



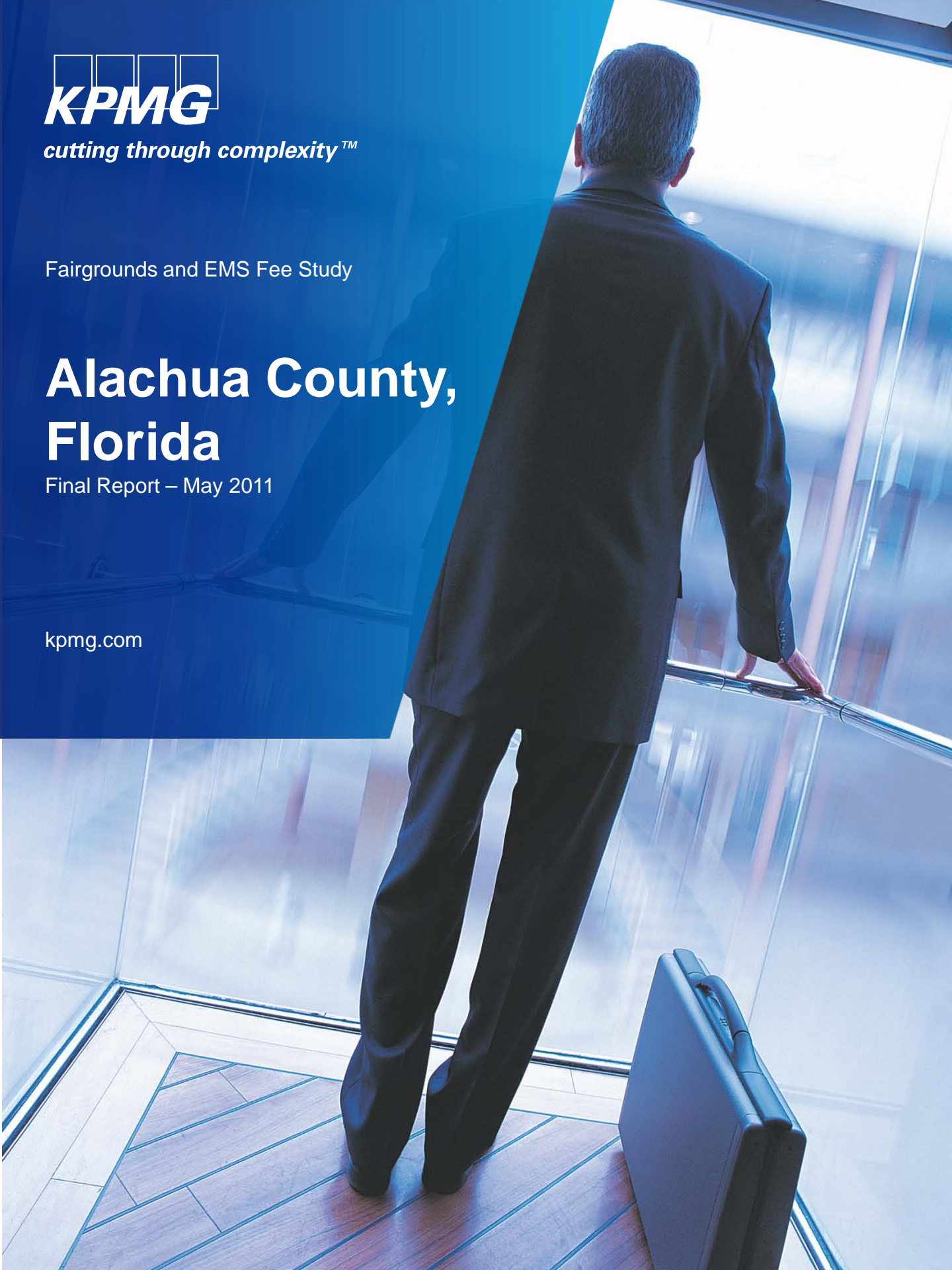
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Fairgrounds and EMS Fee Study

Alachua County, Florida

Final Report – May 2011

kpmg.com



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Section 1 – Project Overview

Project Overview

KPMG LLP (KPMG) was engaged by Alachua County, Florida (the County) to conduct an analysis of County's Fairgrounds and Emergency Medical Services (EMS) Fees (user fees) for the fiscal year ended September 30, 2009. KPMG used the FY10 Fairgrounds expenditures, revenues and units in the analysis as the County did not believe the FY09 numbers were an accurate representation of yearly activity. At the time of the analysis, the County was able to provide only partial information for the Fairgrounds for FY09. Prior to May 2009, the Fairgrounds were managed by the Alachua County Fair Association.

