



# Highlands County, Florida

**2 CFR Part 225 (OMB Circular A-87) 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 federal and state grant activities, Highlands County, FL, has developed this central services cost allocation plan. The 2 CFR Part 225 (OMB A-87) 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.

# Cost Allocation Planning & Performance System

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

<b>Cost Pool</b>	<b>Total Cost</b>
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
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
<b>All Central Services</b>	<b>9,851,753</b>

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
<b>All Central Services</b>	<b>468,709</b>	<b>10,155</b>	<b>478,864</b>

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
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
	<hr/>	<hr/>	<hr/>
<b>All Central Services</b>	9,851,753	478,864	9,372,889
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

Total Costs per Financial Statements		9,851,753
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		10,635,638

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

Allocated Indirect Costs	Board Cty Commissioners	Gen Adm Cir Ct	Gen Adm Cnty Ct	Gen Adm State Atty	Public Def/Conflict Counsel	Cir Ct Juv Guardian	Property Appraiser	Tax Collector
Bldg Use Allowance	4,547			173			30,109	23,278
Equip Use Allowance							51,048	51,240
Clerk to Board	84,509	1,093	1,076	3,412	2,037	745	2,070	861
Facilities Management 005	21,104	1,785	158	3,806	16,265	6,059	93,543	85,278
Gen Op Cthse Facilities				27,995	11,422			
Gen Op Cthse Security Sheriff County Administrator								
County Audits-CPA	39	84	83	262	156	57	8,043	16,201
Offc Management & Budget	3,338	514	1,027	514	2,824		257	257
Human Resources	6,496						15,188	17,087
Non-Ad Valorem Assessments								
Central Services	35,791	5,327	470	4,857	3,760	1,097		
Purchasing	10,207	2,213	258	2,578	2,728	470	3,727	2,232
County Attorney	62,065							
Public Information	696							
<b>Total Indirect Costs</b>	<b>228,792</b>	<b>11,016</b>	<b>3,072</b>	<b>43,595</b>	<b>39,194</b>	<b>8,428</b>	<b>203,986</b>	<b>196,433</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>228,792</b>	<b>11,016</b>	<b>3,072</b>	<b>43,595</b>	<b>39,194</b>	<b>8,428</b>	<b>203,986</b>	<b>196,433</b>
Adjustments								
<b>Claimable Costs</b>	<b>228,792</b>	<b>11,016</b>	<b>3,072</b>	<b>43,595</b>	<b>39,194</b>	<b>8,428</b>	<b>203,986</b>	<b>196,433</b>
<b>Total Costs</b>	<b>228,792</b>	<b>11,016</b>	<b>3,072</b>	<b>43,595</b>	<b>39,194</b>	<b>8,428</b>	<b>203,986</b>	<b>196,433</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Supervisor of Elections	County Plan/ Development 005	Clerk to Board-51900	Sheriff 005 Fire Departments VFD #1	County Fire Coordinator	Division of Forestry	County Jail 005
Bldg Use Allowance	4,698	2,659	11,892	31,247	14,251		3,417
Equip Use Allowance	6,271	2,229	3,802		13,606		384
Clerk to Board	1,441	94,343	480	6,624	17,418	17	2,650
Facilities Management 005	24,125	15,900	42,513	139,833	22,288		
Gen Op Cthse Facilities			14,061	53,899			
Gen Op Cthse Security Sheriff			43,207	165,626			
County Administrator		10,662			8,530		
County Audits-CPA	8,109	372	37	16,203	828	1	203
Ofc Management & Budget	2,314	7,704	514	9,260	5,905	257	1,285
Human Resources	2,373	9,744			7,795		
Non-Ad Valorem Assessments							
Central Services		24,857			18,130		
Purchasing	1,468	6,369	195	20,203	7,690		422
County Attorney		37,044			435		
Public Information		1,045			836		
<b>Total Indirect Costs</b>	<b>50,799</b>	<b>212,928</b>	<b>116,700</b>	<b>442,896</b>	<b>11,396</b>	<b>275</b>	<b>8,361</b>
Roll-Forward Amount							
<b>Net Costs</b>	<b>50,799</b>	<b>212,928</b>	<b>116,700</b>	<b>442,896</b>	<b>11,396</b>	<b>275</b>	<b>8,361</b>
Adjustments							
<b>Claimable Costs</b>	<b>50,799</b>	<b>212,928</b>	<b>116,700</b>	<b>442,896</b>	<b>11,396</b>	<b>275</b>	<b>8,361</b>
<b>Total Costs</b>	<b>50,799</b>	<b>212,928</b>	<b>116,700</b>	<b>442,896</b>	<b>11,396</b>	<b>275</b>	<b>8,361</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Detention and Corrections	Detention Medical	Zoning Department	Local Emgy Mgt Agency	911 Dispatch Center	Communications Program	Information Technology Dept	Ambulance Service 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	3,180	18,896	150,193	15,649	248	18,841	28,082	394,323
Facilities Management 005			19,697	18,573		4,305		63,603
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator			13,221	7,108		1,422	1,422	85,299
County Audits-CPA	244	1,449	503	750	19	1,040	30	2,040
Ofc Management & Budget	2,057	257	6,420	13,876	514	6,934	3,338	12,589
Human Resources			12,083	6,496		1,299	1,299	77,955
Non-Ad Valorem Assessments								
Central Services			30,766	15,109		15,870	3,022	186,319
Purchasing	765	25	7,823	12,802	156	15,616	421	25,514
County Attorney			46,372	7,255		1,016		3,027
Public Information			1,295	696		139	139	8,357
<b>Total Indirect Costs</b>	<b>6,246</b>	<b>20,626</b>	<b>297,714</b>	<b>156,628</b>	<b>131,028</b>	<b>72,868</b>	<b>38,490</b>	<b>969,039</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>6,246</b>	<b>20,626</b>	<b>297,714</b>	<b>156,628</b>	<b>131,028</b>	<b>72,868</b>	<b>38,490</b>	<b>969,039</b>
Adjustments								
<b>Claimable Costs</b>	<b>6,246</b>	<b>20,626</b>	<b>297,714</b>	<b>156,628</b>	<b>131,028</b>	<b>72,868</b>	<b>38,490</b>	<b>969,039</b>
<b>Total Costs</b>	<b>6,246</b>	<b>20,626</b>	<b>297,714</b>	<b>156,628</b>	<b>131,028</b>	<b>72,868</b>	<b>38,490</b>	<b>969,039</b>

Indirect Cost Rate



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

Allocated Indirect Costs	Medical Examiner 005	Children's Advocacy Ctr	County Extension	Natural Resources	Coop Aquatic Plant Prog	Highlands Beaut/L&M Club	Nuisance Abatement	Avon Park Airport & Southside
Bldg Use Allowance		758	7,002	4,668				
Equip Use Allowance			3,335	2,136	18,825	402		
Clerk to Board	248	39,041	36,414	57,078	19,155	8,553	3,577	66
Facilities Management 005		10,947	74,263	49,491	210			
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator		2,843	7,108	5,687	7,108	1,422		
County Audits-CPA	19	213	677	512	1,064	312	274	5
Offc Management & Budget	1,027	5,393	6,420	15,164	11,557	3,853	770	514
Human Resources		2,598	6,496	5,197	6,496	1,299		
Non-Ad Valorem Assessments								
Central Services		15,445	17,302	13,497	15,735	3,022		
Purchasing		10,029	7,616	5,745	24,838	1,025	1,021	
County Attorney		3,628		3,462				
Public Information		279	696	557	696	139		
<b>Total Indirect Costs</b>	<b>1,294</b>	<b>91,174</b>	<b>167,332</b>	<b>163,194</b>	<b>105,685</b>	<b>20,027</b>	<b>5,642</b>	<b>585</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>1,294</b>	<b>91,174</b>	<b>167,332</b>	<b>163,194</b>	<b>105,685</b>	<b>20,027</b>	<b>5,642</b>	<b>585</b>
Adjustments								
<b>Claimable Costs</b>	<b>1,294</b>	<b>91,174</b>	<b>167,332</b>	<b>163,194</b>	<b>105,685</b>	<b>20,027</b>	<b>5,642</b>	<b>585</b>
<b>Total Costs</b>	<b>1,294</b>	<b>91,174</b>	<b>167,332</b>	<b>163,194</b>	<b>105,685</b>	<b>20,027</b>	<b>5,642</b>	<b>585</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Work Study Program	Industrial Develop Authority	Comm Prog Srvcs	Comm Redevelop (Sebring & Avon)	Seb Reg Airport/ Ind Park	Veteran Service Office	Housing Department	Hlth Care Responsib Act
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	4,484	2,880	50,505	116	33	42,099	6,768	315
Facilities Management 005						16,611	578	
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator						4,265	3,554	
County Audits-CPA	66	10		9	3	213	114	24
Offc Management & Budget	770	257		514	257	4,365	2,054	257
Human Resources						3,898	3,248	
Non-Ad Valorem Assessments								
Central Services						10,475	9,278	
Purchasing	13					3,017	1,182	
County Attorney		518				83	788	
Public Information						418	348	
<b>Total Indirect Costs</b>	<b>5,333</b>	<b>3,665</b>	<b>50,505</b>	<b>638</b>	<b>292</b>	<b>85,444</b>	<b>27,911</b>	<b>596</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>5,333</b>	<b>3,665</b>	<b>50,505</b>	<b>638</b>	<b>292</b>	<b>85,444</b>	<b>27,911</b>	<b>596</b>
Adjustments								
<b>Claimable Costs</b>	<b>5,333</b>	<b>3,665</b>	<b>50,505</b>	<b>638</b>	<b>292</b>	<b>85,444</b>	<b>27,911</b>	<b>596</b>
<b>Total Costs</b>	<b>5,333</b>	<b>3,665</b>	<b>50,505</b>	<b>638</b>	<b>292</b>	<b>85,444</b>	<b>27,911</b>	<b>596</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Health Unit	Animal Control	Mental Health	Human Services Admin 005	Public Assistance Prog	State-Cty Assist Program	Human Services Proj. Hope	Children's Serv. Council
Bldg Use Allowance	13,065	485						
Equip Use Allowance		10,089						1,265
Clerk to Board	3,014	62,779	331	10,088	16,080	265	199	497
Facilities Management 005	222,759	6,976						840
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator		9,952		7,108				
County Audits-CPA	231	929	25	339	1,233	20	15	38
Ofc Management & Budget	1,285	8,219	1,027	5,905	2,057	257	257	257
Human Resources		9,095		6,496				
Non-Ad Valorem Assessments								
Central Services		21,309		15,109				2,507
Purchasing	12,627	7,460		1,487				1,173
County Attorney		829		5,431				
Public Information		975		696				
<b>Total Indirect Costs</b>	<b>252,981</b>	<b>139,098</b>	<b>1,384</b>	<b>52,661</b>	<b>19,370</b>	<b>542</b>	<b>471</b>	<b>6,577</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>252,981</b>	<b>139,098</b>	<b>1,384</b>	<b>52,661</b>	<b>19,370</b>	<b>542</b>	<b>471</b>	<b>6,577</b>
Adjustments								
<b>Claimable Costs</b>	<b>252,981</b>	<b>139,098</b>	<b>1,384</b>	<b>52,661</b>	<b>19,370</b>	<b>542</b>	<b>471</b>	<b>6,577</b>
<b>Total Costs</b>	<b>252,981</b>	<b>139,098</b>	<b>1,384</b>	<b>52,661</b>	<b>19,370</b>	<b>542</b>	<b>471</b>	<b>6,577</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Transport Disadvantage Program	Healthy Fam Grant	Libraries	Recreation Department 005	Parks Department 005	Sports Complex	Historic Dist Site Survey	Inter Fund Transfers
Bldg Use Allowance			4,646		912			
Equip Use Allowance			20,543		38,554			
Clerk to Board	331	65,285	65,247	282	88,111	19,224	2,896	182
Facilities Management 005			217,017	61,336	4,420	158		
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator		9,952	26,528		18,481	2,843		
County Audits-CPA	25	476	3,179	22	1,825	416	11	14
Offc Management & Budget	257	4,368	27,490	770	13,866	6,676	1,284	257
Human Resources		9,095	24,244		16,890	2,598		
Non-Ad Valorem Assessments								
Central Services		21,152	58,736		40,380	6,514		
Purchasing		1,643	11,254		12,008	5,383	158	
County Attorney			41		5,058		1,182	
Public Information		975	2,599		1,811	279		
<b>Total Indirect Costs</b>	<b>613</b>	<b>112,946</b>	<b>461,525</b>	<b>62,410</b>	<b>242,315</b>	<b>44,091</b>	<b>5,531</b>	<b>453</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>613</b>	<b>112,946</b>	<b>461,525</b>	<b>62,410</b>	<b>242,315</b>	<b>44,091</b>	<b>5,531</b>	<b>453</b>
Adjustments								
<b>Claimable Costs</b>	<b>613</b>	<b>112,946</b>	<b>461,525</b>	<b>62,410</b>	<b>242,315</b>	<b>44,091</b>	<b>5,531</b>	<b>453</b>
<b>Total Costs</b>	<b>613</b>	<b>112,946</b>	<b>461,525</b>	<b>62,410</b>	<b>242,315</b>	<b>44,091</b>	<b>5,531</b>	<b>453</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Sun n' Lakes Placid Fire	Desoto City Fire	Orange Villa SBF	Hickory Hills SBD	Placid Lakes SBD	Sebring Country Est SBF	Istokpoga Marsh Imp Dist	County Transport Trust
Bldg Use Allowance								10,933
Equip Use Allowance		597						460
Clerk to Board	11,434	15,191	2,153	2,103	7,055	2,766	4,372	850,079
Facilities Management 005		263						171,409
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator	2,843	2,843						178,985
County Audits-CPA	686	966	165	161	541	212	335	14,275
Ofc Management & Budget	5,905	7,703	770	514	2,568	770	2,056	47,759
Human Resources	2,598	2,598						163,575
Non-Ad Valorem Assessments	21,470	7,494	64	384	4,629	798	6,055	
Central Services	6,043	6,827						391,093
Purchasing	1,761	2,570		41	2,817		5,196	134,823
County Attorney								68,823
Public Information	279	279						17,536
<b>Total Indirect Costs</b>	<b>53,019</b>	<b>47,332</b>	<b>3,152</b>	<b>3,203</b>	<b>17,609</b>	<b>4,545</b>	<b>18,014</b>	<b>2,049,751</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>53,019</b>	<b>47,332</b>	<b>3,152</b>	<b>3,203</b>	<b>17,609</b>	<b>4,545</b>	<b>18,014</b>	<b>2,049,751</b>
Adjustments								
<b>Claimable Costs</b>	<b>53,019</b>	<b>47,332</b>	<b>3,152</b>	<b>3,203</b>	<b>17,609</b>	<b>4,545</b>	<b>18,014</b>	<b>2,049,751</b>
<b>Total Costs</b>	<b>53,019</b>	<b>47,332</b>	<b>3,152</b>	<b>3,203</b>	<b>17,609</b>	<b>4,545</b>	<b>18,014</b>	<b>2,049,751</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Avon Park Estates SBF	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
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	3,047	14,067	7,750	7,618	2,451	1,590	6,906	19,219
Facilities Management 005								
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator		2,843						
County Audits-CPA	234	888	594	584	188	122	529	386
Ofc Management & Budget	1,027	7,703	6,677	3,595	770	514	5,392	3,083
Human Resources		2,598						
Non-Ad Valorem Assessments	1,356	15,864	2,463	1,344	832	34	4,379	
Central Services		6,043						
Purchasing		2,949	978	1,725			1,401	120
County Attorney								
Public Information		279						
<b>Total Indirect Costs</b>	<b>5,664</b>	<b>53,234</b>	<b>18,463</b>	<b>14,866</b>	<b>4,241</b>	<b>2,259</b>	<b>18,607</b>	<b>22,808</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>5,664</b>	<b>53,234</b>	<b>18,463</b>	<b>14,866</b>	<b>4,241</b>	<b>2,259</b>	<b>18,607</b>	<b>22,808</b>
Adjustments								
<b>Claimable Costs</b>	<b>5,664</b>	<b>53,234</b>	<b>18,463</b>	<b>14,866</b>	<b>4,241</b>	<b>2,259</b>	<b>18,607</b>	<b>22,808</b>
<b>Total Costs</b>	<b>5,664</b>	<b>53,234</b>	<b>18,463</b>	<b>14,866</b>	<b>4,241</b>	<b>2,259</b>	<b>18,607</b>	<b>22,808</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Library Coop Fund	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
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	29,045	1,855	9,572	2,898	6,771	14,060	4,273	2,534
Facilities Management 005								
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator	4,748					2,843		
County Audits-CPA	86	142	734	222	309	1,078	328	194
Ofc Management & Budget	1,797	1,542	4,366	1,029	1,542	8,218	770	770
Human Resources	4,339					2,598		
Non-Ad Valorem Assessments						5,135	119	388
Central Services	10,093					6,043		
Purchasing		49	1,173	39	4,476	3,617		
County Attorney								
Public Information	465					279		
<b>Total Indirect Costs</b>	<b>50,573</b>	<b>3,588</b>	<b>15,845</b>	<b>4,188</b>	<b>13,098</b>	<b>43,871</b>	<b>5,490</b>	<b>3,887</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>50,573</b>	<b>3,588</b>	<b>15,845</b>	<b>4,188</b>	<b>13,098</b>	<b>43,871</b>	<b>5,490</b>	<b>3,887</b>
Adjustments								
<b>Claimable Costs</b>	<b>50,573</b>	<b>3,588</b>	<b>15,845</b>	<b>4,188</b>	<b>13,098</b>	<b>43,871</b>	<b>5,490</b>	<b>3,887</b>
<b>Total Costs</b>	<b>50,573</b>	<b>3,588</b>	<b>15,845</b>	<b>4,188</b>	<b>13,098</b>	<b>43,871</b>	<b>5,490</b>	<b>3,887</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Venus SB Fire District	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
Bldg Use Allowance								
Equip Use Allowance								
Clerk to Board	4,538	10,036	2,153	1,706	9,468	1,209	2,815	5,001
Facilities Management 005								
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator					2,843			
County Audits-CPA	348	769	165	131	686	93	216	383
Offc Management & Budget	3,595	5,649	770	2,572	7,189	257	770	2,054
Human Resources					2,598			
Non-Ad Valorem Assessments	322	2,270			16,792		251	579
Central Services					6,043			
Purchasing	725	1,705		16	2,289			187
County Attorney								
Public Information					279			
<b>Total Indirect Costs</b>	<b>9,528</b>	<b>20,429</b>	<b>3,088</b>	<b>4,425</b>	<b>48,188</b>	<b>1,558</b>	<b>4,053</b>	<b>8,206</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>9,528</b>	<b>20,429</b>	<b>3,088</b>	<b>4,425</b>	<b>48,188</b>	<b>1,558</b>	<b>4,053</b>	<b>8,206</b>
Adjustments								
<b>Claimable Costs</b>	<b>9,528</b>	<b>20,429</b>	<b>3,088</b>	<b>4,425</b>	<b>48,188</b>	<b>1,558</b>	<b>4,053</b>	<b>8,206</b>
<b>Total Costs</b>	<b>9,528</b>	<b>20,429</b>	<b>3,088</b>	<b>4,425</b>	<b>48,188</b>	<b>1,558</b>	<b>4,053</b>	<b>8,206</b>

Indirect Cost Rate



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

Allocated Indirect Costs	Driver Ed Safety Trust FD	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
Bldg Use Allowance							177	
Equip Use Allowance		34,033						
Clerk to Board	977	27,160	2,617	47,598	1,192	2,468	51,260	11,609
Facilities Management 005							1,011	
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator				2,843			711	711
County Audits-CPA	75	2,082	201	660	91	189	2,768	288
Offc Management & Budget	257	52,707	514	5,135		3,086	11,047	6,937
Human Resources				2,598			650	650
Non-Ad Valorem Assessments								
Central Services				6,043			1,511	1,511
Purchasing		25,613		1,965	8	2,636	3,712	429
County Attorney				1,824				
Public Information				279			70	70
<b>Total Indirect Costs</b>	<b>1,309</b>	<b>141,595</b>	<b>3,331</b>	<b>68,946</b>	<b>1,292</b>	<b>8,378</b>	<b>72,916</b>	<b>22,205</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>1,309</b>	<b>141,595</b>	<b>3,331</b>	<b>68,946</b>	<b>1,292</b>	<b>8,378</b>	<b>72,916</b>	<b>22,205</b>
Adjustments								
<b>Claimable Costs</b>	<b>1,309</b>	<b>141,595</b>	<b>3,331</b>	<b>68,946</b>	<b>1,292</b>	<b>8,378</b>	<b>72,916</b>	<b>22,205</b>
<b>Total Costs</b>	<b>1,309</b>	<b>141,595</b>	<b>3,331</b>	<b>68,946</b>	<b>1,292</b>	<b>8,378</b>	<b>72,916</b>	<b>22,205</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Hurricane Housing Rec Pro	Special Law Enforcement	Fire Inspection	Sebring Parkway Maint	State Court Facilities TF	Innovations & Supp Cts TF	Law Library Trust Fund	Legal Aid Trust Fund
Bldg Use Allowance	532							
Equip Use Allowance			207					
Clerk to Board	22,251	4,140	7,566	3,478	4,711	1,838	3,229	1,192
Facilities Management 005	3,033				48,544			
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator	2,132				1,422			
County Audits-CPA	227	317	369	267	281	141	248	91
Ofc Management & Budget	2,826		1,541	1,541	3,854	257	1,541	257
Human Resources	1,949				1,299			
Non-Ad Valorem Assessments								
Central Services	4,533				3,022			
Purchasing	131	54	181	57	237		265	
County Attorney								
Public Information	209				139			
<b>Total Indirect Costs</b>	<b>37,823</b>	<b>4,512</b>	<b>9,865</b>	<b>5,342</b>	<b>63,509</b>	<b>2,236</b>	<b>5,282</b>	<b>1,541</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>37,823</b>	<b>4,512</b>	<b>9,865</b>	<b>5,342</b>	<b>63,509</b>	<b>2,236</b>	<b>5,282</b>	<b>1,541</b>
Adjustments								
<b>Claimable Costs</b>	<b>37,823</b>	<b>4,512</b>	<b>9,865</b>	<b>5,342</b>	<b>63,509</b>	<b>2,236</b>	<b>5,282</b>	<b>1,541</b>
<b>Total Costs</b>	<b>37,823</b>	<b>4,512</b>	<b>9,865</b>	<b>5,342</b>	<b>63,509</b>	<b>2,236</b>	<b>5,282</b>	<b>1,541</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Teen Court Juv Asst TF	Crime Prevention	Court Tech 28.24 (12) (E) 1	Building Fund	Affordable & Workforce TR	Impact Fees	T-Bird Hill Wastwater	Hcissrb Construction Fund
Bldg Use Allowance				5,743				
Equip Use Allowance								
Clerk to Board	1,192	1,673	9,268	211,974	580	21,728	1,010	4,306
Facilities Management 005				32,757				
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator			2,843	23,031				
County Audits-CPA	91	128	518	2,759	44	1,666	77	330
Offc Management & Budget	257	257	5,649	6,420	257	16,711	772	1,285
Human Resources			2,598	21,048				
Non-Ad Valorem Assessments								
Central Services			6,043	48,952				
Purchasing			3,615	3,498		181	8	476
County Attorney				1,845				
Public Information			279	2,256				
<b>Total Indirect Costs</b>	<b>1,540</b>	<b>2,058</b>	<b>30,813</b>	<b>360,282</b>	<b>881</b>	<b>40,285</b>	<b>1,868</b>	<b>6,397</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>1,540</b>	<b>2,058</b>	<b>30,813</b>	<b>360,282</b>	<b>881</b>	<b>40,285</b>	<b>1,868</b>	<b>6,397</b>
Adjustments								
<b>Claimable Costs</b>	<b>1,540</b>	<b>2,058</b>	<b>30,813</b>	<b>360,282</b>	<b>881</b>	<b>40,285</b>	<b>1,868</b>	<b>6,397</b>
<b>Total Costs</b>	<b>1,540</b>	<b>2,058</b>	<b>30,813</b>	<b>360,282</b>	<b>881</b>	<b>40,285</b>	<b>1,868</b>	<b>6,397</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Solid Waste - Other	Refuse Disposal System	Recycling Operations	Solid Waste System Adm	Land Fill Closure Prgm	Recycling Grant	Refuse Collection Prgm	Placid Utilities
Bldg Use Allowance		1,187	38			1,080		
Equip Use Allowance		368				789		889
Clerk to Board	41,899	79,445	20,020	78,639	1,110	878	12,843	106,222
Facilities Management 005	12,911	7,264	1,761	2,201				158
Gen Op Cthse Facilities								
Gen Op Cthse Security Sheriff								
County Administrator		23,457	5,687	7,108			853	5,488
County Audits-CPA	3,212	2,204	1,094	439	85	67	79	4,099
Ofc Management & Budget	1,027	12,842	5,905	5,649	2,311	2,056	2,054	21,574
Human Resources		21,438	5,197	6,496			780	5,015
Non-Ad Valorem Assessments								
Central Services		49,859	12,087	15,109			1,813	12,134
Purchasing	159	31,270	10,774	2,968	194	2,983		9,186
County Attorney			1,907	4,187				
Public Information		2,298	557	696			84	538
<b>Total Indirect Costs</b>	<b>59,208</b>	<b>231,633</b>	<b>65,027</b>	<b>123,493</b>	<b>3,699</b>	<b>7,852</b>	<b>18,505</b>	<b>165,301</b>
Roll-Forward Amount								
<b>Net Costs</b>	<b>59,208</b>	<b>231,633</b>	<b>65,027</b>	<b>123,493</b>	<b>3,699</b>	<b>7,852</b>	<b>18,505</b>	<b>165,301</b>
Adjustments								
<b>Claimable Costs</b>	<b>59,208</b>	<b>231,633</b>	<b>65,027</b>	<b>123,493</b>	<b>3,699</b>	<b>7,852</b>	<b>18,505</b>	<b>165,301</b>
<b>Total Costs</b>	<b>59,208</b>	<b>231,633</b>	<b>65,027</b>	<b>123,493</b>	<b>3,699</b>	<b>7,852</b>	<b>18,505</b>	<b>165,301</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Highway Park Utility	Energy Recovery/Asphalt Plant	Risk Retention Fund	Employee Benefit Fund	Insurancy Fund	Other
Bldg Use Allowance						53,920
Equip Use Allowance						16,568
Clerk to Board	42,090	42,571	5,333	21,910	1,606	69,590
Facilities Management 005			53	105		247,711
Gen Op Cthse Facilities						74,990
Gen Op Cthse Security Sheriff						230,436
County Administrator	1,052					
County Audits-CPA	2,123	1,322	409	1,680	123	3,005
Offc Management & Budget	8,473	6,422				5,910
Human Resources	961					
Non-Ad Valorem Assessments						
Central Services	2,236		157	313		2,507
Purchasing	4,304	7,161	63	127		50,591
County Attorney		5,576				45,398
Public Information	103					
<b>Total Indirect Costs</b>	<b>61,342</b>	<b>63,051</b>	<b>6,014</b>	<b>24,135</b>	<b>1,730</b>	<b>800,626</b>
Roll-Forward Amount						
<b>Net Costs</b>	<b>61,342</b>	<b>63,051</b>	<b>6,014</b>	<b>24,135</b>	<b>1,730</b>	<b>800,626</b>
Adjustments						
<b>Claimable Costs</b>	<b>61,342</b>	<b>63,051</b>	<b>6,014</b>	<b>24,135</b>	<b>1,730</b>	<b>800,626</b>
<b>Total Costs</b>	<b>61,342</b>	<b>63,051</b>	<b>6,014</b>	<b>24,135</b>	<b>1,730</b>	<b>800,626</b>

