	801

Cost Allocation Planning & Performance System
 Schedule 3.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Finance

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3214	Division of Forestry	1.0000	0.001	1		1	0		1	1
CC 3322	County Jail 005	160.0000	0.229	138		138	59		197	197
CC 3323	Detention and Corrections	192.0000	0.274	165		165	71		236	236
CC 3324	Detention Medical	1,141.0000	1.630	981		981	421		1,402	1,402
CC 3439	Zoning Department	396.0000	0.566	341		341	146		487	487
CC 3991	Local Emgy Mgt Agency	591.0000	0.844	508		508	218		726	726
CC 3998A	911 Dispatch Center	15.0000	0.021	13		13	6		18	18
CC 3998B	Communications Program	819.0000	1.170	704		704	302		1,006	1,006
CC 3998C	Information Technology Dept	24.0000	0.034	21		21	9		29	29
CC 5105	Ambulance Service 005	1,607.0000	2.295	1,382		1,382	592		1,975	1,975
CC 3990	Medical Examiner 005	15.0000	0.021	13		13	6		18	18
CC 3995	Children's Advocacy Ctr	168.0000	0.240	145		145	62		206	206
CC 6302	County Extension	533.0000	0.761	458		458	197		655	655
CC 6303	Natural Resources	403.0000	0.576	347		347	149		495	495
CC 6304	Coop Aquatic Plant Prog	838.0000	1.197	721		721	309		1,030	1,030
CC 6308	Highlands Beaut/L&M Club	246.0000	0.351	212		212	91		302	302
CC 6306	Nuisance Abatement	216.0000	0.308	186		186	80		265	265
CC 5349 & 5350	Avon Park Airport & Southside	4.0000	0.006	3		3	1		5	5
CC 5310	Work Study Program	52.0000	0.074	45		45	19		64	64
CC 5300	Industrial Develop Authority	8.0000	0.011	7		7	3		10	10
CC 5346 & 5347	Comm Redevelop (Sebring & Avon	7.0000	0.010	6		6	3		9	9
CC 5348	Seb Reg Airport/ Ind Park	2.0000	0.003	2		2	1		2	2
CC 2991	Veteran Service Office	168.0000	0.240	145		145	62		206	206
CC 5344	Housing Department	90.0000	0.129	77		77	33		111	111
CC 5108	Hlth Care Responsib Act	19.0000	0.027	16		16	7		23	23
CC 5101	Health Unit	182.0000	0.260	157		157	67		224	224

Cost Allocation Planning & Performance System
 Schedule 3.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Finance

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5106	Animal Control	732.0000	1.045	630		630	270		900	900
CC 5103	Mental Health	20.0000	0.029	17		17	7		25	25
CC 5220	Human Services Admin 005	267.0000	0.381	230		230	98		328	328
CC 5221	Public Assistance Prog	971.0000	1.387	835		835	358		1,193	1,193
CC 5222	State-Cty Assist Program	16.0000	0.023	14		14	6		20	20
CC 5224	Human Services Proj. Hope	12.0000	0.017	10		10	4		15	15
CC 5225	Children's Serv. Council	30.0000	0.043	26		26	11		37	37
CC 5226	Transport Disadvantage Program	20.0000	0.029	17		17	7		25	25
CC 5229	Healthy Fam Grant	375.0000	0.536	323		323	138		461	461
CC 6209-12	Libraries	2,504.0000	3.576	2,154		2,154	923		3,077	3,077
CC 6101	Recreation Department 005	17.0000	0.024	15		15	6		21	21
CC 6102 & 6104	Parks Department 005	1,437.0000	2.052	1,236		1,236	530		1,766	1,766
CC 6105	Sports Complex	328.0000	0.468	282		282	121		403	403
CC 6213	Historic Dist Site Survey	9.0000	0.013	8		8	3		11	11
CC 9101D	Inter Fund Transfers	11.0000	0.016	9		9	4		14	14
F101	Sun n' Lakes Placid Fire	540.0000	0.771	464		464	199		664	664
F102	Desoto City Fire	761.0000	1.087	655		655	281		935	935
F104	Orange Villa SBF	130.0000	0.186	112		112	48		160	160
F106	Hickory Hills SBD	127.0000	0.181	109		109	47		156	156
F107	Placid Lakes SBD	426.0000	0.608	366		366	157		523	523
F108	Sebring Country Est SBF	167.0000	0.239	144		144	62		205	205
F109	Istokpoga Marsh Imp Dist	264.0000	0.377	227		227	97		324	324
F110	County Transport Trust	11,243.0000	16.057	9,671		9,671	4,145		13,816	13,816
F111	Avon Park Estates SBF	184.0000	0.263	158		158	68		226	226
F113	Highlands Lakes Fire SDF	699.0000	0.998	601		601	258		859	859
F114	Leisure Lakes SP Tax Fire	468.0000	0.668	403		403	173		575	575

Cost Allocation Planning & Performance System
 Schedule 3.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Finance

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F116	Highlands Park Fire SBF	460.0000	0.657	396		396	170		565	565
F118	Sebring Hills Light SBD	148.0000	0.211	127		127	55		182	182
F119	Red Hill Farms Imp Dist	96.0000	0.137	83		83	35		118	118
F120	Placid Lakes Fire Dist	417.0000	0.596	359		359	154		512	512
F122	E911 Operations Fund	304.0000	0.434	261		261	112		374	374
F123	Library Coop Fund	68.0000	0.097	58		58	25		84	84
F127	Orange Blossom Est 1-19	112.0000	0.160	96		96	41		138	138
F128	Sun'n Lakes Placid Rec	578.0000	0.826	497		497	213		710	710
F129	Conservation Trust Fund	175.0000	0.250	151		151	65		215	215
F131	Intergovt Radio Comm	243.0000	0.347	209		209	90		299	299
F133	West Sebring SBF	849.0000	1.213	730		730	313		1,043	1,043
F134	Sebring Acres	258.0000	0.368	222		222	95		317	317
F136	Lake Haven Estates SBD	153.0000	0.219	132		132	56		188	188
F137	Venus SB Fire District	274.0000	0.391	236		236	101		337	337
F138	Lorida SB Fire District	606.0000	0.865	521		521	223		745	745
F140	Law Enforcement Educ	130.0000	0.186	112		112	48		160	160
F143	Fl Boating Improvement	103.0000	0.147	89		89	38		127	127
F144	Lake Placid SB Fire District	540.0000	0.771	464		464	199		664	664
F145	Legal Aid	73.0000	0.104	63		63	27		90	90
F146	Highway Park SP Bene Dist	170.0000	0.243	146		146	63		209	209
F148	Highlands Park Est SBD	302.0000	0.431	260		260	111		371	371
F149	Driver Ed Safety Trust FD	59.0000	0.084	51		51	22		73	73
F151	Local Govt Infra Surtax	1,640.0000	2.342	1,411		1,411	605		2,015	2,015
F151A	Hcissrb Debt Service Fund	158.0000	0.226	136		136	58		194	194
F152	Tourist Dev Trust Fund	520.0000	0.743	447		447	192		639	639
F152A	Tourist Dev Trust-Lakes	72.0000	0.103	62		62	27		88	88

Cost Allocation Planning & Performance System
 Schedule 3.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Finance

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F161	Comm Development Block	149.0000	0.213	128		128	55		183	183
F162	Affordable Housing Asst	2,180.0000	3.113	1,875		1,875	804		2,679	2,679
F163	Home Initiatives Partner	227.0000	0.324	195		195	84		279	279
F164	Hurricane Housing Rec Pro	179.0000	0.256	154		154	66		220	220
F170	Special Law Enforcement	250.0000	0.357	215		215	92		307	307
F174	Fire Inspection	291.0000	0.416	250		250	107		358	358
F175	Sebring Parkway Maint	210.0000	0.300	181		181	77		258	258
F176	State Court Facilities TF	221.0000	0.316	190		190	81		272	272
F177	Innovations & Supp Cts TF	111.0000	0.159	95		95	41		136	136
F177A	Law Library Trust Fund	195.0000	0.278	168		168	72		240	240
F177B	Legal Aid Trust Fund	72.0000	0.103	62		62	27		88	88
F177C	Teen Court Juv Asst TF	72.0000	0.103	62		62	27		88	88
F178	Crime Prevention	101.0000	0.144	87		87	37		124	124
F179	Court Tech 28.24 (12) (E) 1	408.0000	0.583	351		351	150		501	501
F180	Building Fund	2,173.0000	3.103	1,869		1,869	801		2,670	2,670
F189	Affordable & Workforce TR	35.0000	0.050	30		30	13		43	43
F190A-196	Impact Fees	1,312.0000	1.874	1,129		1,129	484		1,612	1,612
F197	T-Bird Hill Wastwater	61.0000	0.087	52		52	22		75	75
F350	Hcissrb Construction Fund	260.0000	0.371	224		224	96		319	319
F401 - Other	Solid Waste - Other	2,530.0000	3.613	2,176		2,176	933		3,109	3,109
F401-4210	Refuse Disposal System	1,736.0000	2.479	1,493		1,493	640		2,133	2,133
F401-4211	Recycling Operations	862.0000	1.231	741		741	318		1,059	1,059
F401-4212	Solid Waste System Adm	346.0000	0.494	298		298	128		425	425
F401-4215	Land Fill Closure Prgm	67.0000	0.096	58		58	25		82	82
F401-4217	Recycling Grant	53.0000	0.076	46		46	20		65	65
F401-4218	Refuse Collection Prgm	62.0000	0.089	53		53	23		76	76

Cost Allocation Planning & Performance System
 Schedule 3.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Finance

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F402	Placid Utilities	3,228.0000	4.610	2,777		2,777	1,190		3,967	3,967
F403	Highway Park Utility	1,672.0000	2.388	1,438		1,438	616		2,055	2,055
F420	Energy Recovery/Asphalt Plant	1,041.0000	1.487	895		895	384		1,279	1,279
F509	Risk Retention Fund	322.0000	0.460	277		277	119		396	396
F510	Employee Benefit Fund	1,323.0000	1.890	1,138		1,138	488		1,626	1,626
F511	Insurancy Fund	97.0000	0.139	83		83	36		119	119
OTHER	Other	2,367.0000	3.381	2,036		2,036	873		2,909	2,909
Total		70,018.0000	100.000	60,226	0.00	60,226	25,814	6,575	79,465	86,041

Source: Accounting Transactions Report

Basis: Number of Acctg Trx Processed per Dept

Cost Allocation Planning & Performance System
 Schedule 3.005
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: ITS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	4.0000	1.890	31,429		31,429	13,471	44,900		44,900
CC 2104	County Administrator	7.5000	3.544	58,929		58,929	25,258	84,187		84,187
CC 2106	Offc Management & Budget	8.0000	3.781	62,858		62,858	26,942	89,800		89,800
CC 2107	Human Resources	8.0000	3.781	62,858		62,858	26,942	89,800		89,800
CC 2108	Non-Ad Valorem Assessments	1.4000	0.662	11,000		11,000	4,715	15,715		15,715
CC 2558	Purchasing	7.0000	3.308	55,001		55,001	23,574	78,575		78,575
CC 2109	Public Information	0.5000	0.236	3,929		3,929	1,684	5,612		5,612
CC 2700	County Plan/ Development 005	7.5000	3.544	58,929		58,929	25,258		84,187	84,187
CC 3439	Zoning Department	12.3000	5.813	96,644		96,644	41,423		138,067	138,067
CC 3998C	Information Technology Dept	2.0000	0.945	15,714		15,714	6,735		22,450	22,450
CC 5105	Ambulance Service 005	32.0000	15.123	251,431		251,431	107,768		359,199	359,199
CC 3995	Children's Advocacy Ctr	3.0000	1.418	23,572		23,572	10,103		33,675	33,675
CC 6302	County Extension	2.0000	0.945	15,714		15,714	6,735		22,450	22,450
CC 6303	Natural Resources	4.0000	1.890	31,429		31,429	13,471		44,900	44,900
CC 5330	Comm Prog Svcs	4.5000	2.127	35,358		35,358	15,155		50,512	50,512
CC 2991	Veteran Service Office	3.0000	1.418	23,572		23,572	10,103		33,675	33,675
CC 5106	Animal Control	4.0000	1.890	31,429		31,429	13,471		44,900	44,900
CC 5229	Healthy Fam Grant	5.0000	2.363	39,286		39,286	16,839		56,125	56,125
CC 6102 & 6104	Parks Department 005	5.0000	2.363	39,286		39,286	16,839		56,125	56,125
CC 6105	Sports Complex	1.0000	0.473	7,857		7,857	3,368		11,225	11,225
F110	County Transport Trust	50.0000	23.629	392,861		392,861	168,387		561,249	561,249
F123	Library Coop Fund	2.0000	0.945	15,714		15,714	6,735		22,450	22,450
F152	Tourist Dev Trust Fund	3.0000	1.418	23,572		23,572	10,103		33,675	33,675
F162	Affordable Housing Asst	1.2500	0.591	9,822		9,822	4,210		14,031	14,031
F163	Home Initiatives Partner	0.2500	0.118	1,964		1,964	842		2,806	2,806
F164	Hurricane Housing Rec Pro	1.2500	0.591	9,822		9,822	4,210		14,031	14,031

Cost Allocation Planning & Performance System
 Schedule 3.005
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: ITS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F180	Building Fund	15.2000	7.183	119,430		119,430	51,190		170,620	170,620
F401-4210	Refuse Disposal System	4.0000	1.890	31,429		31,429	13,471		44,900	44,900
F401-4212	Solid Waste System Adm	6.0000	2.836	47,143		47,143	20,206		67,350	67,350
F401-4218	Refuse Collection Prgm	0.6000	0.284	4,714		4,714	2,021		6,735	6,735
F402	Placid Utilities	3.8600	1.824	30,329		30,329	12,999		43,328	43,328
F403	Highway Park Utility	0.7400	0.350	5,814		5,814	2,492		8,306	8,306
OTHER	Other	1.7500	0.827	13,750		13,750	5,894		19,644	19,644
Total		211.6000	100.000	1,662,590	0.00	1,662,590	712,615	408,589	1,966,616	2,375,205

Source: PC Count Report

Basis: Number of Computers per Dept

Cost Allocation Planning & Performance System
 Schedule 3.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Internal Audit

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 1031	Gen Op Cthse Facilities	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2101	Board Cty Commissioners	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2104	County Administrator	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2106	Offc Management & Budget	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2107	Human Resources	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2108	Non-Ad Valorem Assessments	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2558	Purchasing	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2103	County Attorney	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2109	Public Information	1.0400	1.040	1,923		1,923	824	2,747		2,747
CC 2700	County Plan/ Development 005	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 3211	Fire Departments VFD #1	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 3213	County Fire Coordinator	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 3439	Zoning Department	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 3991	Local Emgy Mgt Agency	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 3998B	Communications Program	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 3998C	Information Technology Dept	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 5105	Ambulance Service 005	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 6302	County Extension	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 6303	Natural Resources	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 6304	Coop Aquatic Plant Prog	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 6308	Highlands Beaut/L&M Club	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 5310	Work Study Program	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 5300	Industrial Develop Authority	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 2991	Veteran Service Office	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 5344	Housing Department	1.0400	1.040	1,923		1,923	824		2,747	2,747

Cost Allocation Planning & Performance System
 Schedule 3.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Internal Audit

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5106	Animal Control	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 5220	Human Services Admin 005	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 6209-12	Libraries	5.2000	5.200	9,616		9,616	4,122		13,737	13,737
CC 6102 & 6104	Parks Department 005	1.0400	1.040	1,923		1,923	824		2,747	2,747
CC 6213	Historic Dist Site Survey	1.0400	1.040	1,923		1,923	824		2,747	2,747
F110	County Transport Trust	31.0500	31.050	57,418		57,418	24,610		82,028	82,028
F122	E911 Operations Fund	5.3700	5.370	9,930		9,930	4,256		14,187	14,187
F123	Library Coop Fund	1.0400	1.040	1,923		1,923	824		2,747	2,747
F131	Intergovt Radio Comm	1.0400	1.040	1,923		1,923	824		2,747	2,747
F152	Tourist Dev Trust Fund	1.0400	1.040	1,923		1,923	824		2,747	2,747
F163	Home Initiatives Partner	1.0400	1.040	1,923		1,923	824		2,747	2,747
F164	Hurricane Housing Rec Pro	1.0400	1.040	1,923		1,923	824		2,747	2,747
F174	Fire Inspection	1.0400	1.040	1,923		1,923	824		2,747	2,747
F180	Building Fund	1.0400	1.040	1,923		1,923	824		2,747	2,747
F401-4210	Refuse Disposal System	1.0400	1.040	1,923		1,923	824		2,747	2,747
F401-4211	Recycling Operations	1.0400	1.040	1,923		1,923	824		2,747	2,747
F401-4212	Solid Waste System Adm	1.0400	1.040	1,923		1,923	824		2,747	2,747
F401-4218	Refuse Collection Prgm	1.0400	1.040	1,923		1,923	824		2,747	2,747
F402	Placid Utilities	1.0400	1.040	1,923		1,923	824		2,747	2,747
F403	Highway Park Utility	1.0400	1.040	1,923		1,923	824		2,747	2,747
F420	Energy Recovery/Asphalt Plant	9.5900	9.590	17,734		17,734	7,601		25,335	25,335
OTHER	Other	4.0700	4.070	7,526		7,526	3,226		10,752	10,752

Cost Allocation Planning & Performance System
 Schedule 3.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Internal Audit

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		100.0000	100.000	184,921	0.00	184,921	79,260	27,475	236,706	264,181

Source: Schedule of Internal Audit Time

Basis: Hours of Service per Dept

Cost Allocation Planning & Performance System
Schedule 3.007
For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Consolidated

Department	General Accounting	Payroll	Board Minutes	Finance	ITS	Internal Audit	Total
CC 2672	Facilities Management 005	40,820	3,407	3,271	44,900	2,747	95,146
CC 1031	Gen Op Cthse Facilities	6,364	2,881	510		2,747	12,502
CC 1030	Gen Op Cthse Security Sheriff	399		32			431
CC 2101	Board Cty Commissioners	475	2,492	38		2,747	84,522
CC 2104	County Administrator	2,883	3,290	231	84,187	2,747	93,339
CC 2105	County Audits-CPA	659		53			712
CC 2106	Offc Management & Budget	2,270	2,706	182	89,800	2,747	97,705
CC 2107	Human Resources	5,950	2,686	477	89,800	2,747	101,660
CC 2108	Non-Ad Valorem Assessments	1,135	2,550	91	15,715	2,747	22,238
CC 2111	Central Services	10,197		817			11,015
CC 2558	Purchasing	9,155	2,706	734	78,575	2,747	93,917
CC 2103	County Attorney	460		37		2,747	3,244
CC 2109	Public Information	1,288	2,823	103	5,612	2,747	12,574
CC 1000	Gen Adm Cir Ct	1,012		81			1,093
CC 1001	Gen Adm Cnty Ct	997		80			1,077
CC 1002	Gen Adm State Atty	3,159		253			3,412
CC 1003/1050	Public Def/Conflict Counsel	1,886		151			2,037
CC 1026	Cir Ct Juv Guardian	690		55			745
CC 2211	Property Appraiser	1,917		154			2,070
CC 2212	Tax Collector	797		64			861
CC 2442	Supervisor of Elections	1,334		107			1,441
CC 2700	County Plan/ Development 005	4,493	2,570	360	84,187	2,747	94,358
CC 2110	Clerk to Board-51900	445		36			480
CC 3101	Sheriff 005	6,134		492			6,625
CC 3211	Fire Departments VFD #1	2,270		182		2,747	5,199
CC 3213	County Fire Coordinator	9,998	3,874	801		2,747	17,421
CC 3214	Division of Forestry	15		1			17
CC 3322	County Jail 005	2,454		197			2,650
CC 3323	Detention and Corrections	2,944		236			3,180
CC 3324	Detention Medical	17,497		1,402			18,899
CC 3439	Zoning Department	6,072	2,842	487	138,067	2,747	150,216
CC 3991	Local Emgy Mgt Agency	9,063	3,115	726		2,747	15,651
CC 3998A	911 Dispatch Center	230		18			248
CC 3998B	Communications Program	12,559	2,531	1,006		2,747	18,844
CC 3998C	Information Technology Dept	368	2,492	29	22,450	2,747	28,087

Cost Allocation Planning & Performance System
 Schedule 3.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Consolidated

Department		General Accounting	Payroll	Board Minutes	Finance	ITS	Internal Audit	Total
CC 5105	Ambulance Service 005	24,643	5,821		1,975	359,199	2,747	394,385
CC 3990	Medical Examiner 005	230			18			248
CC 3995	Children's Advocacy Ctr	2,576	2,589		206	33,675		39,047
CC 6302	County Extension	8,173	2,394		655	22,450	2,747	36,420
CC 6303	Natural Resources	6,180	2,764		495	44,900	2,747	57,087
CC 6304	Coop Aquatic Plant Prog	12,850	2,531		1,030		2,747	19,158
CC 6308	Highlands Beaut/L&M Club	3,772	1,733		302		2,747	8,555
CC 6306	Nuisance Abatement	3,312			265			3,578
CC 5349 & 5350	Avon Park Airport & Southside	61			5			66
CC 5310	Work Study Program	797	876		64		2,747	4,485
CC 5300	Industrial Develop Authority	123			10		2,747	2,880
CC 5330	Comm Prog Svcs					50,512		50,512
CC 5346 & 5347	Comm Redevelop (Sebring & Avon)	107			9			116
CC 5348	Seb Reg Airport/ Ind Park	31			2			33
CC 2991	Veteran Service Office	2,576	2,901		206	33,675	2,747	42,106
CC 5344	Housing Department	1,380	2,531		111		2,747	6,769
CC 5108	Hlth Care Responsib Act	291			23			315
CC 5101	Health Unit	2,791			224			3,015
CC 5106	Animal Control	11,225	3,017		900	44,900	2,747	62,789
CC 5103	Mental Health	307			25			331
CC 5220	Human Services Admin 005	4,094	2,920		328		2,747	10,090
CC 5221	Public Assistance Prog	14,890			1,193			16,083
CC 5222	State-Cty Assist Program	245			20			265
CC 5224	Human Services Proj. Hope	184			15			199
CC 5225	Children's Serv. Council	460			37			497
CC 5226	Transport Disadvantage Program	307			25			331
CC 5229	Healthy Fam Grant	5,750	2,959		461	56,125		65,295
CC 6209-12	Libraries	38,398	10,045		3,077		13,737	65,257
CC 6101	Recreation Department 005	261			21			282
CC 6102 & 6104	Parks Department 005	22,036	5,451		1,766	56,125	2,747	88,125
CC 6105	Sports Complex	5,030	2,570		403	11,225		19,227
CC 6213	Historic Dist Site Survey	138			11		2,747	2,897
CC 9101D	Inter Fund Transfers	169			14			182
F101	Sun n' Lakes Placid Fire	8,281	2,492		664			11,436
F102	Desoto City Fire	11,670	2,589		935			15,194

Cost Allocation Planning & Performance System
 Schedule 3.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Consolidated

Department	General Accounting	Payroll	Board Minutes	Finance	ITS	Internal Audit	Total
F104	Orange Villa SBF	1,993		160			2,153
F106	Hickory Hills SBD	1,947		156			2,104
F107	Placid Lakes SBD	6,532		523			7,056
F108	Sebring Country Est SBF	2,561		205			2,766
F109	Istokpoga Marsh Imp Dist	4,048		324			4,373
F110	County Transport Trust	172,406	20,713	13,816	561,249	82,028	850,211
F111	Avon Park Estates SBF	2,822		226			3,048
F113	Highlands Lakes Fire SDF	10,719	2,492	859			14,070
F114	Leisure Lakes SP Tax Fire	7,177		575			7,752
F116	Highlands Park Fire SBF	7,054		565			7,619
F118	Sebring Hills Light SBD	2,270		182			2,451
F119	Red Hill Farms Imp Dist	1,472		118			1,590
F120	Placid Lakes Fire Dist	6,394		512			6,907
F122	E911 Operations Fund	4,662		374		14,187	19,222
F123	Library Coop Fund	1,043	2,725	84	22,450	2,747	29,049
F127	Orange Blossom Est 1-19	1,717		138			1,855
F128	Sun'n Lakes Placid Rec	8,863		710			9,574
F129	Conservation Trust Fund	2,684		215			2,899
F131	Intergovt Radio Comm	3,726		299		2,747	6,772
F133	West Sebring SBF	13,019		1,043			14,062
F134	Sebring Acres	3,956		317			4,273
F136	Lake Haven Estates SBD	2,346		188			2,534
F137	Venus SB Fire District	4,202		337			4,538
F138	Lorida SB Fire District	9,293		745			10,037
F140	Law Enforcement Educ	1,993		160			2,153
F143	FI Boating Improvement	1,579		127			1,706
F144	Lake Placid SB Fire District	8,281	526	664			9,470
F145	Legal Aid	1,119		90			1,209
F146	Highway Park SP Bene Dist	2,607		209			2,816
F148	Highlands Park Est SBD	4,631		371			5,002
F149	Driver Ed Safety Trust FD	905		73			977
F151	Local Govt Infra Surtax	25,149		2,015			27,164
F151A	Hcissrb Debt Service Fund	2,423		194			2,617
F152	Tourist Dev Trust Fund	7,974	2,570	639	33,675	2,747	47,605
F152A	Tourist Dev Trust-Lakes	1,104		88			1,193

Cost Allocation Planning & Performance System
 Schedule 3.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board

Subpool Allocation: Consolidated

Department	General Accounting	Payroll	Board Minutes	Finance	ITS	Internal Audit	Total
F161	Comm Development Block	2,285		183			2,468
F162	Affordable Housing Asst	33,429	1,129	2,679	14,031		51,268
F163	Home Initiatives Partner	3,481	2,297	279	2,806	2,747	11,611
F164	Hurricane Housing Rec Pro	2,745	2,511	220	14,031	2,747	22,255
F170	Special Law Enforcement	3,834		307			4,141
F174	Fire Inspection	4,462		358		2,747	7,567
F175	Sebring Parkway Maint	3,220		258			3,478
F176	State Court Facilities TF	3,389	1,051	272			4,712
F177	Innovations & Supp Cts TF	1,702		136			1,839
F177A	Law Library Trust Fund	2,990		240			3,230
F177B	Legal Aid Trust Fund	1,104		88			1,193
F177C	Teen Court Juv Asst TF	1,104		88			1,193
F178	Crime Prevention	1,549		124			1,673
F179	Court Tech 28.24 (12) (E) 1	6,256	2,511	501			9,269
F180	Building Fund	33,322	2,648	2,670	170,620	2,747	212,007
F189	Affordable & Workforce TR	537		43			580
F190A-196	Impact Fees	20,119		1,612			21,731
F197	T-Bird Hill Wastwater	935		75			1,010
F350	Hcissrb Construction Fund	3,987		319			4,306
F401 - Other	Solid Waste - Other	38,796		3,109			41,905
F401-4210	Refuse Disposal System	26,621	3,056	2,133	44,900	2,747	79,458
F401-4211	Recycling Operations	13,218	2,998	1,059		2,747	20,023
F401-4212	Solid Waste System Adm	5,306	2,823	425	67,350	2,747	78,651
F401-4215	Land Fill Closure Prgm	1,027		82			1,110
F401-4217	Recycling Grant	813		65			878
F401-4218	Refuse Collection Prgm	951	2,336	76	6,735	2,747	12,845
F402	Placid Utilities	49,500	6,697	3,967	43,328	2,747	106,239
F403	Highway Park Utility	25,639	3,348	2,055	8,306	2,747	42,096
F420	Energy Recovery/Asphalt Plant	15,963		1,279		25,335	42,577
F509	Risk Retention Fund	4,938		396			5,333
F510	Employee Benefit Fund	20,288		1,626			21,913
F511	Insurancy Fund	1,487		119			1,607
OTHER	Other	36,297		2,909	19,644	10,752	69,601

Cost Allocation Planning & Performance System
 Schedule 3.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Clerk to Board
Subpool Allocation: Consolidated

Department	General Accounting	Payroll	Board Minutes	Finance	ITS	Internal Audit	Total
Sub Total Allocated	1,073,689	161,579	78,770	86,041	2,375,205	264,181	4,039,464
Sub Total Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,073,689	161,579	78,770	86,041	2,375,205	264,181	4,039,464

Cost Allocation Planning & Performance System

Facilities Management 005

Nature and Extent of Services

The Facilities Management Department is dedicated to providing a functional, healthy, and comfortable environment for citizens and employees in all governmental facilities. The department is in charge of maintenance issues for county buildings, including indoor air quality, heating, ventilation, air conditioning, electrical, plumbing, alarms, furniture, and workspace issues. They also provide grounds maintenance and custodial services for county facilities. Staff also assist in disaster planning and implementation at the shelter locations and emergency centers as well as performance of regular duties at each site.