To meet the engagement objectives, KPMG:

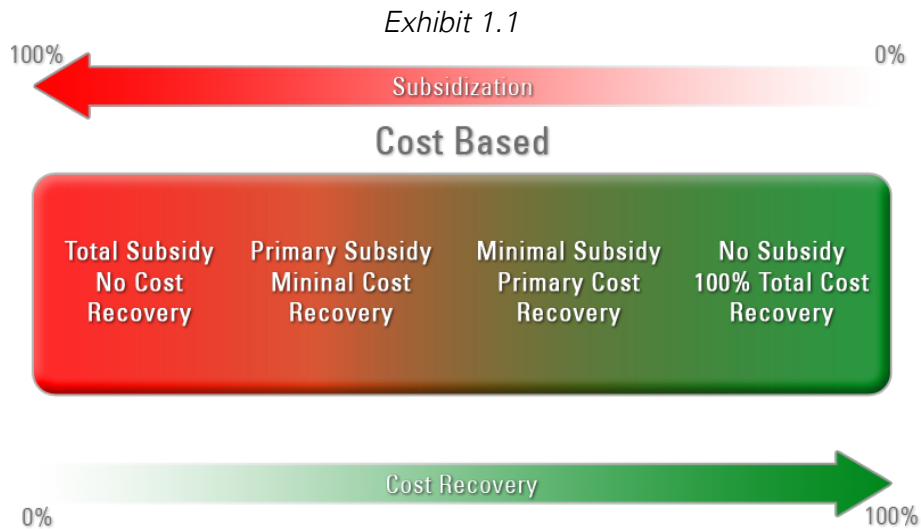
- Conducted research and collected data to gain an understanding of the Fairgrounds and EMS fees charged by the County.
- Interviewed County staff to identify services provided.
- Analyzed information provided by County departments.
- Developed a cost analysis of user fee activities.
- Included indirect costs from the County's cost allocation plan.

This study provides an analysis of the County's Fairgrounds and EMS fees. The study summarizes historical full cost with historical fee revenue collected. The analysis compared the unit cost to the revenue received from user fees charged by the County. This study will assist the County in making an informed decision on proceeding when updating the County's fee schedule. A user fee study analyzes the County's cost to provide a unit of service.

Governments have the ability to charge a fee to those who use a public service, or the government may opt to pay for services from its general revenue. Even when governments elect to use fees to cover expenditures, it is important to realize that many government's cost recovery methods are often based on incomplete data, comparison to other governments, or internal estimates for what would be a reasonable fee to charge the user. A user fee study documents historical costs of providing services. When there are changes in volume or how a government delivers those services, a user fee study provides insights into potential adjustments of the adopted fee schedule.

A fee study identifies the extent of a planned subsidy and planned incremental revenues from setting fees at full cost recovery. A user fee study analyzes staff effort and links costs for activities necessary to deliver a service regardless of the department or division that incurred the cost. With the information produced by a user fee study, the County has an objective analysis to make informed decisions on fee policies in a complex process.

Governments typically do not have a formalized cost recovery policy. By adopting a formal cost recovery strategy and having an understanding of the cost of providing a service, an agency should know if their current fees are adequately covering those costs. Exhibit 1.1 below shows the relationship between subsidization and cost recovery.



As shown above, cost recovery levels can vary from being completely subsidized by a government agency to having costs recovered through fees for services. The user fee study provides a comparison of the County's current adopted fee schedule and current level of cost recovery.

Section 2 – Project Approach

Project Approach

The tasks described in this section outline KPMG’s approach to meet the engagement objectives. Exhibit 2.1 shows the over-lapping phases of the engagement, KPMG conducted concurrent tasks.

Exhibit 2.1

Concurrent Tasks	
Indirect Costs	Direct Costs
Interviews with County personnel providing services (Central Services) to other County Departments	<ul style="list-style-type: none"> Interviews with County personnel to gain an understanding of the services for which the County charges user fees
Data Collection related to Central Service Departments	<ul style="list-style-type: none"> Data collection and analysis
Deliverables	
Indirect cost analysis based on assumptions made by County management for the fiscal years ended September 30, 2009.	<ul style="list-style-type: none"> Written report that includes direct and indirect costs. Indirect costs were included from the Full Cost Allocation Plan.