Indirect Cost Rate

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

Allocated Indirect Costs	Direct Billed	Unallocated	Total
Bldg Use Allowance			253,718
Equip Use Allowance			570,221
Clerk to Board			3,494,436
Facilities Management 005			1,773,620
Gen Op Cthse Facilities			182,366
Gen Op Cthse Security Sheriff			439,269
County Administrator			509,802
County Audits-CPA			129,860
Offc Management & Budget			549,970
Human Resources			507,055
Non-Ad Valorem Assessments			93,024
Central Services			1,195,853
Purchasing			565,480
County Attorney			307,795
Public Information		12,526	63,170
<b>Total Indirect Costs</b>	0.00	12,526	10,635,639
Roll-Forward Amount			
<b>Net Costs</b>		12,526	10,635,639
Adjustments			
<b>Claimable Costs</b>		12,526	10,635,639
<b>Total Costs</b>		12,526	10,635,639 0

Indirect Cost Rate

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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

**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

**Offc Management & Budget**

Other Budget Services  
 Project Support

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

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

**COST POOL**

**STATISTICAL ALLOCATION BASES**

**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

**County Attorney**

Legal Svcs

Hours of Service per Dept

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

**COST POOL**

**STATISTICAL ALLOCATION BASES**

**Public Information**

Countywide PIO Support  
Public PIO Support

Number of Employees per Dept Served  
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
<b>Sub Total Cross Allocations</b>	0.00	0.00	0.00
<b>Total Allocated Costs</b>	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
<b>Total</b>	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

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**Primary Allocation**  
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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
<b>Total</b>		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

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**Primary Allocation**  
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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
<b>Total</b>		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

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**Primary Allocation**  
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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
<b>Total</b>		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

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**Primary Allocation**  
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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
<b>Total</b>		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

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 Primary Allocation  
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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
<b>Total</b>		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

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 Primary Allocation  
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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 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 2101	Board Cty Commissioners	2,431.1700	4.032	4,547		4,547			4,547	4,547
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
<b>Total</b>		60,293.0000	100.000	112,767	0.00	112,767	0.00	46,380	66,387	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

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 Primary Allocation  
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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

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**Primary Allocation**  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		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 2106	Offc Management & Budget					7,275	
CC 2107	Human Resources					5,456	
CC 2558	Purchasing						221
CC 2101	Board Cty Commissioners					4,547	
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
<b>Sub Total Allocated</b>	14,005	170,162	22,829	7,205	25,581	112,767	52,214
<b>Sub Total Unallocated</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	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 2106	7,275
CC 2107	5,456
CC 2558	221
CC 2101	4,547
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

<b>Department</b>	<b>Total</b>
<b>Sub Total Allocated</b>	<b>404,762</b>
<b>Sub Total Unallocated</b>	<b>0.00</b>
<b>Total</b>	<b>404,762</b>

## 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
<b>Sub Total Cross Allocations</b>	0.00	0.00	0.00
<b>Total Allocated Costs</b>	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

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 Primary Allocation  
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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

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 Primary Allocation  
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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
<b>Total</b>		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
<b>Less Deductions</b>	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		452	452
Human Resources		35,484	35,484
Purchasing		9,944	9,944
<b>Sub Total Cross Allocations</b>	385,496	1,211,300	1,596,796
<b>Total Allocated Costs</b>	2,827,534	1,211,300	4,038,833



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	1,073,522	26.5800
Payroll	161,553	4.0000
Board Minutes	78,757	1.9500
Finance	86,027	2.1300
ITS	2,374,834	58.7999
Internal Audit	264,140	6.5400
<b>Total</b>	4,038,833	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

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 Primary Allocation  
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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	12,241	40,814		40,814
CC 1031	Gen Op Cthse Facilities	415.0000	0.593	4,455		4,455	1,908	6,363		6,363
CC 1030	Gen Op Cthse Security Sheriff	26.0000	0.037	279		279	120	399		399
CC 2104	County Administrator	188.0000	0.269	2,018		2,018	864	2,882		2,882
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	2,269		2,269
CC 2107	Human Resources	388.0000	0.554	4,165		4,165	1,784	5,949		5,949
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	3,058	10,196		10,196
CC 2558	Purchasing	597.0000	0.853	6,408		6,408	2,745	9,153		9,153
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 2101	Board Cty Commissioners	31.0000	0.044	333		333	143		475	475
CC 1000	Gen Adm Cir Ct	66.0000	0.094	708		708	303		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	947		3,158	3,158
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	1,347		4,492	4,492
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	1,839		6,133	6,133
CC 3211	Fire Departments VFD #1	148.0000	0.211	1,589		1,589	681		2,269	2,269
CC 3213	County Fire Coordinator	652.0000	0.931	6,998		6,998	2,998		9,997	9,997

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

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 Primary Allocation  
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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		2,453	2,453
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	5,247		17,494	17,494
CC 3439	Zoning Department	396.0000	0.566	4,251		4,251	1,821		6,072	6,072
CC 3991	Local Emgy Mgt Agency	591.0000	0.844	6,344		6,344	2,718		9,061	9,061
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	3,766		12,557	12,557
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	7,389		24,639	24,639
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	2,451		8,172	8,172
CC 6303	Natural Resources	403.0000	0.576	4,326		4,326	1,853		6,179	6,179
CC 6304	Coop Aquatic Plant Prog	838.0000	1.197	8,995		8,995	3,853		12,848	12,848
CC 6308	Highlands Beaut/L&M Club	246.0000	0.351	2,641		2,641	1,131		3,772	3,772
CC 6306	Nuisance Abatement	216.0000	0.308	2,318		2,318	993		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		2,790	2,790

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

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 Primary Allocation  
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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	3,366		11,223	11,223
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	4,465		14,887	14,887
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	1,724		5,750	5,750
CC 6209-12	Libraries	2,504.0000	3.576	26,877		26,877	11,514		38,392	38,392
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	6,608		22,032	22,032
CC 6105	Sports Complex	328.0000	0.468	3,521		3,521	1,508		5,029	5,029
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	2,483		8,279	8,279
F102	Desoto City Fire	761.0000	1.087	8,168		8,168	3,499		11,668	11,668
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	1,959		6,531	6,531
F108	Sebring Country Est SBF	167.0000	0.239	1,793		1,793	768		2,560	2,560
F109	Istokpoga Marsh Imp Dist	264.0000	0.377	2,834		2,834	1,214		4,048	4,048
F110	County Transport Trust	11,243.0000	16.057	120,680		120,680	51,699		172,379	172,379
F111	Avon Park Estates SBF	184.0000	0.263	1,975		1,975	846		2,821	2,821
F113	Highlands Lakes Fire SDF	699.0000	0.998	7,503		7,503	3,214		10,717	10,717
F114	Leisure Lakes SP Tax Fire	468.0000	0.668	5,023		5,023	2,152		7,175	7,175

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

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 Primary Allocation  
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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	2,115		7,053	7,053
F118	Sebring Hills Light SBD	148.0000	0.211	1,589		1,589	681		2,269	2,269
F119	Red Hill Farms Imp Dist	96.0000	0.137	1,030		1,030	441		1,472	1,472
F120	Placid Lakes Fire Dist	417.0000	0.596	4,476		4,476	1,917		6,393	6,393
F122	E911 Operations Fund	304.0000	0.434	3,263		3,263	1,398		4,661	4,661
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	2,658		8,862	8,862
F129	Conservation Trust Fund	175.0000	0.250	1,878		1,878	805		2,683	2,683
F131	Intergovt Radio Comm	243.0000	0.347	2,608		2,608	1,117		3,726	3,726
F133	West Sebring SBF	849.0000	1.213	9,113		9,113	3,904		13,017	13,017
F134	Sebring Acres	258.0000	0.368	2,769		2,769	1,186		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	1,260		4,201	4,201
F138	Lorida SB Fire District	606.0000	0.865	6,505		6,505	2,787		9,291	9,291
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	2,483		8,279	8,279
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		2,606	2,606
F148	Highlands Park Est SBD	302.0000	0.431	3,242		3,242	1,389		4,630	4,630
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	7,541		25,145	25,145
F151A	Hcissrb Debt Service Fund	158.0000	0.226	1,696		1,696	727		2,422	2,422
F152	Tourist Dev Trust Fund	520.0000	0.743	5,582		5,582	2,391		7,973	7,973
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

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 Primary Allocation  
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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	685		2,284	2,284
F162	Affordable Housing Asst	2,180.0000	3.113	23,400		23,400	10,024		33,424	33,424
F163	Home Initiatives Partner	227.0000	0.324	2,437		2,437	1,044		3,480	3,480
F164	Hurricane Housing Rec Pro	179.0000	0.256	1,921		1,921	823		2,744	2,744
F170	Special Law Enforcement	250.0000	0.357	2,683		2,683	1,150		3,833	3,833
F174	Fire Inspection	291.0000	0.416	3,124		3,124	1,338		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	1,016		3,388	3,388
F177	Innovations & Supp Cts TF	111.0000	0.159	1,191		1,191	510		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	464		1,549	1,549
F179	Court Tech 28.24 (12) (E) 1	408.0000	0.583	4,379		4,379	1,876		6,255	6,255
F180	Building Fund	2,173.0000	3.103	23,325		23,325	9,992		33,317	33,317
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	6,033		20,116	20,116
F197	T-Bird Hill Wastwater	61.0000	0.087	655		655	280		935	935
F350	Hcissrb Construction Fund	260.0000	0.371	2,791		2,791	1,196		3,986	3,986
F401 - Other	Solid Waste - Other	2,530.0000	3.613	27,156		27,156	11,634		38,790	38,790
F401-4210	Refuse Disposal System	1,736.0000	2.479	18,634		18,634	7,983		26,616	26,616
F401-4211	Recycling Operations	862.0000	1.231	9,253		9,253	3,964		13,216	13,216
F401-4212	Solid Waste System Adm	346.0000	0.494	3,714		3,714	1,591		5,305	5,305
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

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 Primary Allocation  
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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	14,843		49,492	49,492
F403	Highway Park Utility	1,672.0000	2.388	17,947		17,947	7,688		25,635	25,635
F420	Energy Recovery/Asphalt Plant	1,041.0000	1.487	11,174		11,174	4,787		15,961	15,961
F509	Risk Retention Fund	322.0000	0.460	3,456		3,456	1,481		4,937	4,937
F510	Employee Benefit Fund	1,323.0000	1.890	14,201		14,201	6,084		20,284	20,284
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	10,884		36,291	36,291
<b>Total</b>		70,018.0000	100.000	751,558	0.00	751,558	321,963	81,567	991,955	1,073,522

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

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 Primary Allocation  
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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	3,406		3,406
CC 1031	Gen Op Cthse Facilities	148.0000	1.783	2,017		2,017	864	2,881		2,881
CC 2104	County Administrator	169.0000	2.036	2,303		2,303	987	3,289		3,289
CC 2106	Offc Management & Budget	139.0000	1.675	1,894		1,894	811	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	811	2,706		2,706
CC 2109	Public Information	145.0000	1.747	1,976		1,976	846	2,822		2,822
CC 2101	Board Cty Commissioners	128.0000	1.542	1,744		1,744	747		2,491	2,491
CC 2700	County Plan/ Development 005	132.0000	1.590	1,799		1,799	771		2,569	2,569
CC 3213	County Fire Coordinator	199.0000	2.398	2,712		2,712	1,162		3,873	3,873
CC 3439	Zoning Department	146.0000	1.759	1,989		1,989	852		2,842	2,842
CC 3991	Local Emgy Mgt Agency	160.0000	1.928	2,180		2,180	934		3,114	3,114
CC 3998B	Communications Program	130.0000	1.566	1,771		1,771	759		2,530	2,530
CC 3998C	Information Technology Dept	128.0000	1.542	1,744		1,744	747		2,491	2,491
CC 5105	Ambulance Service 005	299.0000	3.602	4,074		4,074	1,745		5,820	5,820
CC 3995	Children's Advocacy Ctr	133.0000	1.602	1,812		1,812	776		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		2,530	2,530
CC 6308	Highlands Beaut/L&M Club	89.0000	1.072	1,213		1,213	520		1,732	1,732
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		2,900	2,900
CC 5344	Housing Department	130.0000	1.566	1,771		1,771	759		2,530	2,530
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

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 Primary Allocation  
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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	887		2,959	2,959
CC 6209-12	Libraries	516.0000	6.217	7,031		7,031	3,012		10,044	10,044
CC 6102 & 6104	Parks Department 005	280.0000	3.373	3,815		3,815	1,635		5,450	5,450
CC 6105	Sports Complex	132.0000	1.590	1,799		1,799	771		2,569	2,569
F101	Sun n' Lakes Placid Fire	128.0000	1.542	1,744		1,744	747		2,491	2,491
F102	Desoto City Fire	133.0000	1.602	1,812		1,812	776		2,589	2,589
F110	County Transport Trust	1,064.0000	12.819	14,499		14,499	6,211		20,710	20,710
F113	Highlands Lakes Fire SDF	128.0000	1.542	1,744		1,744	747		2,491	2,491
F123	Library Coop Fund	140.0000	1.687	1,908		1,908	817		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		2,569	2,569
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		2,647	2,647
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		2,997	2,997
F401-4212	Solid Waste System Adm	145.0000	1.747	1,976		1,976	846		2,822	2,822
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	2,008		6,696	6,696
F403	Highway Park Utility	172.0000	2.072	2,344		2,344	1,004		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

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**Primary Allocation**  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		8,300.0000	100.000	113,101	0.00	113,101	48,452	23,046	138,508	161,553

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

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**Primary Allocation**  
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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	23,620		78,757	78,757
<b>Total</b>		100.0000	100.000	55,137	0.00	55,137	23,620	0.00	78,757	78,757

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

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 Primary Allocation  
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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 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 2101	Board Cty Commissioners	31.0000	0.044	27		27	11		38	38
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		491	491
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

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 Primary Allocation  
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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	420		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		1,974	1,974
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	196		655	655
CC 6303	Natural Resources	403.0000	0.576	347		347	148		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

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 Primary Allocation  
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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		899	899
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		663	663
F102	Desoto City Fire	761.0000	1.087	655		655	280		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	4,143		13,814	13,814
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	172		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

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 Primary Allocation  
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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	64		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		663	663
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		72	72
F151	Local Govt Infra Surtax	1,640.0000	2.342	1,411		1,411	604		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

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 Primary Allocation  
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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	803		2,678	2,678
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	483		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	932		3,108	3,108
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	127		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

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 Primary Allocation  
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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	1,189		3,966	3,966
F403	Highway Park Utility	1,672.0000	2.388	1,438		1,438	616		2,054	2,054
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		1,625	1,625
F511	Insurancy Fund	97.0000	0.139	83		83	36		119	119
OTHER	Other	2,367.0000	3.381	2,036		2,036	872		2,908	2,908
<b>Total</b>		70,018.0000	100.000	60,226	0.00	60,226	25,801	6,536	79,491	86,027

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

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 Primary Allocation  
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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	13,464	44,893		44,893
CC 2104	County Administrator	7.5000	3.544	58,929		58,929	25,245	84,174		84,174
CC 2106	Offc Management & Budget	8.0000	3.781	62,858		62,858	26,928	89,786		89,786
CC 2107	Human Resources	8.0000	3.781	62,858		62,858	26,928	89,786		89,786
CC 2108	Non-Ad Valorem Assessments	1.4000	0.662	11,000		11,000	4,712	15,713		15,713
CC 2558	Purchasing	7.0000	3.308	55,001		55,001	23,562	78,563		78,563
CC 2109	Public Information	0.5000	0.236	3,929		3,929	1,683	5,612		5,612
CC 2700	County Plan/ Development 005	7.5000	3.544	58,929		58,929	25,245		84,174	84,174
CC 3439	Zoning Department	12.3000	5.813	96,644		96,644	41,402		138,046	138,046
CC 3998C	Information Technology Dept	2.0000	0.945	15,714		15,714	6,732		22,446	22,446
CC 5105	Ambulance Service 005	32.0000	15.123	251,431		251,431	107,712		359,143	359,143
CC 3995	Children's Advocacy Ctr	3.0000	1.418	23,572		23,572	10,098		33,670	33,670
CC 6302	County Extension	2.0000	0.945	15,714		15,714	6,732		22,446	22,446
CC 6303	Natural Resources	4.0000	1.890	31,429		31,429	13,464		44,893	44,893
CC 5330	Comm Prog Svcs	4.5000	2.127	35,358		35,358	15,147		50,505	50,505
CC 2991	Veteran Service Office	3.0000	1.418	23,572		23,572	10,098		33,670	33,670
CC 5106	Animal Control	4.0000	1.890	31,429		31,429	13,464		44,893	44,893
CC 5229	Healthy Fam Grant	5.0000	2.363	39,286		39,286	16,830		56,116	56,116
CC 6102 & 6104	Parks Department 005	5.0000	2.363	39,286		39,286	16,830		56,116	56,116
CC 6105	Sports Complex	1.0000	0.473	7,857		7,857	3,366		11,223	11,223
F110	County Transport Trust	50.0000	23.629	392,861		392,861	168,300		561,161	561,161
F123	Library Coop Fund	2.0000	0.945	15,714		15,714	6,732		22,446	22,446
F152	Tourist Dev Trust Fund	3.0000	1.418	23,572		23,572	10,098		33,670	33,670
F162	Affordable Housing Asst	1.2500	0.591	9,822		9,822	4,207		14,029	14,029
F163	Home Initiatives Partner	0.2500	0.118	1,964		1,964	841		2,806	2,806
F164	Hurricane Housing Rec Pro	1.2500	0.591	9,822		9,822	4,207		14,029	14,029

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

**Indirect Cost Pool:** Clerk to Board

**Subpool Allocation:** ITS

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 Primary Allocation  
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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	51,163		170,593	170,593
F401-4210	Refuse Disposal System	4.0000	1.890	31,429		31,429	13,464		44,893	44,893
F401-4212	Solid Waste System Adm	6.0000	2.836	47,143		47,143	20,196		67,339	67,339
F401-4218	Refuse Collection Prgm	0.6000	0.284	4,714		4,714	2,020		6,734	6,734
F402	Placid Utilities	3.8600	1.824	30,329		30,329	12,993		43,322	43,322
F403	Highway Park Utility	0.7400	0.350	5,814		5,814	2,491		8,305	8,305
OTHER	Other	1.7500	0.827	13,750		13,750	5,890		19,641	19,641
<b>Total</b>		211.6000	100.000	1,662,590	0.00	1,662,590	712,244	408,525	1,966,309	2,374,834

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

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 Primary Allocation  
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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 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 2101	Board Cty Commissioners	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

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 Primary Allocation  
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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	4,119		13,735	13,735
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	24,597		82,015	82,015
F122	E911 Operations Fund	5.3700	5.370	9,930		9,930	4,254		14,184	14,184
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	7,597		25,331	25,331
OTHER	Other	4.0700	4.070	7,526		7,526	3,224		10,750	10,750

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

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		100.0000	100.000	184,921	0.00	184,921	79,219	24,723	239,416	264,140

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	40,814	3,406	3,271	44,893	2,747	95,131
CC 1031	Gen Op Cthse Facilities	6,363	2,881	510		2,747	12,500
CC 1030	Gen Op Cthse Security Sheriff	399		32			431
CC 2104	County Administrator	2,882	3,289	231	84,174	2,747	93,324
CC 2105	County Audits-CPA	659		53			712
CC 2106	Offc Management & Budget	2,269	2,706	182	89,786	2,747	97,689
CC 2107	Human Resources	5,949	2,686	477	89,786	2,747	101,644
CC 2108	Non-Ad Valorem Assessments	1,135	2,550	91	15,713	2,747	22,235
CC 2111	Central Services	10,196		817			11,013
CC 2558	Purchasing	9,153	2,706	734	78,563	2,747	93,902
CC 2103	County Attorney	460		37		2,747	3,244
CC 2109	Public Information	1,288	2,822	103	5,612	2,747	12,572
CC 2101	Board Cty Commissioners	475	2,491			2,747	84,509
CC 1000	Gen Adm Cir Ct	1,012		81			1,093
CC 1001	Gen Adm Cnty Ct	997		80			1,076
CC 1002	Gen Adm State Atty	3,158		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	4,492	2,569	360	84,174	2,747	94,343
CC 2110	Clerk to Board-51900	445		36			480
CC 3101	Sheriff 005	6,133		491			6,624
CC 3211	Fire Departments VFD #1	2,269		182		2,747	5,198
CC 3213	County Fire Coordinator	9,997	3,873	801		2,747	17,418
CC 3214	Division of Forestry	15		1			17
CC 3322	County Jail 005	2,453		197			2,650
CC 3323	Detention and Corrections	2,944		236			3,180
CC 3324	Detention Medical	17,494		1,402			18,896
CC 3439	Zoning Department	6,072	2,842	487	138,046	2,747	150,193
CC 3991	Local Emgy Mgt Agency	9,061	3,114	726		2,747	15,649
CC 3998A	911 Dispatch Center	230		18			248
CC 3998B	Communications Program	12,557	2,530	1,006		2,747	18,841
CC 3998C	Information Technology Dept	368	2,491	29	22,446	2,747	28,082