Costs have been segregated by building for the following multi-occupant buildings and have been further allocated based on occupied square footage to each department located within the building:

- Agricultural Civic Center
- Citizen's Advocacy Center
- Courthouse
- Emergency Operations Center
- Landfill Office
- Government Center
- Government Center Annex
- Road & Bridge Complex

Other Building Maintenance & Utilities - Costs associated with all other county maintained buildings have been combined in this function and have been allocated based on the occupied square footage per department served.

Other Contractual Services - This function includes costs associated with pest control, elevator inspections and maintenance and floor maintenance. Costs associated with this function have been allocated to users based on the occupied square footage per department served.

Communications - This function includes costs associated with land-line telephone and cell phones. Costs associated with this function have been allocated to users based on the number of telephone extensions per department.

Cost Allocation Planning & Performance System
 Facilities Management 005 Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	1,997,165		1,997,165
Less Deductions	48,017		48,017

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Bldg Use Allowance	8,490		8,490
Equip Use Allowance	22,946		22,946
Clerk to Board	66,600	28,546	95,146
Board Cty Commissioners		22,829	22,829
County Administrator		28,195	28,195
County Audits-CPA		3,371	3,371
Offc Management & Budget		7,103	7,103
Human Resources		25,229	25,229
Central Services		75,381	75,381
Purchasing		28,315	28,315
Public Information		2,857	2,857
Sub Total Cross Allocations	98,036	221,826	319,862
Total Allocated Costs	2,047,183	221,826	2,269,010

Cost Allocation Planning & Performance System
 Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Description	Cost	Percent
Agricultural Civic Center	148,620	6.5500
Citizen's Advocacy Center	74,877	3.3000
Courthouse	596,296	26.2800
Emergency Ops Center	41,296	1.8200
Landfill Office	11,345	0.5000
Government Center	342,394	15.0900
Govt Center Annex	131,603	5.8000
Road & Bridge Complex	127,972	5.6400
Other Bldg Maint and Utilities	714,738	31.5000
Other Contractual Svcs	23,144	1.0200
Communications	56,725	2.5000
Total	2,269,010	100.0000

Cost Allocation Planning & Performance System
 Schedule 4.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Agricultural Civic Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6302	County Extension	13,083.5000	50.000	67,045		67,045	7,265		74,310	74,310
CC 6303	Natural Resources	8,722.3300	33.333	44,697		44,697	4,843		49,540	49,540
OTHER	Other	4,361.1700	16.667	22,348		22,348	2,422		24,770	24,770
Total		26,167.0000	100.000	134,090	0.00	134,090	14,530	0.00	148,620	148,620

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Citizen's Advocacy Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3101	Sheriff 005	5,558.0000	42.106	28,446		28,446	3,082		31,528	31,528
CC 3995	Children's Advocacy Ctr	1,389.0000	10.523	7,109		7,109	770		7,879	7,879
OTHER	Other	6,253.0000	47.371	32,003		32,003	3,468		35,470	35,470
Total		13,200.0000	100.000	67,557	0.00	67,557	7,320	0.00	74,877	74,877

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Courthouse

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	58,920.8700	56.115	301,899		301,899		301,899		301,899
CC 2110	Clerk to Board-51900	4,532.3700	4.317	23,223		23,223	5,734		28,957	28,957
CC 3101	Sheriff 005	17,374.1000	16.547	89,022		89,022	21,980		111,002	111,002
OTHER	Other	24,172.6600	23.022	123,856		123,856	30,581		154,438	154,438
Total		105,000.0000	100.000	538,000	0.00	538,000	58,296	301,899	294,397	596,296

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Emergency Ops Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3213	County Fire Coordinator	4,162.3600	54.545	20,323		20,323	2,202		22,525	22,525
CC 3991	Local Emgy Mgt Agency	3,468.6400	45.455	16,936		16,936	1,835		18,771	18,771
Total		7,631.0000	100.000	37,259	0.00	37,259	4,037	0.00	41,296	41,296

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.005
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Landfill Office

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F401-4210	Refuse Disposal System	1,343.2900	64.706	6,623		6,623	718		7,341	7,341
F401-4211	Recycling Operations	325.6500	15.686	1,606		1,606	174		1,780	1,780
F401-4212	Solid Waste System Adm	407.0600	19.608	2,007		2,007	217		2,225	2,225
Total		2,076.0000	100.000	10,236	0.00	10,236	1,109	0.00	11,345	11,345

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Government Center

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	17,990.6500	29.839	92,178		92,178		92,178		92,178
CC 2101	Board Cty Commissioners	2,431.1700	4.032	12,456		12,456	1,924	14,380		14,380
CC 2106	Offc Management & Budget	3,889.8700	6.452	19,930		19,930	3,078	23,008		23,008
CC 2107	Human Resources	2,917.4000	4.839	14,948		14,948	2,309	17,256		17,256
CC 2211	Property Appraiser	16,045.7200	26.613	82,213		82,213	12,697		94,909	94,909
CC 2212	Tax Collector	12,155.8500	20.161	62,282		62,282	9,619		71,901	71,901
CC 2442	Supervisor of Elections	2,431.1700	4.032	12,456		12,456	1,924		14,380	14,380
CC 2110	Clerk to Board-51900	2,431.1700	4.032	12,456		12,456	1,924		14,380	14,380
Total		60,293.0000	100.000	308,920	0.00	308,920	33,474	146,823	195,571	342,394

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Govt Center Annex

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2700	County Plan/ Development 005	2,697.4400	11.646	13,828		13,828	1,498		15,326	15,326
CC 3439	Zoning Department	3,344.8200	14.441	17,147		17,147	1,858		19,005	19,005
F110	County Transport Trust	10,573.9600	45.652	54,206		54,206	5,874		60,079	60,079
F162	Affordable Housing Asst	179.8300	0.776	922		922	100		1,022	1,022
F164	Hurricane Housing Rec Pro	539.4900	2.329	2,766		2,766	300		3,065	3,065
F180	Building Fund	5,826.4600	25.155	29,868		29,868	3,236		33,105	33,105
Total		23,162.0000	100.000	118,737	0.00	118,737	12,866	0.00	131,603	131,603

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.008
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Road & Bridge Complex

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2558	Purchasing	2,638.7200	11.200	12,932		12,932	1,401	14,333		14,333
CC 6102 & 6104	Parks Department 005	753.9200	3.200	3,695		3,695	400		4,095	4,095
F110	County Transport Trust	20,167.3600	85.600	98,835		98,835	10,709		109,544	109,544
Total		23,560.0000	100.000	115,461	0.00	115,461	12,511	14,333	113,639	127,972

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Other Bldg Maint and Utilities

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 1003/1050	Public Def/Conflict Counsel	2,624.0000	1.996	12,871		12,871	1,395		14,266	14,266
CC 1026	Cir Ct Juv Guardian	1,058.0000	0.805	5,190		5,190	562		5,752	5,752
CC 2212	Tax Collector	2,679.0000	2.038	13,141		13,141	1,424		14,565	14,565
CC 2442	Supervisor of Elections	1,850.0000	1.407	9,074		9,074	983		10,058	10,058
CC 5105	Ambulance Service 005	11,511.0000	8.756	56,463		56,463	6,118		62,581	62,581
CC 2991	Veteran Service Office	3,000.0000	2.282	14,715		14,715	1,595		16,310	16,310
CC 5101	Health Unit	39,449.0000	30.007	193,502		193,502	20,967		214,470	214,470
CC 5106	Animal Control	1,287.0000	0.979	6,313		6,313	684		6,997	6,997
CC 6209-12	Libraries	38,469.0000	29.261	188,695		188,695	20,446		209,142	209,142
CC 6101	Recreation Department 005	11,402.0000	8.673	55,928		55,928	6,060		61,989	61,989
F176	State Court Facilities TF	9,024.0000	6.864	44,264		44,264	4,796		49,060	49,060
F401 - Other	Solid Waste - Other	2,400.0000	1.826	11,772		11,772	1,276		13,048	13,048
OTHER	Other	6,714.0000	5.107	32,933		32,933	3,569		36,502	36,502
Total		131,467.0000	100.000	644,863	0.00	644,863	69,875	0.00	714,738	714,738

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.010
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Other Contractual Svcs

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 1002	Gen Adm State Atty	9,024.0000	9.514	1,987		1,987	215		2,202	2,202
CC 1003/1050	Public Def/Conflict Counsel	3,682.0000	3.882	811		811	88		898	898
CC 5101	Health Unit	43,679.0000	46.049	9,616		9,616	1,042		10,657	10,657
CC 6209-12	Libraries	38,469.0000	40.556	8,469		8,469	918		9,386	9,386
Total		94,854.0000	100.000	20,881	0.00	20,881	2,263	0.00	23,144	23,144

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
 Schedule 4.011
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Communications

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2101	Board Cty Commissioners	132.0000	12.348	6,320		6,320	685	7,004		7,004
CC 2104	County Administrator	13.0000	1.216	622		622	67	690		690
CC 2106	Offc Management & Budget	10.0000	0.935	479		479	52	531		531
CC 2107	Human Resources	10.0000	0.935	479		479	52	531		531
CC 2108	Non-Ad Valorem Assessments	2.0000	0.187	96		96	10	106		106
CC 2111	Central Services	389.0000	36.389	18,624		18,624	2,018	20,642		20,642
CC 2558	Purchasing	25.0000	2.339	1,197		1,197	130	1,327		1,327
CC 1000	Gen Adm Cir Ct	34.0000	3.181	1,628		1,628	176		1,804	1,804
CC 1001	Gen Adm Cnty Ct	3.0000	0.281	144		144	16		159	159
CC 1002	Gen Adm State Atty	31.0000	2.900	1,484		1,484	161		1,645	1,645
CC 1003/1050	Public Def/Conflict Counsel	24.0000	2.245	1,149		1,149	125		1,274	1,274
CC 1026	Cir Ct Juv Guardian	7.0000	0.655	335		335	36		371	371
CC 2700	County Plan/ Development 005	14.0000	1.310	670		670	73		743	743
CC 3439	Zoning Department	17.0000	1.590	814		814	88		902	902
CC 3998B	Communications Program	82.0000	7.671	3,926		3,926	425		4,351	4,351
CC 5105	Ambulance Service 005	32.0000	2.993	1,532		1,532	166		1,698	1,698
CC 3995	Children's Advocacy Ctr	60.0000	5.613	2,873		2,873	311		3,184	3,184
CC 6302	County Extension	14.0000	1.310	670		670	73		743	743
CC 6303	Natural Resources	9.0000	0.842	431		431	47		478	478
CC 6304	Coop Aquatic Plant Prog	4.0000	0.374	192		192	21		212	212
CC 2991	Veteran Service Office	9.0000	0.842	431		431	47		478	478
CC 5344	Housing Department	11.0000	1.029	527		527	57		584	584
CC 5106	Animal Control	1.0000	0.094	48		48	5		53	53
CC 5225	Children's Serv. Council	16.0000	1.497	766		766	83		849	849
CC 6209-12	Libraries	15.0000	1.403	718		718	78		796	796
CC 6102 & 6104	Parks Department 005	7.0000	0.655	335		335	36		371	371

Cost Allocation Planning & Performance System
 Schedule 4.011
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Communications

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6105	Sports Complex	3.0000	0.281	144		144	16		159	159
F102	Desoto City Fire	5.0000	0.468	239		239	26		265	265
F110	County Transport Trust	68.0000	6.361	3,256		3,256	353		3,608	3,608
F402	Placid Utilities	3.0000	0.281	144		144	16		159	159
F509	Risk Retention Fund	1.0000	0.094	48		48	5		53	53
F510	Employee Benefit Fund	2.0000	0.187	96		96	10		106	106
OTHER	Other	16.0000	1.497	766		766	83		849	849
Total		1,069.0000	100.000	51,180	0.00	51,180	5,546	30,830	25,895	56,725

Source: Telephone Lines Report

Basis: Number of Telephone Extensions per Dept

Cost Allocation Planning & Performance System
 Schedule 4.012
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Consolidated

Department	Agricultural Civic Center	Citizen's Advocacy Center	Courthouse	Emergency Ops Center	Landfill Office	Government Center	Govt Center Annex
CC 2102			301,899			92,178	
CC 2101						14,380	
CC 2106						23,008	
CC 2107						17,256	
CC 2211						94,909	
CC 2212						71,901	
CC 2442						14,380	
CC 2700							15,326
CC 2110			28,957			14,380	
CC 3101		31,528	111,002				
CC 3213				22,525			
CC 3439							19,005
CC 3991				18,771			
CC 3995		7,879					
CC 6302	74,310						
CC 6303	49,540						
F110							60,079
F162							1,022
F164							3,065
F180							33,105
F401-4210					7,341		
F401-4211					1,780		
F401-4212					2,225		
OTHER	24,770	35,470	154,438				
Sub Total Allocated	148,620	74,877	596,296	41,296	11,345	342,394	131,603
Sub Total Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	148,620	74,877	596,296	41,296	11,345	342,394	131,603

Cost Allocation Planning & Performance System
 Schedule 4.012
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Consolidated

Department	Road & Bridge Complex	Other Bldg Maint and Utilities	Other Contractual Svcs	Communications	Total
CC 2102					394,077
CC 2101				7,004	21,385
CC 2104				690	690
CC 2106				531	23,539
CC 2107				531	17,787
CC 2108				106	106
CC 2111				20,642	20,642
CC 2558	14,333			1,327	15,659
CC 1000				1,804	1,804
CC 1001				159	159
CC 1002			2,202	1,645	3,847
CC 1003/1050		14,266	898	1,274	16,438
CC 1026		5,752		371	6,123
CC 2211					94,909
CC 2212		14,565			86,466
CC 2442		10,058			24,438
CC 2700				743	16,069
CC 2110					43,337
CC 3101					142,530
CC 3213					22,525
CC 3439				902	19,907
CC 3991					18,771
CC 3998B				4,351	4,351
CC 5105		62,581		1,698	64,279
CC 3995				3,184	11,063
CC 6302				743	75,053
CC 6303				478	50,018
CC 6304				212	212
CC 2991		16,310		478	16,787
CC 5344				584	584
CC 5101		214,470	10,657		225,127
CC 5106		6,997		53	7,050
CC 5225				849	849
CC 6209-12		209,142	9,386	796	219,324

Cost Allocation Planning & Performance System
 Schedule 4.012
 For the Period Ended September 30, 2009

Indirect Cost Pool: Facilities Management 005

Subpool Allocation: Consolidated

Department		Road & Bridge Complex	Other Bldg Maint and Utilities	Other Contractual Svcs	Communications	Total
CC 6101	Recreation Department 005		61,989			61,989
CC 6102 & 6104	Parks Department 005	4,095			371	4,467
CC 6105	Sports Complex				159	159
F102	Desoto City Fire				265	265
F110	County Transport Trust	109,544			3,608	173,232
F162	Affordable Housing Asst					1,022
F164	Hurricane Housing Rec Pro					3,065
F176	State Court Facilities TF		49,060			49,060
F180	Building Fund					33,105
F401 - Other	Solid Waste - Other		13,048			13,048
F401-4210	Refuse Disposal System					7,341
F401-4211	Recycling Operations					1,780
F401-4212	Solid Waste System Adm					2,225
F402	Placid Utilities				159	159
F509	Risk Retention Fund				53	53
F510	Employee Benefit Fund				106	106
OTHER	Other		36,502		849	252,028
Sub Total Allocated		127,972	714,738	23,144	56,725	2,269,010
Sub Total Unallocated		0.00	0.00	0.00	0.00	0.00
Total		127,972	714,738	23,144	56,725	2,269,010

Cost Allocation Planning & Performance System

Gen Op Cthse Facilities

Nature and Extent of Services

The Courthouse Facilities cost center includes facility costs such as indoor air quality, heating, ventilation, air conditioning, electrical, plumbing, alarms, furniture, and workspace issues associated with the courthouse, State Attorney and Public Defender buildings.

Costs associated with this department have been allocated to users based on the occupied square footage per department within each of the above buildings.

Cost Allocation Planning & Performance System
 Gen Op Cthse Facilities Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	314,366		314,366

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Equip Use Allowance	2,968		2,968
Clerk to Board	8,751	3,751	12,502
Board Cty Commissioners		2,075	2,075
County Administrator		2,563	2,563
County Audits-CPA		526	526
Offc Management & Budget		2,979	2,979
Human Resources		2,294	2,294
Central Services		5,871	5,871
Purchasing		1,381	1,381
Public Information		260	260
Sub Total Cross Allocations	<u>11,719</u>	<u>21,699</u>	<u>33,418</u>
Total Allocated Costs	<u><u>326,085</u></u>	<u><u>21,699</u></u>	<u><u>347,785</u></u>

Cost Allocation Planning & Performance System
 Schedule 5.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Gen Op Cthse Facilities

Subpool Allocation: Courthouse Maint Svcs

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	58,920.8700	50.058	163,231		163,231		163,231		163,231
CC 1002	Gen Adm State Atty	9,024.0000	7.667	25,000		25,000	3,331		28,331	28,331
CC 1003/1050	Public Def/Conflict Counsel	3,682.0000	3.128	10,200		10,200	1,359		11,560	11,560
CC 2110	Clerk to Board-51900	4,532.3700	3.851	12,556		12,556	1,673		14,229	14,229
CC 3101	Sheriff 005	17,374.1000	14.761	48,132		48,132	6,413		54,545	54,545
OTHER	Other	24,172.6600	20.536	66,966		66,966	8,923		75,889	75,889
Total		117,706.0000	100.000	326,085	0.00	326,085	21,699	163,231	184,554	347,785

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System
Gen Op Cthse Security Sheriff
Nature and Extent of Services

The Board provides funding for courthouse security services provided by the Highland's County Sheriff's Office.

Costs associated with this department have been allocated to users based on the occupied square footage per department within the courthouse.

Cost Allocation Planning & Performance System
 Gen Op Cthse Security Sheriff Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	999,256		999,256

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Clerk to Board	301	129	431
County Audits-CPA		33	33
Offc Management & Budget		458	458
Sub Total Cross Allocations	301	620	922
Total Allocated Costs	999,557	620	1,000,178

Cost Allocation Planning & Performance System
 Schedule 6.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Gen Op Cthse Security Sheriff

Subpool Allocation: Security Services

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	58,920.8700	56.115	560,903		560,903		560,903		560,903
CC 2110	Clerk to Board-51900	4,532.3700	4.317	43,146		43,146	61		43,207	43,207
CC 3101	Sheriff 005	17,374.1000	16.547	165,394		165,394	234		165,628	165,628
OTHER	Other	24,172.6600	23.022	230,114		230,114	325		230,439	230,439
Total		105,000.0000	100.000	999,557	0.00	999,557	620	560,903	439,275	1,000,178

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

Cost Allocation Planning & Performance System

Board Cty Commissioners

Nature and Extent of Services

The County Commission serves as the legislative and managerial policy-making body for Highlands County. The Board also approves the budget and sets mileage rates required for funding all County operations and projects. They hold the full powers vested in them by the State of Florida.

Costs associated with this department have been allocated to users based on the number of employees per department served.

Cost Allocation Planning & Performance System
Board Cty Commissioners Cost Pool
Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	341,919		341,919

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Bldg Use Allowance	4,547		4,547
Clerk to Board	59,164	25,359	84,522
Facilities Management 005	18,776	2,609	21,385
County Audits-CPA		39	39
Offc Management & Budget		2,979	2,979
Human Resources		5,734	5,734
Central Services		34,748	34,748
Purchasing		9,188	9,188
County Attorney		61,867	61,867
Public Information		649	649
Sub Total Cross Allocations	<u>82,487</u>	<u>143,170</u>	<u>225,657</u>
Total Allocated Costs	<u><u>424,406</u></u>	<u><u>143,170</u></u>	<u><u>567,576</u></u>

Cost Allocation Planning & Performance System
 Schedule 7.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Board Cty Commissioners

Subpool Allocation: County Coordination

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	22.0000	5.379	22,829		22,829		22,829		22,829
CC 1031	Gen Op Cthse Facilities	2.0000	0.489	2,075		2,075		2,075		2,075
CC 2104	County Administrator	3.5000	0.856	3,632		3,632	1,302	4,933		4,933
CC 2106	Offc Management & Budget	7.0000	1.711	7,264		7,264	2,603	9,867		9,867
CC 2107	Human Resources	7.0000	1.711	7,264		7,264	2,603	9,867		9,867
CC 2108	Non-Ad Valorem Assessments	1.4000	0.342	1,453		1,453	521	1,973		1,973
CC 2558	Purchasing	7.0000	1.711	7,264		7,264	2,603	9,867		9,867
CC 2109	Public Information	0.5000	0.122	519		519	186	705		705
CC 2700	County Plan/ Development 005	7.5000	1.834	7,782		7,782	2,789		10,572	10,572
CC 3213	County Fire Coordinator	6.0000	1.467	6,226		6,226	2,231		8,457	8,457
CC 3439	Zoning Department	9.3000	2.274	9,650		9,650	3,458		13,109	13,109
CC 3991	Local Emgy Mgt Agency	5.0000	1.222	5,188		5,188	1,859		7,048	7,048
CC 3998B	Communications Program	1.0000	0.244	1,038		1,038	372		1,410	1,410
CC 3998C	Information Technology Dept	1.0000	0.244	1,038		1,038	372		1,410	1,410
CC 5105	Ambulance Service 005	60.0000	14.670	62,260		62,260	22,312		84,572	84,572
CC 3995	Children's Advocacy Ctr	2.0000	0.489	2,075		2,075	744		2,819	2,819
CC 6302	County Extension	5.0000	1.222	5,188		5,188	1,859		7,048	7,048
CC 6303	Natural Resources	4.0000	0.978	4,151		4,151	1,487		5,638	5,638
CC 6304	Coop Aquatic Plant Prog	5.0000	1.222	5,188		5,188	1,859		7,048	7,048
CC 6308	Highlands Beaut/L&M Club	1.0000	0.244	1,038		1,038	372		1,410	1,410
CC 2991	Veteran Service Office	3.0000	0.733	3,113		3,113	1,116		4,229	4,229
CC 5344	Housing Department	2.5000	0.611	2,594		2,594	930		3,524	3,524
CC 5106	Animal Control	7.0000	1.711	7,264		7,264	2,603		9,867	9,867
CC 5220	Human Services Admin 005	5.0000	1.222	5,188		5,188	1,859		7,048	7,048
CC 5229	Healthy Fam Grant	7.0000	1.711	7,264		7,264	2,603		9,867	9,867
CC 6209-12	Libraries	18.6600	4.562	19,363		19,363	6,939		26,302	26,302

Cost Allocation Planning & Performance System
 Schedule 7.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Board Cty Commissioners

Subpool Allocation: County Coordination

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6102 & 6104	Parks Department 005	13.0000	3.178	13,490		13,490	4,834		18,324	18,324
CC 6105	Sports Complex	2.0000	0.489	2,075		2,075	744		2,819	2,819
F101	Sun n' Lakes Placid Fire	2.0000	0.489	2,075		2,075	744		2,819	2,819
F102	Desoto City Fire	2.0000	0.489	2,075		2,075	744		2,819	2,819
F110	County Transport Trust	125.9000	30.782	130,642		130,642	46,819		177,461	177,461
F113	Highlands Lakes Fire SDF	2.0000	0.489	2,075		2,075	744		2,819	2,819
F123	Library Coop Fund	3.3400	0.817	3,466		3,466	1,242		4,708	4,708
F133	West Sebring SBF	2.0000	0.489	2,075		2,075	744		2,819	2,819
F144	Lake Placid SB Fire District	2.0000	0.489	2,075		2,075	744		2,819	2,819
F152	Tourist Dev Trust Fund	2.0000	0.489	2,075		2,075	744		2,819	2,819
F162	Affordable Housing Asst	0.5000	0.122	519		519	186		705	705
F163	Home Initiatives Partner	0.5000	0.122	519		519	186		705	705
F164	Hurricane Housing Rec Pro	1.5000	0.367	1,556		1,556	558		2,114	2,114
F176	State Court Facilities TF	1.0000	0.244	1,038		1,038	372		1,410	1,410
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.489	2,075		2,075	744		2,819	2,819
F180	Building Fund	16.2000	3.961	16,810		16,810	6,024		22,835	22,835
F401-4210	Refuse Disposal System	16.5000	4.034	17,121		17,121	6,136		23,257	23,257
F401-4211	Recycling Operations	4.0000	0.978	4,151		4,151	1,487		5,638	5,638
F401-4212	Solid Waste System Adm	5.0000	1.222	5,188		5,188	1,859		7,048	7,048
F401-4218	Refuse Collection Prgm	0.6000	0.147	623		623	223		846	846
F402	Placid Utilities	3.8600	0.944	4,005		4,005	1,435		5,441	5,441
F403	Highway Park Utility	0.7400	0.181	768		768	275		1,043	1,043

Cost Allocation Planning & Performance System
 Schedule 7.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Board Cty Commissioners

Subpool Allocation: County Coordination

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		409.0000	100.000	424,406	0.00	424,406	143,170	62,116	505,460	567,576

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System
County Administrator
Nature and Extent of Services

Highlands County is governed by five elected County Commissioners and an appointed County Administrator. The County Administrator has executive powers to implement the policies and procedures set forth by the Board.