Exhibit 2.2 illustrates full costing principles:

Exhibit 2.2



Full costing principles are used to:

- Compare the full cost to the revenue collected
- Gain an understanding of which departments may require additional analysis
- Assist in determining subsidization levels or policies.

Full cost is not limited to direct departmental or divisional expenses, but also includes indirect and other “cross-over” costs incurred in providing services. A traditional accounting system captures the flow of financial information. A full cost analysis takes information from a traditional accounting system and allocates accounting information from departments and object codes to specific activities. A full cost analysis helps to enhance the traditional governmental accounting, budgeting, and reporting systems with information that the County can use to manage its operations.

To understand the full cost of the respective fee for service activities as well as the County’s full cost to provide a single activity, a detailed cost study includes the following types of costs; as shown in Exhibit 2.3

Exhibit 2.3



For the Alachua County engagement, KPMG’s high level analysis excludes cross-over costs as these costs are part of a detailed fee study.

Section 3 – Fairgrounds

Fairgrounds

KPMG read and analyzed the Fairgrounds Fee Schedule provided by the County. The departmental fee schedule provided information related to the types of services the County is currently charging users of the respective services. The types of information provided included:

- Fee amount
- Fee basis
 - fixed fee is the same charge regardless of other factors, or
 - variable fee amount is not always the same and is dependent on other factors
- General description of the service provided.

Through data collection, research and interviews with County staff, the engagement team analyzed, at a high-level, the cost and fee structures for the departments. This analysis included comparing the costs (direct and indirect) to the fee-related revenue received by the departments.

Exhibit 3.1 summarizes the total cost to operate the Fairgrounds. These costs include direct cost as well as indirect costs. KPMG used the FY10 Fairgrounds expenditures, revenues and units in the analysis as the County did not believe the FY09 numbers were an accurate representation of yearly activity. At the time of the analysis, the County was able to provide only partial information for the Fairgrounds for FY09. Prior to May 2009, the Fairgrounds were managed by the Alachua County Fair Association.

Exhibit 3.1

Total Direct Cost (FY10)	Total Indirect (CAP) (FY09)	Parks and Rec (Salaries) (FY09)	Parks and Rec (Indirect) (FY09)	Full Cost
\$ 44,090	\$ 40,589	\$ 49,022	\$ 23,816	\$ 157,517

Exhibit 3.2 summarizes the results of the cost revenue analysis as well as per unit cost analysis performed by the engagement team. The output was derived based on FY10 Fairgrounds Lease agreements provided by the County.

Exhibit 3.2

Annual Units of Service Analyzed (Days) (FY10)	Total Revenue per Service Analyzed (FY10)	Full Cost per Unit of Service Analyzed	Total Cost of Services Analyzed	Surplus (Deficit)
75	\$ 25,900	\$ 2,100	\$ 157,517	\$ (131,617)

Exhibit 3.3 provides a breakdown of the per unit cost by fee activity. The split was calculated based on the current fee schedule provided by the County. The KPMG tem used the Building Only and the Grounds and Pole Barn per day fees to calculate the percentage split.

Exhibit 3.3

Fee	Percentage of Total Cost	Per Unit Cost
Building Only	55%	\$ 1,151
Grounds and Pole Barn	45%	\$ 948
Total	100%	\$ 2,100

Section 4 – Emergency Medical Services

Emergency Medical Services

KPMG read and analyzed the County's Emergency Medical Services (EMS) fee schedule provided by the County. The departmental fee schedule provided information related to the types of services the County is currently charging users of the respective services. The types of information provided included:

- fee amount
- fee basis
 - fixed fee is the same charge regardless of other factors, or
 - variable fee amount is not always the same and is dependent on other factors
- general description of the service provided.

Through data collection, research and interviews with County staff, the engagement team analyzed, at a high-level, the cost and fee structures for the departments. This analysis included comparing the costs (direct and indirect) to the fee-related revenue received by the departments.

Exhibit 4.1 summarizes the total cost to operate EMS. These costs include direct cost as well as indirect costs.

Exhibit 4.1

Total Direct Costs	Total Indirect Costs	Full Costs
\$9,590,518	\$3,011,901	\$12,602,419

Exhibit 4.2 summarizes the results of the EMS cost revenue analysis as well as per unit cost analysis performed by the engagement team. The output was derived based on information provided by the County.