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	24,639	5,820		1,974	359,143	2,747	394,323
CC 3990	Medical Examiner 005	230			18			248
CC 3995	Children's Advocacy Ctr	2,576	2,589		206	33,670		39,041
CC 6302	County Extension	8,172	2,394		655	22,446	2,747	36,414
CC 6303	Natural Resources	6,179	2,764		495	44,893	2,747	57,078
CC 6304	Coop Aquatic Plant Prog	12,848	2,530		1,030		2,747	19,155
CC 6308	Highlands Beaut/L&M Club	3,772	1,732		302		2,747	8,553
CC 6306	Nuisance Abatement	3,312			265			3,577
CC 5349 & 5350	Avon Park Airport & Southside	61			5			66
CC 5310	Work Study Program	797	876		64		2,747	4,484
CC 5300	Industrial Develop Authority	123			10		2,747	2,880
CC 5330	Comm Prog Srvcs					50,505		50,505
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	2,900		206	33,670	2,747	42,099
CC 5344	Housing Department	1,380	2,530		111		2,747	6,768
CC 5108	Hlth Care Responsib Act	291			23			315
CC 5101	Health Unit	2,790			224			3,014
CC 5106	Animal Control	11,223	3,017		899	44,893	2,747	62,779
CC 5103	Mental Health	307			25			331
CC 5220	Human Services Admin 005	4,094	2,920		328		2,747	10,088
CC 5221	Public Assistance Prog	14,887			1,193			16,080
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	56,116		65,285
CC 6209-12	Libraries	38,392	10,044		3,077		13,735	65,247
CC 6101	Recreation Department 005	261			21			282
CC 6102 & 6104	Parks Department 005	22,032	5,450		1,766	56,116	2,747	88,111
CC 6105	Sports Complex	5,029	2,569		403	11,223		19,224
CC 6213	Historic Dist Site Survey	138			11		2,747	2,896
CC 9101D	Inter Fund Transfers	169			14			182
F101	Sun n' Lakes Placid Fire	8,279	2,491		663			11,434
F102	Desoto City Fire	11,668	2,589		935			15,191



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			160			2,153
F106	Hickory Hills SBD			156			2,103
F107	Placid Lakes SBD			523			7,055
F108	Sebring Country Est SBF			205			2,766
F109	Istokpoga Marsh Imp Dist			324			4,372
F110	County Transport Trust	172,379	20,710	13,814	561,161	82,015	850,079
F111	Avon Park Estates SBF	2,821		226			3,047
F113	Highlands Lakes Fire SDF	10,717	2,491	859			14,067
F114	Leisure Lakes SP Tax Fire	7,175		575			7,750
F116	Highlands Park Fire SBF	7,053		565			7,618
F118	Sebring Hills Light SBD	2,269		182			2,451
F119	Red Hill Farms Imp Dist	1,472		118			1,590
F120	Placid Lakes Fire Dist	6,393		512			6,906
F122	E911 Operations Fund	4,661		374		14,184	19,219
F123	Library Coop Fund	1,043	2,725	84	22,446	2,747	29,045
F127	Orange Blossom Est 1-19	1,717		138			1,855
F128	Sun'n Lakes Placid Rec	8,862		710			9,572
F129	Conservation Trust Fund	2,683		215			2,898
F131	Intergovt Radio Comm	3,726		299		2,747	6,771
F133	West Sebring SBF	13,017		1,043			14,060
F134	Sebring Acres	3,956		317			4,273
F136	Lake Haven Estates SBD	2,346		188			2,534
F137	Venus SB Fire District	4,201		337			4,538
F138	Lorida SB Fire District	9,291		745			10,036
F140	Law Enforcement Educ	1,993		160			2,153
F143	FI Boating Improvement	1,579		127			1,706
F144	Lake Placid SB Fire District	8,279	526	663			9,468
F145	Legal Aid	1,119		90			1,209
F146	Highway Park SP Bene Dist	2,606		209			2,815
F148	Highlands Park Est SBD	4,630		371			5,001
F149	Driver Ed Safety Trust FD	905		72			977
F151	Local Govt Infra Surtax	25,145		2,015			27,160
F151A	Hcissrb Debt Service Fund	2,422		194			2,617
F152	Tourist Dev Trust Fund	7,973	2,569	639	33,670	2,747	47,598
F152A	Tourist Dev Trust-Lakes	1,104		88			1,192

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	2,284		183			2,468
F162	Affordable Housing Asst	33,424	1,129	2,678	14,029		51,260
F163	Home Initiatives Partner	3,480	2,297	279	2,806	2,747	11,609
F164	Hurricane Housing Rec Pro	2,744	2,511	220	14,029	2,747	22,251
F170	Special Law Enforcement	3,833		307			4,140
F174	Fire Inspection	4,462		358		2,747	7,566
F175	Sebring Parkway Maint	3,220		258			3,478
F176	State Court Facilities TF	3,388	1,051	272			4,711
F177	Innovations & Supp Cts TF	1,702		136			1,838
F177A	Law Library Trust Fund	2,990		240			3,229
F177B	Legal Aid Trust Fund	1,104		88			1,192
F177C	Teen Court Juv Asst TF	1,104		88			1,192
F178	Crime Prevention	1,549		124			1,673
F179	Court Tech 28.24 (12) (E) 1	6,255	2,511	501			9,268
F180	Building Fund	33,317	2,647	2,670	170,593	2,747	211,974
F189	Affordable & Workforce TR	537		43			580
F190A-196	Impact Fees	20,116		1,612			21,728
F197	T-Bird Hill Wastwater	935		75			1,010
F350	Hcissrb Construction Fund	3,986		319			4,306
F401 - Other	Solid Waste - Other	38,790		3,108			41,899
F401-4210	Refuse Disposal System	26,616	3,056	2,133	44,893	2,747	79,445
F401-4211	Recycling Operations	13,216	2,997	1,059		2,747	20,020
F401-4212	Solid Waste System Adm	5,305	2,822	425	67,339	2,747	78,639
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	6,734	2,747	12,843
F402	Placid Utilities	49,492	6,696	3,966	43,322	2,747	106,222
F403	Highway Park Utility	25,635	3,348	2,054	8,305	2,747	42,090
F420	Energy Recovery/Asphalt Plant	15,961		1,279		25,331	42,571
F509	Risk Retention Fund	4,937		396			5,333
F510	Employee Benefit Fund	20,284		1,625			21,910
F511	Insurancy Fund	1,487		119			1,606
OTHER	Other	36,291		2,908	19,641	10,750	69,590

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
<b>Sub Total Allocated</b>	1,073,522	161,553	78,757	86,027	2,374,834	264,140	4,038,833
<b>Sub Total Unallocated</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	1,073,522	161,553	78,757	86,027	2,374,834	264,140	4,038,833

## 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
<b>Less Deductions</b>	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	28,531	95,131
County Administrator		27,998	27,998
County Audits-CPA		3,371	3,371
Offc Management & Budget		7,007	7,007
Human Resources		24,879	24,879
Central Services		75,375	75,375
Purchasing		27,964	27,964
Public Information		2,830	2,830
<b>Sub Total Cross Allocations</b>	98,036	197,955	295,991
<b>Total Allocated Costs</b>	2,047,183	197,955	2,245,139

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	147,057	6.5500
Citizen's Advocacy Center	74,090	3.3000
Courthouse	590,022	26.2800
Emergency Ops Center	40,862	1.8200
Landfill Office	11,226	0.5000
Government Center	338,791	15.0900
Govt Center Annex	130,218	5.8000
Road & Bridge Complex	126,626	5.6400
Other Bldg Maint and Utilities	707,219	31.5000
Other Contractual Svcs	22,900	1.0200
Communications	56,128	2.5000
<b>Total</b>	2,245,139	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

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**Primary Allocation**  
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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	6,483		73,528	73,528
CC 6303	Natural Resources	8,722.3300	33.333	44,697		44,697	4,322		49,019	49,019
OTHER	Other	4,361.1700	16.667	22,348		22,348	2,161		24,509	24,509
<b>Total</b>		26,167.0000	100.000	134,090	0.00	134,090	12,966	0.00	147,057	147,057

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

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**Primary Allocation**  
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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	2,751		31,196	31,196
CC 3995	Children's Advocacy Ctr	1,389.0000	10.523	7,109		7,109	687		7,796	7,796
OTHER	Other	6,253.0000	47.371	32,003		32,003	3,095		35,097	35,097
<b>Total</b>		13,200.0000	100.000	67,557	0.00	67,557	6,533	0.00	74,090	74,090

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

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**Primary Allocation**  
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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	5,117		28,340	28,340
CC 3101	Sheriff 005	17,374.1000	16.547	89,022		89,022	19,615		108,637	108,637
OTHER	Other	24,172.6600	23.022	123,856		123,856	27,291		151,147	151,147
<b>Total</b>		105,000.0000	100.000	538,000	0.00	538,000	52,023	301,899	288,123	590,022

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

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**Primary Allocation**  
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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	1,965		22,288	22,288
CC 3991	Local Emgy Mgt Agency	3,468.6400	45.455	16,936		16,936	1,638		18,573	18,573
<b>Total</b>		7,631.0000	100.000	37,259	0.00	37,259	3,603	0.00	40,862	40,862

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

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**Primary Allocation**  
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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	640		7,264	7,264
F401-4211	Recycling Operations	325.6500	15.686	1,606		1,606	155		1,761	1,761
F401-4212	Solid Waste System Adm	407.0600	19.608	2,007		2,007	194		2,201	2,201
<b>Total</b>		2,076.0000	100.000	10,236	0.00	10,236	990	0.00	11,226	11,226

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

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 Primary Allocation  
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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 2106	Offc Management & Budget	3,889.8700	6.452	19,930		19,930	2,747	22,677		22,677
CC 2107	Human Resources	2,917.4000	4.839	14,948		14,948	2,060	17,008		17,008
CC 2101	Board Cty Commissioners	2,431.1700	4.032	12,456		12,456	1,717		14,173	14,173
CC 2211	Property Appraiser	16,045.7200	26.613	82,213		82,213	11,331		93,543	93,543
CC 2212	Tax Collector	12,155.8500	20.161	62,282		62,282	8,584		70,866	70,866
CC 2442	Supervisor of Elections	2,431.1700	4.032	12,456		12,456	1,717		14,173	14,173
CC 2110	Clerk to Board-51900	2,431.1700	4.032	12,456		12,456	1,717		14,173	14,173
<b>Total</b>		60,293.0000	100.000	308,920	0.00	308,920	29,871	131,863	206,929	338,791

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

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**Primary Allocation**  
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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	1,337		15,165	15,165
CC 3439	Zoning Department	3,344.8200	14.441	17,147		17,147	1,658		18,805	18,805
F110	County Transport Trust	10,573.9600	45.652	54,206		54,206	5,242		59,447	59,447
F162	Affordable Housing Asst	179.8300	0.776	922		922	89		1,011	1,011
F164	Hurricane Housing Rec Pro	539.4900	2.329	2,766		2,766	267		3,033	3,033
F180	Building Fund	5,826.4600	25.155	29,868		29,868	2,888		32,757	32,757
<b>Total</b>		23,162.0000	100.000	118,737	0.00	118,737	11,481	0.00	130,218	130,218

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

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**Primary Allocation**  
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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	1,250	14,182		14,182
CC 6102 & 6104	Parks Department 005	753.9200	3.200	3,695		3,695	357		4,052	4,052
F110	County Transport Trust	20,167.3600	85.600	98,835		98,835	9,557		108,392	108,392
<b>Total</b>		23,560.0000	100.000	115,461	0.00	115,461	11,165	14,182	112,444	126,626

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

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 Primary Allocation  
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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	1,245		14,116	14,116
CC 1026	Cir Ct Juv Guardian	1,058.0000	0.805	5,190		5,190	502		5,691	5,691
CC 2212	Tax Collector	2,679.0000	2.038	13,141		13,141	1,271		14,412	14,412
CC 2442	Supervisor of Elections	1,850.0000	1.407	9,074		9,074	877		9,952	9,952
CC 5105	Ambulance Service 005	11,511.0000	8.756	56,463		56,463	5,460		61,923	61,923
CC 2991	Veteran Service Office	3,000.0000	2.282	14,715		14,715	1,423		16,138	16,138
CC 5101	Health Unit	39,449.0000	30.007	193,502		193,502	18,711		212,213	212,213
CC 5106	Animal Control	1,287.0000	0.979	6,313		6,313	610		6,923	6,923
CC 6209-12	Libraries	38,469.0000	29.261	188,695		188,695	18,246		206,942	206,942
CC 6101	Recreation Department 005	11,402.0000	8.673	55,928		55,928	5,408		61,336	61,336
F176	State Court Facilities TF	9,024.0000	6.864	44,264		44,264	4,280		48,544	48,544
F401 - Other	Solid Waste - Other	2,400.0000	1.826	11,772		11,772	1,138		12,911	12,911
OTHER	Other	6,714.0000	5.107	32,933		32,933	3,185		36,118	36,118
<b>Total</b>		131,467.0000	100.000	644,863	0.00	644,863	62,356	0.00	707,219	707,219

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

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**Primary Allocation**  
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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	192		2,179	2,179
CC 1003/1050	Public Def/Conflict Counsel	3,682.0000	3.882	811		811	78		889	889
CC 5101	Health Unit	43,679.0000	46.049	9,616		9,616	930		10,545	10,545
CC 6209-12	Libraries	38,469.0000	40.556	8,469		8,469	819		9,287	9,287
<b>Total</b>		94,854.0000	100.000	20,881	0.00	20,881	2,019	0.00	22,900	22,900

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

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
CC 2104	County Administrator	13.0000	1.216	622		622	60	683		683
CC 2106	Offc Management & Budget	10.0000	0.935	479		479	46	525		525
CC 2107	Human Resources	10.0000	0.935	479		479	46	525		525
CC 2108	Non-Ad Valorem Assessments	2.0000	0.187	96		96	9	105		105
CC 2111	Central Services	389.0000	36.389	18,624		18,624	1,801	20,425		20,425
CC 2558	Purchasing	25.0000	2.339	1,197		1,197	116	1,313		1,313
CC 2101	Board Cty Commissioners	132.0000	12.348	6,320		6,320	611		6,931	6,931
CC 1000	Gen Adm Cir Ct	34.0000	3.181	1,628		1,628	157		1,785	1,785
CC 1001	Gen Adm Cnty Ct	3.0000	0.281	144		144	14		158	158
CC 1002	Gen Adm State Atty	31.0000	2.900	1,484		1,484	144		1,628	1,628
CC 1003/1050	Public Def/Conflict Counsel	24.0000	2.245	1,149		1,149	111		1,260	1,260
CC 1026	Cir Ct Juv Guardian	7.0000	0.655	335		335	32		368	368
CC 2700	County Plan/ Development 005	14.0000	1.310	670		670	65		735	735
CC 3439	Zoning Department	17.0000	1.590	814		814	79		893	893
CC 3998B	Communications Program	82.0000	7.671	3,926		3,926	380		4,305	4,305
CC 5105	Ambulance Service 005	32.0000	2.993	1,532		1,532	148		1,680	1,680
CC 3995	Children's Advocacy Ctr	60.0000	5.613	2,873		2,873	278		3,150	3,150
CC 6302	County Extension	14.0000	1.310	670		670	65		735	735
CC 6303	Natural Resources	9.0000	0.842	431		431	42		473	473
CC 6304	Coop Aquatic Plant Prog	4.0000	0.374	192		192	19		210	210
CC 2991	Veteran Service Office	9.0000	0.842	431		431	42		473	473
CC 5344	Housing Department	11.0000	1.029	527		527	51		578	578
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	74		840	840
CC 6209-12	Libraries	15.0000	1.403	718		718	69		788	788
CC 6102 & 6104	Parks Department 005	7.0000	0.655	335		335	32		368	368

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

**Indirect Cost Pool:** Facilities Management 005

**Subpool Allocation:** Communications

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**Primary Allocation**  
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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	14		158	158
F102	Desoto City Fire	5.0000	0.468	239		239	23		263	263
F110	County Transport Trust	68.0000	6.361	3,256		3,256	315		3,570	3,570
F402	Placid Utilities	3.0000	0.281	144		144	14		158	158
F509	Risk Retention Fund	1.0000	0.094	48		48	5		53	53
F510	Employee Benefit Fund	2.0000	0.187	96		96	9		105	105
OTHER	Other	16.0000	1.497	766		766	74		840	840
<b>Total</b>		1,069.0000	100.000	51,180	0.00	51,180	4,949	23,575	32,553	56,128

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 2106						22,677	
CC 2107						17,008	
CC 2101						14,173	
CC 2211						93,543	
CC 2212						70,866	
CC 2442						14,173	
CC 2700							15,165
CC 2110			28,340			14,173	
CC 3101		31,196	108,637				
CC 3213				22,288			
CC 3439							18,805
CC 3991				18,573			
CC 3995		7,796					
CC 6302	73,528						
CC 6303	49,019						
F110							59,447
F162							1,011
F164							3,033
F180							32,757
F401-4210					7,264		
F401-4211					1,761		
F401-4212					2,201		
OTHER	24,509	35,097	151,147				
<b>Sub Total Allocated</b>	<b>147,057</b>	<b>74,090</b>	<b>590,022</b>	<b>40,862</b>	<b>11,226</b>	<b>338,791</b>	<b>130,218</b>
<b>Sub Total Unallocated</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>147,057</b>	<b>74,090</b>	<b>590,022</b>	<b>40,862</b>	<b>11,226</b>	<b>338,791</b>	<b>130,218</b>

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 2104				683	683
CC 2106				525	23,202
CC 2107				525	17,533
CC 2108				105	105
CC 2111				20,425	20,425
CC 2558	14,182			1,313	15,495
CC 2101				6,931	21,104
CC 1000				1,785	1,785
CC 1001				158	158
CC 1002			2,179	1,628	3,806
CC 1003/1050		14,116	889	1,260	16,265
CC 1026		5,691		368	6,059
CC 2211					93,543
CC 2212		14,412			85,278
CC 2442		9,952			24,125
CC 2700				735	15,900
CC 2110					42,513
CC 3101					139,833
CC 3213					22,288
CC 3439				893	19,697
CC 3991					18,573
CC 3998B				4,305	4,305
CC 5105		61,923		1,680	63,603
CC 3995				3,150	10,947
CC 6302				735	74,263
CC 6303				473	49,491
CC 6304				210	210
CC 2991		16,138		473	16,611
CC 5344				578	578
CC 5101		212,213	10,545		222,759
CC 5106		6,923		53	6,976
CC 5225				840	840
CC 6209-12		206,942	9,287	788	217,017

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		61,336			61,336
CC 6102 & 6104	Parks Department 005	4,052			368	4,420
CC 6105	Sports Complex				158	158
F102	Desoto City Fire				263	263
F110	County Transport Trust	108,392			3,570	171,409
F162	Affordable Housing Asst					1,011
F164	Hurricane Housing Rec Pro					3,033
F176	State Court Facilities TF		48,544			48,544
F180	Building Fund					32,757
F401 - Other	Solid Waste - Other		12,911			12,911
F401-4210	Refuse Disposal System					7,264
F401-4211	Recycling Operations					1,761
F401-4212	Solid Waste System Adm					2,201
F402	Placid Utilities				158	158
F509	Risk Retention Fund				53	53
F510	Employee Benefit Fund				105	105
OTHER	Other		36,118		840	247,711
<b>Sub Total Allocated</b>		<b>126,626</b>	<b>707,219</b>	<b>22,900</b>	<b>56,128</b>	<b>2,245,139</b>
<b>Sub Total Unallocated</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>		<b>126,626</b>	<b>707,219</b>	<b>22,900</b>	<b>56,128</b>	<b>2,245,139</b>

## 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	3,749	12,500
County Administrator		2,545	2,545
County Audits-CPA		526	526
Offc Management & Budget		2,938	2,938
Human Resources		2,262	2,262
Central Services		5,871	5,871
Purchasing		1,364	1,364
Public Information		257	257
<b>Sub Total Cross Allocations</b>	11,719	19,512	31,231
<b>Total Allocated Costs</b>	326,085	19,512	345,597

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

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**Primary Allocation**  
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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	2,995		27,995	27,995
CC 1003/1050	Public Def/Conflict Counsel	3,682.0000	3.128	10,200		10,200	1,222		11,422	11,422
CC 2110	Clerk to Board-51900	4,532.3700	3.851	12,556		12,556	1,504		14,061	14,061
CC 3101	Sheriff 005	17,374.1000	14.761	48,132		48,132	5,767		53,899	53,899
OTHER	Other	24,172.6600	20.536	66,966		66,966	8,023		74,990	74,990
<b>Total</b>		117,706.0000	100.000	326,085	0.00	326,085	19,512	163,231	182,366	345,597

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		452	452
<b>Sub Total Cross Allocations</b>	301	614	916
<b>Total Allocated Costs</b>	999,557	614	1,000,171

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

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**Primary Allocation**  
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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	60		43,207	43,207
CC 3101	Sheriff 005	17,374.1000	16.547	165,394		165,394	232		165,626	165,626
OTHER	Other	24,172.6600	23.022	230,114		230,114	322		230,436	230,436
<b>Total</b>		105,000.0000	100.000	999,557	0.00	999,557	614	560,903	439,269	1,000,171

Source: Public Buildings Facilities Inventory

Basis: Square Footage Occupied per Dept

## 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	27,989	93,324
Facilities Management 005	622	60	683
County Audits-CPA		238	238
Offc Management & Budget		4,520	4,520
Human Resources		3,958	3,958
Central Services		12,251	12,251
Purchasing		2,332	2,332
County Attorney		5,042	5,042
Public Information		450	450
<b>Sub Total Cross Allocations</b>	68,767	56,840	125,607
<b>Total Allocated Costs</b>	516,062	56,840	572,902

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

**Indirect Cost Pool:** County Administrator

**Subpool Allocation:** County Coordination

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 Primary Allocation  
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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	27,998		27,998		27,998		27,998
CC 1031	Gen Op Cthse Facilities	2.0000	0.493	2,545		2,545		2,545		2,545
CC 2106	Offc Management & Budget	7.0000	1.726	8,909		8,909	1,043	9,952		9,952
CC 2107	Human Resources	7.0000	1.726	8,909		8,909	1,043	9,952		9,952
CC 2108	Non-Ad Valorem Assessments	1.4000	0.345	1,782		1,782	209	1,990		1,990
CC 2558	Purchasing	7.0000	1.726	8,909		8,909	1,043	9,952		9,952
CC 2109	Public Information	0.5000	0.123	636		636	74	711		711
CC 2700	County Plan/ Development 005	7.5000	1.850	9,545		9,545	1,117		10,662	10,662
CC 3213	County Fire Coordinator	6.0000	1.480	7,636		7,636	894		8,530	8,530
CC 3439	Zoning Department	9.3000	2.293	11,836		11,836	1,386		13,221	13,221
CC 3991	Local Emgy Mgt Agency	5.0000	1.233	6,363		6,363	745		7,108	7,108
CC 3998B	Communications Program	1.0000	0.247	1,273		1,273	149		1,422	1,422
CC 3998C	Information Technology Dept	1.0000	0.247	1,273		1,273	149		1,422	1,422
CC 5105	Ambulance Service 005	60.0000	14.797	76,359		76,359	8,939		85,299	85,299
CC 3995	Children's Advocacy Ctr	2.0000	0.493	2,545		2,545	298		2,843	2,843
CC 6302	County Extension	5.0000	1.233	6,363		6,363	745		7,108	7,108
CC 6303	Natural Resources	4.0000	0.986	5,091		5,091	596		5,687	5,687
CC 6304	Coop Aquatic Plant Prog	5.0000	1.233	6,363		6,363	745		7,108	7,108
CC 6308	Highlands Beaut/L&M Club	1.0000	0.247	1,273		1,273	149		1,422	1,422
CC 2991	Veteran Service Office	3.0000	0.740	3,818		3,818	447		4,265	4,265
CC 5344	Housing Department	2.5000	0.617	3,182		3,182	372		3,554	3,554
CC 5106	Animal Control	7.0000	1.726	8,909		8,909	1,043		9,952	9,952
CC 5220	Human Services Admin 005	5.0000	1.233	6,363		6,363	745		7,108	7,108
CC 5229	Healthy Fam Grant	7.0000	1.726	8,909		8,909	1,043		9,952	9,952
CC 6209-12	Libraries	18.6600	4.602	23,748		23,748	2,780		26,528	26,528
CC 6102 & 6104	Parks Department 005	13.0000	3.206	16,545		16,545	1,937		18,481	18,481