Costs associated with this department have been allocated to users based on the number of employees per department served.

Cost Allocation Planning & Performance System
 County Administrator Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	447,295		447,295

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Equip Use Allowance	2,809		2,809
Clerk to Board	65,335	28,004	93,339
Facilities Management 005	622	67	690
Board Cty Commissioners	3,632	1,302	4,933
County Audits-CPA		238	238
Offc Management & Budget		4,583	4,583
Human Resources		4,014	4,014
Central Services		12,252	12,252
Purchasing		2,361	2,361
County Attorney		5,042	5,042
Public Information		454	454
Sub Total Cross Allocations	<u>72,399</u>	<u>58,316</u>	<u>130,715</u>
Total Allocated Costs	<u><u>519,693</u></u>	<u><u>58,316</u></u>	<u><u>578,010</u></u>

Cost Allocation Planning & Performance System
 Schedule 8.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Administrator

Subpool Allocation: County Coordination

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	22.0000	5.425	28,195		28,195		28,195		28,195
CC 1031	Gen Op Cthse Facilities	2.0000	0.493	2,563		2,563		2,563		2,563
CC 2106	Offc Management & Budget	7.0000	1.726	8,971		8,971	1,070	10,041		10,041
CC 2107	Human Resources	7.0000	1.726	8,971		8,971	1,070	10,041		10,041
CC 2108	Non-Ad Valorem Assessments	1.4000	0.345	1,794		1,794	214	2,008		2,008
CC 2558	Purchasing	7.0000	1.726	8,971		8,971	1,070	10,041		10,041
CC 2109	Public Information	0.5000	0.123	641		641	76	717		717
CC 2700	County Plan/ Development 005	7.5000	1.850	9,612		9,612	1,146		10,759	10,759
CC 3213	County Fire Coordinator	6.0000	1.480	7,690		7,690	917		8,607	8,607
CC 3439	Zoning Department	9.3000	2.293	11,919		11,919	1,422		13,341	13,341
CC 3991	Local Emgy Mgt Agency	5.0000	1.233	6,408		6,408	764		7,172	7,172
CC 3998B	Communications Program	1.0000	0.247	1,282		1,282	153		1,434	1,434
CC 3998C	Information Technology Dept	1.0000	0.247	1,282		1,282	153		1,434	1,434
CC 5105	Ambulance Service 005	60.0000	14.797	76,897		76,897	9,172		86,068	86,068
CC 3995	Children's Advocacy Ctr	2.0000	0.493	2,563		2,563	306		2,869	2,869
CC 6302	County Extension	5.0000	1.233	6,408		6,408	764		7,172	7,172
CC 6303	Natural Resources	4.0000	0.986	5,126		5,126	611		5,738	5,738
CC 6304	Coop Aquatic Plant Prog	5.0000	1.233	6,408		6,408	764		7,172	7,172
CC 6308	Highlands Beaut/L&M Club	1.0000	0.247	1,282		1,282	153		1,434	1,434
CC 2991	Veteran Service Office	3.0000	0.740	3,845		3,845	459		4,303	4,303
CC 5344	Housing Department	2.5000	0.617	3,204		3,204	382		3,586	3,586
CC 5106	Animal Control	7.0000	1.726	8,971		8,971	1,070		10,041	10,041
CC 5220	Human Services Admin 005	5.0000	1.233	6,408		6,408	764		7,172	7,172
CC 5229	Healthy Fam Grant	7.0000	1.726	8,971		8,971	1,070		10,041	10,041
CC 6209-12	Libraries	18.6600	4.602	23,915		23,915	2,852		26,767	26,767
CC 6102 & 6104	Parks Department 005	13.0000	3.206	16,661		16,661	1,987		18,648	18,648

Cost Allocation Planning & Performance System
 Schedule 8.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Administrator

Subpool Allocation: County Coordination

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6105	Sports Complex	2.0000	0.493	2,563		2,563	306		2,869	2,869
F101	Sun n' Lakes Placid Fire	2.0000	0.493	2,563		2,563	306		2,869	2,869
F102	Desoto City Fire	2.0000	0.493	2,563		2,563	306		2,869	2,869
F110	County Transport Trust	125.9000	31.048	161,355		161,355	19,245		180,600	180,600
F113	Highlands Lakes Fire SDF	2.0000	0.493	2,563		2,563	306		2,869	2,869
F123	Library Coop Fund	3.3400	0.824	4,281		4,281	511		4,791	4,791
F133	West Sebring SBF	2.0000	0.493	2,563		2,563	306		2,869	2,869
F144	Lake Placid SB Fire District	2.0000	0.493	2,563		2,563	306		2,869	2,869
F152	Tourist Dev Trust Fund	2.0000	0.493	2,563		2,563	306		2,869	2,869
F162	Affordable Housing Asst	0.5000	0.123	641		641	76		717	717
F163	Home Initiatives Partner	0.5000	0.123	641		641	76		717	717
F164	Hurricane Housing Rec Pro	1.5000	0.370	1,922		1,922	229		2,152	2,152
F176	State Court Facilities TF	1.0000	0.247	1,282		1,282	153		1,434	1,434
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.493	2,563		2,563	306		2,869	2,869
F180	Building Fund	16.2000	3.995	20,762		20,762	2,476		23,238	23,238
F401-4210	Refuse Disposal System	16.5000	4.069	21,147		21,147	2,522		23,669	23,669
F401-4211	Recycling Operations	4.0000	0.986	5,126		5,126	611		5,738	5,738
F401-4212	Solid Waste System Adm	5.0000	1.233	6,408		6,408	764		7,172	7,172
F401-4218	Refuse Collection Prgm	0.6000	0.148	769		769	92		861	861
F402	Placid Utilities	3.8600	0.952	4,947		4,947	590		5,537	5,537
F403	Highway Park Utility	0.7400	0.182	948		948	113		1,062	1,062

Cost Allocation Planning & Performance System
 Schedule 8.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Administrator

Subpool Allocation: County Coordination

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		405.5000	100.000	519,693	0.00	519,693	58,316	63,608	514,401	578,009

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System

County Audits-CPA

Nature and Extent of Services

The County Audit function includes costs associated with the countywide annual audit and the preparation of the County's financial statements, including the Comprehensive Annual Financial Report, the Comptroller's Report, and extensive financial reporting on State and Federal grants.

Costs associated with County Audit have been functionalized and allocated as follows:

Audit Services - This function represents the portion of County Audit costs related to BCC support. Costs have been allocated based on the number of accounting transactions processed per department.

Audit Services - Constitutionals - This function represents the portion of costs related to all other Constitutional Officers. Costs have been allocated based on the dollar amount of audit fees paid on behalf of each agency.

Cost Allocation Planning & Performance System
 County Audits-CPA Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	182,805		182,805

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Clerk to Board	499	214	712
Offc Management & Budget		229	229
Purchasing		15	15
Sub Total Cross Allocations	499	458	957
Total Allocated Costs	183,304	458	183,762

Cost Allocation Planning & Performance System
 Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Description	Cost	Percent
Audit Services	88,886	48.3700
Audit Svcs - Constitutionals	94,876	51.6300
Total	183,762	100.0000

Cost Allocation Planning & Performance System
 Schedule 9.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Audit Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	39.0000	0.056	49		49		49		49
CC 2672	Facilities Management 005	2,662.0000	3.802	3,371		3,371		3,371		3,371
CC 1031	Gen Op Cthse Facilities	415.0000	0.593	526		526		526		526
CC 1030	Gen Op Cthse Security Sheriff	26.0000	0.037	33		33		33		33
CC 2101	Board Cty Commissioners	31.0000	0.044	39		39		39		39
CC 2104	County Administrator	188.0000	0.269	238		238		238		238
CC 2106	Offc Management & Budget	148.0000	0.211	187		187	0	188		188
CC 2107	Human Resources	388.0000	0.554	491		491	1	493		493
CC 2108	Non-Ad Valorem Assessments	74.0000	0.106	94		94	0	94		94
CC 2111	Central Services	665.0000	0.950	842		842	2	844		844
CC 2558	Purchasing	597.0000	0.853	756		756	2	758		758
CC 2103	County Attorney	30.0000	0.043	38		38	0	38		38
CC 2109	Public Information	84.0000	0.120	106		106	0	107		107
CC 1000	Gen Adm Cir Ct	66.0000	0.094	84		84	0		84	84
CC 1001	Gen Adm Cnty Ct	65.0000	0.093	82		82	0		83	83
CC 1002	Gen Adm State Atty	206.0000	0.294	261		261	1		262	262
CC 1003/1050	Public Def/Conflict Counsel	123.0000	0.176	156		156	0		156	156
CC 1026	Cir Ct Juv Guardian	45.0000	0.064	57		57	0		57	57
CC 2211	Property Appraiser	125.0000	0.179	158		158	0		159	159
CC 2212	Tax Collector	52.0000	0.074	66		66	0		66	66
CC 2442	Supervisor of Elections	87.0000	0.124	110		110	0		110	110
CC 2700	County Plan/ Development 005	293.0000	0.418	371		371	1		372	372
CC 2110	Clerk to Board-51900	29.0000	0.041	37		37	0		37	37
CC 3101	Sheriff 005	400.0000	0.571	507		507	1		508	508
CC 3211	Fire Departments VFD #1	148.0000	0.211	187		187	0		188	188
CC 3213	County Fire Coordinator	652.0000	0.931	826		826	2		828	828

Cost Allocation Planning & Performance System
 Schedule 9.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Audit Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3214	Division of Forestry	1.0000	0.001	1		1	0		1	1
CC 3322	County Jail 005	160.0000	0.229	203		203	1		203	203
CC 3323	Detention and Corrections	192.0000	0.274	243		243	1		244	244
CC 3324	Detention Medical	1,141.0000	1.630	1,445		1,445	4		1,449	1,449
CC 3439	Zoning Department	396.0000	0.566	501		501	1		503	503
CC 3991	Local Emgy Mgt Agency	591.0000	0.844	748		748	2		750	750
CC 3998A	911 Dispatch Center	15.0000	0.021	19		19	0		19	19
CC 3998B	Communications Program	819.0000	1.170	1,037		1,037	3		1,040	1,040
CC 3998C	Information Technology Dept	24.0000	0.034	30		30	0		30	30
CC 5105	Ambulance Service 005	1,607.0000	2.295	2,035		2,035	5		2,040	2,040
CC 3990	Medical Examiner 005	15.0000	0.021	19		19	0		19	19
CC 3995	Children's Advocacy Ctr	168.0000	0.240	213		213	1		213	213
CC 6302	County Extension	533.0000	0.761	675		675	2		677	677
CC 6303	Natural Resources	403.0000	0.576	510		510	1		512	512
CC 6304	Coop Aquatic Plant Prog	838.0000	1.197	1,061		1,061	3		1,064	1,064
CC 6308	Highlands Beaut/L&M Club	246.0000	0.351	312		312	1		312	312
CC 6306	Nuisance Abatement	216.0000	0.309	274		274	1		274	274
CC 5349 & 5350	Avon Park Airport & Southside	4.0000	0.006	5		5	0		5	5
CC 5310	Work Study Program	52.0000	0.074	66		66	0		66	66
CC 5300	Industrial Develop Authority	8.0000	0.011	10		10	0		10	10
CC 5346 & 5347	Comm Redevelop (Sebring & Avon	7.0000	0.010	9		9	0		9	9
CC 5348	Seb Reg Airport/ Ind Park	2.0000	0.003	3		3	0		3	3
CC 2991	Veteran Service Office	168.0000	0.240	213		213	1		213	213
CC 5344	Housing Department	90.0000	0.129	114		114	0		114	114
CC 5108	Hlth Care Responsib Act	19.0000	0.027	24		24	0		24	24
CC 5101	Health Unit	182.0000	0.260	230		230	1		231	231

Cost Allocation Planning & Performance System
 Schedule 9.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Audit Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5106	Animal Control	732.0000	1.046	927		927	2		929	929
CC 5103	Mental Health	20.0000	0.029	25		25	0		25	25
CC 5220	Human Services Admin 005	267.0000	0.381	338		338	1		339	339
CC 5221	Public Assistance Prog	971.0000	1.387	1,230		1,230	3		1,233	1,233
CC 5222	State-Cty Assist Program	16.0000	0.023	20		20	0		20	20
CC 5224	Human Services Proj. Hope	12.0000	0.017	15		15	0		15	15
CC 5225	Children's Serv. Council	30.0000	0.043	38		38	0		38	38
CC 5226	Transport Disadvantage Program	20.0000	0.029	25		25	0		25	25
CC 5229	Healthy Fam Grant	375.0000	0.536	475		475	1		476	476
CC 6209-12	Libraries	2,504.0000	3.576	3,171		3,171	8		3,179	3,179
CC 6101	Recreation Department 005	17.0000	0.024	22		22	0		22	22
CC 6102 & 6104	Parks Department 005	1,437.0000	2.052	1,820		1,820	5		1,825	1,825
CC 6105	Sports Complex	328.0000	0.468	415		415	1		416	416
CC 6213	Historic Dist Site Survey	9.0000	0.013	11		11	0		11	11
CC 9101D	Inter Fund Transfers	11.0000	0.016	14		14	0		14	14
F101	Sun n' Lakes Placid Fire	540.0000	0.771	684		684	2		686	686
F102	Desoto City Fire	761.0000	1.087	964		964	3		966	966
F104	Orange Villa SBF	130.0000	0.186	165		165	0		165	165
F106	Hickory Hills SBD	127.0000	0.181	161		161	0		161	161
F107	Placid Lakes SBD	426.0000	0.608	539		539	1		541	541
F108	Sebring Country Est SBF	167.0000	0.239	211		211	1		212	212
F109	Istokpoga Marsh Imp Dist	264.0000	0.377	334		334	1		335	335
F110	County Transport Trust	11,243.0000	16.058	14,238		14,238	37		14,275	14,275
F111	Avon Park Estates SBF	184.0000	0.263	233		233	1		234	234
F113	Highlands Lakes Fire SDF	699.0000	0.998	885		885	2		888	888
F114	Leisure Lakes SP Tax Fire	468.0000	0.668	593		593	2		594	594

Cost Allocation Planning & Performance System
Schedule 9.001
For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Audit Services

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F116	Highlands Park Fire SBF	460.0000	0.657	583		583	2		584	584
F118	Sebring Hills Light SBD	148.0000	0.211	187		187	0		188	188
F119	Red Hill Farms Imp Dist	96.0000	0.137	122		122	0		122	122
F120	Placid Lakes Fire Dist	417.0000	0.596	528		528	1		529	529
F122	E911 Operations Fund	304.0000	0.434	385		385	1		386	386
F123	Library Coop Fund	68.0000	0.097	86		86	0		86	86
F127	Orange Blossom Est 1-19	112.0000	0.160	142		142	0		142	142
F128	Sun'n Lakes Placid Rec	578.0000	0.826	732		732	2		734	734
F129	Conservation Trust Fund	175.0000	0.250	222		222	1		222	222
F131	Intergovt Radio Comm	243.0000	0.347	308		308	1		309	309
F133	West Sebring SBF	849.0000	1.213	1,075		1,075	3		1,078	1,078
F134	Sebring Acres	258.0000	0.368	327		327	1		328	328
F136	Lake Haven Estates SBD	153.0000	0.219	194		194	1		194	194
F137	Venus SB Fire District	274.0000	0.391	347		347	1		348	348
F138	Lorida SB Fire District	606.0000	0.866	767		767	2		769	769
F140	Law Enforcement Educ	130.0000	0.186	165		165	0		165	165
F143	Fl Boating Improvement	103.0000	0.147	130		130	0		131	131
F144	Lake Placid SB Fire District	540.0000	0.771	684		684	2		686	686
F145	Legal Aid	73.0000	0.104	92		92	0		93	93
F146	Highway Park SP Bene Dist	170.0000	0.243	215		215	1		216	216
F148	Highlands Park Est SBD	302.0000	0.431	382		382	1		383	383
F149	Driver Ed Safety Trust FD	59.0000	0.084	75		75	0		75	75
F151	Local Govt Infra Surtax	1,640.0000	2.342	2,077		2,077	5		2,082	2,082
F151A	Hcissrb Debt Service Fund	158.0000	0.226	200		200	1		201	201
F152	Tourist Dev Trust Fund	520.0000	0.743	659		659	2		660	660
F152A	Tourist Dev Trust-Lakes	72.0000	0.103	91		91	0		91	91

Cost Allocation Planning & Performance System
 Schedule 9.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Audit Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F161	Comm Development Block	149.0000	0.213	189		189	0		189	189
F162	Affordable Housing Asst	2,180.0000	3.114	2,761		2,761	7		2,768	2,768
F163	Home Initiatives Partner	227.0000	0.324	287		287	1		288	288
F164	Hurricane Housing Rec Pro	179.0000	0.256	227		227	1		227	227
F170	Special Law Enforcement	250.0000	0.357	317		317	1		317	317
F174	Fire Inspection	291.0000	0.416	369		369	1		369	369
F175	Sebring Parkway Maint	210.0000	0.300	266		266	1		267	267
F176	State Court Facilities TF	221.0000	0.316	280		280	1		281	281
F177	Innovations & Supp Cts TF	111.0000	0.159	141		141	0		141	141
F177A	Law Library Trust Fund	195.0000	0.279	247		247	1		248	248
F177B	Legal Aid Trust Fund	72.0000	0.103	91		91	0		91	91
F177C	Teen Court Juv Asst TF	72.0000	0.103	91		91	0		91	91
F178	Crime Prevention	101.0000	0.144	128		128	0		128	128
F179	Court Tech 28.24 (12) (E) 1	408.0000	0.583	517		517	1		518	518
F180	Building Fund	2,173.0000	3.104	2,752		2,752	7		2,759	2,759
F189	Affordable & Workforce TR	35.0000	0.050	44		44	0		44	44
F190A-196	Impact Fees	1,312.0000	1.874	1,661		1,661	4		1,666	1,666
F197	T-Bird Hill Wastwater	61.0000	0.087	77		77	0		77	77
F350	Hcissrb Construction Fund	260.0000	0.371	329		329	1		330	330
F401 - Other	Solid Waste - Other	2,530.0000	3.614	3,204		3,204	8		3,212	3,212
F401-4210	Refuse Disposal System	1,736.0000	2.480	2,198		2,198	6		2,204	2,204
F401-4211	Recycling Operations	862.0000	1.231	1,092		1,092	3		1,094	1,094
F401-4212	Solid Waste System Adm	346.0000	0.494	438		438	1		439	439
F401-4215	Land Fill Closure Prgm	67.0000	0.096	85		85	0		85	85
F401-4217	Recycling Grant	53.0000	0.076	67		67	0		67	67
F401-4218	Refuse Collection Prgm	62.0000	0.089	79		79	0		79	79

Cost Allocation Planning & Performance System
 Schedule 9.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Audit Services

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F402	Placid Utilities	3,228.0000	4.611	4,088		4,088	11		4,099	4,099
F403	Highway Park Utility	1,672.0000	2.388	2,117		2,117	6		2,123	2,123
F420	Energy Recovery/Asphalt Plant	1,041.0000	1.487	1,318		1,318	3		1,322	1,322
F509	Risk Retention Fund	322.0000	0.460	408		408	1		409	409
F510	Employee Benefit Fund	1,323.0000	1.890	1,675		1,675	4		1,680	1,680
F511	Insurancy Fund	97.0000	0.139	123		123	0		123	123
OTHER	Other	2,367.0000	3.381	2,998		2,998	8		3,005	3,005
Total		70,014.0000	100.000	88,664	0.00	88,664	222	6,778	82,108	88,886

Source: Accounting Transactions Report

Basis: Number of Acctg Trx Processed per Dept

Cost Allocation Planning & Performance System
 Schedule 9.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA
Subpool Allocation: Audit Svcs - Constitutionals

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	51,695.0000	49.831	47,160		47,160		47,160		47,160
CC 2211	Property Appraiser	8,600.0000	8.290	7,846		7,846	39		7,885	7,885
CC 2212	Tax Collector	17,600.0000	16.965	16,056		16,056	80		16,136	16,136
CC 2442	Supervisor of Elections	8,725.0000	8.410	7,960		7,960	40		7,999	7,999
CC 3101	Sheriff 005	17,120.0000	16.503	15,618		15,618	78		15,696	15,696
Total		103,740.0000	100.000	94,640	0.00	94,640	237	47,160	47,716	94,876

Source: Audit Fees

Basis: Audit Costs per Dept

Cost Allocation Planning & Performance System
Schedule 9.003
For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Consolidated

Department	Audit Services	Audit Svcs - Constitutionals	Total
CC 2102	Clerk to Board	49	47,210
CC 2672	Facilities Management 005	3,371	3,371
CC 1031	Gen Op Cthse Facilities	526	526
CC 1030	Gen Op Cthse Security Sheriff	33	33
CC 2101	Board Cty Commissioners	39	39
CC 2104	County Administrator	238	238
CC 2106	Offc Management & Budget	188	188
CC 2107	Human Resources	493	493
CC 2108	Non-Ad Valorem Assessments	94	94
CC 2111	Central Services	844	844
CC 2558	Purchasing	758	758
CC 2103	County Attorney	38	38
CC 2109	Public Information	107	107
CC 1000	Gen Adm Cir Ct	84	84
CC 1001	Gen Adm Cnty Ct	83	83
CC 1002	Gen Adm State Atty	262	262
CC 1003/1050	Public Def/Conflict Counsel	156	156
CC 1026	Cir Ct Juv Guardian	57	57
CC 2211	Property Appraiser	159	8,043
CC 2212	Tax Collector	66	16,136
CC 2442	Supervisor of Elections	110	7,999
CC 2700	County Plan/ Development 005	372	372
CC 2110	Clerk to Board-51900	37	37
CC 3101	Sheriff 005	508	15,696
CC 3211	Fire Departments VFD #1	188	188
CC 3213	County Fire Coordinator	828	828
CC 3214	Division of Forestry	1	1
CC 3322	County Jail 005	203	203
CC 3323	Detention and Corrections	244	244
CC 3324	Detention Medical	1,449	1,449
CC 3439	Zoning Department	503	503
CC 3991	Local Emgy Mgt Agency	750	750
CC 3998A	911 Dispatch Center	19	19
CC 3998B	Communications Program	1,040	1,040

Cost Allocation Planning & Performance System
 Schedule 9.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA
Subpool Allocation: Consolidated

Department	Audit Services	Audit Svcs - Constitutionals	Total
CC 3998C	Information Technology Dept	30	30
CC 5105	Ambulance Service 005	2,040	2,040
CC 3990	Medical Examiner 005	19	19
CC 3995	Children's Advocacy Ctr	213	213
CC 6302	County Extension	677	677
CC 6303	Natural Resources	512	512
CC 6304	Coop Aquatic Plant Prog	1,064	1,064
CC 6308	Highlands Beaut/L&M Club	312	312
CC 6306	Nuisance Abatement	274	274
CC 5349 & 5350	Avon Park Airport & Southside	5	5
CC 5310	Work Study Program	66	66
CC 5300	Industrial Develop Authority	10	10
CC 5346 & 5347	Comm Redevelop (Sebring & Avon)	9	9
CC 5348	Seb Reg Airport/ Ind Park	3	3
CC 2991	Veteran Service Office	213	213
CC 5344	Housing Department	114	114
CC 5108	Hlth Care Responsib Act	24	24
CC 5101	Health Unit	231	231
CC 5106	Animal Control	929	929
CC 5103	Mental Health	25	25
CC 5220	Human Services Admin 005	339	339
CC 5221	Public Assistance Prog	1,233	1,233
CC 5222	State-Cty Assist Program	20	20
CC 5224	Human Services Proj. Hope	15	15
CC 5225	Children's Serv. Council	38	38
CC 5226	Transport Disadvantage Program	25	25
CC 5229	Healthy Fam Grant	476	476
CC 6209-12	Libraries	3,179	3,179
CC 6101	Recreation Department 005	22	22
CC 6102 & 6104	Parks Department 005	1,825	1,825
CC 6105	Sports Complex	416	416
CC 6213	Historic Dist Site Survey	11	11
CC 9101D	Inter Fund Transfers	14	14
F101	Sun n' Lakes Placid Fire	686	686

Cost Allocation Planning & Performance System
 Schedule 9.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Consolidated