Exhibit 4.2

Fee	Full Cost	Units	Percentage of Total Cost	Costs per Unit (rounded)	Current Fee per Unit (rounded)
Advanced Life Support (ALS): Transport I	\$6,545,705	14,279	56.200%	\$458	\$450
ALS: Transport I	228,358	353	1.961%	647	605
Basic Life Support (BLS): Transport Fee	2,131,118	6,004	18.297%	355	355
Team/Equipment/Transport Fee: Non-Emergency Response	7,578	49	0.065%	155	150
Team/Equipment/Transport Fee: Emergency Response	15,268	40	0.131%	382	355
ALS: Treatment/Non-Transport	50,709	281	0.435%	180	175
BLS: Treatment/Non-Transport	6,130	48	0.053%	128	115
Special Event and Standby	192,806	1,058	1.655%	182	165
Special Event Additional Staff	50,709	883	0.435%	57	40
Supplemental Charges: Trauma Fee	1,783	20	0.015%	89	80
Supplemental Charges: Extrication Fee	4,569	41	0.039%	111	100
Supplemental Charges: Transport Mileage	1,622,522	146,869	13.931%	11	10
¹ Supplemental Charges: Special Handling	4,012	47	0.034%	85	115
Supplemental Charges: Waiting Time with Patient	10,142	71	0.087%	143	125
Wait Time After 1/4 Hour	7,578	119	0.065%	64	60
Sub-Total	\$10,878,989		93.405%		
Non- Fee Related Costs	\$768,103		6.595%		
Total	\$11,647,092		100.000%		

¹ Note: \$75 fee plus \$40 variable fee after first hour per additional crew member.

Exhibit 4.2 summarizes the results of the Maps cost revenue analysis as well as per unit cost analysis performed by the engagement team. The output was derived based on information provided by the County.

Exhibit 4.3

Fee	Full Cost	Units	Percentage of Total Cost	Costs per Unit (rounded)	Current Fee per Unit (rounded)
Stock Maps: Large Format	\$869	20	0.091%	\$43	\$25
Stock Maps: 11x17	325	20	0.034%	16	5
Custom Maps	1,089	150	0.114%	7	35
Waterproof Paper: Large Format	67	10	0.007%	7	15
Waterproof Paper: 18x24	48	10	0.005%	5	10
Waterproof Paper: 11x17	19	10	0.002%	2	5
Sub-Total	\$2,417		0.253%		
Non- Fee Related Costs	\$952,910		99.747%		
Total	\$955,327		100.000%		

Section 5 – Conclusion

Conclusion

This study provides the County with potential alternatives to a number of objectives. These are:

- Potential to recover cost of providing services along with the potential to increase revenue,
- Add controls to conserve consumption of County resources,
- Opportunities to reduce subsidies, or
- Insights into staffing, productivity or service enhancements.

KPMG has been able to identify the County's Fairgrounds and the EMS costs compared to revenue collected. By including the total costs associated with fee-related services, the County will be able to make an informed decision on conducting a detailed fee study to assist the County in adopting a fee schedule that is based on full cost recovery.

Appendix 1 – Fairgrounds Cost Analysis

Cost Allocation Planning & Performance System Overview of the Plan

To identify indirect costs incurred in support of special revenue, enterprise, and general fund activities, Alachua County, has developed this central services cost allocation plan. The Cost Allocation and Performance System (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 three 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 FY 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.
- * 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 2 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 3 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 Sections 2.

Cost Allocation Planning & Performance System

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

Cost Pool	Total Cost
Rentals and Leases	810
Utilities	42,708
Repair and Maintenance	573
F128 Indirect Cost (CAP)	40,589
Parks and Rec	325,298
All Central Services	409,978

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

Description	Total Costs	Unallowable Costs	Allowable Costs
Rentals and Leases	810		810
Utilities	42,708		42,708
Repair and Maintenance	573		573
F128 Indirect Cost (CAP)	40,589		40,589
Parks and Rec	325,298		325,298
	<hr/>	<hr/>	<hr/>
All Central Services	409,978	0.00	409,978
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Cost Allocation Planning & Performance System
 Financial Statement Reconciliation Report For the Period Ended FY 2009

Total Costs per Financial Statements		409,978
Add Allowable Costs Not Included in the Financial Statements		
Parks and Rec Indirect	158,033	
Subtotal		158,033
Deduct Unallowable Costs Not Included in the Financial Statements		
Financial Statement Unallowable Cost		
Subtotal		
Total Adjustments		158,033
Total Allocated Costs		568,011