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

**Indirect Cost Pool:** County Administrator

**Subpool Allocation:** County Coordination

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 Primary Allocation  
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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	2,545		2,545	298		2,843	2,843
F101	Sun n' Lakes Placid Fire	2.0000	0.493	2,545		2,545	298		2,843	2,843
F102	Desoto City Fire	2.0000	0.493	2,545		2,545	298		2,843	2,843
F110	County Transport Trust	125.9000	31.048	160,227		160,227	18,758		178,985	178,985
F113	Highlands Lakes Fire SDF	2.0000	0.493	2,545		2,545	298		2,843	2,843
F123	Library Coop Fund	3.3400	0.824	4,251		4,251	498		4,748	4,748
F133	West Sebring SBF	2.0000	0.493	2,545		2,545	298		2,843	2,843
F144	Lake Placid SB Fire District	2.0000	0.493	2,545		2,545	298		2,843	2,843
F152	Tourist Dev Trust Fund	2.0000	0.493	2,545		2,545	298		2,843	2,843
F162	Affordable Housing Asst	0.5000	0.123	636		636	74		711	711
F163	Home Initiatives Partner	0.5000	0.123	636		636	74		711	711
F164	Hurricane Housing Rec Pro	1.5000	0.370	1,909		1,909	223		2,132	2,132
F176	State Court Facilities TF	1.0000	0.247	1,273		1,273	149		1,422	1,422
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.493	2,545		2,545	298		2,843	2,843
F180	Building Fund	16.2000	3.995	20,617		20,617	2,414		23,031	23,031
F401-4210	Refuse Disposal System	16.5000	4.069	20,999		20,999	2,458		23,457	23,457
F401-4211	Recycling Operations	4.0000	0.986	5,091		5,091	596		5,687	5,687
F401-4212	Solid Waste System Adm	5.0000	1.233	6,363		6,363	745		7,108	7,108
F401-4218	Refuse Collection Prgm	0.6000	0.148	764		764	89		853	853
F402	Placid Utilities	3.8600	0.952	4,912		4,912	575		5,488	5,488
F403	Highway Park Utility	0.7400	0.182	942		942	110		1,052	1,052

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

**Indirect Cost Pool:** County Administrator

**Subpool Allocation:** County Coordination

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		405.5000	100.000	516,062	0.00	516,062	56,840	63,099	509,802	572,902

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		226	226
Purchasing		15	15
<b>Sub Total Cross Allocations</b>	499	455	953
<b>Total Allocated Costs</b>	183,304	455	183,758

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	88,884	48.3700
Audit Svcs - Constitutionals	94,874	51.6300
<b>Total</b>	<u>183,758</u>	<u>100.0000</u>

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

**Indirect Cost Pool:** County Audits-CPA

**Subpool Allocation:** Audit Services

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 Primary Allocation  
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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 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 2101	Board Cty Commissioners	31.0000	0.044	39		39	0		39	39
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 8.001  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** County Audits-CPA

**Subpool Allocation:** Audit Services

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 Primary Allocation  
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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 8.001  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** County Audits-CPA

**Subpool Allocation:** Audit Services

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 Primary Allocation  
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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 8.001  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** County Audits-CPA

**Subpool Allocation:** Audit Services

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**Primary Allocation**  
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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 8.001  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** County Audits-CPA

**Subpool Allocation:** Audit Services

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Primary Allocation  
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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 8.001  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** County Audits-CPA

**Subpool Allocation:** Audit Services

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**Primary Allocation**  
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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
<b>Total</b>		70,014.0000	100.000	88,664	0.00	88,664	220	6,739	82,145	88,884

Source: Accounting Transactions Report

Basis: Number of Acctg Trx Processed per Dept

Cost Allocation Planning & Performance System  
 Schedule 8.002  
 For the Period Ended September 30, 2009

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

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**Primary Allocation**  
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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		7,884	7,884
CC 2212	Tax Collector	17,600.0000	16.965	16,056		16,056	79		16,135	16,135
CC 2442	Supervisor of Elections	8,725.0000	8.410	7,960		7,960	39		7,999	7,999
CC 3101	Sheriff 005	17,120.0000	16.503	15,618		15,618	77		15,695	15,695
<b>Total</b>		103,740.0000	100.000	94,640	0.00	94,640	235	47,160	47,714	94,874

Source: Audit Fees

Basis: Audit Costs per Dept

Cost Allocation Planning & Performance System  
 Schedule 8.003  
 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 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 2101	Board Cty Commissioners	39	39
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	16,135
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	15,695
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 8.003  
 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 8.003  
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	Fl 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 8.003  
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 8.003  
 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
<b>Sub Total Allocated</b>		<b>88,884</b>	<b>94,874</b>	<b>183,758</b>
<b>Sub Total Unallocated</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>		<b>88,884</b>	<b>94,874</b>	<b>183,758</b>

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	29,298	97,689
Facilities Management 005	20,409	2,793	23,202
County Administrator	8,909	1,043	9,952
County Audits-CPA	187	0	188
Human Resources		7,916	7,916
Central Services		22,069	22,069
Purchasing		2,158	2,158
County Attorney		3,141	3,141
Public Information		900	900
<b>Sub Total Cross Allocations</b>	<u>105,171</u>	<u>69,319</u>	<u>174,490</u>
<b>Total Allocated Costs</b>	<u><u>529,895</u></u>	<u><u>69,319</u></u>	<u><u>599,214</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	463,372	77.3299
Project Support	135,842	22.6700
<b>Total</b>	<u>599,214</u>	<u>100.0000</u>

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

**Indirect Cost Pool:** Ofc Management & Budget

**Subpool Allocation:** Other Budget Services

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 Primary Allocation  
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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	452		452		452		452
CC 2672	Facilities Management 005	31.0000	1.710	7,007		7,007		7,007		7,007
CC 1031	Gen Op Cthse Facilities	13.0000	0.717	2,938		2,938		2,938		2,938
CC 1030	Gen Op Cthse Security Sheriff	2.0000	0.110	452		452		452		452
CC 2104	County Administrator	20.0000	1.103	4,520		4,520		4,520		4,520
CC 2105	County Audits-CPA	1.0000	0.055	226		226		226		226
CC 2107	Human Resources	23.0000	1.269	5,198		5,198	707	5,905		5,905
CC 2108	Non-Ad Valorem Assessments	18.0000	0.993	4,068		4,068	553	4,622		4,622
CC 2111	Central Services	16.0000	0.883	3,616		3,616	492	4,108		4,108
CC 2558	Purchasing	27.0000	1.489	6,102		6,102	830	6,932		6,932
CC 2103	County Attorney	2.0000	0.110	452		452	61	514		514
CC 2109	Public Information	18.0000	0.993	4,068		4,068	553	4,622		4,622
CC 2101	Board Cty Commissioners	13.0000	0.717	2,938		2,938	400		3,338	3,338
CC 1000	Gen Adm Cir Ct	2.0000	0.110	452		452	61		514	514
CC 1001	Gen Adm Cnty Ct	4.0000	0.221	904		904	123		1,027	1,027
CC 1002	Gen Adm State Atty	2.0000	0.110	452		452	61		514	514
CC 1003/1050	Public Def/Conflict Counsel	11.0000	0.607	2,486		2,486	338		2,824	2,824
CC 2211	Property Appraiser	1.0000	0.055	226		226	31		257	257
CC 2212	Tax Collector	1.0000	0.055	226		226	31		257	257
CC 2442	Supervisor of Elections	3.0000	0.165	678		678	92		770	770
CC 2700	County Plan/ Development 005	27.0000	1.489	6,102		6,102	830		6,932	6,932
CC 2110	Clerk to Board-51900	2.0000	0.110	452		452	61		514	514
CC 3101	Sheriff 005	3.0000	0.165	678		678	92		770	770
CC 3211	Fire Departments VFD #1	14.0000	0.772	3,164		3,164	430		3,595	3,595
CC 3213	County Fire Coordinator	23.0000	1.269	5,198		5,198	707		5,905	5,905
CC 3214	Division of Forestry	1.0000	0.055	226		226	31		257	257

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

**Indirect Cost Pool:** Offc Management & Budget

**Subpool Allocation:** Other Budget Services

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 Primary Allocation  
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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	452		452	61		514	514
CC 3323	Detention and Corrections	2.0000	0.110	452		452	61		514	514
CC 3324	Detention Medical	1.0000	0.055	226		226	31		257	257
CC 3439	Zoning Department	22.0000	1.213	4,972		4,972	676		5,649	5,649
CC 3991	Local Emgy Mgt Agency	33.0000	1.820	7,459		7,459	1,014		8,473	8,473
CC 3998A	911 Dispatch Center	2.0000	0.110	452		452	61		514	514
CC 3998B	Communications Program	24.0000	1.324	5,424		5,424	738		6,162	6,162
CC 3998C	Information Technology Dept	13.0000	0.717	2,938		2,938	400		3,338	3,338
CC 5105	Ambulance Service 005	34.0000	1.875	7,685		7,685	1,045		8,730	8,730
CC 3990	Medical Examiner 005	4.0000	0.221	904		904	123		1,027	1,027
CC 3995	Children's Advocacy Ctr	18.0000	0.993	4,068		4,068	553		4,622	4,622
CC 6302	County Extension	22.0000	1.213	4,972		4,972	676		5,649	5,649
CC 6303	Natural Resources	29.0000	1.600	6,554		6,554	891		7,446	7,446
CC 6304	Coop Aquatic Plant Prog	39.0000	2.151	8,815		8,815	1,199		10,013	10,013
CC 6308	Highlands Beaut/L&M Club	12.0000	0.662	2,712		2,712	369		3,081	3,081
CC 6306	Nuisance Abatement	3.0000	0.165	678		678	92		770	770
CC 5349 & 5350	Avon Park Airport & Southside	2.0000	0.110	452		452	61		514	514
CC 5310	Work Study Program	3.0000	0.165	678		678	92		770	770
CC 5300	Industrial Develop Authority	1.0000	0.055	226		226	31		257	257
CC 5346 & 5347	Comm Redevelop (Sebring & Avon)	2.0000	0.110	452		452	61		514	514
CC 5348	Seb Reg Airport/ Ind Park	1.0000	0.055	226		226	31		257	257
CC 2991	Veteran Service Office	17.0000	0.938	3,842		3,842	523		4,365	4,365
CC 5344	Housing Department	8.0000	0.441	1,808		1,808	246		2,054	2,054
CC 5108	Hlth Care Responsib Act	1.0000	0.055	226		226	31		257	257
CC 5101	Health Unit	2.0000	0.110	452		452	61		514	514
CC 5106	Animal Control	26.0000	1.434	5,876		5,876	799		6,676	6,676

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

**Indirect Cost Pool:** Offc Management & Budget

**Subpool Allocation:** Other Budget Services

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 Primary Allocation  
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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	904		904	123		1,027	1,027
CC 5220	Human Services Admin 005	23.0000	1.269	5,198		5,198	707		5,905	5,905
CC 5221	Public Assistance Prog	2.0000	0.110	452		452	61		514	514
CC 5222	State-Cty Assist Program	1.0000	0.055	226		226	31		257	257
CC 5224	Human Services Proj. Hope	1.0000	0.055	226		226	31		257	257
CC 5225	Children's Serv. Council	1.0000	0.055	226		226	31		257	257
CC 5226	Transport Disadvantage Program	1.0000	0.055	226		226	31		257	257
CC 5229	Healthy Fam Grant	11.0000	0.607	2,486		2,486	338		2,824	2,824
CC 6209-12	Libraries	74.0000	4.082	16,725		16,725	2,274		19,000	19,000
CC 6101	Recreation Department 005	3.0000	0.165	678		678	92		770	770
CC 6102 & 6104	Parks Department 005	51.0000	2.813	11,527		11,527	1,568		13,094	13,094
CC 6105	Sports Complex	26.0000	1.434	5,876		5,876	799		6,676	6,676
CC 6213	Historic Dist Site Survey	5.0000	0.276	1,130		1,130	154		1,284	1,284
CC 9101D	Inter Fund Transfers	1.0000	0.055	226		226	31		257	257
F101	Sun n' Lakes Placid Fire	23.0000	1.269	5,198		5,198	707		5,905	5,905
F102	Desoto City Fire	30.0000	1.655	6,780		6,780	922		7,703	7,703
F104	Orange Villa SBF	3.0000	0.165	678		678	92		770	770
F106	Hickory Hills SBD	2.0000	0.110	452		452	61		514	514
F107	Placid Lakes SBD	10.0000	0.552	2,260		2,260	307		2,568	2,568
F108	Sebring Country Est SBF	3.0000	0.165	678		678	92		770	770
F109	Istokpoga Marsh Imp Dist	5.0000	0.276	1,130		1,130	154		1,284	1,284
F110	County Transport Trust	180.0000	9.928	40,683		40,683	5,533		46,216	46,216
F111	Avon Park Estates SBF	4.0000	0.221	904		904	123		1,027	1,027
F113	Highlands Lakes Fire SDF	30.0000	1.655	6,780		6,780	922		7,703	7,703
F114	Leisure Lakes SP Tax Fire	23.0000	1.269	5,198		5,198	707		5,905	5,905
F116	Highlands Park Fire SBF	14.0000	0.772	3,164		3,164	430		3,595	3,595

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

**Indirect Cost Pool:** Offc Management & Budget

**Subpool Allocation:** Other Budget Services

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 Primary Allocation  
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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	678		678	92		770	770
F119	Red Hill Farms Imp Dist	2.0000	0.110	452		452	61		514	514
F120	Placid Lakes Fire Dist	21.0000	1.158	4,746		4,746	645		5,392	5,392
F122	E911 Operations Fund	9.0000	0.496	2,034		2,034	277		2,311	2,311
F123	Library Coop Fund	7.0000	0.386	1,582		1,582	215		1,797	1,797
F127	Orange Blossom Est 1-19	3.0000	0.165	678		678	92		770	770
F128	Sun'n Lakes Placid Rec	14.0000	0.772	3,164		3,164	430		3,595	3,595
F129	Conservation Trust Fund	1.0000	0.055	226		226	31		257	257
F131	Intergovt Radio Comm	3.0000	0.165	678		678	92		770	770
F133	West Sebring SBF	29.0000	1.600	6,554		6,554	891		7,446	7,446
F134	Sebring Acres	3.0000	0.165	678		678	92		770	770
F136	Lake Haven Estates SBD	3.0000	0.165	678		678	92		770	770
F137	Venus SB Fire District	14.0000	0.772	3,164		3,164	430		3,595	3,595
F138	Lorida SB Fire District	22.0000	1.213	4,972		4,972	676		5,649	5,649
F140	Law Enforcement Educ	3.0000	0.165	678		678	92		770	770
F143	FI Boating Improvement	1.0000	0.055	226		226	31		257	257
F144	Lake Placid SB Fire District	28.0000	1.544	6,328		6,328	861		7,189	7,189
F145	Legal Aid	1.0000	0.055	226		226	31		257	257
F146	Highway Park SP Bene Dist	3.0000	0.165	678		678	92		770	770
F148	Highlands Park Est SBD	8.0000	0.441	1,808		1,808	246		2,054	2,054
F149	Driver Ed Safety Trust FD	1.0000	0.055	226		226	31		257	257
F151	Local Govt Infra Surtax	67.0000	3.696	15,143		15,143	2,059		17,202	17,202
F151A	Hcissrb Debt Service Fund	2.0000	0.110	452		452	61		514	514
F152	Tourist Dev Trust Fund	20.0000	1.103	4,520		4,520	615		5,135	5,135
F161	Comm Development Block	3.0000	0.165	678		678	92		770	770
F162	Affordable Housing Asst	31.0000	1.710	7,007		7,007	953		7,959	7,959

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

**Indirect Cost Pool:** Offc Management & Budget

**Subpool Allocation:** Other Budget Services

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 Primary Allocation  
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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	4,068		4,068	553		4,622	4,622
F164	Hurricane Housing Rec Pro	8.0000	0.441	1,808		1,808	246		2,054	2,054
F174	Fire Inspection	6.0000	0.331	1,356		1,356	184		1,541	1,541
F175	Sebring Parkway Maint	6.0000	0.331	1,356		1,356	184		1,541	1,541
F176	State Court Facilities TF	9.0000	0.496	2,034		2,034	277		2,311	2,311
F177	Innovations & Supp Cts TF	1.0000	0.055	226		226	31		257	257
F177A	Law Library Trust Fund	6.0000	0.331	1,356		1,356	184		1,541	1,541
F177B	Legal Aid Trust Fund	1.0000	0.055	226		226	31		257	257
F177C	Teen Court Juv Asst TF	1.0000	0.055	226		226	31		257	257
F178	Crime Prevention	1.0000	0.055	226		226	31		257	257
F179	Court Tech 28.24 (12) (E) 1	22.0000	1.213	4,972		4,972	676		5,649	5,649
F180	Building Fund	22.0000	1.213	4,972		4,972	676		5,649	5,649
F189	Affordable & Workforce TR	1.0000	0.055	226		226	31		257	257
F190A-196	Impact Fees	23.0000	1.269	5,198		5,198	707		5,905	5,905
F350	Hcissrb Construction Fund	2.0000	0.110	452		452	61		514	514
F401 - Other	Solid Waste - Other	4.0000	0.221	904		904	123		1,027	1,027
F401-4210	Refuse Disposal System	41.0000	2.261	9,267		9,267	1,260		10,527	10,527
F401-4211	Recycling Operations	23.0000	1.269	5,198		5,198	707		5,905	5,905
F401-4212	Solid Waste System Adm	22.0000	1.213	4,972		4,972	676		5,649	5,649
F401-4215	Land Fill Closure Prgm	9.0000	0.496	2,034		2,034	277		2,311	2,311
F401-4217	Recycling Grant	5.0000	0.276	1,130		1,130	154		1,284	1,284
F401-4218	Refuse Collection Prgm	8.0000	0.441	1,808		1,808	246		2,054	2,054
F402	Placid Utilities	72.0000	3.971	16,273		16,273	2,213		18,486	18,486
F403	Highway Park Utility	33.0000	1.820	7,459		7,459	1,014		8,473	8,473
F420	Energy Recovery/Asphalt Plant	19.0000	1.048	4,294		4,294	584		4,878	4,878
OTHER	Other	14.0000	0.772	3,164		3,164	430		3,595	3,595

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

**Indirect Cost Pool:** Ofc Management & Budget

**Subpool Allocation:** Other Budget Services

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**Primary Allocation**  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		1,813.0000	100.000	409,768	0.00	409,768	53,604	42,297	421,075	463,372

Source: Budget Appropriations & Amendments Listing

Basis: Number of Budget Line Items per Dept



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

**Indirect Cost Pool:** Ofc Management & Budget

**Subpool Allocation:** Project Support

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 Primary Allocation  
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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	683		683	89	772		772
CC 2111	Central Services	6.0000	3.409	4,095		4,095	536	4,631		4,631
CC 2558	Purchasing	2.0000	1.136	1,365		1,365	179	1,544		1,544
CC 2442	Supervisor of Elections	2.0000	1.136	1,365		1,365	179		1,544	1,544
CC 2700	County Plan/ Development 005	1.0000	0.568	683		683	89		772	772
CC 3101	Sheriff 005	11.0000	6.250	7,508		7,508	982		8,490	8,490
CC 3322	County Jail 005	1.0000	0.568	683		683	89		772	772
CC 3323	Detention and Corrections	2.0000	1.136	1,365		1,365	179		1,544	1,544
CC 3439	Zoning Department	1.0000	0.568	683		683	89		772	772
CC 3991	Local Emgy Mgt Agency	7.0000	3.977	4,778		4,778	625		5,403	5,403
CC 3998B	Communications Program	1.0000	0.568	683		683	89		772	772
CC 5105	Ambulance Service 005	5.0000	2.841	3,413		3,413	446		3,859	3,859
CC 3995	Children's Advocacy Ctr	1.0000	0.568	683		683	89		772	772
CC 6302	County Extension	1.0000	0.568	683		683	89		772	772
CC 6303	Natural Resources	10.0000	5.682	6,825		6,825	893		7,718	7,718
CC 6304	Coop Aquatic Plant Prog	2.0000	1.136	1,365		1,365	179		1,544	1,544
CC 6308	Highlands Beaut/L&M Club	1.0000	0.568	683		683	89		772	772
CC 5101	Health Unit	1.0000	0.568	683		683	89		772	772
CC 5106	Animal Control	2.0000	1.136	1,365		1,365	179		1,544	1,544
CC 5221	Public Assistance Prog	2.0000	1.136	1,365		1,365	179		1,544	1,544
CC 5229	Healthy Fam Grant	2.0000	1.136	1,365		1,365	179		1,544	1,544
CC 6209-12	Libraries	11.0000	6.250	7,508		7,508	982		8,490	8,490
CC 6102 & 6104	Parks Department 005	1.0000	0.568	683		683	89		772	772
F109	Istokpoga Marsh Imp Dist	1.0000	0.568	683		683	89		772	772
F110	County Transport Trust	2.0000	1.136	1,365		1,365	179		1,544	1,544
F114	Leisure Lakes SP Tax Fire	1.0000	0.568	683		683	89		772	772

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

**Indirect Cost Pool:** Offc Management & Budget

**Subpool Allocation:** Project Support

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**Primary Allocation**  
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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	683		683	89		772	772
F127	Orange Blossom Est 1-19	1.0000	0.568	683		683	89		772	772
F128	Sun'n Lakes Placid Rec	1.0000	0.568	683		683	89		772	772
F129	Conservation Trust Fund	1.0000	0.568	683		683	89		772	772
F131	Intergovt Radio Comm	1.0000	0.568	683		683	89		772	772
F133	West Sebring SBF	1.0000	0.568	683		683	89		772	772
F143	Fl Boating Improvement	3.0000	1.705	2,048		2,048	268		2,315	2,315
F151	Local Govt Infra Surtax	46.0000	26.136	31,397		31,397	4,107		35,504	35,504
F161	Comm Development Block	3.0000	1.705	2,048		2,048	268		2,315	2,315
F162	Affordable Housing Asst	4.0000	2.273	2,730		2,730	357		3,087	3,087
F163	Home Initiatives Partner	3.0000	1.705	2,048		2,048	268		2,315	2,315
F164	Hurricane Housing Rec Pro	1.0000	0.568	683		683	89		772	772
F176	State Court Facilities TF	2.0000	1.136	1,365		1,365	179		1,544	1,544
F180	Building Fund	1.0000	0.568	683		683	89		772	772
F190A-196	Impact Fees	14.0000	7.955	9,556		9,556	1,250		10,806	10,806
F197	T-Bird Hill Wastwater	1.0000	0.568	683		683	89		772	772
F350	Hcissrb Construction Fund	1.0000	0.568	683		683	89		772	772
F401-4210	Refuse Disposal System	3.0000	1.705	2,048		2,048	268		2,315	2,315
F401-4217	Recycling Grant	1.0000	0.568	683		683	89		772	772
F402	Placid Utilities	4.0000	2.273	2,730		2,730	357		3,087	3,087
F420	Energy Recovery/Asphalt Plant	2.0000	1.136	1,365		1,365	179		1,544	1,544
OTHER	Other	3.0000	1.705	2,048		2,048	268		2,315	2,315

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

**Indirect Cost Pool:** Ofc Management & Budget

**Subpool Allocation:** Project Support

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**Primary Allocation**  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		176.0000	100.000	120,127	0.00	120,127	15,715	6,946	128,895	135,842

Source: Projects Summary Report

Basis: Number of Projects per Department

Cost Allocation Planning & Performance System  
 Schedule 9.003  
 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	452	452
CC 2672	Facilities Management 005	7,007	7,007
CC 1031	Gen Op Cthse Facilities	2,938	2,938
CC 1030	Gen Op Cthse Security Sheriff	452	452
CC 2104	County Administrator	4,520	4,520
CC 2105	County Audits-CPA	226	226
CC 2107	Human Resources	5,905	5,905
CC 2108	Non-Ad Valorem Assessments	4,622	5,393
CC 2111	Central Services	4,108	8,739
CC 2558	Purchasing	6,932	8,476
CC 2103	County Attorney	514	514
CC 2109	Public Information	4,622	4,622
CC 2101	Board Cty Commissioners	3,338	3,338
CC 1000	Gen Adm Cir Ct	514	514
CC 1001	Gen Adm Cnty Ct	1,027	1,027
CC 1002	Gen Adm State Atty	514	514
CC 1003/1050	Public Def/Conflict Counsel	2,824	2,824
CC 2211	Property Appraiser	257	257
CC 2212	Tax Collector	257	257
CC 2442	Supervisor of Elections	770	2,314
CC 2700	County Plan/ Development 005	6,932	7,704
CC 2110	Clerk to Board-51900	514	514
CC 3101	Sheriff 005	770	9,260
CC 3211	Fire Departments VFD #1	3,595	3,595
CC 3213	County Fire Coordinator	5,905	5,905
CC 3214	Division of Forestry	257	257
CC 3322	County Jail 005	514	1,285
CC 3323	Detention and Corrections	514	2,057
CC 3324	Detention Medical	257	257
CC 3439	Zoning Department	5,649	6,420
CC 3991	Local Emgy Mgt Agency	8,473	13,876
CC 3998A	911 Dispatch Center	514	514
CC 3998B	Communications Program	6,162	6,934
CC 3998C	Information Technology Dept	3,338	3,338