Department	Audit Services	Audit Svcs - Constitutionals	Total
F102	Desoto City Fire	966	966
F104	Orange Villa SBF	165	165
F106	Hickory Hills SBD	161	161
F107	Placid Lakes SBD	541	541
F108	Sebring Country Est SBF	212	212
F109	Istokpoga Marsh Imp Dist	335	335
F110	County Transport Trust	14,275	14,275
F111	Avon Park Estates SBF	234	234
F113	Highlands Lakes Fire SDF	888	888
F114	Leisure Lakes SP Tax Fire	594	594
F116	Highlands Park Fire SBF	584	584
F118	Sebring Hills Light SBD	188	188
F119	Red Hill Farms Imp Dist	122	122
F120	Placid Lakes Fire Dist	529	529
F122	E911 Operations Fund	386	386
F123	Library Coop Fund	86	86
F127	Orange Blossom Est 1-19	142	142
F128	Sun'n Lakes Placid Rec	734	734
F129	Conservation Trust Fund	222	222
F131	Intergovt Radio Comm	309	309
F133	West Sebring SBF	1,078	1,078
F134	Sebring Acres	328	328
F136	Lake Haven Estates SBD	194	194
F137	Venus SB Fire District	348	348
F138	Lorida SB Fire District	769	769
F140	Law Enforcement Educ	165	165
F143	FI Boating Improvement	131	131
F144	Lake Placid SB Fire District	686	686
F145	Legal Aid	93	93
F146	Highway Park SP Bene Dist	216	216
F148	Highlands Park Est SBD	383	383
F149	Driver Ed Safety Trust FD	75	75
F151	Local Govt Infra Surtax	2,082	2,082
F151A	Hcissrb Debt Service Fund	201	201

Cost Allocation Planning & Performance System
Schedule 9.003
For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA

Subpool Allocation: Consolidated

Department	Audit Services	Audit Svcs - Constitutionals	Total
F152	Tourist Dev Trust Fund	660	660
F152A	Tourist Dev Trust-Lakes	91	91
F161	Comm Development Block	189	189
F162	Affordable Housing Asst	2,768	2,768
F163	Home Initiatives Partner	288	288
F164	Hurricane Housing Rec Pro	227	227
F170	Special Law Enforcement	317	317
F174	Fire Inspection	369	369
F175	Sebring Parkway Maint	267	267
F176	State Court Facilities TF	281	281
F177	Innovations & Supp Cts TF	141	141
F177A	Law Library Trust Fund	248	248
F177B	Legal Aid Trust Fund	91	91
F177C	Teen Court Juv Asst TF	91	91
F178	Crime Prevention	128	128
F179	Court Tech 28.24 (12) (E) 1	518	518
F180	Building Fund	2,759	2,759
F189	Affordable & Workforce TR	44	44
F190A-196	Impact Fees	1,666	1,666
F197	T-Bird Hill Wastwater	77	77
F350	Hcissrb Construction Fund	330	330
F401 - Other	Solid Waste - Other	3,212	3,212
F401-4210	Refuse Disposal System	2,204	2,204
F401-4211	Recycling Operations	1,094	1,094
F401-4212	Solid Waste System Adm	439	439
F401-4215	Land Fill Closure Prgm	85	85
F401-4217	Recycling Grant	67	67
F401-4218	Refuse Collection Prgm	79	79
F402	Placid Utilities	4,099	4,099
F403	Highway Park Utility	2,123	2,123
F420	Energy Recovery/Asphalt Plant	1,322	1,322
F509	Risk Retention Fund	409	409
F510	Employee Benefit Fund	1,680	1,680
F511	Insurancy Fund	123	123

Cost Allocation Planning & Performance System
 Schedule 9.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Audits-CPA
Subpool Allocation: Consolidated

Department	Audit Services	Audit Svcs - Constitutionals	Total
OTHER Other	3,005		3,005
Sub Total Allocated	88,886	94,876	183,762
Sub Total Unallocated	0.00	0.00	0.00
Total	88,886	94,876	183,762

Cost Allocation Planning & Performance System
Offc Management & Budget
Nature and Extent of Services

OMB is responsible for preparing and submitting an operating budget to the Board of County Commissioners for all County operations outside the school board and other constitutional offices. This budget must be prepared according to Florida Statutes Chapter 129 and adopted under "TRIM" legislation requirements. Additionally, the OMB Director oversees the preparation and maintenance of the Non-Ad Valorem assessment roll. The office is also responsible for tracking all County spending, guaranteeing cost control measures are in place and resources are used wisely and within the confines of the law.

Costs associated with OMB have been functionalized as allocated as follows:

Other Budget Services - Costs have been allocated to users based on the number of budget line items per department.

Project Support - Costs have been allocated based on the number of projects per department served.

Cost Allocation Planning & Performance System
 Offc Management & Budget Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	424,724		424,724

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Bldg Use Allowance	7,275		7,275
Clerk to Board	68,391	29,314	97,705
Facilities Management 005	20,409	3,130	23,539
Board Cty Commissioners	7,264	2,603	9,867
County Administrator	8,971	1,070	10,041
County Audits-CPA	187	0	188
Human Resources		8,027	8,027
Central Services		22,071	22,071
Purchasing		2,185	2,185
County Attorney		3,141	3,141
Public Information		909	909
Sub Total Cross Allocations	<u>112,498</u>	<u>72,450</u>	<u>184,948</u>
Total Allocated Costs	<u><u>537,222</u></u>	<u><u>72,450</u></u>	<u><u>609,672</u></u>

Cost Allocation Planning & Performance System
Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Description	Cost	Percent
Other Budget Services	471,459	77.3299
Project Support	138,213	22.6700
Total	<u>609,672</u>	<u>100.0000</u>

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Other Budget Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	2.0000	0.110	458		458		458		458
CC 2672	Facilities Management 005	31.0000	1.710	7,103		7,103		7,103		7,103
CC 1031	Gen Op Cthse Facilities	13.0000	0.717	2,979		2,979		2,979		2,979
CC 1030	Gen Op Cthse Security Sheriff	2.0000	0.110	458		458		458		458
CC 2101	Board Cty Commissioners	13.0000	0.717	2,979		2,979		2,979		2,979
CC 2104	County Administrator	20.0000	1.103	4,583		4,583		4,583		4,583
CC 2105	County Audits-CPA	1.0000	0.055	229		229		229		229
CC 2107	Human Resources	23.0000	1.269	5,270		5,270	744	6,015		6,015
CC 2108	Non-Ad Valorem Assessments	18.0000	0.993	4,125		4,125	583	4,707		4,707
CC 2111	Central Services	16.0000	0.883	3,666		3,666	518	4,184		4,184
CC 2558	Purchasing	27.0000	1.489	6,187		6,187	874	7,061		7,061
CC 2103	County Attorney	2.0000	0.110	458		458	65	523		523
CC 2109	Public Information	18.0000	0.993	4,125		4,125	583	4,707		4,707
CC 1000	Gen Adm Cir Ct	2.0000	0.110	458		458	65		523	523
CC 1001	Gen Adm Cnty Ct	4.0000	0.221	917		917	129		1,046	1,046
CC 1002	Gen Adm State Atty	2.0000	0.110	458		458	65		523	523
CC 1003/1050	Public Def/Conflict Counsel	11.0000	0.607	2,521		2,521	356		2,877	2,877
CC 2211	Property Appraiser	1.0000	0.055	229		229	32		262	262
CC 2212	Tax Collector	1.0000	0.055	229		229	32		262	262
CC 2442	Supervisor of Elections	3.0000	0.165	687		687	97		785	785
CC 2700	County Plan/ Development 005	27.0000	1.489	6,187		6,187	874		7,061	7,061
CC 2110	Clerk to Board-51900	2.0000	0.110	458		458	65		523	523
CC 3101	Sheriff 005	3.0000	0.165	687		687	97		785	785
CC 3211	Fire Departments VFD #1	14.0000	0.772	3,208		3,208	453		3,661	3,661
CC 3213	County Fire Coordinator	23.0000	1.269	5,270		5,270	744		6,015	6,015
CC 3214	Division of Forestry	1.0000	0.055	229		229	32		262	262

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Other Budget Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3322	County Jail 005	2.0000	0.110	458		458	65		523	523
CC 3323	Detention and Corrections	2.0000	0.110	458		458	65		523	523
CC 3324	Detention Medical	1.0000	0.055	229		229	32		262	262
CC 3439	Zoning Department	22.0000	1.213	5,041		5,041	712		5,753	5,753
CC 3991	Local Emgy Mgt Agency	33.0000	1.820	7,562		7,562	1,068		8,630	8,630
CC 3998A	911 Dispatch Center	2.0000	0.110	458		458	65		523	523
CC 3998B	Communications Program	24.0000	1.324	5,499		5,499	777		6,276	6,276
CC 3998C	Information Technology Dept	13.0000	0.717	2,979		2,979	421		3,400	3,400
CC 5105	Ambulance Service 005	34.0000	1.875	7,791		7,791	1,100		8,891	8,891
CC 3990	Medical Examiner 005	4.0000	0.221	917		917	129		1,046	1,046
CC 3995	Children's Advocacy Ctr	18.0000	0.993	4,125		4,125	583		4,707	4,707
CC 6302	County Extension	22.0000	1.213	5,041		5,041	712		5,753	5,753
CC 6303	Natural Resources	29.0000	1.600	6,645		6,645	939		7,584	7,584
CC 6304	Coop Aquatic Plant Prog	39.0000	2.151	8,937		8,937	1,262		10,199	10,199
CC 6308	Highlands Beaut/L&M Club	12.0000	0.662	2,750		2,750	388		3,138	3,138
CC 6306	Nuisance Abatement	3.0000	0.165	687		687	97		785	785
CC 5349 & 5350	Avon Park Airport & Southside	2.0000	0.110	458		458	65		523	523
CC 5310	Work Study Program	3.0000	0.165	687		687	97		785	785
CC 5300	Industrial Develop Authority	1.0000	0.055	229		229	32		262	262
CC 5346 & 5347	Comm Redevelop (Sebring & Avon)	2.0000	0.110	458		458	65		523	523
CC 5348	Seb Reg Airport/ Ind Park	1.0000	0.055	229		229	32		262	262
CC 2991	Veteran Service Office	17.0000	0.938	3,895		3,895	550		4,446	4,446
CC 5344	Housing Department	8.0000	0.441	1,833		1,833	259		2,092	2,092
CC 5108	Hlth Care Responsib Act	1.0000	0.055	229		229	32		262	262
CC 5101	Health Unit	2.0000	0.110	458		458	65		523	523
CC 5106	Animal Control	26.0000	1.434	5,958		5,958	842		6,799	6,799

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Other Budget Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5103	Mental Health	4.0000	0.221	917		917	129		1,046	1,046
CC 5220	Human Services Admin 005	23.0000	1.269	5,270		5,270	744		6,015	6,015
CC 5221	Public Assistance Prog	2.0000	0.110	458		458	65		523	523
CC 5222	State-Cty Assist Program	1.0000	0.055	229		229	32		262	262
CC 5224	Human Services Proj. Hope	1.0000	0.055	229		229	32		262	262
CC 5225	Children's Serv. Council	1.0000	0.055	229		229	32		262	262
CC 5226	Transport Disadvantage Program	1.0000	0.055	229		229	32		262	262
CC 5229	Healthy Fam Grant	11.0000	0.607	2,521		2,521	356		2,877	2,877
CC 6209-12	Libraries	74.0000	4.082	16,956		16,956	2,395		19,352	19,352
CC 6101	Recreation Department 005	3.0000	0.165	687		687	97		785	785
CC 6102 & 6104	Parks Department 005	51.0000	2.813	11,686		11,686	1,651		13,337	13,337
CC 6105	Sports Complex	26.0000	1.434	5,958		5,958	842		6,799	6,799
CC 6213	Historic Dist Site Survey	5.0000	0.276	1,146		1,146	162		1,308	1,308
CC 9101D	Inter Fund Transfers	1.0000	0.055	229		229	32		262	262
F101	Sun n' Lakes Placid Fire	23.0000	1.269	5,270		5,270	744		6,015	6,015
F102	Desoto City Fire	30.0000	1.655	6,874		6,874	971		7,845	7,845
F104	Orange Villa SBF	3.0000	0.165	687		687	97		785	785
F106	Hickory Hills SBD	2.0000	0.110	458		458	65		523	523
F107	Placid Lakes SBD	10.0000	0.552	2,291		2,291	324		2,615	2,615
F108	Sebring Country Est SBF	3.0000	0.165	687		687	97		785	785
F109	Istokpoga Marsh Imp Dist	5.0000	0.276	1,146		1,146	162		1,308	1,308
F110	County Transport Trust	180.0000	9.928	41,245		41,245	5,826		47,071	47,071
F111	Avon Park Estates SBF	4.0000	0.221	917		917	129		1,046	1,046
F113	Highlands Lakes Fire SDF	30.0000	1.655	6,874		6,874	971		7,845	7,845
F114	Leisure Lakes SP Tax Fire	23.0000	1.269	5,270		5,270	744		6,015	6,015
F116	Highlands Park Fire SBF	14.0000	0.772	3,208		3,208	453		3,661	3,661

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Other Budget Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F118	Sebring Hills Light SBD	3.0000	0.165	687		687	97		785	785
F119	Red Hill Farms Imp Dist	2.0000	0.110	458		458	65		523	523
F120	Placid Lakes Fire Dist	21.0000	1.158	4,812		4,812	680		5,492	5,492
F122	E911 Operations Fund	9.0000	0.496	2,062		2,062	291		2,354	2,354
F123	Library Coop Fund	7.0000	0.386	1,604		1,604	227		1,831	1,831
F127	Orange Blossom Est 1-19	3.0000	0.165	687		687	97		785	785
F128	Sun'n Lakes Placid Rec	14.0000	0.772	3,208		3,208	453		3,661	3,661
F129	Conservation Trust Fund	1.0000	0.055	229		229	32		262	262
F131	Intergovt Radio Comm	3.0000	0.165	687		687	97		785	785
F133	West Sebring SBF	29.0000	1.600	6,645		6,645	939		7,584	7,584
F134	Sebring Acres	3.0000	0.165	687		687	97		785	785
F136	Lake Haven Estates SBD	3.0000	0.165	687		687	97		785	785
F137	Venus SB Fire District	14.0000	0.772	3,208		3,208	453		3,661	3,661
F138	Lorida SB Fire District	22.0000	1.213	5,041		5,041	712		5,753	5,753
F140	Law Enforcement Educ	3.0000	0.165	687		687	97		785	785
F143	FI Boating Improvement	1.0000	0.055	229		229	32		262	262
F144	Lake Placid SB Fire District	28.0000	1.544	6,416		6,416	906		7,322	7,322
F145	Legal Aid	1.0000	0.055	229		229	32		262	262
F146	Highway Park SP Bene Dist	3.0000	0.165	687		687	97		785	785
F148	Highlands Park Est SBD	8.0000	0.441	1,833		1,833	259		2,092	2,092
F149	Driver Ed Safety Trust FD	1.0000	0.055	229		229	32		262	262
F151	Local Govt Infra Surtax	67.0000	3.696	15,352		15,352	2,169		17,521	17,521
F151A	Hcissrb Debt Service Fund	2.0000	0.110	458		458	65		523	523
F152	Tourist Dev Trust Fund	20.0000	1.103	4,583		4,583	647		5,230	5,230
F161	Comm Development Block	3.0000	0.165	687		687	97		785	785
F162	Affordable Housing Asst	31.0000	1.710	7,103		7,103	1,003		8,107	8,107

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Other Budget Services

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F163	Home Initiatives Partner	18.0000	0.993	4,125		4,125	583		4,707	4,707
F164	Hurricane Housing Rec Pro	8.0000	0.441	1,833		1,833	259		2,092	2,092
F174	Fire Inspection	6.0000	0.331	1,375		1,375	194		1,569	1,569
F175	Sebring Parkway Maint	6.0000	0.331	1,375		1,375	194		1,569	1,569
F176	State Court Facilities TF	9.0000	0.496	2,062		2,062	291		2,354	2,354
F177	Innovations & Supp Cts TF	1.0000	0.055	229		229	32		262	262
F177A	Law Library Trust Fund	6.0000	0.331	1,375		1,375	194		1,569	1,569
F177B	Legal Aid Trust Fund	1.0000	0.055	229		229	32		262	262
F177C	Teen Court Juv Asst TF	1.0000	0.055	229		229	32		262	262
F178	Crime Prevention	1.0000	0.055	229		229	32		262	262
F179	Court Tech 28.24 (12) (E) 1	22.0000	1.213	5,041		5,041	712		5,753	5,753
F180	Building Fund	22.0000	1.213	5,041		5,041	712		5,753	5,753
F189	Affordable & Workforce TR	1.0000	0.055	229		229	32		262	262
F190A-196	Impact Fees	23.0000	1.269	5,270		5,270	744		6,015	6,015
F350	Hcissrb Construction Fund	2.0000	0.110	458		458	65		523	523
F401 - Other	Solid Waste - Other	4.0000	0.221	917		917	129		1,046	1,046
F401-4210	Refuse Disposal System	41.0000	2.261	9,395		9,395	1,327		10,722	10,722
F401-4211	Recycling Operations	23.0000	1.269	5,270		5,270	744		6,015	6,015
F401-4212	Solid Waste System Adm	22.0000	1.213	5,041		5,041	712		5,753	5,753
F401-4215	Land Fill Closure Prgm	9.0000	0.496	2,062		2,062	291		2,354	2,354
F401-4217	Recycling Grant	5.0000	0.276	1,146		1,146	162		1,308	1,308
F401-4218	Refuse Collection Prgm	8.0000	0.441	1,833		1,833	259		2,092	2,092
F402	Placid Utilities	72.0000	3.971	16,498		16,498	2,330		18,829	18,829
F403	Highway Park Utility	33.0000	1.820	7,562		7,562	1,068		8,630	8,630
F420	Energy Recovery/Asphalt Plant	19.0000	1.048	4,354		4,354	615		4,969	4,969
OTHER	Other	14.0000	0.772	3,208		3,208	453		3,661	3,661

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Other Budget Services

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		1,813.0000	100.000	415,434	0.00	415,434	56,025	45,986	425,473	471,459

Source: Budget Appropriations & Amendments Listing

Basis: Number of Budget Line Items per Dept

Cost Allocation Planning & Performance System
 Schedule 10.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Project Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2108	Non-Ad Valorem Assessments	1.0000	0.568	692		692	93	785		785
CC 2111	Central Services	6.0000	3.409	4,152		4,152	560	4,712		4,712
CC 2558	Purchasing	2.0000	1.136	1,384		1,384	187	1,571		1,571
CC 2442	Supervisor of Elections	2.0000	1.136	1,384		1,384	187		1,571	1,571
CC 2700	County Plan/ Development 005	1.0000	0.568	692		692	93		785	785
CC 3101	Sheriff 005	11.0000	6.250	7,612		7,612	1,027		8,638	8,638
CC 3322	County Jail 005	1.0000	0.568	692		692	93		785	785
CC 3323	Detention and Corrections	2.0000	1.136	1,384		1,384	187		1,571	1,571
CC 3439	Zoning Department	1.0000	0.568	692		692	93		785	785
CC 3991	Local Emgy Mgt Agency	7.0000	3.977	4,844		4,844	653		5,497	5,497
CC 3998B	Communications Program	1.0000	0.568	692		692	93		785	785
CC 5105	Ambulance Service 005	5.0000	2.841	3,460		3,460	467		3,926	3,926
CC 3995	Children's Advocacy Ctr	1.0000	0.568	692		692	93		785	785
CC 6302	County Extension	1.0000	0.568	692		692	93		785	785
CC 6303	Natural Resources	10.0000	5.682	6,920		6,920	933		7,853	7,853
CC 6304	Coop Aquatic Plant Prog	2.0000	1.136	1,384		1,384	187		1,571	1,571
CC 6308	Highlands Beaut/L&M Club	1.0000	0.568	692		692	93		785	785
CC 5101	Health Unit	1.0000	0.568	692		692	93		785	785
CC 5106	Animal Control	2.0000	1.136	1,384		1,384	187		1,571	1,571
CC 5221	Public Assistance Prog	2.0000	1.136	1,384		1,384	187		1,571	1,571
CC 5229	Healthy Fam Grant	2.0000	1.136	1,384		1,384	187		1,571	1,571
CC 6209-12	Libraries	11.0000	6.250	7,612		7,612	1,027		8,638	8,638
CC 6102 & 6104	Parks Department 005	1.0000	0.568	692		692	93		785	785
F109	Istokpoga Marsh Imp Dist	1.0000	0.568	692		692	93		785	785
F110	County Transport Trust	2.0000	1.136	1,384		1,384	187		1,571	1,571
F114	Leisure Lakes SP Tax Fire	1.0000	0.568	692		692	93		785	785

Cost Allocation Planning & Performance System
 Schedule 10.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Project Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F122	E911 Operations Fund	1.0000	0.568	692		692	93		785	785
F127	Orange Blossom Est 1-19	1.0000	0.568	692		692	93		785	785
F128	Sun'n Lakes Placid Rec	1.0000	0.568	692		692	93		785	785
F129	Conservation Trust Fund	1.0000	0.568	692		692	93		785	785
F131	Intergovt Radio Comm	1.0000	0.568	692		692	93		785	785
F133	West Sebring SBF	1.0000	0.568	692		692	93		785	785
F143	Fl Boating Improvement	3.0000	1.705	2,076		2,076	280		2,356	2,356
F151	Local Govt Infra Surtax	46.0000	26.136	31,831		31,831	4,293		36,124	36,124
F161	Comm Development Block	3.0000	1.705	2,076		2,076	280		2,356	2,356
F162	Affordable Housing Asst	4.0000	2.273	2,768		2,768	373		3,141	3,141
F163	Home Initiatives Partner	3.0000	1.705	2,076		2,076	280		2,356	2,356
F164	Hurricane Housing Rec Pro	1.0000	0.568	692		692	93		785	785
F176	State Court Facilities TF	2.0000	1.136	1,384		1,384	187		1,571	1,571
F180	Building Fund	1.0000	0.568	692		692	93		785	785
F190A-196	Impact Fees	14.0000	7.955	9,688		9,688	1,306		10,994	10,994
F197	T-Bird Hill Wastwater	1.0000	0.568	692		692	93		785	785
F350	Hcissrb Construction Fund	1.0000	0.568	692		692	93		785	785
F401-4210	Refuse Disposal System	3.0000	1.705	2,076		2,076	280		2,356	2,356
F401-4217	Recycling Grant	1.0000	0.568	692		692	93		785	785
F402	Placid Utilities	4.0000	2.273	2,768		2,768	373		3,141	3,141
F420	Energy Recovery/Asphalt Plant	2.0000	1.136	1,384		1,384	187		1,571	1,571
OTHER	Other	3.0000	1.705	2,076		2,076	280		2,356	2,356

Cost Allocation Planning & Performance System
 Schedule 10.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Project Support

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		176.0000	100.000	121,788	0.00	121,788	16,424	7,068	131,145	138,213

Source: Projects Summary Report

Basis: Number of Projects per Department

Cost Allocation Planning & Performance System
Schedule 10.003
For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Consolidated

Department	Other Budget Services	Project Support	Total
CC 2102	Clerk to Board	458	458
CC 2672	Facilities Management 005	7,103	7,103
CC 1031	Gen Op Cthse Facilities	2,979	2,979
CC 1030	Gen Op Cthse Security Sheriff	458	458
CC 2101	Board Cty Commissioners	2,979	2,979
CC 2104	County Administrator	4,583	4,583
CC 2105	County Audits-CPA	229	229
CC 2107	Human Resources	6,015	6,015
CC 2108	Non-Ad Valorem Assessments	4,707	5,492
CC 2111	Central Services	4,184	8,896
CC 2558	Purchasing	7,061	8,631
CC 2103	County Attorney	523	523
CC 2109	Public Information	4,707	4,707
CC 1000	Gen Adm Cir Ct	523	523
CC 1001	Gen Adm Cnty Ct	1,046	1,046
CC 1002	Gen Adm State Atty	523	523
CC 1003/1050	Public Def/Conflict Counsel	2,877	2,877
CC 2211	Property Appraiser	262	262
CC 2212	Tax Collector	262	262
CC 2442	Supervisor of Elections	785	2,355
CC 2700	County Plan/ Development 005	7,061	7,846
CC 2110	Clerk to Board-51900	523	523
CC 3101	Sheriff 005	785	9,423
CC 3211	Fire Departments VFD #1	3,661	3,661
CC 3213	County Fire Coordinator	6,015	6,015
CC 3214	Division of Forestry	262	262
CC 3322	County Jail 005	523	1,308
CC 3323	Detention and Corrections	523	2,094
CC 3324	Detention Medical	262	262
CC 3439	Zoning Department	5,753	6,538
CC 3991	Local Emgy Mgt Agency	8,630	14,127
CC 3998A	911 Dispatch Center	523	523
CC 3998B	Communications Program	6,276	7,061
CC 3998C	Information Technology Dept	3,400	3,400

Cost Allocation Planning & Performance System
 Schedule 10.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget
Subpool Allocation: Consolidated

Department	Other Budget Services	Project Support	Total	
CC 5105	Ambulance Service 005	8,891	3,926	12,818
CC 3990	Medical Examiner 005	1,046		1,046
CC 3995	Children's Advocacy Ctr	4,707	785	5,492
CC 6302	County Extension	5,753	785	6,538
CC 6303	Natural Resources	7,584	7,853	15,437
CC 6304	Coop Aquatic Plant Prog	10,199	1,571	11,769
CC 6308	Highlands Beaut/L&M Club	3,138	785	3,923
CC 6306	Nuisance Abatement	785		785
CC 5349 & 5350	Avon Park Airport & Southside	523		523
CC 5310	Work Study Program	785		785
CC 5300	Industrial Develop Authority	262		262
CC 5346 & 5347	Comm Redevelop (Sebring & Avon)	523		523
CC 5348	Seb Reg Airport/ Ind Park	262		262
CC 2991	Veteran Service Office	4,446		4,446
CC 5344	Housing Department	2,092		2,092
CC 5108	Hlth Care Responsib Act	262		262
CC 5101	Health Unit	523	785	1,308
CC 5106	Animal Control	6,799	1,571	8,370
CC 5103	Mental Health	1,046		1,046
CC 5220	Human Services Admin 005	6,015		6,015
CC 5221	Public Assistance Prog	523	1,571	2,094
CC 5222	State-Cty Assist Program	262		262
CC 5224	Human Services Proj. Hope	262		262
CC 5225	Children's Serv. Council	262		262
CC 5226	Transport Disadvantage Program	262		262
CC 5229	Healthy Fam Grant	2,877	1,571	4,447
CC 6209-12	Libraries	19,352	8,638	27,990
CC 6101	Recreation Department 005	785		785
CC 6102 & 6104	Parks Department 005	13,337	785	14,122
CC 6105	Sports Complex	6,799		6,799
CC 6213	Historic Dist Site Survey	1,308		1,308
CC 9101D	Inter Fund Transfers	262		262
F101	Sun n' Lakes Placid Fire	6,015		6,015
F102	Desoto City Fire	7,845		7,845

Cost Allocation Planning & Performance System
Schedule 10.003
For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Consolidated

Department	Other Budget Services	Project Support	Total
F104	Orange Villa SBF	785	785
F106	Hickory Hills SBD	523	523
F107	Placid Lakes SBD	2,615	2,615
F108	Sebring Country Est SBF	785	785
F109	Istokpoga Marsh Imp Dist	1,308	2,093
F110	County Transport Trust	47,071	48,642
F111	Avon Park Estates SBF	1,046	1,046
F113	Highlands Lakes Fire SDF	7,845	7,845
F114	Leisure Lakes SP Tax Fire	6,015	6,800
F116	Highlands Park Fire SBF	3,661	3,661
F118	Sebring Hills Light SBD	785	785
F119	Red Hill Farms Imp Dist	523	523
F120	Placid Lakes Fire Dist	5,492	5,492
F122	E911 Operations Fund	2,354	3,139
F123	Library Coop Fund	1,831	1,831
F127	Orange Blossom Est 1-19	785	1,570
F128	Sun'n Lakes Placid Rec	3,661	4,446
F129	Conservation Trust Fund	262	1,047
F131	Intergovt Radio Comm	785	1,570
F133	West Sebring SBF	7,584	8,369
F134	Sebring Acres	785	785
F136	Lake Haven Estates SBD	785	785
F137	Venus SB Fire District	3,661	3,661
F138	Lorida SB Fire District	5,753	5,753
F140	Law Enforcement Educ	785	785
F143	FI Boating Improvement	262	2,617
F144	Lake Placid SB Fire District	7,322	7,322
F145	Legal Aid	262	262
F146	Highway Park SP Bene Dist	785	785
F148	Highlands Park Est SBD	2,092	2,092
F149	Driver Ed Safety Trust FD	262	262
F151	Local Govt Infra Surtax	17,521	53,645
F151A	Hcissrb Debt Service Fund	523	523
F152	Tourist Dev Trust Fund	5,230	5,230

Cost Allocation Planning & Performance System
Schedule 10.003
For the Period Ended September 30, 2009

Indirect Cost Pool: Offc Management & Budget

Subpool Allocation: Consolidated

Department	Other Budget Services	Project Support	Total	
F161	Comm Development Block	785	2,356	3,140
F162	Affordable Housing Asst	8,107	3,141	11,248
F163	Home Initiatives Partner	4,707	2,356	7,063
F164	Hurricane Housing Rec Pro	2,092	785	2,877
F174	Fire Inspection	1,569		1,569
F175	Sebring Parkway Maint	1,569		1,569
F176	State Court Facilities TF	2,354	1,571	3,924
F177	Innovations & Supp Cts TF	262		262
F177A	Law Library Trust Fund	1,569		1,569
F177B	Legal Aid Trust Fund	262		262
F177C	Teen Court Juv Asst TF	262		262
F178	Crime Prevention	262		262
F179	Court Tech 28.24 (12) (E) 1	5,753		5,753
F180	Building Fund	5,753	785	6,538
F189	Affordable & Workforce TR	262		262
F190A-196	Impact Fees	6,015	10,994	17,009
F197	T-Bird Hill Wastwater		785	785
F350	Hcissrb Construction Fund	523	785	1,308
F401 - Other	Solid Waste - Other	1,046		1,046
F401-4210	Refuse Disposal System	10,722	2,356	13,078
F401-4211	Recycling Operations	6,015		6,015
F401-4212	Solid Waste System Adm	5,753		5,753
F401-4215	Land Fill Closure Prgm	2,354		2,354
F401-4217	Recycling Grant	1,308	785	2,093
F401-4218	Refuse Collection Prgm	2,092		2,092
F402	Placid Utilities	18,829	3,141	21,970
F403	Highway Park Utility	8,630		8,630
F420	Energy Recovery/Asphalt Plant	4,969	1,571	6,539
OTHER	Other	3,661	2,356	6,017
Sub Total Allocated		471,459	138,213	609,672
Sub Total Unallocated		0.00	0.00	0.00
Total		471,459	138,213	609,672

Cost Allocation Planning & Performance System

Human Resources

Nature and Extent of Services

The Personnel Office is responsible for policies, programs and procedures that enable each department to meet their service delivery responsibilities. The department is responsible for all hires, terminations, evaluations and record keeping as it pertains to personal information. Additionally, the Human Resources Director also serves as the Risk Management Director. The department helps other department directors effectively manage the County's human capital and to comply with new and existing legal requirements.

Costs associated with the Personnel Office have been functionalized and allocated as follows:

Personnel Services - Costs have been allocated to users based on the number of employees per department served.

Risk Management & Employee Benefits - This function includes employee benefit costs and countywide insurance costs, with the exception of real property and general liability insurance. Costs have been allocated to users based on the number of employees per department served.

Cost Allocation Planning & Performance System
Human Resources Cost Pool
Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	419,117		419,117
Less Deductions	1,480		1,480

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Bldg Use Allowance	5,456		5,456
Equip Use Allowance	1,240		1,240
Clerk to Board	71,160	30,500	101,660
Facilities Management 005	15,426	2,360	17,787
Board Cty Commissioners	7,264	2,603	9,867
County Administrator	8,971	1,070	10,041
County Audits-CPA	491	1	493
Offc Management & Budget	5,270	744	6,015
Central Services		22,071	22,071
Purchasing		6,232	6,232
County Attorney		4,133	4,133
Public Information		909	909
Sub Total Cross Allocations	115,280	70,624	185,903
Total Allocated Costs	532,917	70,624	603,540

Cost Allocation Planning & Performance System
Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Description	Cost	Percent
General and Administrative		
Personnel Svcs	337,948	55.9942
Risk Mgmt & Employee Benefits	265,593	44.0057
Total	<u>603,540</u>	<u>100.0000</u>

Cost Allocation Planning & Performance System
 Schedule 11.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Personnel Svcs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	22.0000	5.405	16,130		16,130		16,130		16,130
CC 1031	Gen Op Cthse Facilities	2.0000	0.491	1,466		1,466		1,466		1,466
CC 2101	Board Cty Commissioners	5.0000	1.229	3,666		3,666		3,666		3,666
CC 2104	County Administrator	3.5000	0.860	2,566		2,566		2,566		2,566
CC 2106	Offc Management & Budget	7.0000	1.720	5,132		5,132		5,132		5,132
CC 2108	Non-Ad Valorem Assessments	1.4000	0.344	1,026		1,026	151	1,177		1,177
CC 2558	Purchasing	7.0000	1.720	5,132		5,132	753	5,885		5,885
CC 2109	Public Information	0.5000	0.123	367		367	54	420		420
CC 2700	County Plan/ Development 005	7.5000	1.843	5,499		5,499	807		6,306	6,306
CC 3213	County Fire Coordinator	6.0000	1.474	4,399		4,399	646		5,045	5,045
CC 3439	Zoning Department	9.3000	2.285	6,819		6,819	1,001		7,819	7,819
CC 3991	Local Emgy Mgt Agency	5.0000	1.229	3,666		3,666	538		4,204	4,204
CC 3998B	Communications Program	1.0000	0.246	733		733	108		841	841
CC 3998C	Information Technology Dept	1.0000	0.246	733		733	108		841	841
CC 5105	Ambulance Service 005	60.0000	14.742	43,991		43,991	6,456		50,447	50,447
CC 3995	Children's Advocacy Ctr	2.0000	0.491	1,466		1,466	215		1,682	1,682
CC 6302	County Extension	5.0000	1.229	3,666		3,666	538		4,204	4,204
CC 6303	Natural Resources	4.0000	0.983	2,933		2,933	430		3,363	3,363
CC 6304	Coop Aquatic Plant Prog	5.0000	1.229	3,666		3,666	538		4,204	4,204
CC 6308	Highlands Beaut/L&M Club	1.0000	0.246	733		733	108		841	841
CC 2991	Veteran Service Office	3.0000	0.737	2,200		2,200	323		2,522	2,522
CC 5344	Housing Department	2.5000	0.614	1,833		1,833	269		2,102	2,102
CC 5106	Animal Control	7.0000	1.720	5,132		5,132	753		5,885	5,885
CC 5220	Human Services Admin 005	5.0000	1.229	3,666		3,666	538		4,204	4,204
CC 5229	Healthy Fam Grant	7.0000	1.720	5,132		5,132	753		5,885	5,885
CC 6209-12	Libraries	18.6600	4.585	13,681		13,681	2,008		15,689	15,689

Cost Allocation Planning & Performance System
 Schedule 11.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Personnel Svcs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6102 & 6104	Parks Department 005	13.0000	3.194	9,531		9,531	1,399		10,930	10,930
CC 6105	Sports Complex	2.0000	0.491	1,466		1,466	215		1,682	1,682
F101	Sun n' Lakes Placid Fire	2.0000	0.491	1,466		1,466	215		1,682	1,682
F102	Desoto City Fire	2.0000	0.491	1,466		1,466	215		1,682	1,682
F110	County Transport Trust	125.9000	30.934	92,307		92,307	13,548		105,854	105,854
F113	Highlands Lakes Fire SDF	2.0000	0.491	1,466		1,466	215		1,682	1,682
F123	Library Coop Fund	3.3400	0.821	2,449		2,449	359		2,808	2,808
F133	West Sebring SBF	2.0000	0.491	1,466		1,466	215		1,682	1,682
F144	Lake Placid SB Fire District	2.0000	0.491	1,466		1,466	215		1,682	1,682
F152	Tourist Dev Trust Fund	2.0000	0.491	1,466		1,466	215		1,682	1,682
F162	Affordable Housing Asst	0.5000	0.123	367		367	54		420	420
F163	Home Initiatives Partner	0.5000	0.123	367		367	54		420	420
F164	Hurricane Housing Rec Pro	1.5000	0.369	1,100		1,100	161		1,261	1,261
F176	State Court Facilities TF	1.0000	0.246	733		733	108		841	841
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.491	1,466		1,466	215		1,682	1,682
F180	Building Fund	16.2000	3.980	11,877		11,877	1,743		13,621	13,621
F401-4210	Refuse Disposal System	16.5000	4.054	12,097		12,097	1,775		13,873	13,873
F401-4211	Recycling Operations	4.0000	0.983	2,933		2,933	430		3,363	3,363
F401-4212	Solid Waste System Adm	5.0000	1.229	3,666		3,666	538		4,204	4,204
F401-4218	Refuse Collection Prgm	0.6000	0.147	440		440	65		504	504
F402	Placid Utilities	3.8600	0.948	2,830		2,830	415		3,245	3,245
F403	Highway Park Utility	0.7400	0.182	543		543	80		622	622

Cost Allocation Planning & Performance System
 Schedule 11.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Personnel Svcs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		407.0000	100.000	298,403	0.00	298,403	39,545	36,443	301,504	337,948

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System
 Schedule 11.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Risk Mgmt & Employee Benefits

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	87.0000	15.344	35,984		35,984		35,984		35,984
CC 2672	Facilities Management 005	22.0000	3.880	9,099		9,099		9,099		9,099
CC 1031	Gen Op Cthse Facilities	2.0000	0.353	827		827		827		827
CC 2101	Board Cty Commissioners	5.0000	0.882	2,068		2,068		2,068		2,068
CC 2104	County Administrator	3.5000	0.617	1,448		1,448		1,448		1,448
CC 2106	Ofc Management & Budget	7.0000	1.235	2,895		2,895		2,895		2,895
CC 2108	Non-Ad Valorem Assessments	1.4000	0.247	579		579	99	678		678
CC 2558	Purchasing	7.0000	1.235	2,895		2,895	494	3,389		3,389
CC 2109	Public Information	0.5000	0.088	207		207	35	242		242
CC 2211	Property Appraiser	32.0000	5.644	13,235		13,235	2,258		15,493	15,493
CC 2212	Tax Collector	36.0000	6.349	14,890		14,890	2,540		17,430	17,430
CC 2442	Supervisor of Elections	5.0000	0.882	2,068		2,068	353		2,421	2,421
CC 2700	County Plan/ Development 005	7.5000	1.323	3,102		3,102	529		3,631	3,631
CC 3213	County Fire Coordinator	6.0000	1.058	2,482		2,482	423		2,905	2,905
CC 3439	Zoning Department	9.3000	1.640	3,847		3,847	656		4,503	4,503
CC 3991	Local Emgy Mgt Agency	5.0000	0.882	2,068		2,068	353		2,421	2,421
CC 3998B	Communications Program	1.0000	0.176	414		414	71		484	484
CC 3998C	Information Technology Dept	1.0000	0.176	414		414	71		484	484
CC 5105	Ambulance Service 005	60.0000	10.582	24,816		24,816	4,233		29,049	29,049
CC 3995	Children's Advocacy Ctr	2.0000	0.353	827		827	141		968	968
CC 6302	County Extension	5.0000	0.882	2,068		2,068	353		2,421	2,421
CC 6303	Natural Resources	4.0000	0.705	1,654		1,654	282		1,937	1,937
CC 6304	Coop Aquatic Plant Prog	5.0000	0.882	2,068		2,068	353		2,421	2,421
CC 6308	Highlands Beaut/L&M Club	1.0000	0.176	414		414	71		484	484
CC 2991	Veteran Service Office	3.0000	0.529	1,241		1,241	212		1,452	1,452
CC 5344	Housing Department	2.5000	0.441	1,034		1,034	176		1,210	1,210

Cost Allocation Planning & Performance System
 Schedule 11.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Risk Mgmt & Employee Benefits

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5106	Animal Control	7.0000	1.235	2,895		2,895	494		3,389	3,389
CC 5220	Human Services Admin 005	5.0000	0.882	2,068		2,068	353		2,421	2,421
CC 5229	Healthy Fam Grant	7.0000	1.235	2,895		2,895	494		3,389	3,389
CC 6209-12	Libraries	18.6600	3.291	7,718		7,718	1,317		9,034	9,034
CC 6102 & 6104	Parks Department 005	13.0000	2.293	5,377		5,377	917		6,294	6,294
CC 6105	Sports Complex	2.0000	0.353	827		827	141		968	968
F101	Sun n' Lakes Placid Fire	2.0000	0.353	827		827	141		968	968
F102	Desoto City Fire	2.0000	0.353	827		827	141		968	968
F110	County Transport Trust	125.9000	22.205	52,073		52,073	8,883		60,955	60,955
F113	Highlands Lakes Fire SDF	2.0000	0.353	827		827	141		968	968
F123	Library Coop Fund	3.3400	0.589	1,381		1,381	236		1,617	1,617
F133	West Sebring SBF	2.0000	0.353	827		827	141		968	968
F144	Lake Placid SB Fire District	2.0000	0.353	827		827	141		968	968
F152	Tourist Dev Trust Fund	2.0000	0.353	827		827	141		968	968
F162	Affordable Housing Asst	0.5000	0.088	207		207	35		242	242
F163	Home Initiatives Partner	0.5000	0.088	207		207	35		242	242
F164	Hurricane Housing Rec Pro	1.5000	0.265	620		620	106		726	726
F176	State Court Facilities TF	1.0000	0.176	414		414	71		484	484
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.353	827		827	141		968	968
F180	Building Fund	16.2000	2.857	6,700		6,700	1,143		7,843	7,843
F401-4210	Refuse Disposal System	16.5000	2.910	6,824		6,824	1,164		7,989	7,989
F401-4211	Recycling Operations	4.0000	0.705	1,654		1,654	282		1,937	1,937
F401-4212	Solid Waste System Adm	5.0000	0.882	2,068		2,068	353		2,421	2,421
F401-4218	Refuse Collection Prgm	0.6000	0.106	248		248	42		290	290
F402	Placid Utilities	3.8600	0.681	1,597		1,597	272		1,869	1,869
F403	Highway Park Utility	0.7400	0.131	306		306	52		358	358

Cost Allocation Planning & Performance System
 Schedule 11.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Risk Mgmt & Employee Benefits

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		567.0000	100.000	234,514	0.00	234,514	31,078	56,630	208,963	265,593

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System
 Schedule 11.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Consolidated

Department	Personnel Svcs	Risk Mgmt & Employee Benefits	Total
CC 2102	Clerk to Board	35,984	35,984
CC 2672	Facilities Management 005	16,130	25,229
CC 1031	Gen Op Cthse Facilities	1,466	2,294
CC 2101	Board Cty Commissioners	3,666	5,734
CC 2104	County Administrator	2,566	4,014
CC 2106	Offc Management & Budget	5,132	8,027
CC 2108	Non-Ad Valorem Assessments	1,177	1,855
CC 2558	Purchasing	5,885	9,275
CC 2109	Public Information	420	662
CC 2211	Property Appraiser	15,493	15,493
CC 2212	Tax Collector	17,430	17,430
CC 2442	Supervisor of Elections	2,421	2,421
CC 2700	County Plan/ Development 005	6,306	9,937
CC 3213	County Fire Coordinator	5,045	7,950
CC 3439	Zoning Department	7,819	12,322
CC 3991	Local Emgy Mgt Agency	4,204	6,625
CC 3998B	Communications Program	841	1,325
CC 3998C	Information Technology Dept	841	1,325
CC 5105	Ambulance Service 005	50,447	79,496
CC 3995	Children's Advocacy Ctr	1,682	2,650
CC 6302	County Extension	4,204	6,625
CC 6303	Natural Resources	3,363	5,300
CC 6304	Coop Aquatic Plant Prog	4,204	6,625
CC 6308	Highlands Beaut/L&M Club	841	1,325
CC 2991	Veteran Service Office	2,522	3,975
CC 5344	Housing Department	2,102	3,312
CC 5106	Animal Control	5,885	9,275
CC 5220	Human Services Admin 005	4,204	6,625
CC 5229	Healthy Fam Grant	5,885	9,275
CC 6209-12	Libraries	15,689	24,723
CC 6102 & 6104	Parks Department 005	10,930	17,224
CC 6105	Sports Complex	1,682	2,650
F101	Sun n' Lakes Placid Fire	1,682	2,650
F102	Desoto City Fire	1,682	2,650

Cost Allocation Planning & Performance System
Schedule 11.003
For the Period Ended September 30, 2009

Indirect Cost Pool: Human Resources

Subpool Allocation: Consolidated

Department	Personnel Svcs	Risk Mgmt & Employee Benefits	Total	
F110	County Transport Trust	105,854	60,955	166,810
F113	Highlands Lakes Fire SDF	1,682	968	2,650
F123	Library Coop Fund	2,808	1,617	4,425
F133	West Sebring SBF	1,682	968	2,650
F144	Lake Placid SB Fire District	1,682	968	2,650
F152	Tourist Dev Trust Fund	1,682	968	2,650
F162	Affordable Housing Asst	420	242	662
F163	Home Initiatives Partner	420	242	662
F164	Hurricane Housing Rec Pro	1,261	726	1,987
F176	State Court Facilities TF	841	484	1,325
F179	Court Tech 28.24 (12) (E) 1	1,682	968	2,650
F180	Building Fund	13,621	7,843	21,464
F401-4210	Refuse Disposal System	13,873	7,989	21,862
F401-4211	Recycling Operations	3,363	1,937	5,300
F401-4212	Solid Waste System Adm	4,204	2,421	6,625
F401-4218	Refuse Collection Prgm	504	290	795
F402	Placid Utilities	3,245	1,869	5,114
F403	Highway Park Utility	622	358	980
Sub Total Allocated		337,948	265,593	603,540
Sub Total Unallocated		0.00	0.00	0.00
Total		337,948	265,593	603,540

Cost Allocation Planning & Performance System

Non-Ad Valorem Assessments

Nature and Extent of Services

The Special Assessment Coordinator is funded partially by the Solid Waste Assessment Fund and provides support services to the County's Special Assessment Districts.

Costs associated with this department have been allocated to users based on total expenditures by fund for each of the special districts.

Cost Allocation Planning & Performance System
 Non-Ad Valorem Assessments Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	56,160		56,160

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Clerk to Board	15,566	6,672	22,238
Facilities Management 005	96	10	106
Board Cty Commissioners	1,453	521	1,973
County Administrator	1,794	214	2,008
County Audits-CPA	94	0	94
Offc Management & Budget	4,817	676	5,492
Human Resources	1,605	249	1,855
Central Services		4,414	4,414
Purchasing		641	641
Public Information		182	182
Sub Total Cross Allocations	<u>25,425</u>	<u>13,580</u>	<u>39,005</u>
Total Allocated Costs	<u><u>81,585</u></u>	<u><u>13,580</u></u>	<u><u>95,165</u></u>

Cost Allocation Planning & Performance System
 Schedule 12.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Non-Ad Valorem Assessments

Subpool Allocation: Special District Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F101	Sun n' Lakes Placid Fire	569,748.1200	23.081	18,830		18,830	3,134		21,965	21,965
F102	Desoto City Fire	198,876.2500	8.056	6,573		6,573	1,094		7,667	7,667
F104	Orange Villa SBF	1,699.3600	0.069	56		56	9		66	66
F106	Hickory Hills SBD	10,190.5700	0.413	337		337	56		393	393
F107	Placid Lakes SBD	122,845.5500	4.976	4,060		4,060	676		4,736	4,736
F108	Sebring Country Est SBF	21,163.8200	0.857	699		699	116		816	816
F109	Istokpoga Marsh Imp Dist	160,676.3200	6.509	5,310		5,310	884		6,194	6,194
F111	Avon Park Estates SBF	35,988.9900	1.458	1,189		1,189	198		1,387	1,387
F113	Highlands Lakes Fire SDF	420,963.5800	17.053	13,913		13,913	2,316		16,229	16,229
F114	Leisure Lakes SP Tax Fire	65,371.0100	2.648	2,161		2,161	360		2,520	2,520
F116	Highlands Park Fire SBF	35,676.9300	1.445	1,179		1,179	196		1,375	1,375
F118	Sebring Hills Light SBD	22,066.3100	0.894	729		729	121		851	851
F119	Red Hill Farms Imp Dist	909.4600	0.037	30		30	5		35	35
F120	Placid Lakes Fire Dist	116,201.0100	4.707	3,840		3,840	639		4,480	4,480
F133	West Sebring SBF	136,261.5000	5.520	4,503		4,503	750		5,253	5,253
F134	Sebring Acres	3,158.1000	0.128	104		104	17		122	122
F136	Lake Haven Estates SBD	10,308.1600	0.418	341		341	57		397	397
F137	Venus SB Fire District	8,536.2000	0.346	282		282	47		329	329
F138	Lorida SB Fire District	60,247.6900	2.441	1,991		1,991	331		2,323	2,323
F144	Lake Placid SB Fire District	445,592.3100	18.051	14,727		14,727	2,451		17,178	17,178
F146	Highway Park SP Bene Dist	6,669.6900	0.270	220		220	37		257	257
F148	Highlands Park Est SBD	15,374.3200	0.623	508		508	85		593	593

Cost Allocation Planning & Performance System
 Schedule 12.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Non-Ad Valorem Assessments

Subpool Allocation: Special District Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		2,468,525.2500	100.000	81,585	0.00	81,585	13,580	0.00	95,165	95,165

Source: BCC Cost Center Expenditure Status

Basis: Total Expenditures per Special District

Cost Allocation Planning & Performance System
Central Services
Nature and Extent of Services

Expenses that are general support in nature are captured in the Central Services cost center. For cost allocation purposes, these expenses are appropriate for allocation.

This cost center has been functionalized and allocated as follows:

Telephone - Costs have been allocated to users based on the number of telephone extensions per department.

Insurance and General Support - Costs have been allocated to users based on the number of employees per department.