Cost Allocation Planning & Performance System  
 Schedule 9.003  
 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	8,730	3,859	12,589
CC 3990	Medical Examiner 005	1,027		1,027
CC 3995	Children's Advocacy Ctr	4,622	772	5,393
CC 6302	County Extension	5,649	772	6,420
CC 6303	Natural Resources	7,446	7,718	15,164
CC 6304	Coop Aquatic Plant Prog	10,013	1,544	11,557
CC 6308	Highlands Beaut/L&M Club	3,081	772	3,853
CC 6306	Nuisance Abatement	770		770
CC 5349 & 5350	Avon Park Airport & Southside	514		514
CC 5310	Work Study Program	770		770
CC 5300	Industrial Develop Authority	257		257
CC 5346 & 5347	Comm Redevelop (Sebring & Avon)	514		514
CC 5348	Seb Reg Airport/ Ind Park	257		257
CC 2991	Veteran Service Office	4,365		4,365
CC 5344	Housing Department	2,054		2,054
CC 5108	Hlth Care Responsib Act	257		257
CC 5101	Health Unit	514	772	1,285
CC 5106	Animal Control	6,676	1,544	8,219
CC 5103	Mental Health	1,027		1,027
CC 5220	Human Services Admin 005	5,905		5,905
CC 5221	Public Assistance Prog	514	1,544	2,057
CC 5222	State-Cty Assist Program	257		257
CC 5224	Human Services Proj. Hope	257		257
CC 5225	Children's Serv. Council	257		257
CC 5226	Transport Disadvantage Program	257		257
CC 5229	Healthy Fam Grant	2,824	1,544	4,368
CC 6209-12	Libraries	19,000	8,490	27,490
CC 6101	Recreation Department 005	770		770
CC 6102 & 6104	Parks Department 005	13,094	772	13,866
CC 6105	Sports Complex	6,676		6,676
CC 6213	Historic Dist Site Survey	1,284		1,284
CC 9101D	Inter Fund Transfers	257		257
F101	Sun n' Lakes Placid Fire	5,905		5,905
F102	Desoto City Fire	7,703		7,703

Cost Allocation Planning & Performance System  
 Schedule 9.003  
 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	770	770
F106	Hickory Hills SBD	514	514
F107	Placid Lakes SBD	2,568	2,568
F108	Sebring Country Est SBF	770	770
F109	Istokpoga Marsh Imp Dist	1,284	2,056
F110	County Transport Trust	46,216	47,759
F111	Avon Park Estates SBF	1,027	1,027
F113	Highlands Lakes Fire SDF	7,703	7,703
F114	Leisure Lakes SP Tax Fire	5,905	6,677
F116	Highlands Park Fire SBF	3,595	3,595
F118	Sebring Hills Light SBD	770	770
F119	Red Hill Farms Imp Dist	514	514
F120	Placid Lakes Fire Dist	5,392	5,392
F122	E911 Operations Fund	2,311	3,083
F123	Library Coop Fund	1,797	1,797
F127	Orange Blossom Est 1-19	770	1,542
F128	Sun'n Lakes Placid Rec	3,595	4,366
F129	Conservation Trust Fund	257	1,029
F131	Intergovt Radio Comm	770	1,542
F133	West Sebring SBF	7,446	8,218
F134	Sebring Acres	770	770
F136	Lake Haven Estates SBD	770	770
F137	Venus SB Fire District	3,595	3,595
F138	Lorida SB Fire District	5,649	5,649
F140	Law Enforcement Educ	770	770
F143	Fl Boating Improvement	257	2,572
F144	Lake Placid SB Fire District	7,189	7,189
F145	Legal Aid	257	257
F146	Highway Park SP Bene Dist	770	770
F148	Highlands Park Est SBD	2,054	2,054
F149	Driver Ed Safety Trust FD	257	257
F151	Local Govt Infra Surtax	17,202	52,707
F151A	Hcissrb Debt Service Fund	514	514
F152	Tourist Dev Trust Fund	5,135	5,135

Cost Allocation Planning & Performance System  
Schedule 9.003  
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	770	2,315	3,086
F162	Affordable Housing Asst	7,959	3,087	11,047
F163	Home Initiatives Partner	4,622	2,315	6,937
F164	Hurricane Housing Rec Pro	2,054	772	2,826
F174	Fire Inspection	1,541		1,541
F175	Sebring Parkway Maint	1,541		1,541
F176	State Court Facilities TF	2,311	1,544	3,854
F177	Innovations & Supp Cts TF	257		257
F177A	Law Library Trust Fund	1,541		1,541
F177B	Legal Aid Trust Fund	257		257
F177C	Teen Court Juv Asst TF	257		257
F178	Crime Prevention	257		257
F179	Court Tech 28.24 (12) (E) 1	5,649		5,649
F180	Building Fund	5,649	772	6,420
F189	Affordable & Workforce TR	257		257
F190A-196	Impact Fees	5,905	10,806	16,711
F197	T-Bird Hill Wastwater		772	772
F350	Hcissrb Construction Fund	514	772	1,285
F401 - Other	Solid Waste - Other	1,027		1,027
F401-4210	Refuse Disposal System	10,527	2,315	12,842
F401-4211	Recycling Operations	5,905		5,905
F401-4212	Solid Waste System Adm	5,649		5,649
F401-4215	Land Fill Closure Prgm	2,311		2,311
F401-4217	Recycling Grant	1,284	772	2,056
F401-4218	Refuse Collection Prgm	2,054		2,054
F402	Placid Utilities	18,486	3,087	21,574
F403	Highway Park Utility	8,473		8,473
F420	Energy Recovery/Asphalt Plant	4,878	1,544	6,422
OTHER	Other	3,595	2,315	5,910
<b>Sub Total Allocated</b>	<b>463,372</b>	<b>135,842</b>	<b>599,214</b>	
<b>Sub Total Unallocated</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total</b>	<b>463,372</b>	<b>135,842</b>	<b>599,214</b>	

## 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
<b>Less Deductions</b>	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	30,485	101,644
Facilities Management 005	15,426	2,106	17,533
County Administrator	8,909	1,043	9,952
County Audits-CPA	491	1	493
Offc Management & Budget	5,198	707	5,905
Central Services		22,069	22,069
Purchasing		6,155	6,155
County Attorney		4,133	4,133
Public Information		900	900
<b>Sub Total Cross Allocations</b>	107,881	67,599	175,480
<b>Total Allocated Costs</b>	525,519	67,599	593,117

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	332,111	55.9942
Risk Mgmt & Employee Benefits	261,006	44.0057
<b>Total</b>	<u>593,117</u>	<u>100.0000</u>

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

**Indirect Cost Pool:** Human Resources

**Subpool Allocation:** Personnel Svcs

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 Primary Allocation  
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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	15,906		15,906		15,906		15,906
CC 1031	Gen Op Cthse Facilities	2.0000	0.491	1,446		1,446		1,446		1,446
CC 2104	County Administrator	3.5000	0.860	2,530		2,530		2,530		2,530
CC 2106	Offc Management & Budget	7.0000	1.720	5,061		5,061		5,061		5,061
CC 2108	Non-Ad Valorem Assessments	1.4000	0.344	1,012		1,012	142	1,154		1,154
CC 2558	Purchasing	7.0000	1.720	5,061		5,061	711	5,772		5,772
CC 2109	Public Information	0.5000	0.123	361		361	51	412		412
CC 2101	Board Cty Commissioners	5.0000	1.229	3,615		3,615	508		4,123	4,123
CC 2700	County Plan/ Development 005	7.5000	1.843	5,422		5,422	762		6,185	6,185
CC 3213	County Fire Coordinator	6.0000	1.474	4,338		4,338	610		4,948	4,948
CC 3439	Zoning Department	9.3000	2.285	6,724		6,724	945		7,669	7,669
CC 3991	Local Emgy Mgt Agency	5.0000	1.229	3,615		3,615	508		4,123	4,123
CC 3998B	Communications Program	1.0000	0.246	723		723	102		825	825
CC 3998C	Information Technology Dept	1.0000	0.246	723		723	102		825	825
CC 5105	Ambulance Service 005	60.0000	14.742	43,380		43,380	6,097		49,477	49,477
CC 3995	Children's Advocacy Ctr	2.0000	0.491	1,446		1,446	203		1,649	1,649
CC 6302	County Extension	5.0000	1.229	3,615		3,615	508		4,123	4,123
CC 6303	Natural Resources	4.0000	0.983	2,892		2,892	406		3,298	3,298
CC 6304	Coop Aquatic Plant Prog	5.0000	1.229	3,615		3,615	508		4,123	4,123
CC 6308	Highlands Beaut/L&M Club	1.0000	0.246	723		723	102		825	825
CC 2991	Veteran Service Office	3.0000	0.737	2,169		2,169	305		2,474	2,474
CC 5344	Housing Department	2.5000	0.614	1,807		1,807	254		2,062	2,062
CC 5106	Animal Control	7.0000	1.720	5,061		5,061	711		5,772	5,772
CC 5220	Human Services Admin 005	5.0000	1.229	3,615		3,615	508		4,123	4,123
CC 5229	Healthy Fam Grant	7.0000	1.720	5,061		5,061	711		5,772	5,772
CC 6209-12	Libraries	18.6600	4.585	13,491		13,491	1,896		15,387	15,387

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

**Indirect Cost Pool:** Human Resources

**Subpool Allocation:** Personnel Svcs

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 Primary Allocation  
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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	9,399		9,399	1,321		10,720	10,720
CC 6105	Sports Complex	2.0000	0.491	1,446		1,446	203		1,649	1,649
F101	Sun n' Lakes Placid Fire	2.0000	0.491	1,446		1,446	203		1,649	1,649
F102	Desoto City Fire	2.0000	0.491	1,446		1,446	203		1,649	1,649
F110	County Transport Trust	125.9000	30.934	91,025		91,025	12,793		103,819	103,819
F113	Highlands Lakes Fire SDF	2.0000	0.491	1,446		1,446	203		1,649	1,649
F123	Library Coop Fund	3.3400	0.821	2,415		2,415	339		2,754	2,754
F133	West Sebring SBF	2.0000	0.491	1,446		1,446	203		1,649	1,649
F144	Lake Placid SB Fire District	2.0000	0.491	1,446		1,446	203		1,649	1,649
F152	Tourist Dev Trust Fund	2.0000	0.491	1,446		1,446	203		1,649	1,649
F162	Affordable Housing Asst	0.5000	0.123	361		361	51		412	412
F163	Home Initiatives Partner	0.5000	0.123	361		361	51		412	412
F164	Hurricane Housing Rec Pro	1.5000	0.369	1,084		1,084	152		1,237	1,237
F176	State Court Facilities TF	1.0000	0.246	723		723	102		825	825
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.491	1,446		1,446	203		1,649	1,649
F180	Building Fund	16.2000	3.980	11,713		11,713	1,646		13,359	13,359
F401-4210	Refuse Disposal System	16.5000	4.054	11,929		11,929	1,677		13,606	13,606
F401-4211	Recycling Operations	4.0000	0.983	2,892		2,892	406		3,298	3,298
F401-4212	Solid Waste System Adm	5.0000	1.229	3,615		3,615	508		4,123	4,123
F401-4218	Refuse Collection Prgm	0.6000	0.147	434		434	61		495	495
F402	Placid Utilities	3.8600	0.948	2,791		2,791	392		3,183	3,183
F403	Highway Park Utility	0.7400	0.182	535		535	75		610	610

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

**Indirect Cost Pool:** Human Resources

**Subpool Allocation:** Personnel Svcs

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		407.0000	100.000	294,260	0.00	294,260	37,851	32,282	299,829	332,111

Source: Position Summary

Basis: Number of Employees per Dept Served

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

**Indirect Cost Pool:** Human Resources

**Subpool Allocation:** Risk Mgmt & Employee Benefits

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 Primary Allocation  
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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	35,484		35,484		35,484		35,484
CC 2672	Facilities Management 005	22.0000	3.880	8,973		8,973		8,973		8,973
CC 1031	Gen Op Cthse Facilities	2.0000	0.353	816		816		816		816
CC 2104	County Administrator	3.5000	0.617	1,428		1,428		1,428		1,428
CC 2106	Offc Management & Budget	7.0000	1.235	2,855		2,855		2,855		2,855
CC 2108	Non-Ad Valorem Assessments	1.4000	0.247	571		571	93	664		664
CC 2558	Purchasing	7.0000	1.235	2,855		2,855	467	3,322		3,322
CC 2109	Public Information	0.5000	0.088	204		204	33	237		237
CC 2101	Board Cty Commissioners	5.0000	0.882	2,039		2,039	334		2,373	2,373
CC 2211	Property Appraiser	32.0000	5.644	13,052		13,052	2,137		15,188	15,188
CC 2212	Tax Collector	36.0000	6.349	14,683		14,683	2,404		17,087	17,087
CC 2442	Supervisor of Elections	5.0000	0.882	2,039		2,039	334		2,373	2,373
CC 2700	County Plan/ Development 005	7.5000	1.323	3,059		3,059	501		3,560	3,560
CC 3213	County Fire Coordinator	6.0000	1.058	2,447		2,447	401		2,848	2,848
CC 3439	Zoning Department	9.3000	1.640	3,793		3,793	621		4,414	4,414
CC 3991	Local Emgy Mgt Agency	5.0000	0.882	2,039		2,039	334		2,373	2,373
CC 3998B	Communications Program	1.0000	0.176	408		408	67		475	475
CC 3998C	Information Technology Dept	1.0000	0.176	408		408	67		475	475
CC 5105	Ambulance Service 005	60.0000	10.582	24,472		24,472	4,006		28,478	28,478
CC 3995	Children's Advocacy Ctr	2.0000	0.353	816		816	134		949	949
CC 6302	County Extension	5.0000	0.882	2,039		2,039	334		2,373	2,373
CC 6303	Natural Resources	4.0000	0.705	1,631		1,631	267		1,899	1,899
CC 6304	Coop Aquatic Plant Prog	5.0000	0.882	2,039		2,039	334		2,373	2,373
CC 6308	Highlands Beaut/L&M Club	1.0000	0.176	408		408	67		475	475
CC 2991	Veteran Service Office	3.0000	0.529	1,224		1,224	200		1,424	1,424
CC 5344	Housing Department	2.5000	0.441	1,020		1,020	167		1,187	1,187

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

**Indirect Cost Pool:** Human Resources

**Subpool Allocation:** Risk Mgmt & Employee Benefits

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 Primary Allocation  
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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	2,855		2,855	467		3,322	3,322
CC 5220	Human Services Admin 005	5.0000	0.882	2,039		2,039	334		2,373	2,373
CC 5229	Healthy Fam Grant	7.0000	1.235	2,855		2,855	467		3,322	3,322
CC 6209-12	Libraries	18.6600	3.291	7,611		7,611	1,246		8,857	8,857
CC 6102 & 6104	Parks Department 005	13.0000	2.293	5,302		5,302	868		6,170	6,170
CC 6105	Sports Complex	2.0000	0.353	816		816	134		949	949
F101	Sun n' Lakes Placid Fire	2.0000	0.353	816		816	134		949	949
F102	Desoto City Fire	2.0000	0.353	816		816	134		949	949
F110	County Transport Trust	125.9000	22.205	51,350		51,350	8,407		59,757	59,757
F113	Highlands Lakes Fire SDF	2.0000	0.353	816		816	134		949	949
F123	Library Coop Fund	3.3400	0.589	1,362		1,362	223		1,585	1,585
F133	West Sebring SBF	2.0000	0.353	816		816	134		949	949
F144	Lake Placid SB Fire District	2.0000	0.353	816		816	134		949	949
F152	Tourist Dev Trust Fund	2.0000	0.353	816		816	134		949	949
F162	Affordable Housing Asst	0.5000	0.088	204		204	33		237	237
F163	Home Initiatives Partner	0.5000	0.088	204		204	33		237	237
F164	Hurricane Housing Rec Pro	1.5000	0.265	612		612	100		712	712
F176	State Court Facilities TF	1.0000	0.176	408		408	67		475	475
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.353	816		816	134		949	949
F180	Building Fund	16.2000	2.857	6,607		6,607	1,082		7,689	7,689
F401-4210	Refuse Disposal System	16.5000	2.910	6,730		6,730	1,102		7,831	7,831
F401-4211	Recycling Operations	4.0000	0.705	1,631		1,631	267		1,899	1,899
F401-4212	Solid Waste System Adm	5.0000	0.882	2,039		2,039	334		2,373	2,373
F401-4218	Refuse Collection Prgm	0.6000	0.106	245		245	40		285	285
F402	Placid Utilities	3.8600	0.681	1,574		1,574	258		1,832	1,832
F403	Highway Park Utility	0.7400	0.131	302		302	49		351	351

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

**Indirect Cost Pool:** Human Resources

**Subpool Allocation:** Risk Mgmt & Employee Benefits

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		567.0000	100.000	231,258	0.00	231,258	29,747	53,780	207,226	261,006

Source: Position Summary

Basis: Number of Employees per Dept Served



Cost Allocation Planning & Performance System  
 Schedule 10.003  
 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	35,484	35,484
CC 2672	Facilities Management 005	15,906	24,879
CC 1031	Gen Op Cthse Facilities	1,446	2,262
CC 2104	County Administrator	2,530	3,958
CC 2106	Offc Management & Budget	5,061	7,916
CC 2108	Non-Ad Valorem Assessments	1,154	1,819
CC 2558	Purchasing	5,772	9,095
CC 2109	Public Information	412	650
CC 2101	Board Cty Commissioners	4,123	6,496
CC 2211	Property Appraiser	15,188	15,188
CC 2212	Tax Collector	17,087	17,087
CC 2442	Supervisor of Elections	2,373	2,373
CC 2700	County Plan/ Development 005	6,185	9,744
CC 3213	County Fire Coordinator	4,948	7,795
CC 3439	Zoning Department	7,669	12,083
CC 3991	Local Emgy Mgt Agency	4,123	6,496
CC 3998B	Communications Program	825	1,299
CC 3998C	Information Technology Dept	825	1,299
CC 5105	Ambulance Service 005	49,477	77,955
CC 3995	Children's Advocacy Ctr	1,649	2,598
CC 6302	County Extension	4,123	6,496
CC 6303	Natural Resources	3,298	5,197
CC 6304	Coop Aquatic Plant Prog	4,123	6,496
CC 6308	Highlands Beaut/L&M Club	825	1,299
CC 2991	Veteran Service Office	2,474	3,898
CC 5344	Housing Department	2,062	3,248
CC 5106	Animal Control	5,772	9,095
CC 5220	Human Services Admin 005	4,123	6,496
CC 5229	Healthy Fam Grant	5,772	9,095
CC 6209-12	Libraries	15,387	24,244
CC 6102 & 6104	Parks Department 005	10,720	16,890
CC 6105	Sports Complex	1,649	2,598
F101	Sun n' Lakes Placid Fire	1,649	2,598
F102	Desoto City Fire	1,649	2,598

Cost Allocation Planning & Performance System  
 Schedule 10.003  
 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	103,819	59,757	163,575
F113	Highlands Lakes Fire SDF	1,649	949	2,598
F123	Library Coop Fund	2,754	1,585	4,339
F133	West Sebring SBF	1,649	949	2,598
F144	Lake Placid SB Fire District	1,649	949	2,598
F152	Tourist Dev Trust Fund	1,649	949	2,598
F162	Affordable Housing Asst	412	237	650
F163	Home Initiatives Partner	412	237	650
F164	Hurricane Housing Rec Pro	1,237	712	1,949
F176	State Court Facilities TF	825	475	1,299
F179	Court Tech 28.24 (12) (E) 1	1,649	949	2,598
F180	Building Fund	13,359	7,689	21,048
F401-4210	Refuse Disposal System	13,606	7,831	21,438
F401-4211	Recycling Operations	3,298	1,899	5,197
F401-4212	Solid Waste System Adm	4,123	2,373	6,496
F401-4218	Refuse Collection Prgm	495	285	780
F402	Placid Utilities	3,183	1,832	5,015
F403	Highway Park Utility	610	351	961
<b>Sub Total Allocated</b>		<b>332,111</b>	<b>261,006</b>	<b>593,117</b>
<b>Sub Total Unallocated</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>		<b>332,111</b>	<b>261,006</b>	<b>593,117</b>

## 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	6,669	22,235
Facilities Management 005	96	9	105
County Administrator	1,782	209	1,990
County Audits-CPA	94	0	94
Offc Management & Budget	4,751	643	5,393
Human Resources	1,583	236	1,819
Central Services		4,414	4,414
Purchasing		633	633
Public Information		180	180
<b>Sub Total Cross Allocations</b>	<u>23,872</u>	<u>12,992</u>	<u>36,864</u>
<b>Total Allocated Costs</b>	<u><u>80,032</u></u>	<u><u>12,992</u></u>	<u><u>93,024</u></u>

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

**Indirect Cost Pool:** Non-Ad Valorem Assessments

**Subpool Allocation:** Special District Support

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 Primary Allocation  
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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	18,472		18,472	2,999		21,470	21,470
F102	Desoto City Fire	198,876.2500	8.056	6,448		6,448	1,047		7,494	7,494
F104	Orange Villa SBF	1,699.3600	0.069	55		55	9		64	64
F106	Hickory Hills SBD	10,190.5700	0.413	330		330	54		384	384
F107	Placid Lakes SBD	122,845.5500	4.976	3,983		3,983	647		4,629	4,629
F108	Sebring Country Est SBF	21,163.8200	0.857	686		686	111		798	798
F109	Istokpoga Marsh Imp Dist	160,676.3200	6.509	5,209		5,209	846		6,055	6,055
F111	Avon Park Estates SBF	35,988.9900	1.458	1,167		1,167	189		1,356	1,356
F113	Highlands Lakes Fire SDF	420,963.5800	17.053	13,648		13,648	2,216		15,864	15,864
F114	Leisure Lakes SP Tax Fire	65,371.0100	2.648	2,119		2,119	344		2,463	2,463
F116	Highlands Park Fire SBF	35,676.9300	1.445	1,157		1,157	188		1,344	1,344
F118	Sebring Hills Light SBD	22,066.3100	0.894	715		715	116		832	832
F119	Red Hill Farms Imp Dist	909.4600	0.037	29		29	5		34	34
F120	Placid Lakes Fire Dist	116,201.0100	4.707	3,767		3,767	612		4,379	4,379
F133	West Sebring SBF	136,261.5000	5.520	4,418		4,418	717		5,135	5,135
F134	Sebring Acres	3,158.1000	0.128	102		102	17		119	119
F136	Lake Haven Estates SBD	10,308.1600	0.418	334		334	54		388	388
F137	Venus SB Fire District	8,536.2000	0.346	277		277	45		322	322
F138	Lorida SB Fire District	60,247.6900	2.441	1,953		1,953	317		2,270	2,270
F144	Lake Placid SB Fire District	445,592.3100	18.051	14,447		14,447	2,345		16,792	16,792
F146	Highway Park SP Bene Dist	6,669.6900	0.270	216		216	35		251	251
F148	Highlands Park Est SBD	15,374.3200	0.623	498		498	81		579	579

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

**Indirect Cost Pool:** Non-Ad Valorem Assessments

**Subpool Allocation:** Special District Support

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		2,468,525.2500	100.000	80,032	0.00	80,032	12,992	0.00	93,024	93,024

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
<b>Less Deductions</b>	104,675		104,675

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Equip Use Allowance	383		383
Clerk to Board	7,710	3,303	11,013
Facilities Management 005	18,624	1,801	20,425
County Audits-CPA	842	2	844
Offc Management & Budget	7,712	1,028	8,739
Purchasing		28,877	28,877
<b>Sub Total Cross Allocations</b>	35,271	35,011	70,281
<b>Total Allocated Costs</b>	1,329,470	35,011	1,364,481



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

Indirect Cost Pool: Central Services

<b>Description</b>	<b>Cost</b>	<b>Percent</b>
Telephone	117,177	8.5876
Insurance & Gen Support	1,247,304	91.4123
<b>Total</b>	<u>1,364,481</u>	<u>100.0000</u>

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

**Indirect Cost Pool:** Central Services

**Subpool Allocation:** Telephone

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 Primary Allocation  
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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	10,794		10,794		10,794		10,794
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	117	3,917		3,917
CC 2101	Board Cty Commissioners	132.0000	17.577	20,067		20,067	615		20,683	20,683
CC 1000	Gen Adm Cir Ct	34.0000	4.527	5,169		5,169	158		5,327	5,327
CC 1001	Gen Adm Cnty Ct	3.0000	0.399	456		456	14		470	470
CC 1002	Gen Adm State Atty	31.0000	4.128	4,713		4,713	145		4,857	4,857
CC 1003/1050	Public Def/Conflict Counsel	24.0000	3.196	3,649		3,649	112		3,760	3,760
CC 1026	Cir Ct Juv Guardian	7.0000	0.932	1,064		1,064	33		1,097	1,097
CC 2700	County Plan/ Development 005	14.0000	1.864	2,128		2,128	65		2,194	2,194
CC 3439	Zoning Department	17.0000	2.264	2,584		2,584	79		2,664	2,664
CC 3998B	Communications Program	82.0000	10.919	12,466		12,466	382		12,848	12,848
CC 5105	Ambulance Service 005	32.0000	4.261	4,865		4,865	149		5,014	5,014
CC 3995	Children's Advocacy Ctr	60.0000	7.989	9,121		9,121	280		9,401	9,401
CC 6302	County Extension	14.0000	1.864	2,128		2,128	65		2,194	2,194
CC 6303	Natural Resources	9.0000	1.198	1,368		1,368	42		1,410	1,410
CC 6304	Coop Aquatic Plant Prog	4.0000	0.533	608		608	19		627	627
CC 2991	Veteran Service Office	9.0000	1.198	1,368		1,368	42		1,410	1,410
CC 5344	Housing Department	11.0000	1.465	1,672		1,672	51		1,724	1,724
CC 5106	Animal Control	1.0000	0.133	152		152	5		157	157
CC 5225	Children's Serv. Council	16.0000	2.130	2,432		2,432	75		2,507	2,507
CC 6209-12	Libraries	15.0000	1.997	2,280		2,280	70		2,350	2,350
CC 6102 & 6104	Parks Department 005	7.0000	0.932	1,064		1,064	33		1,097	1,097

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

**Indirect Cost Pool:** Central Services

**Subpool Allocation:** Telephone

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 Primary Allocation  
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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	14		470	470
F102	Desoto City Fire	5.0000	0.666	760		760	23		783	783
F110	County Transport Trust	68.0000	9.055	10,338		10,338	317		10,655	10,655
F402	Placid Utilities	3.0000	0.399	456		456	14		470	470
F509	Risk Retention Fund	1.0000	0.133	152		152	5		157	157
F510	Employee Benefit Fund	2.0000	0.266	304		304	9		313	313
OTHER	Other	16.0000	2.130	2,432		2,432	75		2,507	2,507
<b>Total</b>		751.0000	100.000	114,170	0.00	114,170	3,007	20,032	97,145	117,177

Source: Telephone Lines Report

Basis: Number of Telephone Extensions per Dept

Cost Allocation Planning & Performance System  
 Schedule 12.002  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Central Services

**Subpool Allocation:** Insurance & Gen Support

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 Primary Allocation  
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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	64,581		64,581		64,581		64,581
CC 1031	Gen Op Cthse Facilities	2.0000	0.483	5,871		5,871		5,871		5,871
CC 2104	County Administrator	3.5000	0.845	10,274		10,274		10,274		10,274
CC 2106	Offc Management & Budget	7.0000	1.691	20,549		20,549		20,549		20,549
CC 2107	Human Resources	7.0000	1.691	20,549		20,549		20,549		20,549
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	20,549		20,549	604	21,152		21,152
CC 2109	Public Information	0.5000	0.121	1,468		1,468	43	1,511		1,511
CC 2101	Board Cty Commissioners	5.0000	1.208	14,678		14,678	431		15,109	15,109
CC 2700	County Plan/ Development 005	7.5000	1.812	22,016		22,016	647		22,663	22,663
CC 3213	County Fire Coordinator	6.0000	1.449	17,613		17,613	517		18,130	18,130
CC 3439	Zoning Department	9.3000	2.246	27,300		27,300	802		28,102	28,102
CC 3991	Local Emgy Mgt Agency	5.0000	1.208	14,678		14,678	431		15,109	15,109
CC 3998B	Communications Program	1.0000	0.242	2,936		2,936	86		3,022	3,022
CC 3998C	Information Technology Dept	1.0000	0.242	2,936		2,936	86		3,022	3,022
CC 5105	Ambulance Service 005	60.0000	14.493	176,130		176,130	5,174		181,305	181,305
CC 3995	Children's Advocacy Ctr	2.0000	0.483	5,871		5,871	172		6,043	6,043
CC 6302	County Extension	5.0000	1.208	14,678		14,678	431		15,109	15,109
CC 6303	Natural Resources	4.0000	0.966	11,742		11,742	345		12,087	12,087
CC 6304	Coop Aquatic Plant Prog	5.0000	1.208	14,678		14,678	431		15,109	15,109
CC 6308	Highlands Beaut/L&M Club	1.0000	0.242	2,936		2,936	86		3,022	3,022
CC 2991	Veteran Service Office	3.0000	0.725	8,807		8,807	259		9,065	9,065
CC 5344	Housing Department	2.5000	0.604	7,339		7,339	216		7,554	7,554
CC 5106	Animal Control	7.0000	1.691	20,549		20,549	604		21,152	21,152
CC 5220	Human Services Admin 005	5.0000	1.208	14,678		14,678	431		15,109	15,109
CC 5229	Healthy Fam Grant	7.0000	1.691	20,549		20,549	604		21,152	21,152

Cost Allocation Planning & Performance System  
 Schedule 12.002  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Central Services

**Subpool Allocation:** Insurance & Gen Support

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 Primary Allocation  
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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	54,777		54,777	1,609		56,386	56,386
CC 6102 & 6104	Parks Department 005	13.0000	3.140	38,162		38,162	1,121		39,283	39,283
CC 6105	Sports Complex	2.0000	0.483	5,871		5,871	172		6,043	6,043
F101	Sun n' Lakes Placid Fire	2.0000	0.483	5,871		5,871	172		6,043	6,043
F102	Desoto City Fire	2.0000	0.483	5,871		5,871	172		6,043	6,043
F110	County Transport Trust	125.9000	30.411	369,580		369,580	10,858		380,438	380,438
F113	Highlands Lakes Fire SDF	2.0000	0.483	5,871		5,871	172		6,043	6,043
F123	Library Coop Fund	3.3400	0.807	9,805		9,805	288		10,093	10,093
F133	West Sebring SBF	2.0000	0.483	5,871		5,871	172		6,043	6,043
F144	Lake Placid SB Fire District	2.0000	0.483	5,871		5,871	172		6,043	6,043
F152	Tourist Dev Trust Fund	2.0000	0.483	5,871		5,871	172		6,043	6,043
F162	Affordable Housing Asst	0.5000	0.121	1,468		1,468	43		1,511	1,511
F163	Home Initiatives Partner	0.5000	0.121	1,468		1,468	43		1,511	1,511
F164	Hurricane Housing Rec Pro	1.5000	0.362	4,403		4,403	129		4,533	4,533
F176	State Court Facilities TF	1.0000	0.242	2,936		2,936	86		3,022	3,022
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.483	5,871		5,871	172		6,043	6,043
F180	Building Fund	16.2000	3.913	47,555		47,555	1,397		48,952	48,952
F401-4210	Refuse Disposal System	16.5000	3.986	48,436		48,436	1,423		49,859	49,859
F401-4211	Recycling Operations	4.0000	0.966	11,742		11,742	345		12,087	12,087
F401-4212	Solid Waste System Adm	5.0000	1.208	14,678		14,678	431		15,109	15,109
F401-4218	Refuse Collection Prgm	0.6000	0.145	1,761		1,761	52		1,813	1,813
F402	Placid Utilities	3.8600	0.932	11,331		11,331	333		11,664	11,664
F403	Highway Park Utility	0.7400	0.179	2,172		2,172	64		2,236	2,236

Cost Allocation Planning & Performance System  
 Schedule 12.002  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Central Services

**Subpool Allocation:** Insurance & Gen Support

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		414.0000	100.000	1,215,300	0.00	1,215,300	32,004	148,596	1,098,708	1,247,304

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System  
 Schedule 12.003  
 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	10,794	64,581	75,375
CC 1031	Gen Op Cthse Facilities		5,871	5,871
CC 2104	County Administrator	1,976	10,274	12,251
CC 2106	Offc Management & Budget	1,520	20,549	22,069
CC 2107	Human Resources	1,520	20,549	22,069
CC 2108	Non-Ad Valorem Assessments	304	4,110	4,414
CC 2558	Purchasing	3,917	21,152	25,069
CC 2109	Public Information		1,511	1,511
CC 2101	Board Cty Commissioners	20,683	15,109	35,791
CC 1000	Gen Adm Cir Ct	5,327		5,327
CC 1001	Gen Adm Cnty Ct	470		470
CC 1002	Gen Adm State Atty	4,857		4,857
CC 1003/1050	Public Def/Conflict Counsel	3,760		3,760
CC 1026	Cir Ct Juv Guardian	1,097		1,097
CC 2700	County Plan/ Development 005	2,194	22,663	24,857
CC 3213	County Fire Coordinator		18,130	18,130
CC 3439	Zoning Department	2,664	28,102	30,766
CC 3991	Local Emgy Mgt Agency		15,109	15,109
CC 3998B	Communications Program	12,848	3,022	15,870
CC 3998C	Information Technology Dept		3,022	3,022
CC 5105	Ambulance Service 005	5,014	181,305	186,319
CC 3995	Children's Advocacy Ctr	9,401	6,043	15,445
CC 6302	County Extension	2,194	15,109	17,302
CC 6303	Natural Resources	1,410	12,087	13,497
CC 6304	Coop Aquatic Plant Prog	627	15,109	15,735
CC 6308	Highlands Beaut/L&M Club		3,022	3,022
CC 2991	Veteran Service Office	1,410	9,065	10,475
CC 5344	Housing Department	1,724	7,554	9,278
CC 5106	Animal Control	157	21,152	21,309
CC 5220	Human Services Admin 005		15,109	15,109
CC 5225	Children's Serv. Council	2,507		2,507
CC 5229	Healthy Fam Grant		21,152	21,152
CC 6209-12	Libraries	2,350	56,386	58,736
CC 6102 & 6104	Parks Department 005	1,097	39,283	40,380

Cost Allocation Planning & Performance System  
Schedule 12.003  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** Central Services

**Subpool Allocation:** Consolidated

Department	Telephone	Insurance & Gen Support	Total
CC 6105	470	6,043	6,514
F101		6,043	6,043
F102	783	6,043	6,827
F110	10,655	380,438	391,093
F113		6,043	6,043
F123		10,093	10,093
F133		6,043	6,043
F144		6,043	6,043
F152		6,043	6,043
F162		1,511	1,511
F163		1,511	1,511
F164		4,533	4,533
F176		3,022	3,022
F179		6,043	6,043
F180		48,952	48,952
F401-4210		49,859	49,859
F401-4211		12,087	12,087
F401-4212		15,109	15,109
F401-4218		1,813	1,813
F402	470	11,664	12,134
F403		2,236	2,236
F509	157		157
F510	313		313
OTHER	2,507		2,507
<b>Sub Total Allocated</b>	<b>117,177</b>	<b>1,247,304</b>	<b>1,364,481</b>
<b>Sub Total Unallocated</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>117,177</b>	<b>1,247,304</b>	<b>1,364,481</b>



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
<b>Less Deductions</b>	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	28,162	93,902
Facilities Management 005	14,129	1,366	15,495
County Administrator	8,909	1,043	9,952
County Audits-CPA	756	2	758
Offc Management & Budget	7,468	1,008	8,476
Human Resources	7,916	1,179	9,095
Central Services	24,349	720	25,069
County Attorney		10,993	10,993
Public Information		900	900
<b>Sub Total Cross Allocations</b>	131,012	45,374	176,386
<b>Total Allocated Costs</b>	601,480	45,374	646,854

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	115,961	17.9269
Bids	128,273	19.8303
P-Card	72,467	11.2030
Warehouse	73,605	11.3789
Fuel Distribution	64,705	10.0031
Fixed Assets	58,014	8.9686
Voice Comm Syst	66,914	10.3444
Surplus Property	66,914	10.3444
<b>Total</b>	646,854	100.0000

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Purchase Orders

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 Primary Allocation  
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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	5,850		5,850		5,850		5,850
CC 1031	Gen Op Cthse Facilities	55.0000	0.387	417		417		417		417
CC 2104	County Administrator	27.0000	0.190	205		205		205		205
CC 2105	County Audits-CPA	2.0000	0.014	15		15		15		15
CC 2106	Offc Management & Budget	62.0000	0.436	470		470		470		470
CC 2107	Human Resources	131.0000	0.922	994		994		994		994
CC 2108	Non-Ad Valorem Assessments	16.0000	0.113	121		121		121		121
CC 2111	Central Services	87.0000	0.612	660		660		660		660
CC 2103	County Attorney	6.0000	0.042	46		46	4	49		49
CC 2109	Public Information	75.0000	0.528	569		569	47	616		616
CC 2101	Board Cty Commissioners	14.0000	0.099	106		106	9		115	115
CC 1000	Gen Adm Cir Ct	4.0000	0.028	30		30	2		33	33
CC 1001	Gen Adm Cnty Ct	2.0000	0.014	15		15	1		16	16
CC 1002	Gen Adm State Atty	7.0000	0.049	53		53	4		57	57
CC 1003/1050	Public Def/Conflict Counsel	8.0000	0.056	61		61	5		66	66
CC 2700	County Plan/ Development 005	96.0000	0.676	728		728	60		788	788
CC 3211	Fire Departments VFD #1	136.0000	0.957	1,032		1,032	85		1,117	1,117
CC 3213	County Fire Coordinator	301.0000	2.118	2,284		2,284	187		2,471	2,471
CC 3322	County Jail 005	34.0000	0.239	258		258	21		279	279
CC 3324	Detention Medical	3.0000	0.021	23		23	2		25	25
CC 3439	Zoning Department	173.0000	1.217	1,313		1,313	108		1,420	1,420
CC 3991	Local Emgy Mgt Agency	294.0000	2.069	2,231		2,231	183		2,414	2,414
CC 3998B	Communications Program	489.0000	3.441	3,710		3,710	305		4,015	4,015
CC 3998C	Information Technology Dept	16.0000	0.113	121		121	10		131	131
CC 5105	Ambulance Service 005	828.0000	5.826	6,283		6,283	516		6,798	6,798
CC 3995	Children's Advocacy Ctr	37.0000	0.260	281		281	23		304	304

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Purchase Orders

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 Primary Allocation  
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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	2,565		2,565	211		2,775	2,775
CC 6303	Natural Resources	168.0000	1.182	1,275		1,275	105		1,379	1,379
CC 6304	Coop Aquatic Plant Prog	118.0000	0.830	895		895	73		969	969
CC 6308	Highlands Beaut/L&M Club	46.0000	0.324	349		349	29		378	378
CC 6306	Nuisance Abatement	105.0000	0.739	797		797	65		862	862
CC 2991	Veteran Service Office	77.0000	0.542	584		584	48		632	632
CC 5344	Housing Department	59.0000	0.415	448		448	37		484	484
CC 5101	Health Unit	20.0000	0.141	152		152	12		164	164
CC 5106	Animal Control	255.0000	1.794	1,935		1,935	159		2,094	2,094
CC 5220	Human Services Admin 005	50.0000	0.352	379		379	31		411	411
CC 5225	Children's Serv. Council	6.0000	0.042	46		46	4		49	49
CC 5229	Healthy Fam Grant	56.0000	0.394	425		425	35		460	460
CC 6209-12	Libraries	363.0000	2.554	2,754		2,754	226		2,980	2,980
CC 6102 & 6104	Parks Department 005	445.0000	3.131	3,376		3,376	277		3,654	3,654
CC 6105	Sports Complex	179.0000	1.260	1,358		1,358	111		1,470	1,470
CC 6213	Historic Dist Site Survey	8.0000	0.056	61		61	5		66	66
F101	Sun n' Lakes Placid Fire	65.0000	0.457	493		493	40		534	534
F102	Desoto City Fire	58.0000	0.408	440		440	36		476	476
F106	Hickory Hills SBD	5.0000	0.035	38		38	3		41	41
F107	Placid Lakes SBD	37.0000	0.260	281		281	23		304	304
F109	Istokpoga Marsh Imp Dist	45.0000	0.317	341		341	28		369	369
F110	County Transport Trust	2,154.0000	15.157	16,344		16,344	1,342		17,685	17,685
F113	Highlands Lakes Fire SDF	91.0000	0.640	690		690	57		747	747
F114	Leisure Lakes SP Tax Fire	24.0000	0.169	182		182	15		197	197
F116	Highlands Park Fire SBF	43.0000	0.303	326		326	27		353	353
F120	Placid Lakes Fire Dist	55.0000	0.387	417		417	34		452	452

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Purchase Orders

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 Primary Allocation  
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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		16	16
F127	Orange Blossom Est 1-19	6.0000	0.042	46		46	4		49	49
F128	Sun'n Lakes Placid Rec	66.0000	0.464	501		501	41		542	542
F131	Intergovt Radio Comm	47.0000	0.331	357		357	29		386	386
F133	West Sebring SBF	197.0000	1.386	1,495		1,495	123		1,617	1,617
F137	Venus SB Fire District	28.0000	0.197	212		212	17		230	230
F138	Lorida SB Fire District	49.0000	0.345	372		372	31		402	402
F143	FI Boating Improvement	2.0000	0.014	15		15	1		16	16
F144	Lake Placid SB Fire District	60.0000	0.422	455		455	37		493	493
F148	Highlands Park Est SBD	10.0000	0.070	76		76	6		82	82
F151	Local Govt Infra Surtax	674.0000	4.743	5,114		5,114	420		5,534	5,534
F152	Tourist Dev Trust Fund	101.0000	0.711	766		766	63		829	829
F152A	Tourist Dev Trust-Lakes	1.0000	0.007	8		8	1		8	8
F161	Comm Development Block	19.0000	0.134	144		144	12		156	156
F162	Affordable Housing Asst	352.0000	2.477	2,671		2,671	219		2,890	2,890
F163	Home Initiatives Partner	33.0000	0.232	250		250	21		271	271
F164	Hurricane Housing Rec Pro	8.0000	0.056	61		61	5		66	66
F170	Special Law Enforcement	5.0000	0.035	38		38	3		41	41
F174	Fire Inspection	13.0000	0.091	99		99	8		107	107
F175	Sebring Parkway Maint	7.0000	0.049	53		53	4		57	57
F176	State Court Facilities TF	21.0000	0.148	159		159	13		172	172
F177A	Law Library Trust Fund	27.0000	0.190	205		205	17		222	222
F179	Court Tech 28.24 (12) (E) 1	122.0000	0.858	926		926	76		1,002	1,002
F180	Building Fund	104.0000	0.732	789		789	65		854	854
F190A-196	Impact Fees	22.0000	0.155	167		167	14		181	181
F197	T-Bird Hill Wastwater	1.0000	0.007	8		8	1		8	8

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Purchase Orders

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 Primary Allocation  
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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	440		440	36		476	476
F401-4210	Refuse Disposal System	822.0000	5.784	6,237		6,237	512		6,749	6,749
F401-4211	Recycling Operations	370.0000	2.604	2,807		2,807	230		3,038	3,038
F401-4212	Solid Waste System Adm	117.0000	0.823	888		888	73		961	961
F401-4215	Land Fill Closure Prgm	22.0000	0.155	167		167	14		181	181
F401-4217	Recycling Grant	33.0000	0.232	250		250	21		271	271
F402	Placid Utilities	299.0000	2.104	2,269		2,269	186		2,455	2,455
F403	Highway Park Utility	136.0000	0.957	1,032		1,032	85		1,117	1,117
F420	Energy Recovery/Asphalt Plant	283.0000	1.991	2,147		2,147	176		2,324	2,324
OTHER	Other	1,550.0000	10.907	11,761		11,761	965		12,726	12,726
<b>Total</b>		14,211.0000	100.000	107,827	0.00	107,827	8,134	9,398	106,563	115,961

Source: P.O. Line Counts Report

Basis: Number of P.O. Lines per Dept

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Bids

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 Primary Allocation  
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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	12,780		12,780		12,780		12,780
CC 2107	Human Resources	1.0000	1.786	2,130		2,130		2,130		2,130
CC 2111	Central Services	2.0000	3.571	4,260		4,260		4,260		4,260
CC 2700	County Plan/ Development 005	1.0000	1.786	2,130		2,130	191		2,321	2,321
CC 3991	Local Emgy Mgt Agency	2.0000	3.571	4,260		4,260	383		4,643	4,643
CC 5105	Ambulance Service 005	2.0000	3.571	4,260		4,260	383		4,643	4,643
CC 3995	Children's Advocacy Ctr	2.0000	3.571	4,260		4,260	383		4,643	4,643
CC 6303	Natural Resources	1.0000	1.786	2,130		2,130	191		2,321	2,321
CC 5106	Animal Control	1.0000	1.786	2,130		2,130	191		2,321	2,321
CC 6102 & 6104	Parks Department 005	1.0000	1.786	2,130		2,130	191		2,321	2,321
CC 6105	Sports Complex	1.0000	1.786	2,130		2,130	191		2,321	2,321
F107	Placid Lakes SBD	1.0000	1.786	2,130		2,130	191		2,321	2,321
F109	Istokpoga Marsh Imp Dist	2.0000	3.571	4,260		4,260	383		4,643	4,643
F110	County Transport Trust	18.0000	32.143	38,339		38,339	3,446		41,785	41,785
F151	Local Govt Infra Surtax	4.0000	7.143	8,520		8,520	766		9,285	9,285
F161	Comm Development Block	1.0000	1.786	2,130		2,130	191		2,321	2,321
F401-4210	Refuse Disposal System	3.0000	5.357	6,390		6,390	574		6,964	6,964
F401-4211	Recycling Operations	1.0000	1.786	2,130		2,130	191		2,321	2,321
F420	Energy Recovery/Asphalt Plant	1.0000	1.786	2,130		2,130	191		2,321	2,321
OTHER	Other	5.0000	8.929	10,650		10,650	957		11,607	11,607
<b>Total</b>		56.0000	100.000	119,276	0.00	119,276	8,998	19,169	109,104	128,273

Source: Formal Bids Listing

Basis: Number of Formal Bids per Dept



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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** P-Card

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 Primary Allocation  
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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	1,172		1,172		1,172		1,172
CC 1031	Gen Op Cthse Facilities	4.0000	0.435	293		293		293		293
CC 2104	County Administrator	13.0000	1.413	952		952		952		952
CC 2106	Offc Management & Budget	12.0000	1.304	879		879		879		879
CC 2107	Human Resources	20.0000	2.174	1,465		1,465		1,465		1,465
CC 2108	Non-Ad Valorem Assessments	4.0000	0.435	293		293		293		293
CC 2111	Central Services	8.0000	0.870	586		586		586		586
CC 2109	Public Information	15.0000	1.630	1,099		1,099	90	1,189		1,189
CC 2101	Board Cty Commissioners	3.0000	0.326	220		220	18		238	238
CC 1002	Gen Adm State Atty	4.0000	0.435	293		293	24		317	317
CC 2700	County Plan/ Development 005	18.0000	1.957	1,318		1,318	109		1,427	1,427
CC 3211	Fire Departments VFD #1	8.0000	0.870	586		586	48		634	634
CC 3213	County Fire Coordinator	28.0000	3.043	2,051		2,051	169		2,220	2,220
CC 3439	Zoning Department	15.0000	1.630	1,099		1,099	90		1,189	1,189
CC 3991	Local Emgy Mgt Agency	17.0000	1.848	1,245		1,245	103		1,348	1,348
CC 3998B	Communications Program	17.0000	1.848	1,245		1,245	103		1,348	1,348
CC 3998C	Information Technology Dept	3.0000	0.326	220		220	18		238	238
CC 5105	Ambulance Service 005	22.0000	2.391	1,611		1,611	133		1,744	1,744
CC 3995	Children's Advocacy Ctr	9.0000	0.978	659		659	54		713	713
CC 6302	County Extension	36.0000	3.913	2,637		2,637	217		2,854	2,854
CC 6303	Natural Resources	13.0000	1.413	952		952	78		1,031	1,031
CC 6304	Coop Aquatic Plant Prog	14.0000	1.522	1,025		1,025	84		1,110	1,110
CC 6308	Highlands Beaut/L&M Club	8.0000	0.870	586		586	48		634	634
CC 6306	Nuisance Abatement	2.0000	0.217	146		146	12		159	159
CC 2991	Veteran Service Office	8.0000	0.870	586		586	48		634	634
CC 5101	Health Unit	2.0000	0.217	146		146	12		159	159