Cost Allocation Planning & Performance System
 Central Services Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	1,398,875		1,398,875
Less Deductions	104,675		104,675

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Equip Use Allowance	383		383
Clerk to Board	7,710	3,305	11,015
Facilities Management 005	18,624	2,018	20,642
County Audits-CPA	842	2	844
Offc Management & Budget	7,818	1,078	8,896
Purchasing		29,240	29,240
Sub Total Cross Allocations	35,377	35,642	71,019
Total Allocated Costs	1,329,577	35,642	1,365,219

Cost Allocation Planning & Performance System
Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Description	Cost	Percent
Telephone	117,240	8.5876
Insurance & Gen Support	1,247,979	91.4123
Total	<u>1,365,219</u>	<u>100.0000</u>

Cost Allocation Planning & Performance System
 Schedule 13.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Subpool Allocation: Telephone

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	71.0000	9.454	10,795		10,795		10,795		10,795
CC 2101	Board Cty Commissioners	132.0000	17.577	20,069		20,069		20,069		20,069
CC 2104	County Administrator	13.0000	1.731	1,976		1,976		1,976		1,976
CC 2106	Offc Management & Budget	10.0000	1.332	1,520		1,520		1,520		1,520
CC 2107	Human Resources	10.0000	1.332	1,520		1,520		1,520		1,520
CC 2108	Non-Ad Valorem Assessments	2.0000	0.266	304		304		304		304
CC 2558	Purchasing	25.0000	3.329	3,801		3,801	149	3,950		3,950
CC 1000	Gen Adm Cir Ct	34.0000	4.527	5,169		5,169	203		5,372	5,372
CC 1001	Gen Adm Cnty Ct	3.0000	0.399	456		456	18		474	474
CC 1002	Gen Adm State Atty	31.0000	4.128	4,713		4,713	185		4,898	4,898
CC 1003/1050	Public Def/Conflict Counsel	24.0000	3.196	3,649		3,649	143		3,792	3,792
CC 1026	Cir Ct Juv Guardian	7.0000	0.932	1,064		1,064	42		1,106	1,106
CC 2700	County Plan/ Development 005	14.0000	1.864	2,129		2,129	84		2,212	2,212
CC 3439	Zoning Department	17.0000	2.264	2,585		2,585	101		2,686	2,686
CC 3998B	Communications Program	82.0000	10.919	12,467		12,467	489		12,956	12,956
CC 5105	Ambulance Service 005	32.0000	4.261	4,865		4,865	191		5,056	5,056
CC 3995	Children's Advocacy Ctr	60.0000	7.989	9,122		9,122	358		9,480	9,480
CC 6302	County Extension	14.0000	1.864	2,129		2,129	84		2,212	2,212
CC 6303	Natural Resources	9.0000	1.198	1,368		1,368	54		1,422	1,422
CC 6304	Coop Aquatic Plant Prog	4.0000	0.533	608		608	24		632	632
CC 2991	Veteran Service Office	9.0000	1.198	1,368		1,368	54		1,422	1,422
CC 5344	Housing Department	11.0000	1.465	1,672		1,672	66		1,738	1,738
CC 5106	Animal Control	1.0000	0.133	152		152	6		158	158
CC 5225	Children's Serv. Council	16.0000	2.130	2,433		2,433	95		2,528	2,528
CC 6209-12	Libraries	15.0000	1.997	2,281		2,281	89		2,370	2,370
CC 6102 & 6104	Parks Department 005	7.0000	0.932	1,064		1,064	42		1,106	1,106

Cost Allocation Planning & Performance System
 Schedule 13.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Subpool Allocation: Telephone

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6105	Sports Complex	3.0000	0.399	456		456	18		474	474
F102	Desoto City Fire	5.0000	0.666	760		760	30		790	790
F110	County Transport Trust	68.0000	9.055	10,338		10,338	406		10,744	10,744
F402	Placid Utilities	3.0000	0.399	456		456	18		474	474
F509	Risk Retention Fund	1.0000	0.133	152		152	6		158	158
F510	Employee Benefit Fund	2.0000	0.266	304		304	12		316	316
OTHER	Other	16.0000	2.130	2,433		2,433	95		2,528	2,528
Total		751.0000	100.000	114,180	0.00	114,180	3,061	40,135	77,106	117,240

Source: Telephone Lines Report

Basis: Number of Telephone Extensions per Dept

Cost Allocation Planning & Performance System
 Schedule 13.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Subpool Allocation: Insurance & Gen Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	22.0000	5.314	64,586		64,586		64,586		64,586
CC 1031	Gen Op Cthse Facilities	2.0000	0.483	5,871		5,871		5,871		5,871
CC 2101	Board Cty Commissioners	5.0000	1.208	14,679		14,679		14,679		14,679
CC 2104	County Administrator	3.5000	0.845	10,275		10,275		10,275		10,275
CC 2106	Offc Management & Budget	7.0000	1.691	20,550		20,550		20,550		20,550
CC 2107	Human Resources	7.0000	1.691	20,550		20,550		20,550		20,550
CC 2108	Non-Ad Valorem Assessments	1.4000	0.338	4,110		4,110		4,110		4,110
CC 2558	Purchasing	7.0000	1.691	20,550		20,550	623	21,173		21,173
CC 2109	Public Information	0.5000	0.121	1,468		1,468	44	1,512		1,512
CC 2700	County Plan/ Development 005	7.5000	1.812	22,018		22,018	667		22,686	22,686
CC 3213	County Fire Coordinator	6.0000	1.449	17,614		17,614	534		18,148	18,148
CC 3439	Zoning Department	9.3000	2.246	27,302		27,302	828		28,130	28,130
CC 3991	Local Emgy Mgt Agency	5.0000	1.208	14,679		14,679	445		15,124	15,124
CC 3998B	Communications Program	1.0000	0.242	2,936		2,936	89		3,025	3,025
CC 3998C	Information Technology Dept	1.0000	0.242	2,936		2,936	89		3,025	3,025
CC 5105	Ambulance Service 005	60.0000	14.493	176,145		176,145	5,340		181,484	181,484
CC 3995	Children's Advocacy Ctr	2.0000	0.483	5,871		5,871	178		6,049	6,049
CC 6302	County Extension	5.0000	1.208	14,679		14,679	445		15,124	15,124
CC 6303	Natural Resources	4.0000	0.966	11,743		11,743	356		12,099	12,099
CC 6304	Coop Aquatic Plant Prog	5.0000	1.208	14,679		14,679	445		15,124	15,124
CC 6308	Highlands Beaut/L&M Club	1.0000	0.242	2,936		2,936	89		3,025	3,025
CC 2991	Veteran Service Office	3.0000	0.725	8,807		8,807	267		9,074	9,074
CC 5344	Housing Department	2.5000	0.604	7,339		7,339	222		7,562	7,562
CC 5106	Animal Control	7.0000	1.691	20,550		20,550	623		21,173	21,173
CC 5220	Human Services Admin 005	5.0000	1.208	14,679		14,679	445		15,124	15,124
CC 5229	Healthy Fam Grant	7.0000	1.691	20,550		20,550	623		21,173	21,173

Cost Allocation Planning & Performance System
 Schedule 13.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Subpool Allocation: Insurance & Gen Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6209-12	Libraries	18.6600	4.507	54,781		54,781	1,661		56,442	56,442
CC 6102 & 6104	Parks Department 005	13.0000	3.140	38,165		38,165	1,157		39,322	39,322
CC 6105	Sports Complex	2.0000	0.483	5,871		5,871	178		6,049	6,049
F101	Sun n' Lakes Placid Fire	2.0000	0.483	5,871		5,871	178		6,049	6,049
F102	Desoto City Fire	2.0000	0.483	5,871		5,871	178		6,049	6,049
F110	County Transport Trust	125.9000	30.411	369,610		369,610	11,205		380,815	380,815
F113	Highlands Lakes Fire SDF	2.0000	0.483	5,871		5,871	178		6,049	6,049
F123	Library Coop Fund	3.3400	0.807	9,805		9,805	297		10,103	10,103
F133	West Sebring SBF	2.0000	0.483	5,871		5,871	178		6,049	6,049
F144	Lake Placid SB Fire District	2.0000	0.483	5,871		5,871	178		6,049	6,049
F152	Tourist Dev Trust Fund	2.0000	0.483	5,871		5,871	178		6,049	6,049
F162	Affordable Housing Asst	0.5000	0.121	1,468		1,468	44		1,512	1,512
F163	Home Initiatives Partner	0.5000	0.121	1,468		1,468	44		1,512	1,512
F164	Hurricane Housing Rec Pro	1.5000	0.362	4,404		4,404	133		4,537	4,537
F176	State Court Facilities TF	1.0000	0.242	2,936		2,936	89		3,025	3,025
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.483	5,871		5,871	178		6,049	6,049
F180	Building Fund	16.2000	3.913	47,559		47,559	1,442		49,001	49,001
F401-4210	Refuse Disposal System	16.5000	3.986	48,440		48,440	1,468		49,908	49,908
F401-4211	Recycling Operations	4.0000	0.966	11,743		11,743	356		12,099	12,099
F401-4212	Solid Waste System Adm	5.0000	1.208	14,679		14,679	445		15,124	15,124
F401-4218	Refuse Collection Prgm	0.6000	0.145	1,761		1,761	53		1,815	1,815
F402	Placid Utilities	3.8600	0.932	11,332		11,332	344		11,675	11,675
F403	Highway Park Utility	0.7400	0.179	2,172		2,172	66		2,238	2,238

Cost Allocation Planning & Performance System
 Schedule 13.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Subpool Allocation: Insurance & Gen Support

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		414.0000	100.000	1,215,397	0.00	1,215,397	32,581	163,308	1,084,671	1,247,979

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System
Schedule 13.003
For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services
Subpool Allocation: Consolidated

Department	Telephone	Insurance & Gen Support	Total	
CC 2672	Facilities Management 005	10,795	64,586	75,381
CC 1031	Gen Op Cthse Facilities		5,871	5,871
CC 2101	Board Cty Commissioners	20,069	14,679	34,748
CC 2104	County Administrator	1,976	10,275	12,252
CC 2106	Offc Management & Budget	1,520	20,550	22,071
CC 2107	Human Resources	1,520	20,550	22,071
CC 2108	Non-Ad Valorem Assessments	304	4,110	4,414
CC 2558	Purchasing	3,950	21,173	25,123
CC 2109	Public Information		1,512	1,512
CC 1000	Gen Adm Cir Ct	5,372		5,372
CC 1001	Gen Adm Cnty Ct	474		474
CC 1002	Gen Adm State Atty	4,898		4,898
CC 1003/1050	Public Def/Conflict Counsel	3,792		3,792
CC 1026	Cir Ct Juv Guardian	1,106		1,106
CC 2700	County Plan/ Development 005	2,212	22,686	24,898
CC 3213	County Fire Coordinator		18,148	18,148
CC 3439	Zoning Department	2,686	28,130	30,816
CC 3991	Local Emgy Mgt Agency		15,124	15,124
CC 3998B	Communications Program	12,956	3,025	15,981
CC 3998C	Information Technology Dept		3,025	3,025
CC 5105	Ambulance Service 005	5,056	181,484	186,540
CC 3995	Children's Advocacy Ctr	9,480	6,049	15,530
CC 6302	County Extension	2,212	15,124	17,336
CC 6303	Natural Resources	1,422	12,099	13,521
CC 6304	Coop Aquatic Plant Prog	632	15,124	15,756
CC 6308	Highlands Beaut/L&M Club		3,025	3,025
CC 2991	Veteran Service Office	1,422	9,074	10,496
CC 5344	Housing Department	1,738	7,562	9,300
CC 5106	Animal Control	158	21,173	21,331
CC 5220	Human Services Admin 005		15,124	15,124
CC 5225	Children's Serv. Council	2,528		2,528
CC 5229	Healthy Fam Grant		21,173	21,173
CC 6209-12	Libraries	2,370	56,442	58,812
CC 6102 & 6104	Parks Department 005	1,106	39,322	40,428

Cost Allocation Planning & Performance System
Schedule 13.003
For the Period Ended September 30, 2009

Indirect Cost Pool: Central Services

Subpool Allocation: Consolidated

Department	Telephone	Insurance & Gen Support	Total
CC 6105	474	6,049	6,523
F101		6,049	6,049
F102	790	6,049	6,839
F110	10,744	380,815	391,559
F113		6,049	6,049
F123		10,103	10,103
F133		6,049	6,049
F144		6,049	6,049
F152		6,049	6,049
F162		1,512	1,512
F163		1,512	1,512
F164		4,537	4,537
F176		3,025	3,025
F179		6,049	6,049
F180		49,001	49,001
F401-4210		49,908	49,908
F401-4211		12,099	12,099
F401-4212		15,124	15,124
F401-4218		1,815	1,815
F402	474	11,675	12,149
F403		2,238	2,238
F509	158		158
F510	316		316
OTHER	2,528		2,528
Sub Total Allocated	117,240	1,247,979	1,365,219
Sub Total Unallocated	0.00	0.00	0.00
Total	117,240	1,247,979	1,365,219

Cost Allocation Planning & Performance System
Purchasing
Nature and Extent of Services

The Purchasing Department is responsible for buying supplies for the Board, special benefit districts, and other constitutional offices in addition to negotiating contracts for fuel and county-wide communication tools like cell phones and pagers. The Department is also responsible for maintaining the fixed and moving inventory throughout the County as well as managing the bidding process for new vendors.

Costs associated with Purchasing have been functionalized and allocated as follows:

Purchase Orders - Costs have been allocated to users based on the number of purchase order lines per department.

Bids - Costs have been allocated to users based on the number of formal bids per department.

P-Cards - Costs have been allocated to users based on the number of P-card transactions processed per department.

Warehouse - Costs have been allocated to users based on the number of warehouse requisitions processed per department.

Fuel Distribution - Costs have been allocated to users based on the fuel cost charges per department.

Fixed Assets - Costs have been allocated to users based on the number of tagged property items per department.

Voice Communication Systems - Costs have been allocated to users based on the number of telephone extensions per department.

Surplus Property - Costs have been allocated to users based on the number of surplus items collected per department.

Cost Allocation Planning & Performance System
Purchasing Cost Pool
Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	484,792		484,792
Less Deductions	14,324		14,324

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Bldg Use Allowance	221		221
Equip Use Allowance	1,525		1,525
Clerk to Board	65,739	28,177	93,917
Facilities Management 005	14,129	1,531	15,659
Board Cty Commissioners	7,264	2,603	9,867
County Administrator	8,971	1,070	10,041
County Audits-CPA	756	2	758
Offc Management & Budget	7,571	1,061	8,631
Human Resources	8,027	1,247	9,275
Central Services	24,351	772	25,123
County Attorney		10,993	10,993
Public Information		909	909
Sub Total Cross Allocations	138,555	48,365	186,920
Total Allocated Costs	609,023	48,365	657,387

Cost Allocation Planning & Performance System
 Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Description	Cost	Percent
General and Administrative		
Purchase Orders	117,850	17.9269
Bids	130,362	19.8303
P-Card	73,648	11.2030
Warehouse	74,804	11.3789
Fuel Distribution	65,759	10.0031
Fixed Assets	58,959	8.9686
Voice Comm Syst	68,003	10.3444
Surplus Property	68,003	10.3444
Total	657,387	100.0000

Cost Allocation Planning & Performance System
 Schedule 14.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Purchase Orders

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	771.0000	5.425	5,923		5,923		5,923		5,923
CC 1031	Gen Op Cthse Facilities	55.0000	0.387	423		423		423		423
CC 2101	Board Cty Commissioners	14.0000	0.099	108		108		108		108
CC 2104	County Administrator	27.0000	0.190	207		207		207		207
CC 2105	County Audits-CPA	2.0000	0.014	15		15		15		15
CC 2106	Offc Management & Budget	62.0000	0.436	476		476		476		476
CC 2107	Human Resources	131.0000	0.922	1,006		1,006		1,006		1,006
CC 2108	Non-Ad Valorem Assessments	16.0000	0.113	123		123		123		123
CC 2111	Central Services	87.0000	0.612	668		668		668		668
CC 2103	County Attorney	6.0000	0.042	46		46	4	50		50
CC 2109	Public Information	75.0000	0.528	576		576	50	626		626
CC 1000	Gen Adm Cir Ct	4.0000	0.028	31		31	3		33	33
CC 1001	Gen Adm Cnty Ct	2.0000	0.014	15		15	1		17	17
CC 1002	Gen Adm State Atty	7.0000	0.049	54		54	5		58	58
CC 1003/1050	Public Def/Conflict Counsel	8.0000	0.056	61		61	5		67	67
CC 2700	County Plan/ Development 005	96.0000	0.676	738		738	64		801	801
CC 3211	Fire Departments VFD #1	136.0000	0.957	1,045		1,045	90		1,135	1,135
CC 3213	County Fire Coordinator	301.0000	2.118	2,313		2,313	200		2,513	2,513
CC 3322	County Jail 005	34.0000	0.239	261		261	23		284	284
CC 3324	Detention Medical	3.0000	0.021	23		23	2		25	25
CC 3439	Zoning Department	173.0000	1.217	1,329		1,329	115		1,444	1,444
CC 3991	Local Emgy Mgt Agency	294.0000	2.069	2,259		2,259	195		2,454	2,454
CC 3998B	Communications Program	489.0000	3.441	3,757		3,757	325		4,082	4,082
CC 3998C	Information Technology Dept	16.0000	0.113	123		123	11		134	134
CC 5105	Ambulance Service 005	828.0000	5.826	6,361		6,361	550		6,912	6,912
CC 3995	Children's Advocacy Ctr	37.0000	0.260	284		284	25		309	309

Cost Allocation Planning & Performance System
 Schedule 14.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Purchase Orders

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6302	County Extension	338.0000	2.378	2,597		2,597	225		2,821	2,821
CC 6303	Natural Resources	168.0000	1.182	1,291		1,291	112		1,402	1,402
CC 6304	Coop Aquatic Plant Prog	118.0000	0.830	907		907	78		985	985
CC 6308	Highlands Beaut/L&M Club	46.0000	0.324	353		353	31		384	384
CC 6306	Nuisance Abatement	105.0000	0.739	807		807	70		876	876
CC 2991	Veteran Service Office	77.0000	0.542	592		592	51		643	643
CC 5344	Housing Department	59.0000	0.415	453		453	39		492	492
CC 5101	Health Unit	20.0000	0.141	154		154	13		167	167
CC 5106	Animal Control	255.0000	1.794	1,959		1,959	169		2,129	2,129
CC 5220	Human Services Admin 005	50.0000	0.352	384		384	33		417	417
CC 5225	Children's Serv. Council	6.0000	0.042	46		46	4		50	50
CC 5229	Healthy Fam Grant	56.0000	0.394	430		430	37		467	467
CC 6209-12	Libraries	363.0000	2.554	2,789		2,789	241		3,030	3,030
CC 6102 & 6104	Parks Department 005	445.0000	3.131	3,419		3,419	296		3,715	3,715
CC 6105	Sports Complex	179.0000	1.260	1,375		1,375	119		1,494	1,494
CC 6213	Historic Dist Site Survey	8.0000	0.056	61		61	5		67	67
F101	Sun n' Lakes Placid Fire	65.0000	0.457	499		499	43		543	543
F102	Desoto City Fire	58.0000	0.408	446		446	39		484	484
F106	Hickory Hills SBD	5.0000	0.035	38		38	3		42	42
F107	Placid Lakes SBD	37.0000	0.260	284		284	25		309	309
F109	Istokpoga Marsh Imp Dist	45.0000	0.317	346		346	30		376	376
F110	County Transport Trust	2,154.0000	15.157	16,549		16,549	1,432		17,980	17,980
F113	Highlands Lakes Fire SDF	91.0000	0.640	699		699	60		760	760
F114	Leisure Lakes SP Tax Fire	24.0000	0.169	184		184	16		200	200
F116	Highlands Park Fire SBF	43.0000	0.303	330		330	29		359	359
F120	Placid Lakes Fire Dist	55.0000	0.387	423		423	37		459	459

Cost Allocation Planning & Performance System
 Schedule 14.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Purchase Orders

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F122	E911 Operations Fund	2.0000	0.014	15		15	1		17	17
F127	Orange Blossom Est 1-19	6.0000	0.042	46		46	4		50	50
F128	Sun'n Lakes Placid Rec	66.0000	0.464	507		507	44		551	551
F131	Intergovt Radio Comm	47.0000	0.331	361		361	31		392	392
F133	West Sebring SBF	197.0000	1.386	1,513		1,513	131		1,644	1,644
F137	Venus SB Fire District	28.0000	0.197	215		215	19		234	234
F138	Lorida SB Fire District	49.0000	0.345	376		376	33		409	409
F143	FI Boating Improvement	2.0000	0.014	15		15	1		17	17
F144	Lake Placid SB Fire District	60.0000	0.422	461		461	40		501	501
F148	Highlands Park Est SBD	10.0000	0.070	77		77	7		83	83
F151	Local Govt Infra Surtax	674.0000	4.743	5,178		5,178	448		5,626	5,626
F152	Tourist Dev Trust Fund	101.0000	0.711	776		776	67		843	843
F152A	Tourist Dev Trust-Lakes	1.0000	0.007	8		8	1		8	8
F161	Comm Development Block	19.0000	0.134	146		146	13		159	159
F162	Affordable Housing Asst	352.0000	2.477	2,704		2,704	234		2,938	2,938
F163	Home Initiatives Partner	33.0000	0.232	254		254	22		275	275
F164	Hurricane Housing Rec Pro	8.0000	0.056	61		61	5		67	67
F170	Special Law Enforcement	5.0000	0.035	38		38	3		42	42
F174	Fire Inspection	13.0000	0.091	100		100	9		109	109
F175	Sebring Parkway Maint	7.0000	0.049	54		54	5		58	58
F176	State Court Facilities TF	21.0000	0.148	161		161	14		175	175
F177A	Law Library Trust Fund	27.0000	0.190	207		207	18		225	225
F179	Court Tech 28.24 (12) (E) 1	122.0000	0.858	937		937	81		1,018	1,018
F180	Building Fund	104.0000	0.732	799		799	69		868	868
F190A-196	Impact Fees	22.0000	0.155	169		169	15		184	184
F197	T-Bird Hill Wastwater	1.0000	0.007	8		8	1		8	8

Cost Allocation Planning & Performance System
 Schedule 14.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Purchase Orders

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F350	Hcissrb Construction Fund	58.0000	0.408	446		446	39		484	484
F401-4210	Refuse Disposal System	822.0000	5.784	6,315		6,315	546		6,862	6,862
F401-4211	Recycling Operations	370.0000	2.604	2,843		2,843	246		3,089	3,089
F401-4212	Solid Waste System Adm	117.0000	0.823	899		899	78		977	977
F401-4215	Land Fill Closure Prgm	22.0000	0.155	169		169	15		184	184
F401-4217	Recycling Grant	33.0000	0.232	254		254	22		275	275
F402	Placid Utilities	299.0000	2.104	2,297		2,297	199		2,496	2,496
F403	Highway Park Utility	136.0000	0.957	1,045		1,045	90		1,135	1,135
F420	Energy Recovery/Asphalt Plant	283.0000	1.991	2,174		2,174	188		2,362	2,362
OTHER	Other	1,550.0000	10.907	11,908		11,908	1,030		12,938	12,938
Total		14,211.0000	100.000	109,179	0.00	109,179	8,670	9,627	108,223	117,850

Source: P.O. Line Counts Report

Basis: Number of P.O. Lines per Dept

Cost Allocation Planning & Performance System
 Schedule 14.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Bids

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	6.0000	10.714	12,940		12,940		12,940		12,940
CC 2107	Human Resources	1.0000	1.786	2,157		2,157		2,157		2,157
CC 2111	Central Services	2.0000	3.571	4,313		4,313		4,313		4,313
CC 2700	County Plan/ Development 005	1.0000	1.786	2,157		2,157	204		2,361	2,361
CC 3991	Local Emgy Mgt Agency	2.0000	3.571	4,313		4,313	408		4,721	4,721
CC 5105	Ambulance Service 005	2.0000	3.571	4,313		4,313	408		4,721	4,721
CC 3995	Children's Advocacy Ctr	2.0000	3.571	4,313		4,313	408		4,721	4,721
CC 6303	Natural Resources	1.0000	1.786	2,157		2,157	204		2,361	2,361
CC 5106	Animal Control	1.0000	1.786	2,157		2,157	204		2,361	2,361
CC 6102 & 6104	Parks Department 005	1.0000	1.786	2,157		2,157	204		2,361	2,361
CC 6105	Sports Complex	1.0000	1.786	2,157		2,157	204		2,361	2,361
F107	Placid Lakes SBD	1.0000	1.786	2,157		2,157	204		2,361	2,361
F109	Istokpoga Marsh Imp Dist	2.0000	3.571	4,313		4,313	408		4,721	4,721
F110	County Transport Trust	18.0000	32.143	38,819		38,819	3,673		42,492	42,492
F151	Local Govt Infra Surtax	4.0000	7.143	8,627		8,627	816		9,443	9,443
F161	Comm Development Block	1.0000	1.786	2,157		2,157	204		2,361	2,361
F401-4210	Refuse Disposal System	3.0000	5.357	6,470		6,470	612		7,082	7,082
F401-4211	Recycling Operations	1.0000	1.786	2,157		2,157	204		2,361	2,361
F420	Energy Recovery/Asphalt Plant	1.0000	1.786	2,157		2,157	204		2,361	2,361
OTHER	Other	5.0000	8.929	10,783		10,783	1,020		11,803	11,803
Total		56.0000	100.000	120,771	0.00	120,771	9,591	19,410	110,953	130,362

Source: Formal Bids Listing

Basis: Number of Formal Bids per Dept

Cost Allocation Planning & Performance System
 Schedule 14.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: P-Card

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	16.0000	1.739	1,187		1,187		1,187		1,187
CC 1031	Gen Op Cthse Facilities	4.0000	0.435	297		297		297		297
CC 2101	Board Cty Commissioners	3.0000	0.326	222		222		222		222
CC 2104	County Administrator	13.0000	1.413	964		964		964		964
CC 2106	Offc Management & Budget	12.0000	1.304	890		890		890		890
CC 2107	Human Resources	20.0000	2.174	1,483		1,483		1,483		1,483
CC 2108	Non-Ad Valorem Assessments	4.0000	0.435	297		297		297		297
CC 2111	Central Services	8.0000	0.870	593		593		593		593
CC 2109	Public Information	15.0000	1.630	1,112		1,112	97	1,209		1,209
CC 1002	Gen Adm State Atty	4.0000	0.435	297		297	26		322	322
CC 2700	County Plan/ Development 005	18.0000	1.957	1,335		1,335	116		1,451	1,451
CC 3211	Fire Departments VFD #1	8.0000	0.870	593		593	52		645	645
CC 3213	County Fire Coordinator	28.0000	3.043	2,077		2,077	181		2,257	2,257
CC 3439	Zoning Department	15.0000	1.630	1,112		1,112	97		1,209	1,209
CC 3991	Local Emgy Mgt Agency	17.0000	1.848	1,261		1,261	110		1,370	1,370
CC 3998B	Communications Program	17.0000	1.848	1,261		1,261	110		1,370	1,370
CC 3998C	Information Technology Dept	3.0000	0.326	222		222	19		242	242
CC 5105	Ambulance Service 005	22.0000	2.391	1,632		1,632	142		1,773	1,773
CC 3995	Children's Advocacy Ctr	9.0000	0.978	667		667	58		726	726
CC 6302	County Extension	36.0000	3.913	2,670		2,670	232		2,902	2,902
CC 6303	Natural Resources	13.0000	1.413	964		964	84		1,048	1,048
CC 6304	Coop Aquatic Plant Prog	14.0000	1.522	1,038		1,038	90		1,129	1,129
CC 6308	Highlands Beaut/L&M Club	8.0000	0.870	593		593	52		645	645
CC 6306	Nuisance Abatement	2.0000	0.217	148		148	13		161	161
CC 2991	Veteran Service Office	8.0000	0.870	593		593	52		645	645
CC 5101	Health Unit	2.0000	0.217	148		148	13		161	161

Cost Allocation Planning & Performance System
 Schedule 14.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: P-Card