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** P-Card

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 Primary Allocation  
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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	1,611		1,611	133		1,744	1,744
CC 5220	Human Services Admin 005	7.0000	0.761	513		513	42		555	555
CC 5229	Healthy Fam Grant	12.0000	1.304	879		879	72		951	951
CC 6209-12	Libraries	45.0000	4.891	3,296		3,296	271		3,567	3,567
CC 6102 & 6104	Parks Department 005	32.0000	3.478	2,344		2,344	193		2,537	2,537
CC 6105	Sports Complex	16.0000	1.739	1,172		1,172	96		1,268	1,268
CC 6213	Historic Dist Site Survey	1.0000	0.109	73		73	6		79	79
F101	Sun n' Lakes Placid Fire	7.0000	0.761	513		513	42		555	555
F102	Desoto City Fire	6.0000	0.652	439		439	36		476	476
F107	Placid Lakes SBD	1.0000	0.109	73		73	6		79	79
F110	County Transport Trust	122.0000	13.261	8,936		8,936	736		9,671	9,671
F113	Highlands Lakes Fire SDF	10.0000	1.087	732		732	60		793	793
F114	Leisure Lakes SP Tax Fire	3.0000	0.326	220		220	18		238	238
F116	Highlands Park Fire SBF	8.0000	0.870	586		586	48		634	634
F120	Placid Lakes Fire Dist	9.0000	0.978	659		659	54		713	713
F128	Sun'n Lakes Placid Rec	4.0000	0.435	293		293	24		317	317
F131	Intergovt Radio Comm	5.0000	0.543	366		366	30		396	396
F133	West Sebring SBF	11.0000	1.196	806		806	66		872	872
F137	Venus SB Fire District	3.0000	0.326	220		220	18		238	238
F138	Lorida SB Fire District	5.0000	0.543	366		366	30		396	396
F144	Lake Placid SB Fire District	6.0000	0.652	439		439	36		476	476
F148	Highlands Park Est SBD	1.0000	0.109	73		73	6		79	79
F151	Local Govt Infra Surtax	14.0000	1.522	1,025		1,025	84		1,110	1,110
F152	Tourist Dev Trust Fund	14.0000	1.522	1,025		1,025	84		1,110	1,110
F161	Comm Development Block	2.0000	0.217	146		146	12		159	159
F162	Affordable Housing Asst	9.0000	0.978	659		659	54		713	713

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

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** P-Card

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 Primary Allocation  
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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	146		146	12		159	159
F179	Court Tech 28.24 (12) (E) 1	11.0000	1.196	806		806	66		872	872
F180	Building Fund	17.0000	1.848	1,245		1,245	103		1,348	1,348
F401 - Other	Solid Waste - Other	2.0000	0.217	146		146	12		159	159
F401-4210	Refuse Disposal System	40.0000	4.348	2,930		2,930	241		3,171	3,171
F401-4211	Recycling Operations	17.0000	1.848	1,245		1,245	103		1,348	1,348
F401-4212	Solid Waste System Adm	23.0000	2.500	1,685		1,685	139		1,823	1,823
F402	Placid Utilities	58.0000	6.304	4,248		4,248	350		4,598	4,598
F403	Highway Park Utility	31.0000	3.370	2,271		2,271	187		2,457	2,457
F420	Energy Recovery/Asphalt Plant	14.0000	1.522	1,025		1,025	84		1,110	1,110
OTHER	Other	11.0000	1.196	806		806	66		872	872
<b>Total</b>		920.0000	100.000	67,384	0.00	67,384	5,083	6,829	65,639	72,467

Source: Monthly P-Card Journal Entries Report

Basis: Number of P-Card Trx per Dept

Cost Allocation Planning & Performance System  
 Schedule 13.004  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Warehouse

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 Primary Allocation  
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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	518		518		518		518
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	1,497		1,497		1,497		1,497
CC 2101	Board Cty Commissioners	860.0000	2.002	1,370		1,370	107		1,476	1,476
CC 1002	Gen Adm State Atty	37.0000	0.086	59		59	5		64	64
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	3		48	48
CC 3101	Sheriff 005	1,588.0000	3.696	2,530		2,530	197		2,726	2,726
CC 3211	Fire Departments VFD #1	22.0000	0.051	35		35	3		38	38
CC 3213	County Fire Coordinator	201.0000	0.468	320		320	25		345	345
CC 3323	Detention and Corrections	120.0000	0.279	191		191	15		206	206
CC 3439	Zoning Department	66.0000	0.154	105		105	8		113	113
CC 3991	Local Emgy Mgt Agency	151.0000	0.351	241		241	19		259	259
CC 3998B	Communications Program	42.0000	0.098	67		67	5		72	72
CC 5105	Ambulance Service 005	1,491.0000	3.470	2,375		2,375	185		2,560	2,560
CC 3995	Children's Advocacy Ctr	300.0000	0.698	478		478	37		515	515
CC 6302	County Extension	438.0000	1.019	698		698	54		752	752
CC 6303	Natural Resources	87.0000	0.202	139		139	11		149	149
CC 6304	Coop Aquatic Plant Prog	12,019.0000	27.973	19,145		19,145	1,489		20,634	20,634
CC 2991	Veteran Service Office	120.0000	0.279	191		191	15		206	206
CC 5101	Health Unit	11.0000	0.026	18		18	1		19	19
CC 5106	Animal Control	110.0000	0.256	175		175	14		189	189
CC 5220	Human Services Admin 005	133.0000	0.310	212		212	16		228	228
CC 5229	Healthy Fam Grant	90.0000	0.209	143		143	11		155	155
CC 6209-12	Libraries	268.0000	0.624	427		427	33		460	460

Cost Allocation Planning & Performance System  
 Schedule 13.004  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Warehouse

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 Primary Allocation  
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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	997		997	78		1,075	1,075
CC 6105	Sports Complex	7.0000	0.016	11		11	1		12	12
F101	Sun n' Lakes Placid Fire	31.0000	0.072	49		49	4		53	53
F102	Desoto City Fire	117.0000	0.272	186		186	14		201	201
F107	Placid Lakes SBD	20.0000	0.047	32		32	2		34	34
F109	Istokpoga Marsh Imp Dist	107.0000	0.249	170		170	13		184	184
F110	County Transport Trust	18,313.5000	42.623	29,172		29,172	2,268		31,440	31,440
F113	Highlands Lakes Fire SDF	61.0000	0.142	97		97	8		105	105
F114	Leisure Lakes SP Tax Fire	62.0000	0.144	99		99	8		106	106
F116	Highlands Park Fire SBF	13.0000	0.030	21		21	2		22	22
F131	Intergovt Radio Comm	3.0000	0.007	5		5	0		5	5
F133	West Sebring SBF	82.0000	0.191	131		131	10		141	141
F137	Venus SB Fire District	26.0000	0.061	41		41	3		45	45
F138	Lorida SB Fire District	100.0000	0.233	159		159	12		172	172
F144	Lake Placid SB Fire District	56.0000	0.130	89		89	7		96	96
F162	Affordable Housing Asst	9.0000	0.021	14		14	1		15	15
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	280		280	22		302	302
F401-4210	Refuse Disposal System	2,437.0000	5.672	3,882		3,882	302		4,184	4,184
F401-4211	Recycling Operations	973.0000	2.265	1,550		1,550	121		1,670	1,670
F402	Placid Utilities	188.0000	0.438	299		299	23		323	323
F403	Highway Park Utility	1.0000	0.002	2		2	0		2	2
F420	Energy Recovery/Asphalt Plant	42.0000	0.098	67		67	5		72	72
OTHER	Other	17.0000	0.040	27		27	2		29	29

Cost Allocation Planning & Performance System  
 Schedule 13.004  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Warehouse

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		42,966.5000	100.000	68,442	0.00	68,442	5,163	2,047	71,558	73,605

Source: Not Allocated

Basis: Number of Warehouse Reqs per Dept

Cost Allocation Planning & Performance System  
 Schedule 13.005  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Fuel Distribution

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 Primary Allocation  
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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	641		641		641		641
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	138		138	11		149	149
CC 2211	Property Appraiser	3,362.1000	0.396	239		239	18		257	257
CC 2442	Supervisor of Elections	21.3000	0.003	2		2	0		2	2
CC 2700	County Plan/ Development 005	584.7000	0.069	41		41	3		45	45
CC 3101	Sheriff 005	177,087.3000	20.881	12,564		12,564	959		13,522	13,522
CC 3213	County Fire Coordinator	5,931.8000	0.699	421		421	32		453	453
CC 3323	Detention and Corrections	6,982.5000	0.823	495		495	38		533	533
CC 3439	Zoning Department	2,519.3000	0.297	179		179	14		192	192
CC 3991	Local Emgy Mgt Agency	2,536.7000	0.299	180		180	14		194	194
CC 3998B	Communications Program	172.4000	0.020	12		12	1		13	13
CC 5105	Ambulance Service 005	38,797.2000	4.575	2,752		2,752	210		2,963	2,963
CC 6302	County Extension	1,162.7000	0.137	82		82	6		89	89
CC 6303	Natural Resources	254.4000	0.030	18		18	1		19	19
CC 6304	Coop Aquatic Plant Prog	10,283.4000	1.213	730		730	56		785	785
CC 5101	Health Unit	5,818.0000	0.686	413		413	32		444	444
CC 5106	Animal Control	10,677.5000	1.259	758		758	58		815	815
CC 5220	Human Services Admin 005	924.2000	0.109	66		66	5		71	71
CC 5225	Children's Serv. Council	76.7000	0.009	5		5	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	748		748	57		805	805
CC 6105	Sports Complex	1,586.2000	0.187	113		113	9		121	121
F101	Sun n' Lakes Placid Fire	1,453.5000	0.171	103		103	8		111	111
F102	Desoto City Fire	1,922.9000	0.227	136		136	10		147	147

Cost Allocation Planning & Performance System  
 Schedule 13.005  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Fuel Distribution

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 Primary Allocation  
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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	20,611		20,611	1,573		22,184	22,184
F113	Highlands Lakes Fire SDF	3,094.7000	0.365	220		220	17		236	236
F114	Leisure Lakes SP Tax Fire	1,130.9000	0.133	80		80	6		86	86
F116	Highlands Park Fire SBF	818.4000	0.097	58		58	4		62	62
F120	Placid Lakes Fire Dist	1,053.0000	0.124	75		75	6		80	80
F133	West Sebring SBF	3,003.3000	0.354	213		213	16		229	229
F137	Venus SB Fire District	210.0000	0.025	15		15	1		16	16
F138	Lorida SB Fire District	2,935.6000	0.346	208		208	16		224	224
F144	Lake Placid SB Fire District	1,333.4000	0.157	95		95	7		102	102
F162	Affordable Housing Asst	201.1000	0.024	14		14	1		15	15
F174	Fire Inspection	221.6000	0.026	16		16	1		17	17
F180	Building Fund	5,822.8000	0.687	413		413	32		445	445
F401-4210	Refuse Disposal System	77,330.9000	9.118	5,486		5,486	419		5,905	5,905
F401-4211	Recycling Operations	12,711.1000	1.499	902		902	69		971	971
F402	Placid Utilities	3,179.2000	0.375	226		226	17		243	243
F403	Highway Park Utility	160.0000	0.019	11		11	1		12	12
F420	Energy Recovery/Asphalt Plant	14,408.2000	1.699	1,022		1,022	78		1,100	1,100
OTHER	Other	135,312.4000	15.955	9,600		9,600	733		10,333	10,333
<b>Total</b>		848,067.2000	100.000	60,167	0.00	60,167	4,539	699	64,006	64,705

Source: Fuelmaster Transaction Listing

Basis: Fuel Cost Charges per Dept



Cost Allocation Planning & Performance System  
 Schedule 13.006  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Fixed Assets

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 Primary Allocation  
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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	5,938		5,938		5,938		5,938
CC 2672	Facilities Management 005	76.0000	1.680	906		906		906		906
CC 1031	Gen Op Cthse Facilities	10.0000	0.221	119		119		119		119
CC 2104	County Administrator	10.0000	0.221	119		119		119		119
CC 2106	Offc Management & Budget	21.0000	0.464	250		250		250		250
CC 2107	Human Resources	15.0000	0.332	179		179		179		179
CC 2108	Non-Ad Valorem Assessments	9.0000	0.199	107		107		107		107
CC 2111	Central Services	14.0000	0.309	167		167		167		167
CC 2109	Public Information	6.0000	0.133	72		72	6	78		78
CC 2101	Board Cty Commissioners	1.0000	0.022	12		12	1		13	13
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		52	52
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	1,049		1,049	93		1,142	1,142
CC 1026	Cir Ct Juv Guardian	2.0000	0.044	24		24	2		26	26
CC 2211	Property Appraiser	111.0000	2.454	1,324		1,324	117		1,440	1,440
CC 2212	Tax Collector	172.0000	3.802	2,051		2,051	181		2,232	2,232
CC 2442	Supervisor of Elections	78.0000	1.724	930		930	82		1,012	1,012
CC 2700	County Plan/ Development 005	21.0000	0.464	250		250	22		272	272
CC 2110	Clerk to Board-51900	15.0000	0.332	179		179	16		195	195
CC 3101	Sheriff 005	3.0000	0.066	36		36	3		39	39
CC 3211	Fire Departments VFD #1	26.0000	0.575	310		310	27		337	337
CC 3213	County Fire Coordinator	69.0000	1.525	823		823	73		895	895
CC 3322	County Jail 005	11.0000	0.243	131		131	12		143	143
CC 3323	Detention and Corrections	2.0000	0.044	24		24	2		26	26
CC 3439	Zoning Department	27.0000	0.597	322		322	28		350	350

Cost Allocation Planning & Performance System  
 Schedule 13.006  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Fixed Assets

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 Primary Allocation  
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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	1,359		1,359	120		1,479	1,479
CC 3998A	911 Dispatch Center	12.0000	0.265	143		143	13		156	156
CC 3998B	Communications Program	59.0000	1.304	704		704	62		766	766
CC 3998C	Information Technology Dept	4.0000	0.088	48		48	4		52	52
CC 5105	Ambulance Service 005	223.0000	4.929	2,659		2,659	234		2,894	2,894
CC 3995	Children's Advocacy Ctr	4.0000	0.088	48		48	4		52	52
CC 6302	County Extension	20.0000	0.442	238		238	21		260	260
CC 6303	Natural Resources	10.0000	0.221	119		119	11		130	130
CC 6304	Coop Aquatic Plant Prog	39.0000	0.862	465		465	41		506	506
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	95		95	8		104	104
CC 5101	Health Unit	242.0000	5.349	2,886		2,886	254		3,140	3,140
CC 5106	Animal Control	18.0000	0.398	215		215	19		234	234
CC 5220	Human Services Admin 005	6.0000	0.133	72		72	6		78	78
CC 5225	Children's Serv. Council	8.0000	0.177	95		95	8		104	104
CC 5229	Healthy Fam Grant	6.0000	0.133	72		72	6		78	78
CC 6209-12	Libraries	108.0000	2.387	1,288		1,288	114		1,401	1,401
CC 6102 & 6104	Parks Department 005	68.0000	1.503	811		811	71		882	882
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	334		334	29		363	363
F102	Desoto City Fire	40.0000	0.884	477		477	42		519	519
F107	Placid Lakes SBD	6.0000	0.133	72		72	6		78	78
F110	County Transport Trust	396.0000	8.753	4,722		4,722	416		5,138	5,138
F113	Highlands Lakes Fire SDF	60.0000	1.326	715		715	63		779	779
F114	Leisure Lakes SP Tax Fire	27.0000	0.597	322		322	28		350	350

Cost Allocation Planning & Performance System  
 Schedule 13.006  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Fixed Assets

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 Primary Allocation  
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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	334		334	29		363	363
F120	Placid Lakes Fire Dist	12.0000	0.265	143		143	13		156	156
F122	E911 Operations Fund	8.0000	0.177	95		95	8		104	104
F128	Sun'n Lakes Placid Rec	13.0000	0.287	155		155	14		169	169
F129	Conservation Trust Fund	3.0000	0.066	36		36	3		39	39
F131	Intergovt Radio Comm	16.0000	0.354	191		191	17		208	208
F133	West Sebring SBF	36.0000	0.796	429		429	38		467	467
F137	Venus SB Fire District	4.0000	0.088	48		48	4		52	52
F138	Lorida SB Fire District	17.0000	0.376	203		203	18		221	221
F144	Lake Placid SB Fire District	53.0000	1.172	632		632	56		688	688
F148	Highlands Park Est SBD	2.0000	0.044	24		24	2		26	26
F151	Local Govt Infra Surtax	724.0000	16.004	8,633		8,633	761		9,394	9,394
F152	Tourist Dev Trust Fund	2.0000	0.044	24		24	2		26	26
F162	Affordable Housing Asst	6.0000	0.133	72		72	6		78	78
F164	Hurricane Housing Rec Pro	5.0000	0.111	60		60	5		65	65
F170	Special Law Enforcement	1.0000	0.022	12		12	1		13	13
F174	Fire Inspection	3.0000	0.066	36		36	3		39	39
F176	State Court Facilities TF	5.0000	0.111	60		60	5		65	65
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	1,467		1,467	129		1,596	1,596
F180	Building Fund	20.0000	0.442	238		238	21		260	260
F401-4210	Refuse Disposal System	130.0000	2.874	1,550		1,550	137		1,687	1,687
F401-4211	Recycling Operations	54.0000	1.194	644		644	57		701	701
F401-4212	Solid Waste System Adm	3.0000	0.066	36		36	3		39	39
F401-4215	Land Fill Closure Prgm	1.0000	0.022	12		12	1		13	13
F401-4217	Recycling Grant	209.0000	4.620	2,492		2,492	220		2,712	2,712

Cost Allocation Planning & Performance System  
 Schedule 13.006  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Fixed Assets

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**Primary Allocation**  
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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	1,133		1,133	100		1,233	1,233
F403	Highway Park Utility	44.0000	0.973	525		525	46		571	571
F420	Energy Recovery/Asphalt Plant	18.0000	0.398	215		215	19		234	234
OTHER	Other	85.0000	1.879	1,014		1,014	89		1,103	1,103
<b>Total</b>		4,524.0000	100.000	53,945	0.00	53,945	4,069	7,864	50,150	58,014

Source: Fixed Asset Inventory

Basis: Number of Tagged Property Items per Dept

Cost Allocation Planning & Performance System  
 Schedule 13.007  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Voice Comm Syst

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 Primary Allocation  
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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	3,962		3,962		3,962		3,962
CC 2104	County Administrator	13.0000	1.166	725		725		725		725
CC 2106	Offc Management & Budget	10.0000	0.897	558		558		558		558
CC 2107	Human Resources	10.0000	0.897	558		558		558		558
CC 2108	Non-Ad Valorem Assessments	2.0000	0.179	112		112		112		112
CC 2111	Central Services	389.0000	34.888	21,707		21,707		21,707		21,707
CC 2101	Board Cty Commissioners	132.0000	11.839	7,366		7,366	999		8,365	8,365
CC 1000	Gen Adm Cir Ct	34.0000	3.049	1,897		1,897	257		2,155	2,155
CC 1001	Gen Adm Cnty Ct	3.0000	0.269	167		167	23		190	190
CC 1002	Gen Adm State Atty	31.0000	2.780	1,730		1,730	235		1,965	1,965
CC 1003/1050	Public Def/Conflict Counsel	24.0000	2.152	1,339		1,339	182		1,521	1,521
CC 1026	Cir Ct Juv Guardian	7.0000	0.628	391		391	53		444	444
CC 2700	County Plan/ Development 005	14.0000	1.256	781		781	106		887	887
CC 3439	Zoning Department	17.0000	1.525	949		949	129		1,077	1,077
CC 3998B	Communications Program	82.0000	7.354	4,576		4,576	621		5,197	5,197
CC 5105	Ambulance Service 005	32.0000	2.870	1,786		1,786	242		2,028	2,028
CC 3995	Children's Advocacy Ctr	60.0000	5.381	3,348		3,348	454		3,802	3,802
CC 6302	County Extension	14.0000	1.256	781		781	106		887	887
CC 6303	Natural Resources	9.0000	0.807	502		502	68		570	570
CC 6304	Coop Aquatic Plant Prog	4.0000	0.359	223		223	30		253	253
CC 2991	Veteran Service Office	9.0000	0.807	502		502	68		570	570
CC 5344	Housing Department	11.0000	0.987	614		614	83		697	697
CC 5106	Animal Control	1.0000	0.090	56		56	8		63	63
CC 5225	Children's Serv. Council	16.0000	1.435	893		893	121		1,014	1,014
CC 6209-12	Libraries	15.0000	1.345	837		837	114		951	951
CC 6102 & 6104	Parks Department 005	7.0000	0.628	391		391	53		444	444

Cost Allocation Planning & Performance System  
 Schedule 13.007  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Voice Comm Syst

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 Primary Allocation  
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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	167		167	23		190	190
F102	Desoto City Fire	5.0000	0.448	279		279	38		317	317
F110	County Transport Trust	68.0000	6.099	3,795		3,795	515		4,309	4,309
F402	Placid Utilities	3.0000	0.269	167		167	23		190	190
F509	Risk Retention Fund	1.0000	0.090	56		56	8		63	63
F510	Employee Benefit Fund	2.0000	0.179	112		112	15		127	127
OTHER	Other	16.0000	1.435	893		893	121		1,014	1,014
<b>Total</b>		1,115.0000	100.000	62,220	0.00	62,220	4,694	27,622	39,291	66,914

Source: Telephone Lines Report

Basis: Number of Telephone Extensions per Dept

Cost Allocation Planning & Performance System  
 Schedule 13.008  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Surplus Property

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 Primary Allocation  
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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	4,006		4,006		4,006		4,006
CC 2672	Facilities Management 005	16.0000	3.433	2,136		2,136		2,136		2,136
CC 1031	Gen Op Cthse Facilities	4.0000	0.858	534		534		534		534
CC 2104	County Administrator	2.0000	0.429	267		267		267		267
CC 2107	Human Resources	6.0000	1.288	801		801		801		801
CC 2211	Property Appraiser	14.0000	3.004	1,869		1,869	161		2,030	2,030
CC 2442	Supervisor of Elections	3.0000	0.644	401		401	35		435	435
CC 2700	County Plan/ Development 005	4.0000	0.858	534		534	46		580	580
CC 3101	Sheriff 005	27.0000	5.794	3,605		3,605	311		3,916	3,916
CC 3211	Fire Departments VFD #1	2.0000	0.429	267		267	23		290	290
CC 3213	County Fire Coordinator	9.0000	1.931	1,202		1,202	104		1,305	1,305
CC 3439	Zoning Department	24.0000	5.150	3,204		3,204	276		3,481	3,481
CC 3991	Local Emgy Mgt Agency	17.0000	3.648	2,270		2,270	196		2,465	2,465
CC 3998B	Communications Program	29.0000	6.223	3,872		3,872	334		4,206	4,206
CC 5105	Ambulance Service 005	13.0000	2.790	1,736		1,736	150		1,885	1,885
CC 6303	Natural Resources	1.0000	0.215	134		134	12		145	145
CC 6304	Coop Aquatic Plant Prog	4.0000	0.858	534		534	46		580	580
CC 2991	Veteran Service Office	6.0000	1.288	801		801	69		870	870
CC 5101	Health Unit	60.0000	12.876	8,011		8,011	690		8,701	8,701
CC 5220	Human Services Admin 005	1.0000	0.215	134		134	12		145	145
CC 6209-12	Libraries	13.0000	2.790	1,736		1,736	150		1,885	1,885
CC 6102 & 6104	Parks Department 005	2.0000	0.429	267		267	23		290	290
F101	Sun n' Lakes Placid Fire	1.0000	0.215	134		134	12		145	145
F102	Desoto City Fire	3.0000	0.644	401		401	35		435	435
F110	County Transport Trust	18.0000	3.863	2,403		2,403	207		2,610	2,610
F113	Highlands Lakes Fire SDF	2.0000	0.429	267		267	23		290	290