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 5106	Animal Control	22.0000	2.391	1,632		1,632	142		1,773	1,773
CC 5220	Human Services Admin 005	7.0000	0.761	519		519	45		564	564
CC 5229	Healthy Fam Grant	12.0000	1.304	890		890	77		967	967
CC 6209-12	Libraries	45.0000	4.891	3,337		3,337	290		3,628	3,628
CC 6102 & 6104	Parks Department 005	32.0000	3.478	2,373		2,373	206		2,580	2,580
CC 6105	Sports Complex	16.0000	1.739	1,187		1,187	103		1,290	1,290
CC 6213	Historic Dist Site Survey	1.0000	0.109	74		74	6		81	81
F101	Sun n' Lakes Placid Fire	7.0000	0.761	519		519	45		564	564
F102	Desoto City Fire	6.0000	0.652	445		445	39		484	484
F107	Placid Lakes SBD	1.0000	0.109	74		74	6		81	81
F110	County Transport Trust	122.0000	13.261	9,048		9,048	787		9,835	9,835
F113	Highlands Lakes Fire SDF	10.0000	1.087	742		742	65		806	806
F114	Leisure Lakes SP Tax Fire	3.0000	0.326	222		222	19		242	242
F116	Highlands Park Fire SBF	8.0000	0.870	593		593	52		645	645
F120	Placid Lakes Fire Dist	9.0000	0.978	667		667	58		726	726
F128	Sun'n Lakes Placid Rec	4.0000	0.435	297		297	26		322	322
F131	Intergovt Radio Comm	5.0000	0.543	371		371	32		403	403
F133	West Sebring SBF	11.0000	1.196	816		816	71		887	887
F137	Venus SB Fire District	3.0000	0.326	222		222	19		242	242
F138	Lorida SB Fire District	5.0000	0.543	371		371	32		403	403
F144	Lake Placid SB Fire District	6.0000	0.652	445		445	39		484	484
F148	Highlands Park Est SBD	1.0000	0.109	74		74	6		81	81
F151	Local Govt Infra Surtax	14.0000	1.522	1,038		1,038	90		1,129	1,129
F152	Tourist Dev Trust Fund	14.0000	1.522	1,038		1,038	90		1,129	1,129
F161	Comm Development Block	2.0000	0.217	148		148	13		161	161
F162	Affordable Housing Asst	9.0000	0.978	667		667	58		726	726

Cost Allocation Planning & Performance System
 Schedule 14.003
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: P-Card

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F163	Home Initiatives Partner	2.0000	0.217	148		148	13		161	161
F179	Court Tech 28.24 (12) (E) 1	11.0000	1.196	816		816	71		887	887
F180	Building Fund	17.0000	1.848	1,261		1,261	110		1,370	1,370
F401 - Other	Solid Waste - Other	2.0000	0.217	148		148	13		161	161
F401-4210	Refuse Disposal System	40.0000	4.348	2,966		2,966	258		3,225	3,225
F401-4211	Recycling Operations	17.0000	1.848	1,261		1,261	110		1,370	1,370
F401-4212	Solid Waste System Adm	23.0000	2.500	1,706		1,706	148		1,854	1,854
F402	Placid Utilities	58.0000	6.304	4,301		4,301	374		4,676	4,676
F403	Highway Park Utility	31.0000	3.370	2,299		2,299	200		2,499	2,499
F420	Energy Recovery/Asphalt Plant	14.0000	1.522	1,038		1,038	90		1,129	1,129
OTHER	Other	11.0000	1.196	816		816	71		887	887
Total		920.0000	100.000	68,229	0.00	68,229	5,418	7,142	66,505	73,648

Source: Monthly P-Card Journal Entries Report

Basis: Number of P-Card Trx per Dept

Cost Allocation Planning & Performance System
 Schedule 14.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Warehouse

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	325.0000	0.756	524		524		524		524
CC 2101	Board Cty Commissioners	860.0000	2.002	1,387		1,387		1,387		1,387
CC 2104	County Administrator	10.0000	0.023	16		16		16		16
CC 2107	Human Resources	10.0000	0.023	16		16		16		16
CC 2111	Central Services	940.0000	2.188	1,516		1,516		1,516		1,516
CC 1002	Gen Adm State Atty	37.0000	0.086	60		60	5		65	65
CC 2442	Supervisor of Elections	11.0000	0.026	18		18	1		19	19
CC 2700	County Plan/ Development 005	28.0000	0.065	45		45	4		49	49
CC 3101	Sheriff 005	1,588.0000	3.696	2,561		2,561	214		2,775	2,775
CC 3211	Fire Departments VFD #1	22.0000	0.051	35		35	3		38	38
CC 3213	County Fire Coordinator	201.0000	0.468	324		324	27		351	351
CC 3323	Detention and Corrections	120.0000	0.279	194		194	16		210	210
CC 3439	Zoning Department	66.0000	0.154	106		106	9		115	115
CC 3991	Local Emgy Mgt Agency	151.0000	0.351	244		244	20		264	264
CC 3998B	Communications Program	42.0000	0.098	68		68	6		73	73
CC 5105	Ambulance Service 005	1,491.0000	3.470	2,405		2,405	201		2,606	2,606
CC 3995	Children's Advocacy Ctr	300.0000	0.698	484		484	40		524	524
CC 6302	County Extension	438.0000	1.019	706		706	59		765	765
CC 6303	Natural Resources	87.0000	0.202	140		140	12		152	152
CC 6304	Coop Aquatic Plant Prog	12,019.0000	27.973	19,385		19,385	1,620		21,006	21,006
CC 2991	Veteran Service Office	120.0000	0.279	194		194	16		210	210
CC 5101	Health Unit	11.0000	0.026	18		18	1		19	19
CC 5106	Animal Control	110.0000	0.256	177		177	15		192	192
CC 5220	Human Services Admin 005	133.0000	0.310	215		215	18		232	232
CC 5229	Healthy Fam Grant	90.0000	0.209	145		145	12		157	157
CC 6209-12	Libraries	268.0000	0.624	432		432	36		468	468

Cost Allocation Planning & Performance System
 Schedule 14.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Warehouse

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6102 & 6104	Parks Department 005	626.0000	1.457	1,010		1,010	84		1,094	1,094
CC 6105	Sports Complex	7.0000	0.016	11		11	1		12	12
F101	Sun n' Lakes Placid Fire	31.0000	0.072	50		50	4		54	54
F102	Desoto City Fire	117.0000	0.272	189		189	16		204	204
F107	Placid Lakes SBD	20.0000	0.047	32		32	3		35	35
F109	Istokpoga Marsh Imp Dist	107.0000	0.249	173		173	14		187	187
F110	County Transport Trust	18,313.5000	42.623	29,538		29,538	2,469		32,007	32,007
F113	Highlands Lakes Fire SDF	61.0000	0.142	98		98	8		107	107
F114	Leisure Lakes SP Tax Fire	62.0000	0.144	100		100	8		108	108
F116	Highlands Park Fire SBF	13.0000	0.030	21		21	2		23	23
F131	Intergovt Radio Comm	3.0000	0.007	5		5	0		5	5
F133	West Sebring SBF	82.0000	0.191	132		132	11		143	143
F137	Venus SB Fire District	26.0000	0.061	42		42	4		45	45
F138	Lorida SB Fire District	100.0000	0.233	161		161	13		175	175
F144	Lake Placid SB Fire District	56.0000	0.130	90		90	8		98	98
F162	Affordable Housing Asst	9.0000	0.021	15		15	1		16	16
F174	Fire Inspection	11.0000	0.026	18		18	1		19	19
F177A	Law Library Trust Fund	10.0000	0.023	16		16	1		17	17
F180	Building Fund	176.0000	0.410	284		284	24		308	308
F401-4210	Refuse Disposal System	2,437.0000	5.672	3,931		3,931	329		4,259	4,259
F401-4211	Recycling Operations	973.0000	2.265	1,569		1,569	131		1,701	1,701
F402	Placid Utilities	188.0000	0.438	303		303	25		329	329
F403	Highway Park Utility	1.0000	0.002	2		2	0		2	2
F420	Energy Recovery/Asphalt Plant	42.0000	0.098	68		68	6		73	73
OTHER	Other	17.0000	0.040	27		27	2		30	30

Cost Allocation Planning & Performance System
 Schedule 14.004
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Warehouse

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		42,966.5000	100.000	69,300	0.00	69,300	5,503	3,460	71,344	74,804

Source: Not Allocated

Basis: Number of Warehouse Reqs per Dept

Cost Allocation Planning & Performance System
 Schedule 14.005
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Fuel Distribution

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	9,031.5000	1.065	649		649		649		649
CC 2104	County Administrator	660.6000	0.078	47		47		47		47
CC 2107	Human Resources	167.5000	0.020	12		12		12		12
CC 1002	Gen Adm State Atty	1,951.0000	0.230	140		140	11		151	151
CC 2211	Property Appraiser	3,362.1000	0.396	242		242	19		261	261
CC 2442	Supervisor of Elections	21.3000	0.003	2		2	0		2	2
CC 2700	County Plan/ Development 005	584.7000	0.069	42		42	3		45	45
CC 3101	Sheriff 005	177,087.3000	20.881	12,721		12,721	1,022		13,743	13,743
CC 3213	County Fire Coordinator	5,931.8000	0.699	426		426	34		460	460
CC 3323	Detention and Corrections	6,982.5000	0.823	502		502	40		542	542
CC 3439	Zoning Department	2,519.3000	0.297	181		181	15		196	196
CC 3991	Local Emgy Mgt Agency	2,536.7000	0.299	182		182	15		197	197
CC 3998B	Communications Program	172.4000	0.020	12		12	1		13	13
CC 5105	Ambulance Service 005	38,797.2000	4.575	2,787		2,787	224		3,011	3,011
CC 6302	County Extension	1,162.7000	0.137	84		84	7		90	90
CC 6303	Natural Resources	254.4000	0.030	18		18	1		20	20
CC 6304	Coop Aquatic Plant Prog	10,283.4000	1.213	739		739	59		798	798
CC 5101	Health Unit	5,818.0000	0.686	418		418	34		452	452
CC 5106	Animal Control	10,677.5000	1.259	767		767	62		829	829
CC 5220	Human Services Admin 005	924.2000	0.109	66		66	5		72	72
CC 5225	Children's Serv. Council	76.7000	0.009	6		6	0		6	6
CC 6209-12	Libraries	116.9000	0.014	8		8	1		9	9
CC 6102 & 6104	Parks Department 005	10,544.3000	1.243	757		757	61		818	818
CC 6105	Sports Complex	1,586.2000	0.187	114		114	9		123	123
F101	Sun n' Lakes Placid Fire	1,453.5000	0.171	104		104	8		113	113
F102	Desoto City Fire	1,922.9000	0.227	138		138	11		149	149

Cost Allocation Planning & Performance System
 Schedule 14.005
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Fuel Distribution

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F110	County Transport Trust	290,514.0000	34.256	20,869		20,869	1,677		22,546	22,546
F113	Highlands Lakes Fire SDF	3,094.7000	0.365	222		222	18		240	240
F114	Leisure Lakes SP Tax Fire	1,130.9000	0.133	81		81	7		88	88
F116	Highlands Park Fire SBF	818.4000	0.097	59		59	5		64	64
F120	Placid Lakes Fire Dist	1,053.0000	0.124	76		76	6		82	82
F133	West Sebring SBF	3,003.3000	0.354	216		216	17		233	233
F137	Venus SB Fire District	210.0000	0.025	15		15	1		16	16
F138	Lorida SB Fire District	2,935.6000	0.346	211		211	17		228	228
F144	Lake Placid SB Fire District	1,333.4000	0.157	96		96	8		103	103
F162	Affordable Housing Asst	201.1000	0.024	14		14	1		16	16
F174	Fire Inspection	221.6000	0.026	16		16	1		17	17
F180	Building Fund	5,822.8000	0.687	418		418	34		452	452
F401-4210	Refuse Disposal System	77,330.9000	9.118	5,555		5,555	446		6,001	6,001
F401-4211	Recycling Operations	12,711.1000	1.499	913		913	73		986	986
F402	Placid Utilities	3,179.2000	0.375	228		228	18		247	247
F403	Highway Park Utility	160.0000	0.019	11		11	1		12	12
F420	Energy Recovery/Asphalt Plant	14,408.2000	1.699	1,035		1,035	83		1,118	1,118
OTHER	Other	135,312.4000	15.955	9,720		9,720	781		10,501	10,501
Total		848,067.2000	100.000	60,921	0.00	60,921	4,838	708	65,051	65,759

Source: Fuelmaster Transaction Listing

Basis: Fuel Cost Charges per Dept

Cost Allocation Planning & Performance System
 Schedule 14.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Fixed Assets

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	498.0000	11.008	6,013		6,013		6,013		6,013
CC 2672	Facilities Management 005	76.0000	1.680	918		918		918		918
CC 1031	Gen Op Cthse Facilities	10.0000	0.221	121		121		121		121
CC 2101	Board Cty Commissioners	1.0000	0.022	12		12		12		12
CC 2104	County Administrator	10.0000	0.221	121		121		121		121
CC 2106	Offc Management & Budget	21.0000	0.464	254		254		254		254
CC 2107	Human Resources	15.0000	0.332	181		181		181		181
CC 2108	Non-Ad Valorem Assessments	9.0000	0.199	109		109		109		109
CC 2111	Central Services	14.0000	0.309	169		169		169		169
CC 2109	Public Information	6.0000	0.133	72		72	7	79		79
CC 1000	Gen Adm Cir Ct	2.0000	0.044	24		24	2		26	26
CC 1001	Gen Adm Cnty Ct	4.0000	0.088	48		48	4		53	53
CC 1002	Gen Adm State Atty	2.0000	0.044	24		24	2		26	26
CC 1003/1050	Public Def/Conflict Counsel	88.0000	1.945	1,062		1,062	99		1,161	1,161
CC 1026	Cir Ct Juv Guardian	2.0000	0.044	24		24	2		26	26
CC 2211	Property Appraiser	111.0000	2.454	1,340		1,340	124		1,465	1,465
CC 2212	Tax Collector	172.0000	3.802	2,077		2,077	193		2,269	2,269
CC 2442	Supervisor of Elections	78.0000	1.724	942		942	87		1,029	1,029
CC 2700	County Plan/ Development 005	21.0000	0.464	254		254	24		277	277
CC 2110	Clerk to Board-51900	15.0000	0.332	181		181	17		198	198
CC 3101	Sheriff 005	3.0000	0.066	36		36	3		40	40
CC 3211	Fire Departments VFD #1	26.0000	0.575	314		314	29		343	343
CC 3213	County Fire Coordinator	69.0000	1.525	833		833	77		910	910
CC 3322	County Jail 005	11.0000	0.243	133		133	12		145	145
CC 3323	Detention and Corrections	2.0000	0.044	24		24	2		26	26
CC 3439	Zoning Department	27.0000	0.597	326		326	30		356	356

Cost Allocation Planning & Performance System
 Schedule 14.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Fixed Assets

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 3991	Local Emgy Mgt Agency	114.0000	2.520	1,376		1,376	128		1,504	1,504
CC 3998A	911 Dispatch Center	12.0000	0.265	145		145	13		158	158
CC 3998B	Communications Program	59.0000	1.304	712		712	66		778	778
CC 3998C	Information Technology Dept	4.0000	0.088	48		48	4		53	53
CC 5105	Ambulance Service 005	223.0000	4.929	2,692		2,692	250		2,942	2,942
CC 3995	Children's Advocacy Ctr	4.0000	0.088	48		48	4		53	53
CC 6302	County Extension	20.0000	0.442	241		241	22		264	264
CC 6303	Natural Resources	10.0000	0.221	121		121	11		132	132
CC 6304	Coop Aquatic Plant Prog	39.0000	0.862	471		471	44		515	515
CC 6308	Highlands Beaut/L&M Club	1.0000	0.022	12		12	1		13	13
CC 5310	Work Study Program	1.0000	0.022	12		12	1		13	13
CC 2991	Veteran Service Office	8.0000	0.177	97		97	9		106	106
CC 5101	Health Unit	242.0000	5.349	2,922		2,922	271		3,193	3,193
CC 5106	Animal Control	18.0000	0.398	217		217	20		238	238
CC 5220	Human Services Admin 005	6.0000	0.133	72		72	7		79	79
CC 5225	Children's Serv. Council	8.0000	0.177	97		97	9		106	106
CC 5229	Healthy Fam Grant	6.0000	0.133	72		72	7		79	79
CC 6209-12	Libraries	108.0000	2.387	1,304		1,304	121		1,425	1,425
CC 6102 & 6104	Parks Department 005	68.0000	1.503	821		821	76		897	897
CC 6213	Historic Dist Site Survey	1.0000	0.022	12		12	1		13	13
F101	Sun n' Lakes Placid Fire	28.0000	0.619	338		338	31		369	369
F102	Desoto City Fire	40.0000	0.884	483		483	45		528	528
F107	Placid Lakes SBD	6.0000	0.133	72		72	7		79	79
F110	County Transport Trust	396.0000	8.753	4,781		4,781	444		5,225	5,225
F113	Highlands Lakes Fire SDF	60.0000	1.326	724		724	67		792	792
F114	Leisure Lakes SP Tax Fire	27.0000	0.597	326		326	30		356	356

Cost Allocation Planning & Performance System
 Schedule 14.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Fixed Assets

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F116	Highlands Park Fire SBF	28.0000	0.619	338		338	31		369	369
F120	Placid Lakes Fire Dist	12.0000	0.265	145		145	13		158	158
F122	E911 Operations Fund	8.0000	0.177	97		97	9		106	106
F128	Sun'n Lakes Placid Rec	13.0000	0.287	157		157	15		172	172
F129	Conservation Trust Fund	3.0000	0.066	36		36	3		40	40
F131	Intergovt Radio Comm	16.0000	0.354	193		193	18		211	211
F133	West Sebring SBF	36.0000	0.796	435		435	40		475	475
F137	Venus SB Fire District	4.0000	0.088	48		48	4		53	53
F138	Lorida SB Fire District	17.0000	0.376	205		205	19		224	224
F144	Lake Placid SB Fire District	53.0000	1.172	640		640	59		699	699
F148	Highlands Park Est SBD	2.0000	0.044	24		24	2		26	26
F151	Local Govt Infra Surtax	724.0000	16.004	8,741		8,741	811		9,553	9,553
F152	Tourist Dev Trust Fund	2.0000	0.044	24		24	2		26	26
F162	Affordable Housing Asst	6.0000	0.133	72		72	7		79	79
F164	Hurricane Housing Rec Pro	5.0000	0.111	60		60	6		66	66
F170	Special Law Enforcement	1.0000	0.022	12		12	1		13	13
F174	Fire Inspection	3.0000	0.066	36		36	3		40	40
F176	State Court Facilities TF	5.0000	0.111	60		60	6		66	66
F177A	Law Library Trust Fund	2.0000	0.044	24		24	2		26	26
F179	Court Tech 28.24 (12) (E) 1	123.0000	2.719	1,485		1,485	138		1,623	1,623
F180	Building Fund	20.0000	0.442	241		241	22		264	264
F401-4210	Refuse Disposal System	130.0000	2.874	1,570		1,570	146		1,715	1,715
F401-4211	Recycling Operations	54.0000	1.194	652		652	61		713	713
F401-4212	Solid Waste System Adm	3.0000	0.066	36		36	3		40	40
F401-4215	Land Fill Closure Prgm	1.0000	0.022	12		12	1		13	13
F401-4217	Recycling Grant	209.0000	4.620	2,523		2,523	234		2,758	2,758

Cost Allocation Planning & Performance System
 Schedule 14.006
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Fixed Assets

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F402	Placid Utilities	95.0000	2.100	1,147		1,147	106		1,253	1,253
F403	Highway Park Utility	44.0000	0.973	531		531	49		581	581
F420	Energy Recovery/Asphalt Plant	18.0000	0.398	217		217	20		238	238
OTHER	Other	85.0000	1.879	1,026		1,026	95		1,122	1,122
Total		4,524.0000	100.000	54,621	0.00	54,621	4,338	7,975	50,983	58,959

Source: Fixed Asset Inventory

Basis: Number of Tagged Property Items per Dept

Cost Allocation Planning & Performance System
 Schedule 14.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Voice Comm Syst

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	71.0000	6.368	4,012		4,012		4,012		4,012
CC 2101	Board Cty Commissioners	132.0000	11.839	7,458		7,458		7,458		7,458
CC 2104	County Administrator	13.0000	1.166	735		735		735		735
CC 2106	Offc Management & Budget	10.0000	0.897	565		565		565		565
CC 2107	Human Resources	10.0000	0.897	565		565		565		565
CC 2108	Non-Ad Valorem Assessments	2.0000	0.179	113		113		113		113
CC 2111	Central Services	389.0000	34.888	21,979		21,979		21,979		21,979
CC 1000	Gen Adm Cir Ct	34.0000	3.049	1,921		1,921	349		2,270	2,270
CC 1001	Gen Adm Cnty Ct	3.0000	0.269	170		170	31		200	200
CC 1002	Gen Adm State Atty	31.0000	2.780	1,752		1,752	318		2,069	2,069
CC 1003/1050	Public Def/Conflict Counsel	24.0000	2.152	1,356		1,356	246		1,602	1,602
CC 1026	Cir Ct Juv Guardian	7.0000	0.628	396		396	72		467	467
CC 2700	County Plan/ Development 005	14.0000	1.256	791		791	144		935	935
CC 3439	Zoning Department	17.0000	1.525	961		961	174		1,135	1,135
CC 3998B	Communications Program	82.0000	7.354	4,633		4,633	841		5,474	5,474
CC 5105	Ambulance Service 005	32.0000	2.870	1,808		1,808	328		2,136	2,136
CC 3995	Children's Advocacy Ctr	60.0000	5.381	3,390		3,390	615		4,005	4,005
CC 6302	County Extension	14.0000	1.256	791		791	144		935	935
CC 6303	Natural Resources	9.0000	0.807	509		509	92		601	601
CC 6304	Coop Aquatic Plant Prog	4.0000	0.359	226		226	41		267	267
CC 2991	Veteran Service Office	9.0000	0.807	509		509	92		601	601
CC 5344	Housing Department	11.0000	0.987	622		622	113		734	734
CC 5106	Animal Control	1.0000	0.090	57		57	10		67	67
CC 5225	Children's Serv. Council	16.0000	1.435	904		904	164		1,068	1,068
CC 6209-12	Libraries	15.0000	1.345	848		848	154		1,001	1,001
CC 6102 & 6104	Parks Department 005	7.0000	0.628	396		396	72		467	467

Cost Allocation Planning & Performance System
 Schedule 14.007
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Voice Comm Syst

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6105	Sports Complex	3.0000	0.269	170		170	31		200	200
F102	Desoto City Fire	5.0000	0.448	283		283	51		334	334
F110	County Transport Trust	68.0000	6.099	3,842		3,842	697		4,539	4,539
F402	Placid Utilities	3.0000	0.269	170		170	31		200	200
F509	Risk Retention Fund	1.0000	0.090	57		57	10		67	67
F510	Employee Benefit Fund	2.0000	0.179	113		113	21		134	134
OTHER	Other	16.0000	1.435	904		904	164		1,068	1,068
Total		1,115.0000	100.000	63,000	0.00	63,000	5,003	35,427	32,576	68,003

Source: Telephone Lines Report

Basis: Number of Telephone Extensions per Dept

Cost Allocation Planning & Performance System
 Schedule 14.008
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Surplus Property

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2102	Clerk to Board	30.0000	6.438	4,056		4,056		4,056		4,056
CC 2672	Facilities Management 005	16.0000	3.433	2,163		2,163		2,163		2,163
CC 1031	Gen Op Cthse Facilities	4.0000	0.858	541		541		541		541
CC 2104	County Administrator	2.0000	0.429	270		270		270		270
CC 2107	Human Resources	6.0000	1.288	811		811		811		811
CC 2211	Property Appraiser	14.0000	3.004	1,893		1,893	172		2,064	2,064
CC 2442	Supervisor of Elections	3.0000	0.644	406		406	37		442	442
CC 2700	County Plan/ Development 005	4.0000	0.858	541		541	49		590	590
CC 3101	Sheriff 005	27.0000	5.794	3,650		3,650	331		3,981	3,981
CC 3211	Fire Departments VFD #1	2.0000	0.429	270		270	25		295	295
CC 3213	County Fire Coordinator	9.0000	1.931	1,217		1,217	110		1,327	1,327
CC 3439	Zoning Department	24.0000	5.150	3,245		3,245	294		3,539	3,539
CC 3991	Local Emgy Mgt Agency	17.0000	3.648	2,298		2,298	208		2,507	2,507
CC 3998B	Communications Program	29.0000	6.223	3,921		3,921	356		4,276	4,276
CC 5105	Ambulance Service 005	13.0000	2.790	1,758		1,758	159		1,917	1,917
CC 6303	Natural Resources	1.0000	0.215	135		135	12		147	147
CC 6304	Coop Aquatic Plant Prog	4.0000	0.858	541		541	49		590	590
CC 2991	Veteran Service Office	6.0000	1.288	811		811	74		885	885
CC 5101	Health Unit	60.0000	12.876	8,112		8,112	736		8,847	8,847
CC 5220	Human Services Admin 005	1.0000	0.215	135		135	12		147	147
CC 6209-12	Libraries	13.0000	2.790	1,758		1,758	159		1,917	1,917
CC 6102 & 6104	Parks Department 005	2.0000	0.429	270		270	25		295	295
F101	Sun n' Lakes Placid Fire	1.0000	0.215	135		135	12		147	147
F102	Desoto City Fire	3.0000	0.644	406		406	37		442	442
F110	County Transport Trust	18.0000	3.863	2,433		2,433	221		2,654	2,654
F113	Highlands Lakes Fire SDF	2.0000	0.429	270		270	25		295	295

Cost Allocation Planning & Performance System
 Schedule 14.008
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Surplus Property

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F116	Highlands Park Fire SBF	2.0000	0.429	270		270	25		295	295
F128	Sun'n Lakes Placid Rec	1.0000	0.215	135		135	12		147	147
F131	Intergovt Radio Comm	24.0000	5.150	3,245		3,245	294		3,539	3,539
F133	West Sebring SBF	2.0000	0.429	270		270	25		295	295
F137	Venus SB Fire District	1.0000	0.215	135		135	12		147	147
F138	Lorida SB Fire District	2.0000	0.429	270		270	25		295	295
F144	Lake Placid SB Fire District	3.0000	0.644	406		406	37		442	442
F151	Local Govt Infra Surtax	2.0000	0.429	270		270	25		295	295
F179	Court Tech 28.24 (12) (E) 1	1.0000	0.215	135		135	12		147	147
F180	Building Fund	2.0000	0.429	270		270	25		295	295
F401-4210	Refuse Disposal System	18.0000	3.863	2,433		2,433	221		2,654	2,654
F401-4211	Recycling Operations	5.0000	1.073	676		676	61		737	737
F401-4212	Solid Waste System Adm	1.0000	0.215	135		135	12		147	147
F402	Placid Utilities	1.0000	0.215	135		135	12		147	147
F403	Highway Park Utility	1.0000	0.215	135		135	12		147	147
OTHER	Other	89.0000	19.099	12,032		12,032	1,091		13,124	13,124
Total		466.0000	100.000	63,000	0.00	63,000	5,003	7,841	60,162	68,003

Source: Surplus Pick-Up Report

Basis: Number of Surplus Items per Dept

Cost Allocation Planning & Performance System
 Schedule 14.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Consolidated

Department	Purchase Orders	Bids	P-Card	Warehouse	Fuel Distribution	Fixed Assets	Voice Comm Syst
CC 2102	Clerk to Board					6,013	
CC 2672	Facilities Management 005	5,923	12,940	1,187	524	649	918
CC 1031	Gen Op Cthse Facilities	423		297			121
CC 2101	Board Cty Commissioners	108		222	1,387		12
CC 2104	County Administrator	207		964	16	47	121
CC 2105	County Audits-CPA	15					
CC 2106	Offc Management & Budget	476		890			254
CC 2107	Human Resources	1,006	2,157	1,483	16	12	181
CC 2108	Non-Ad Valorem Assessments	123		297			109
CC 2111	Central Services	668	4,313	593	1,516		169
CC 2103	County Attorney	50					
CC 2109	Public Information	626		1,209			79
CC 1000	Gen Adm Cir Ct	33					26
CC 1001	Gen Adm Cnty Ct	17					53
CC 1002	Gen Adm State Atty	58		322	65	151	26
CC 1003/1050	Public Def/Conflict Counsel	67					1,161
CC 1026	Cir Ct Juv Guardian						26
CC 2211	Property Appraiser					261	1,465
CC 2212	Tax Collector						2,269
CC 2442	Supervisor of Elections				19	2	1,029
CC 2700	County Plan/ Development 005	801	2,361	1,451	49	45	277
CC 2110	Clerk to Board-51900						198
CC 3101	Sheriff 005				2,775	13,743	40
CC 3211	Fire Departments VFD #1	1,135		645	38		343
CC 3213	County Fire Coordinator	2,513		2,257	351	460	910
CC 3322	County Jail 005	284					145
CC 3323	Detention and Corrections				210	542	26
CC 3324	Detention Medical	25					
CC 3439	Zoning Department	1,444		1,209	115	196	356
CC 3991	Local Emgy Mgt Agency	2,454	4,721	1,370	264	197	1,504
CC 3998A	911 Dispatch Center						158
CC 3998B	Communications Program	4,082		1,370	73	13	778
CC 3998C	Information Technology Dept	134		242			53
CC 5105	Ambulance Service 005	6,912	4,721	1,773	2,606	3,011	2,942
CC 3995	Children's Advocacy Ctr	309	4,721	726	524		53

Cost Allocation Planning & Performance System
 Schedule 14.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Consolidated

Department		Purchase Orders	Bids	P-Card	Warehouse	Fuel Distribution	Fixed Assets	Voice Comm Syst
CC 6302	County Extension	2,821		2,902	765	90	264	935
CC 6303	Natural Resources	1,402	2,361	1,048	152	20	132	601
CC 6304	Coop Aquatic Plant Prog	985		1,129	21,006	798	515	267
CC 6308	Highlands Beaut/L&M Club	384		645			13	
CC 6306	Nuisance Abatement	876		161				
CC 5310	Work Study Program						13	
CC 2991	Veteran Service Office	643		645	210		106	601
CC 5344	Housing Department	492						734
CC 5101	Health Unit	167		161	19	452	3,193	
CC 5106	Animal Control	2,129	2,361	1,773	192	829	238	67
CC 5220	Human Services Admin 005	417		564	232	72	79	
CC 5225	Children's Serv. Council	50				6	106	1,068
CC 5229	Healthy Fam Grant	467		967	157		79	
CC 6209-12	Libraries	3,030		3,628	468	9	1,425	1,001
CC 6102 & 6104	Parks Department 005	3,715	2,361	2,580	1,094	818	897	467
CC 6105	Sports Complex	1,494	2,361	1,290	12	123		200
CC 6213	Historic Dist Site Survey	67		81			13	
F101	Sun n' Lakes Placid Fire	543		564	54	113	369	
F102	Desoto City Fire	484		484	204	149	528	334
F106	Hickory Hills SBD	42						
F107	Placid Lakes SBD	309	2,361	81	35		79	
F109	Istokpoga Marsh Imp Dist	376	4,721		187			
F110	County Transport Trust	17,980	42,492	9,835	32,007	22,546	5,225	4,539
F113	Highlands Lakes Fire SDF	760		806	107	240	792	
F114	Leisure Lakes SP Tax Fire	200		242	108	88	356	
F116	Highlands Park Fire SBF	359		645	23	64	369	
F120	Placid Lakes Fire Dist	459		726		82	158	
F122	E911 Operations Fund	17					106	
F127	Orange Blossom Est 1-19	50						
F128	Sun'n Lakes Placid Rec	551		322			172	
F129	Conservation Trust Fund						40	
F131	Intergovt Radio Comm	392		403	5		211	
F133	West Sebring SBF	1,644		887	143	233	475	
F137	Venus SB Fire District	234		242	45	16	53	
F138	Lorida SB Fire District	409		403	175	228	224	

Cost Allocation Planning & Performance System
 Schedule 14.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Consolidated

Department		Purchase Orders	Bids	P-Card	Warehouse	Fuel Distribution	Fixed Assets	Voice Comm Syst
F143	FI Boating Improvement	17						
F144	Lake Placid SB Fire District	501		484	98	103	699	
F148	Highlands Park Est SBD	83		81			26	
F151	Local Govt Infra Surtax	5,626	9,443	1,129			9,553	
F152	Tourist Dev Trust Fund	843		1,129			26	
F152A	Tourist Dev Trust-Lakes	8						
F161	Comm Development Block	159	2,361	161				
F162	Affordable Housing Asst	2,938		726	16	16	79	
F163	Home Initiatives Partner	275		161				
F164	Hurricane Housing Rec Pro	67					66	
F170	Special Law Enforcement	42					13	
F174	Fire Inspection	109			19	17	40	
F175	Sebring Parkway Maint	58						
F176	State Court Facilities TF	175					66	
F177A	Law Library Trust Fund	225			17		26	
F179	Court Tech 28.24 (12) (E) 1	1,018		887			1,623	
F180	Building Fund	868		1,370	308	452	264	
F190A-196	Impact Fees	184						
F197	T-Bird Hill Wastwater	8						
F350	Hcissrb Construction Fund	484						
F401 - Other	Solid Waste - Other			161				
F401-4210	Refuse Disposal System	6,862	7,082	3,225	4,259	6,001	1,715	
F401-4211	Recycling Operations	3,089	2,361	1,370	1,701	986	713	
F401-4212	Solid Waste System Adm	977		1,854			40	
F401-4215	Land Fill Closure Prgm	184					13	
F401-4217	Recycling Grant	275					2,758	
F402	Placid Utilities	2,496		4,676	329	247	1,253	200
F403	Highway Park Utility	1,135		2,499	2	12	581	
F420	Energy Recovery/Asphalt Plant	2,362	2,361	1,129	73	1,118	238	
F509	Risk Retention Fund							67
F510	Employee Benefit Fund							134
OTHER	Other	12,938	11,803	887	30	10,501	1,122	1,068

Cost Allocation Planning & Performance System
 Schedule 14.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing
Subpool Allocation: Consolidated

Department	Purchase Orders	Bids	P-Card	Warehouse	Fuel Distribution	Fixed Assets	Voice Comm Syst
Sub Total Allocated	117,850	130,362	73,648	74,804	65,759	58,959	68,003
Sub Total Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	117,850	130,362	73,648	74,804	65,759	58,959	68,003

Cost Allocation Planning & Performance System
Schedule 14.009
For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Consolidated

Department	Surplus Property	Total
CC 2102	Clerk to Board	4,056
CC 2672	Facilities Management 005	2,163
CC 1031	Gen Op Cthse Facilities	541
CC 2101	Board Cty Commissioners	9,188
CC 2104	County Administrator	270
CC 2105	County Audits-CPA	15
CC 2106	Offc Management & Budget	2,185
CC 2107	Human Resources	811
CC 2108	Non-Ad Valorem Assessments	641
CC 2111	Central Services	29,240
CC 2103	County Attorney	50
CC 2109	Public Information	1,914
CC 1000	Gen Adm Cir Ct	2,329
CC 1001	Gen Adm Cnty Ct	270
CC 1002	Gen Adm State Atty	2,693
CC 1003/1050	Public Deff/Conflict Counsel	2,830
CC 1026	Cir Ct Juv Guardian	494
CC 2211	Property Appraiser	2,064
CC 2212	Tax Collector	2,269
CC 2442	Supervisor of Elections	442
CC 2700	County Plan/ Development 005	590
CC 2110	Clerk to Board-51900	198
CC 3101	Sheriff 005	3,981
CC 3211	Fire Departments VFD #1	295
CC 3213	County Fire Coordinator	1,327
CC 3322	County Jail 005	429
CC 3323	Detention and Corrections	778
CC 3324	Detention Medical	25
CC 3439	Zoning Department	3,539
CC 3991	Local Emgy Mgt Agency	2,507
CC 3998A	911 Dispatch Center	158
CC 3998B	Communications Program	4,276
CC 3998C	Information Technology Dept	428
CC 5105	Ambulance Service 005	1,917
CC 3995	Children's Advocacy Ctr	10,338

Cost Allocation Planning & Performance System
 Schedule 14.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Consolidated

Department	Surplus Property	Total
CC 6302	County Extension	7,778
CC 6303	Natural Resources	147
CC 6304	Coop Aquatic Plant Prog	590
CC 6308	Highlands Beaut/L&M Club	1,042
CC 6306	Nuisance Abatement	1,038
CC 5310	Work Study Program	13
CC 2991	Veteran Service Office	885
CC 5344	Housing Department	1,227
CC 5101	Health Unit	8,847
CC 5106	Animal Control	7,588
CC 5220	Human Services Admin 005	147
CC 5225	Children's Serv. Council	1,230
CC 5229	Healthy Fam Grant	1,671
CC 6209-12	Libraries	1,917
CC 6102 & 6104	Parks Department 005	295
CC 6105	Sports Complex	5,480
CC 6213	Historic Dist Site Survey	161
F101	Sun n' Lakes Placid Fire	147
F102	Desoto City Fire	442
F106	Hickory Hills SBD	42
F107	Placid Lakes SBD	2,864
F109	Istokpoga Marsh Imp Dist	5,284
F110	County Transport Trust	2,654
F113	Highlands Lakes Fire SDF	295
F114	Leisure Lakes SP Tax Fire	995
F116	Highlands Park Fire SBF	295
F120	Placid Lakes Fire Dist	1,425
F122	E911 Operations Fund	122
F127	Orange Blossom Est 1-19	50
F128	Sun'n Lakes Placid Rec	147
F129	Conservation Trust Fund	40
F131	Intergovt Radio Comm	3,539
F133	West Sebring SBF	295
F137	Venus SB Fire District	147
F138	Lorida SB Fire District	295

Cost Allocation Planning & Performance System
 Schedule 14.009
 For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing

Subpool Allocation: Consolidated

Department	Surplus Property	Total
F143	FI Boating Improvement	17
F144	Lake Placid SB Fire District	442
F148	Highlands Park Est SBD	190
F151	Local Govt Infra Surtax	295
F152	Tourist Dev Trust Fund	26,045
F152A	Tourist Dev Trust-Lakes	1,998
F161	Comm Development Block	8
F162	Affordable Housing Asst	2,681
F163	Home Initiatives Partner	3,774
F164	Hurricane Housing Rec Pro	437
F170	Special Law Enforcement	133
F174	Fire Inspection	55
F175	Sebring Parkway Maint	185
F176	State Court Facilities TF	58
F177A	Law Library Trust Fund	241
F179	Court Tech 28.24 (12) (E) 1	269
F180	Building Fund	147
F190A-196	Impact Fees	295
F197	T-Bird Hill Wastwater	3,557
F350	Hcissrb Construction Fund	184
F401 - Other	Solid Waste - Other	8
F401-4210	Refuse Disposal System	484
F401-4211	Recycling Operations	2,654
F401-4212	Solid Waste System Adm	737
F401-4215	Land Fill Closure Prgm	10,956
F401-4217	Recycling Grant	3,018
F402	Placid Utilities	147
F403	Highway Park Utility	147
F420	Energy Recovery/Asphalt Plant	9,348
F509	Risk Retention Fund	4,376
F510	Employee Benefit Fund	7,281
OTHER	Other	67
		13,124
		51,473

Cost Allocation Planning & Performance System
Schedule 14.009
For the Period Ended September 30, 2009

Indirect Cost Pool: Purchasing
Subpool Allocation: Consolidated

Department	Surplus Property	Total
Sub Total Allocated	68,003	657,387
Sub Total Unallocated	0.00	0.00
Total	68,003	657,387

Cost Allocation Planning & Performance System
County Attorney
Nature and Extent of Services

The County's attorney is in private practice. The County pays a retainer fee for services rendered and is billed for actual time spent on various projects during the year.

Costs associated with this Department have been allocated to users based on the percentage of time devoted to each department, which was derived from an analysis of invoices issued during 2009.

Cost Allocation Planning & Performance System
 County Attorney Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	343,013		343,013

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Clerk to Board	2,271	973	3,244
County Audits-CPA	38	0	38
Offc Management & Budget	458	65	523
Purchasing	46	4	50
Sub Total Cross Allocations	<u>2,813</u>	<u>1,042</u>	<u>3,856</u>
Total Allocated Costs	<u><u>345,826</u></u>	<u><u>1,042</u></u>	<u><u>346,868</u></u>

Cost Allocation Planning & Performance System
 Schedule 15.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Attorney

Subpool Allocation: Legal Svcs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2101	Board Cty Commissioners	299.4000	17.890	61,867		61,867		61,867		61,867
CC 2104	County Administrator	24.4000	1.458	5,042		5,042		5,042		5,042
CC 2106	Offc Management & Budget	15.2000	0.908	3,141		3,141		3,141		3,141
CC 2107	Human Resources	20.0000	1.195	4,133		4,133		4,133		4,133
CC 2558	Purchasing	53.2000	3.179	10,993		10,993		10,993		10,993
CC 2109	Public Information	76.0000	4.541	15,704		15,704	63	15,767		15,767
CC 2700	County Plan/ Development 005	178.7000	10.678	36,926		36,926	148		37,074	37,074
CC 3213	County Fire Coordinator	2.1000	0.125	434		434	2		436	436
CC 3439	Zoning Department	223.7000	13.366	46,224		46,224	185		46,409	46,409
CC 3991	Local Emgy Mgt Agency	35.0000	2.091	7,232		7,232	29		7,261	7,261
CC 3998B	Communications Program	4.9000	0.293	1,013		1,013	4		1,017	1,017
CC 5105	Ambulance Service 005	14.6000	0.872	3,017		3,017	12		3,029	3,029
CC 3995	Children's Advocacy Ctr	17.5000	1.046	3,616		3,616	14		3,631	3,631
CC 6303	Natural Resources	16.7000	0.998	3,451		3,451	14		3,465	3,465
CC 5300	Industrial Develop Authority	2.5000	0.149	517		517	2		519	519
CC 2991	Veteran Service Office	0.4000	0.024	83		83	0		83	83
CC 5344	Housing Department	3.8000	0.227	785		785	3		788	788
CC 5106	Animal Control	4.0000	0.239	827		827	3		830	830
CC 5220	Human Services Admin 005	26.2000	1.565	5,414		5,414	22		5,436	5,436
CC 6209-12	Libraries	0.2000	0.012	41		41	0		41	41
CC 6102 & 6104	Parks Department 005	24.4000	1.458	5,042		5,042	20		5,062	5,062
CC 6213	Historic Dist Site Survey	5.7000	0.341	1,178		1,178	5		1,183	1,183
F110	County Transport Trust	332.0000	19.837	68,603		68,603	274		68,877	68,877
F152	Tourist Dev Trust Fund	8.8000	0.526	1,818		1,818	7		1,826	1,826
F180	Building Fund	8.9000	0.532	1,839		1,839	7		1,846	1,846
F401-4211	Recycling Operations	9.2000	0.550	1,901		1,901	8		1,909	1,909

Cost Allocation Planning & Performance System
 Schedule 15.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: County Attorney

Subpool Allocation: Legal Svcs

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
F401-4212	Solid Waste System Adm	20.2000	1.207	4,174		4,174	17		4,191	4,191
F420	Energy Recovery/Asphalt Plant	26.9000	1.607	5,559		5,559	22		5,581	5,581
OTHER	Other	219.0000	13.086	45,253		45,253	181		45,434	45,434
Total		1,673.6000	100.000	345,826	0.00	345,826	1,042	100,943	245,926	346,868

Source: Vendor Payment History & Invoices

Basis: Hours of Service per Dept

Cost Allocation Planning & Performance System
Public Information
Nature and Extent of Services

The Public Information Department is committed to unfettered communication between County staff, elected officials, and the citizenry. The Public Information Department is responsible for promoting County services, managing public records, communicating with the media, and acting as the single source of qualified information during a disaster.

Costs associated with Public Information have been functionalized and allocated as follows:

Countywide PIO Support - Represents departmental costs that support the entire County. Costs have been allocated based on the number of employees per department.

Public PIO Support - Remaining departmental costs primarily support the public and have been excluded from allocation in the plan.

Cost Allocation Planning & Performance System
 Public Information Cost Pool
 Cost Report For the Period Ended September 30, 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	40,599		40,599
Less Deductions	8,819		8,819

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Clerk to Board	8,802	3,772	12,574
Board Cty Commissioners	519	186	705
County Administrator	641	76	717
County Audits-CPA	106	0	107
Offc Management & Budget	4,125	583	4,707
Human Resources	573	89	662
Central Services	1,468	44	1,512
Purchasing	1,761	153	1,914
County Attorney	15,704	63	15,767
Sub Total Cross Allocations	33,699	4,967	38,666
Total Allocated Costs	65,479	4,967	70,447

Cost Allocation Planning & Performance System
Subpool Allocation Report For the Period Ended September 30, 2009

Indirect Cost Pool: Public Information

Description	Cost	Percent
Countywide PIO Support	57,766	81.9999
Public PIO Support	12,680	18.0000
Total	<u>70,447</u>	<u>100.0000</u>

Cost Allocation Planning & Performance System
 Schedule 16.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Public Information

Subpool Allocation: Countywide PIO Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2672	Facilities Management 005	22.0000	5.320	2,857		2,857		2,857		2,857
CC 1031	Gen Op Cthse Facilities	2.0000	0.484	260		260		260		260
CC 2101	Board Cty Commissioners	5.0000	1.209	649		649		649		649
CC 2104	County Administrator	3.5000	0.846	454		454		454		454
CC 2106	Offc Management & Budget	7.0000	1.693	909		909		909		909
CC 2107	Human Resources	7.0000	1.693	909		909		909		909
CC 2108	Non-Ad Valorem Assessments	1.4000	0.339	182		182		182		182
CC 2558	Purchasing	7.0000	1.693	909		909		909		909
CC 2700	County Plan/ Development 005	7.5000	1.814	974		974	85		1,059	1,059
CC 3213	County Fire Coordinator	6.0000	1.451	779		779	68		847	847
CC 3439	Zoning Department	9.3000	2.249	1,208		1,208	106		1,313	1,313
CC 3991	Local Emgy Mgt Agency	5.0000	1.209	649		649	57		706	706
CC 3998B	Communications Program	1.0000	0.242	130		130	11		141	141
CC 3998C	Information Technology Dept	1.0000	0.242	130		130	11		141	141
CC 5105	Ambulance Service 005	60.0000	14.510	7,791		7,791	682		8,473	8,473
CC 3995	Children's Advocacy Ctr	2.0000	0.484	260		260	23		282	282
CC 6302	County Extension	5.0000	1.209	649		649	57		706	706
CC 6303	Natural Resources	4.0000	0.967	519		519	45		565	565
CC 6304	Coop Aquatic Plant Prog	5.0000	1.209	649		649	57		706	706
CC 6308	Highlands Beaut/L&M Club	1.0000	0.242	130		130	11		141	141
CC 2991	Veteran Service Office	3.0000	0.726	390		390	34		424	424
CC 5344	Housing Department	2.5000	0.605	325		325	28		353	353
CC 5106	Animal Control	7.0000	1.693	909		909	80		988	988
CC 5220	Human Services Admin 005	5.0000	1.209	649		649	57		706	706
CC 5229	Healthy Fam Grant	7.0000	1.693	909		909	80		988	988
CC 6209-12	Libraries	18.6600	4.513	2,423		2,423	212		2,635	2,635

Cost Allocation Planning & Performance System
 Schedule 16.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Public Information

Subpool Allocation: Countywide PIO Support

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 6102 & 6104	Parks Department 005	13.0000	3.144	1,688		1,688	148		1,836	1,836
CC 6105	Sports Complex	2.0000	0.484	260		260	23		282	282
F101	Sun n' Lakes Placid Fire	2.0000	0.484	260		260	23		282	282
F102	Desoto City Fire	2.0000	0.484	260		260	23		282	282
F110	County Transport Trust	125.9000	30.447	16,348		16,348	1,430		17,778	17,778
F113	Highlands Lakes Fire SDF	2.0000	0.484	260		260	23		282	282
F123	Library Coop Fund	3.3400	0.808	434		434	38		472	472
F133	West Sebring SBF	2.0000	0.484	260		260	23		282	282
F144	Lake Placid SB Fire District	2.0000	0.484	260		260	23		282	282
F152	Tourist Dev Trust Fund	2.0000	0.484	260		260	23		282	282
F162	Affordable Housing Asst	0.5000	0.121	65		65	6		71	71
F163	Home Initiatives Partner	0.5000	0.121	65		65	6		71	71
F164	Hurricane Housing Rec Pro	1.5000	0.363	195		195	17		212	212
F176	State Court Facilities TF	1.0000	0.242	130		130	11		141	141
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.484	260		260	23		282	282
F180	Building Fund	16.2000	3.918	2,104		2,104	184		2,288	2,288
F401-4210	Refuse Disposal System	16.5000	3.990	2,143		2,143	187		2,330	2,330
F401-4211	Recycling Operations	4.0000	0.967	519		519	45		565	565
F401-4212	Solid Waste System Adm	5.0000	1.209	649		649	57		706	706
F401-4218	Refuse Collection Prgm	0.6000	0.145	78		78	7		85	85
F402	Placid Utilities	3.8600	0.933	501		501	44		545	545
F403	Highway Park Utility	0.7400	0.179	96		96	8		104	104

Cost Allocation Planning & Performance System
 Schedule 16.001
 For the Period Ended September 30, 2009

Indirect Cost Pool: Public Information

Subpool Allocation: Countywide PIO Support

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Total		413.5000	100.000	53,693	0.00	53,693	4,073	7,129	50,638	57,766

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System
Schedule 16.002
For the Period Ended September 30, 2009

Indirect Cost Pool: Public Information

Subpool Allocation: Consolidated

Department	Countywide PIO Support	Public PIO Support	Total
CC 2672	Facilities Management 005	2,857	2,857
CC 1031	Gen Op Cthse Facilities	260	260
CC 2101	Board Cty Commissioners	649	649
CC 2104	County Administrator	454	454
CC 2106	Offc Management & Budget	909	909
CC 2107	Human Resources	909	909
CC 2108	Non-Ad Valorem Assessments	182	182
CC 2558	Purchasing	909	909
CC 2700	County Plan/ Development 005	1,059	1,059
CC 3213	County Fire Coordinator	847	847
CC 3439	Zoning Department	1,313	1,313
CC 3991	Local Emgy Mgt Agency	706	706
CC 3998B	Communications Program	141	141
CC 3998C	Information Technology Dept	141	141
CC 5105	Ambulance Service 005	8,473	8,473
CC 3995	Children's Advocacy Ctr	282	282
CC 6302	County Extension	706	706
CC 6303	Natural Resources	565	565
CC 6304	Coop Aquatic Plant Prog	706	706
CC 6308	Highlands Beaut/L&M Club	141	141
CC 2991	Veteran Service Office	424	424
CC 5344	Housing Department	353	353
CC 5106	Animal Control	988	988
CC 5220	Human Services Admin 005	706	706
CC 5229	Healthy Fam Grant	988	988
CC 6209-12	Libraries	2,635	2,635
CC 6102 & 6104	Parks Department 005	1,836	1,836
CC 6105	Sports Complex	282	282
F101	Sun n' Lakes Placid Fire	282	282
F102	Desoto City Fire	282	282
F110	County Transport Trust	17,778	17,778
F113	Highlands Lakes Fire SDF	282	282
F123	Library Coop Fund	472	472
F133	West Sebring SBF	282	282

Cost Allocation Planning & Performance System
 Schedule 16.002
 For the Period Ended September 30, 2009

Indirect Cost Pool: Public Information

Subpool Allocation: Consolidated

Department	Countywide PIO Support	Public PIO Support	Total
F144 Lake Placid SB Fire District	282		282
F152 Tourist Dev Trust Fund	282		282
F162 Affordable Housing Asst	71		71
F163 Home Initiatives Partner	71		71
F164 Hurricane Housing Rec Pro	212		212
F176 State Court Facilities TF	141		141
F179 Court Tech 28.24 (12) (E) 1	282		282
F180 Building Fund	2,288		2,288
F401-4210 Refuse Disposal System	2,330		2,330
F401-4211 Recycling Operations	565		565
F401-4212 Solid Waste System Adm	706		706
F401-4218 Refuse Collection Prgm	85		85
F402 Placid Utilities	545		545
F403 Highway Park Utility	104		104
Sub Total Allocated	57,766	0.00	57,766
Sub Total Unallocated	0.00	12,680	12,680
Total	57,766	12,680	70,447