Cost Allocation Planning & Performance System  
 Schedule 13.008  
 For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Surplus Property

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 Primary Allocation  
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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	267		267	23		290	290
F128	Sun'n Lakes Placid Rec	1.0000	0.215	134		134	12		145	145
F131	Intergovt Radio Comm	24.0000	5.150	3,204		3,204	276		3,481	3,481
F133	West Sebring SBF	2.0000	0.429	267		267	23		290	290
F137	Venus SB Fire District	1.0000	0.215	134		134	12		145	145
F138	Lorida SB Fire District	2.0000	0.429	267		267	23		290	290
F144	Lake Placid SB Fire District	3.0000	0.644	401		401	35		435	435
F151	Local Govt Infra Surtax	2.0000	0.429	267		267	23		290	290
F179	Court Tech 28.24 (12) (E) 1	1.0000	0.215	134		134	12		145	145
F180	Building Fund	2.0000	0.429	267		267	23		290	290
F401-4210	Refuse Disposal System	18.0000	3.863	2,403		2,403	207		2,610	2,610
F401-4211	Recycling Operations	5.0000	1.073	668		668	58		725	725
F401-4212	Solid Waste System Adm	1.0000	0.215	134		134	12		145	145
F402	Placid Utilities	1.0000	0.215	134		134	12		145	145
F403	Highway Park Utility	1.0000	0.215	134		134	12		145	145
OTHER	Other	89.0000	19.099	11,883		11,883	1,024		12,907	12,907
<b>Total</b>		466.0000	100.000	62,220	0.00	62,220	4,694	7,744	59,169	66,914

Source: Surplus Pick-Up Report

Basis: Number of Surplus Items per Dept



Cost Allocation Planning & Performance System  
 Schedule 13.009  
 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					5,938		
CC 2672	Facilities Management 005	5,850	12,780	1,172	518	641	906	3,962
CC 1031	Gen Op Cthse Facilities	417		293			119	
CC 2104	County Administrator	205		952	16	47	119	725
CC 2105	County Audits-CPA	15						
CC 2106	Offc Management & Budget	470		879			250	558
CC 2107	Human Resources	994	2,130	1,465	16	12	179	558
CC 2108	Non-Ad Valorem Assessments	121		293			107	112
CC 2111	Central Services	660	4,260	586	1,497		167	21,707
CC 2103	County Attorney	49						
CC 2109	Public Information	616		1,189			78	
CC 2101	Board Cty Commissioners	115		238	1,476		13	8,365
CC 1000	Gen Adm Cir Ct	33					26	2,155
CC 1001	Gen Adm Cnty Ct	16					52	190
CC 1002	Gen Adm State Atty	57		317	64	149	26	1,965
CC 1003/1050	Public Def/Conflict Counsel	66					1,142	1,521
CC 1026	Cir Ct Juv Guardian						26	444
CC 2211	Property Appraiser					257	1,440	
CC 2212	Tax Collector						2,232	
CC 2442	Supervisor of Elections				19	2	1,012	
CC 2700	County Plan/ Development 005	788	2,321	1,427	48	45	272	887
CC 2110	Clerk to Board-51900						195	
CC 3101	Sheriff 005				2,726	13,522	39	
CC 3211	Fire Departments VFD #1	1,117		634	38		337	
CC 3213	County Fire Coordinator	2,471		2,220	345	453	895	
CC 3322	County Jail 005	279					143	
CC 3323	Detention and Corrections				206	533	26	
CC 3324	Detention Medical	25						
CC 3439	Zoning Department	1,420		1,189	113	192	350	1,077
CC 3991	Local Emgy Mgt Agency	2,414	4,643	1,348	259	194	1,479	
CC 3998A	911 Dispatch Center						156	
CC 3998B	Communications Program	4,015		1,348	72	13	766	5,197
CC 3998C	Information Technology Dept	131		238			52	
CC 5105	Ambulance Service 005	6,798	4,643	1,744	2,560	2,963	2,894	2,028
CC 3995	Children's Advocacy Ctr	304	4,643	713	515		52	3,802

Cost Allocation Planning & Performance System  
 Schedule 13.009  
 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	2,775		2,854	752	89	260	887
CC 6303	Natural Resources	1,379	2,321	1,031	149	19	130	570
CC 6304	Coop Aquatic Plant Prog	969		1,110	20,634	785	506	253
CC 6308	Highlands Beaut/L&M Club	378		634			13	
CC 6306	Nuisance Abatement	862		159				
CC 5310	Work Study Program						13	
CC 2991	Veteran Service Office	632		634	206		104	570
CC 5344	Housing Department	484						697
CC 5101	Health Unit	164		159	19	444	3,140	
CC 5106	Animal Control	2,094	2,321	1,744	189	815	234	63
CC 5220	Human Services Admin 005	411		555	228	71	78	
CC 5225	Children's Serv. Council	49				6	104	1,014
CC 5229	Healthy Fam Grant	460		951	155		78	
CC 6209-12	Libraries	2,980		3,567	460	9	1,401	951
CC 6102 & 6104	Parks Department 005	3,654	2,321	2,537	1,075	805	882	444
CC 6105	Sports Complex	1,470	2,321	1,268	12	121		190
CC 6213	Historic Dist Site Survey	66		79			13	
F101	Sun n' Lakes Placid Fire	534		555	53	111	363	
F102	Desoto City Fire	476		476	201	147	519	317
F106	Hickory Hills SBD	41						
F107	Placid Lakes SBD	304	2,321	79	34		78	
F109	Istokpoga Marsh Imp Dist	369	4,643		184			
F110	County Transport Trust	17,685	41,785	9,671	31,440	22,184	5,138	4,309
F113	Highlands Lakes Fire SDF	747		793	105	236	779	
F114	Leisure Lakes SP Tax Fire	197		238	106	86	350	
F116	Highlands Park Fire SBF	353		634	22	62	363	
F120	Placid Lakes Fire Dist	452		713		80	156	
F122	E911 Operations Fund	16					104	
F127	Orange Blossom Est 1-19	49						
F128	Sun'n Lakes Placid Rec	542		317			169	
F129	Conservation Trust Fund						39	
F131	Intergovt Radio Comm	386		396	5		208	
F133	West Sebring SBF	1,617		872	141	229	467	
F137	Venus SB Fire District	230		238	45	16	52	
F138	Lorida SB Fire District	402		396	172	224	221	

Cost Allocation Planning & Performance System  
 Schedule 13.009  
 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	16					
F144	Lake Placid SB Fire District	493	476	96	102	688	
F148	Highlands Park Est SBD	82	79			26	
F151	Local Govt Infra Surtax	5,534	9,285			9,394	
F152	Tourist Dev Trust Fund	829				26	
F152A	Tourist Dev Trust-Lakes	8					
F161	Comm Development Block	156	2,321				
F162	Affordable Housing Asst	2,890		15	15	78	
F163	Home Initiatives Partner	271					
F164	Hurricane Housing Rec Pro	66				65	
F170	Special Law Enforcement	41				13	
F174	Fire Inspection	107		19	17	39	
F175	Sebring Parkway Maint	57					
F176	State Court Facilities TF	172				65	
F177A	Law Library Trust Fund	222		17		26	
F179	Court Tech 28.24 (12) (E) 1	1,002				1,596	
F180	Building Fund	854		1,348		260	
F190A-196	Impact Fees	181			445		
F197	T-Bird Hill Wastwater	8					
F350	Hcissrb Construction Fund	476					
F401 - Other	Solid Waste - Other		159				
F401-4210	Refuse Disposal System	6,749	6,964	3,171	4,184	5,905	1,687
F401-4211	Recycling Operations	3,038	2,321	1,348	1,670	971	701
F401-4212	Solid Waste System Adm	961		1,823			39
F401-4215	Land Fill Closure Prgm	181					13
F401-4217	Recycling Grant	271					2,712
F402	Placid Utilities	2,455		4,598	323	243	1,233
F403	Highway Park Utility	1,117		2,457	2	12	571
F420	Energy Recovery/Asphalt Plant	2,324	2,321	1,110	72	1,100	234
F509	Risk Retention Fund						63
F510	Employee Benefit Fund						127
OTHER	Other	12,726	11,607	872	29	10,333	1,103
							1,014

Cost Allocation Planning & Performance System  
 Schedule 13.009  
 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
<b>Sub Total Allocated</b>	115,961	128,273	72,467	73,605	64,705	58,014	66,914
<b>Sub Total Unallocated</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	115,961	128,273	72,467	73,605	64,705	58,014	66,914

Cost Allocation Planning & Performance System  
Schedule 13.009  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Consolidated

Department	Surplus Property	Total
CC 2102	Clerk to Board	4,006
CC 2672	Facilities Management 005	2,136
CC 1031	Gen Op Cthse Facilities	534
CC 2104	County Administrator	267
CC 2105	County Audits-CPA	15
CC 2106	Offc Management & Budget	2,158
CC 2107	Human Resources	801
CC 2108	Non-Ad Valorem Assessments	633
CC 2111	Central Services	28,877
CC 2103	County Attorney	49
CC 2109	Public Information	1,883
CC 2101	Board Cty Commissioners	10,207
CC 1000	Gen Adm Cir Ct	2,213
CC 1001	Gen Adm Cnty Ct	258
CC 1002	Gen Adm State Atty	2,578
CC 1003/1050	Public Def/Conflict Counsel	2,728
CC 1026	Cir Ct Juv Guardian	470
CC 2211	Property Appraiser	2,030
CC 2212	Tax Collector	2,232
CC 2442	Supervisor of Elections	435
CC 2700	County Plan/ Development 005	580
CC 2110	Clerk to Board-51900	195
CC 3101	Sheriff 005	3,916
CC 3211	Fire Departments VFD #1	290
CC 3213	County Fire Coordinator	1,305
CC 3322	County Jail 005	422
CC 3323	Detention and Corrections	765
CC 3324	Detention Medical	25
CC 3439	Zoning Department	3,481
CC 3991	Local Emgy Mgt Agency	2,465
CC 3998A	911 Dispatch Center	156
CC 3998B	Communications Program	4,206
CC 3998C	Information Technology Dept	421
CC 5105	Ambulance Service 005	1,885
CC 3995	Children's Advocacy Ctr	10,029

Cost Allocation Planning & Performance System  
Schedule 13.009  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Consolidated

Department	Surplus Property	Total
CC 6302	County Extension	7,616
CC 6303	Natural Resources	145
CC 6304	Coop Aquatic Plant Prog	580
CC 6308	Highlands Beaut/L&M Club	1,025
CC 6306	Nuisance Abatement	1,021
CC 5310	Work Study Program	13
CC 2991	Veteran Service Office	870
CC 5344	Housing Department	1,182
CC 5101	Health Unit	8,701
CC 5106	Animal Control	7,460
CC 5220	Human Services Admin 005	145
CC 5225	Children's Serv. Council	1,173
CC 5229	Healthy Fam Grant	1,643
CC 6209-12	Libraries	1,885
CC 6102 & 6104	Parks Department 005	290
CC 6105	Sports Complex	5,383
CC 6213	Historic Dist Site Survey	158
F101	Sun n' Lakes Placid Fire	145
F102	Desoto City Fire	435
F106	Hickory Hills SBD	41
F107	Placid Lakes SBD	2,817
F109	Istokpoga Marsh Imp Dist	5,196
F110	County Transport Trust	2,610
F113	Highlands Lakes Fire SDF	290
F114	Leisure Lakes SP Tax Fire	978
F116	Highlands Park Fire SBF	290
F120	Placid Lakes Fire Dist	1,401
F122	E911 Operations Fund	120
F127	Orange Blossom Est 1-19	49
F128	Sun'n Lakes Placid Rec	145
F129	Conservation Trust Fund	39
F131	Intergovt Radio Comm	3,481
F133	West Sebring SBF	290
F137	Venus SB Fire District	145
F138	Lorida SB Fire District	290

Cost Allocation Planning & Performance System  
Schedule 13.009  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing

**Subpool Allocation:** Consolidated

Department	Surplus Property	Total
F143	FI Boating Improvement	16
F144	Lake Placid SB Fire District	435
F148	Highlands Park Est SBD	187
F151	Local Govt Infra Surtax	290
F152	Tourist Dev Trust Fund	25,613
F152A	Tourist Dev Trust-Lakes	1,965
F161	Comm Development Block	8
F162	Affordable Housing Asst	2,636
F163	Home Initiatives Partner	3,712
F164	Hurricane Housing Rec Pro	429
F170	Special Law Enforcement	54
F174	Fire Inspection	181
F175	Sebring Parkway Maint	57
F176	State Court Facilities TF	237
F177A	Law Library Trust Fund	265
F179	Court Tech 28.24 (12) (E) 1	145
F180	Building Fund	290
F190A-196	Impact Fees	181
F197	T-Bird Hill Wastewater	8
F350	Hcissrb Construction Fund	476
F401 - Other	Solid Waste - Other	159
F401-4210	Refuse Disposal System	2,610
F401-4211	Recycling Operations	725
F401-4212	Solid Waste System Adm	145
F401-4215	Land Fill Closure Prgm	194
F401-4217	Recycling Grant	2,983
F402	Placid Utilities	145
F403	Highway Park Utility	145
F420	Energy Recovery/Asphalt Plant	7,161
F509	Risk Retention Fund	63
F510	Employee Benefit Fund	127
OTHER	Other	12,907
		50,591

Cost Allocation Planning & Performance System  
Schedule 13.009  
For the Period Ended September 30, 2009

**Indirect Cost Pool:** Purchasing  
**Subpool Allocation:** Consolidated

<b>Department</b>	<b>Surplus Property</b>	<b>Total</b>
<b>Sub Total Allocated</b>	66,914	646,854
<b>Sub Total Unallocated</b>	0.00	0.00
<b>Total</b>	66,914	646,854



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	452	61	514
Purchasing	46	4	49
<b>Sub Total Cross Allocations</b>	2,807	1,038	3,845
<b>Total Allocated Costs</b>	345,819	1,038	346,858

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

**Indirect Cost Pool:** County Attorney

**Subpool Allocation:** Legal Svcs

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 Primary Allocation  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
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	51	15,755		15,755
CC 2101	Board Cty Commissioners	299.4000	17.890	61,866		61,866	199		62,065	62,065
CC 2700	County Plan/ Development 005	178.7000	10.678	36,925		36,925	119		37,044	37,044
CC 3213	County Fire Coordinator	2.1000	0.125	434		434	1		435	435
CC 3439	Zoning Department	223.7000	13.366	46,224		46,224	149		46,372	46,372
CC 3991	Local Emgy Mgt Agency	35.0000	2.091	7,232		7,232	23		7,255	7,255
CC 3998B	Communications Program	4.9000	0.293	1,012		1,012	3		1,016	1,016
CC 5105	Ambulance Service 005	14.6000	0.872	3,017		3,017	10		3,027	3,027
CC 3995	Children's Advocacy Ctr	17.5000	1.046	3,616		3,616	12		3,628	3,628
CC 6303	Natural Resources	16.7000	0.998	3,451		3,451	11		3,462	3,462
CC 5300	Industrial Develop Authority	2.5000	0.149	517		517	2		518	518
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		829	829
CC 5220	Human Services Admin 005	26.2000	1.565	5,414		5,414	17		5,431	5,431
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	16		5,058	5,058
CC 6213	Historic Dist Site Survey	5.7000	0.341	1,178		1,178	4		1,182	1,182
F110	County Transport Trust	332.0000	19.837	68,602		68,602	221		68,823	68,823
F152	Tourist Dev Trust Fund	8.8000	0.526	1,818		1,818	6		1,824	1,824
F180	Building Fund	8.9000	0.532	1,839		1,839	6		1,845	1,845
F401-4211	Recycling Operations	9.2000	0.550	1,901		1,901	6		1,907	1,907

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

**Indirect Cost Pool:** County Attorney

**Subpool Allocation:** Legal Svcs

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**Primary Allocation**  
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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	13		4,187	4,187
F420	Energy Recovery/Asphalt Plant	26.9000	1.607	5,558		5,558	18		5,576	5,576
OTHER	Other	219.0000	13.086	45,252		45,252	146		45,398	45,398
<b>Total</b>		1,673.6000	100.000	345,819	0.00	345,819	1,038	39,063	307,795	346,858

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
<b>Less Deductions</b>	8,819		8,819

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Clerk to Board	8,802	3,771	12,572
County Administrator	636	74	711
County Audits-CPA	106	0	107
Offc Management & Budget	4,068	553	4,622
Human Resources	565	84	650
Central Services	1,468	43	1,511
Purchasing	1,739	143	1,883
County Attorney	15,704	51	15,755
<b>Sub Total Cross Allocations</b>	33,089	4,720	37,809
<b>Total Allocated Costs</b>	64,870	4,720	69,589

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

Indirect Cost Pool: Public Information

<b>Description</b>	<b>Cost</b>	<b>Percent</b>
Countywide PIO Support	57,063	82.0000
Public PIO Support	12,526	17.9999
<b>Total</b>	<u>69,589</u>	<u>100.0000</u>

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

**Indirect Cost Pool:** Public Information

**Subpool Allocation:** Countywide PIO Support

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 Primary Allocation  
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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	2,830		2,830		2,830		2,830
CC 1031	Gen Op Cthse Facilities	2.0000	0.484	257		257		257		257
CC 2104	County Administrator	3.5000	0.846	450		450		450		450
CC 2106	Offc Management & Budget	7.0000	1.693	900		900		900		900
CC 2107	Human Resources	7.0000	1.693	900		900		900		900
CC 2108	Non-Ad Valorem Assessments	1.4000	0.339	180		180		180		180
CC 2558	Purchasing	7.0000	1.693	900		900		900		900
CC 2101	Board Cty Commissioners	5.0000	1.209	643		643	53		696	696
CC 2700	County Plan/ Development 005	7.5000	1.814	965		965	80		1,045	1,045
CC 3213	County Fire Coordinator	6.0000	1.451	772		772	64		836	836
CC 3439	Zoning Department	9.3000	2.249	1,196		1,196	99		1,295	1,295
CC 3991	Local Emgy Mgt Agency	5.0000	1.209	643		643	53		696	696
CC 3998B	Communications Program	1.0000	0.242	129		129	11		139	139
CC 3998C	Information Technology Dept	1.0000	0.242	129		129	11		139	139
CC 5105	Ambulance Service 005	60.0000	14.510	7,718		7,718	639		8,357	8,357
CC 3995	Children's Advocacy Ctr	2.0000	0.484	257		257	21		279	279
CC 6302	County Extension	5.0000	1.209	643		643	53		696	696
CC 6303	Natural Resources	4.0000	0.967	515		515	43		557	557
CC 6304	Coop Aquatic Plant Prog	5.0000	1.209	643		643	53		696	696
CC 6308	Highlands Beaut/L&M Club	1.0000	0.242	129		129	11		139	139
CC 2991	Veteran Service Office	3.0000	0.726	386		386	32		418	418
CC 5344	Housing Department	2.5000	0.605	322		322	27		348	348
CC 5106	Animal Control	7.0000	1.693	900		900	75		975	975
CC 5220	Human Services Admin 005	5.0000	1.209	643		643	53		696	696
CC 5229	Healthy Fam Grant	7.0000	1.693	900		900	75		975	975
CC 6209-12	Libraries	18.6600	4.513	2,400		2,400	199		2,599	2,599



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

**Indirect Cost Pool:** Public Information

**Subpool Allocation:** Countywide PIO Support

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 Primary Allocation  
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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	1,672		1,672	138		1,811	1,811
CC 6105	Sports Complex	2.0000	0.484	257		257	21		279	279
F101	Sun n' Lakes Placid Fire	2.0000	0.484	257		257	21		279	279
F102	Desoto City Fire	2.0000	0.484	257		257	21		279	279
F110	County Transport Trust	125.9000	30.447	16,196		16,196	1,340		17,536	17,536
F113	Highlands Lakes Fire SDF	2.0000	0.484	257		257	21		279	279
F123	Library Coop Fund	3.3400	0.808	430		430	36		465	465
F133	West Sebring SBF	2.0000	0.484	257		257	21		279	279
F144	Lake Placid SB Fire District	2.0000	0.484	257		257	21		279	279
F152	Tourist Dev Trust Fund	2.0000	0.484	257		257	21		279	279
F162	Affordable Housing Asst	0.5000	0.121	64		64	5		70	70
F163	Home Initiatives Partner	0.5000	0.121	64		64	5		70	70
F164	Hurricane Housing Rec Pro	1.5000	0.363	193		193	16		209	209
F176	State Court Facilities TF	1.0000	0.242	129		129	11		139	139
F179	Court Tech 28.24 (12) (E) 1	2.0000	0.484	257		257	21		279	279
F180	Building Fund	16.2000	3.918	2,084		2,084	172		2,256	2,256
F401-4210	Refuse Disposal System	16.5000	3.990	2,123		2,123	176		2,298	2,298
F401-4211	Recycling Operations	4.0000	0.967	515		515	43		557	557
F401-4212	Solid Waste System Adm	5.0000	1.209	643		643	53		696	696
F401-4218	Refuse Collection Prgm	0.6000	0.145	77		77	6		84	84
F402	Placid Utilities	3.8600	0.933	497		497	41		538	538
F403	Highway Park Utility	0.7400	0.179	95		95	8		103	103

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

**Indirect Cost Pool:** Public Information

**Subpool Allocation:** Countywide PIO Support

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**Primary Allocation**  
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Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
<b>Total</b>		413.5000	100.000	53,193	0.00	53,193	3,870	6,419	50,644	57,063

Source: Position Summary

Basis: Number of Employees per Dept Served

Cost Allocation Planning & Performance System  
 Schedule 15.002  
 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	2,830	2,830
CC 1031	Gen Op Cthse Facilities	257	257
CC 2104	County Administrator	450	450
CC 2106	Offc Management & Budget	900	900
CC 2107	Human Resources	900	900
CC 2108	Non-Ad Valorem Assessments	180	180
CC 2558	Purchasing	900	900
CC 2101	Board Cty Commissioners	696	696
CC 2700	County Plan/ Development 005	1,045	1,045
CC 3213	County Fire Coordinator	836	836
CC 3439	Zoning Department	1,295	1,295
CC 3991	Local Emgy Mgt Agency	696	696
CC 3998B	Communications Program	139	139
CC 3998C	Information Technology Dept	139	139
CC 5105	Ambulance Service 005	8,357	8,357
CC 3995	Children's Advocacy Ctr	279	279
CC 6302	County Extension	696	696
CC 6303	Natural Resources	557	557
CC 6304	Coop Aquatic Plant Prog	696	696
CC 6308	Highlands Beaut/L&M Club	139	139
CC 2991	Veteran Service Office	418	418
CC 5344	Housing Department	348	348
CC 5106	Animal Control	975	975
CC 5220	Human Services Admin 005	696	696
CC 5229	Healthy Fam Grant	975	975
CC 6209-12	Libraries	2,599	2,599
CC 6102 & 6104	Parks Department 005	1,811	1,811
CC 6105	Sports Complex	279	279
F101	Sun n' Lakes Placid Fire	279	279
F102	Desoto City Fire	279	279
F110	County Transport Trust	17,536	17,536
F113	Highlands Lakes Fire SDF	279	279
F123	Library Coop Fund	465	465
F133	West Sebring SBF	279	279

Cost Allocation Planning & Performance System  
 Schedule 15.002  
 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	279		279
F152 Tourist Dev Trust Fund	279		279
F162 Affordable Housing Asst	70		70
F163 Home Initiatives Partner	70		70
F164 Hurricane Housing Rec Pro	209		209
F176 State Court Facilities TF	139		139
F179 Court Tech 28.24 (12) (E) 1	279		279
F180 Building Fund	2,256		2,256
F401-4210 Refuse Disposal System	2,298		2,298
F401-4211 Recycling Operations	557		557
F401-4212 Solid Waste System Adm	696		696
F401-4218 Refuse Collection Prgm	84		84
F402 Placid Utilities	538		538
F403 Highway Park Utility	103		103
<b>Sub Total Allocated</b>	<b>57,063</b>	<b>0.00</b>	<b>57,063</b>
<b>Sub Total Unallocated</b>	<b>0.00</b>	<b>12,526</b>	<b>12,526</b>
<b>Total</b>	<b>57,063</b>	<b>12,526</b>	<b>69,589</b>

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