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended FY 2009

Allocated Indirect Costs	Fairgrounds Fee	Direct Billed	Unallocated	Total	
Rentals and Leases	810			810	
Utilities	42,708			42,708	
Repair and Maintenance	573			573	
F128 Indirect Cost (CAP)	40,589			40,589	
Parks and Rec	49,022		276,276	325,298	
Parks and Rec Indirect	23,816		134,217	158,033	
Total Indirect Costs	157,518	0.00	410,493	568,010	
Roll-Forward Amount					
Net Costs	157,518		410,493	568,010	
Adjustments					
Claimable Costs	157,518		410,493	568,010	
Total Costs	157,518		410,493	568,010	1

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Summary of Allocation Bases For the Period Ended FY 2009

<u>COST POOL</u>	<u>STATISTICAL ALLOCATION BASES</u>
Rentals and Leases	
Direct Costs	Expenditures
Utilities	
Direct Costs	Expenditures
Repair and Maintenance	
Direct Costs	Expenditures
F128 Indirect Cost (CAP)	
Indirect Cost	Indirect Cost
Parks and Rec	
Direct Costs	Expenditures
Not Fee Related	Not Allocated
Parks and Rec Indirect	
Indirect Cost	Indirect Cost
Not Fee Related	Not Allocated

Cost Allocation Planning & Performance System
Rentals and Leases Cost Pool
Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	810		810

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	810	0.00	810

Cost Allocation Planning & Performance System
 Schedule 1.001
 For the Period Ended FY 2009

Indirect Cost Pool: Rentals and Leases

Subpool Allocation: Direct Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
	Fairgrounds Fee	100.0000	100.000	810		810			810	810
	Total	100.0000	100.000	810	0.00	810	0.00	0.00	810	810

Source: Expenditure Report

Basis: Expenditures

Cost Allocation Planning & Performance System
 Utilities Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	42,708		42,708

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	42,708	0.00	42,708

Cost Allocation Planning & Performance System
 Schedule 2.001
 For the Period Ended FY 2009

Indirect Cost Pool: Utilities

Subpool Allocation: Direct Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
	Fairgrounds Fee	100.0000	100.000	42,708		42,708			42,708	42,708
	Total	100.0000	100.000	42,708	0.00	42,708	0.00	0.00	42,708	42,708

Source: Expenditure Report

Basis: Expenditures

Cost Allocation Planning & Performance System
 Repair and Maintenance Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	573		573

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	573	0.00	573

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended FY 2009

Indirect Cost Pool: Repair and Maintenance

Subpool Allocation: Direct Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
	Fairgrounds Fee	100.0000	100.000	573		573			573	573
	Total	100.0000	100.000	573	0.00	573	0.00	0.00	573	573

Source: Expenditure Report

Basis: Expenditures

Cost Allocation Planning & Performance System
 F128 Indirect Cost (CAP) Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	40,589		40,589

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	40,589	0.00	40,589

Cost Allocation Planning & Performance System
 Schedule 4.001
 For the Period Ended FY 2009

Indirect Cost Pool: F128 Indirect Cost (CAP)

Subpool Allocation: Indirect Cost

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
	Fairgrounds Fee	100.0000	100.000	40,589		40,589			40,589	40,589
	Total	100.0000	100.000	40,589	0.00	40,589	0.00	0.00	40,589	40,589

Source: Cost Allocation Plan

Basis: Indirect Cost

Cost Allocation Planning & Performance System
Parks and Rec Cost Pool
Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	325,298		325,298

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	325,298	0.00	325,298

Cost Allocation Planning & Performance System
Subpool Allocation Report For the Period Ended FY 2009

Indirect Cost Pool: Parks and Rec

Description	Cost	Percent
Direct Costs	49,022	15.0700
Not Fee Related	276,276	84.9300
Total	<u>325,298</u>	<u>100.0000</u>

Cost Allocation Planning & Performance System
 Schedule 5.001
 For the Period Ended FY 2009

Indirect Cost Pool: Parks and Rec

Subpool Allocation: Direct Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
	Fairgrounds Fee	100.0000	100.000	49,022		49,022			49,022	49,022
	Total	100.0000	100.000	49,022	0.00	49,022	0.00	0.00	49,022	49,022

Source: Expenditure Report

Basis: Expenditures

Cost Allocation Planning & Performance System
 Schedule 5.002
 For the Period Ended FY 2009

Indirect Cost Pool: Parks and Rec
Subpool Allocation: Consolidated

Department	Direct Costs	Not Fee Related	Total
Fairgrounds Fee	49,022		49,022
Sub Total Allocated	49,022	0.00	49,022
Sub Total Unallocated	0.00	276,276	276,276
Total	49,022	276,276	325,298

Cost Allocation Planning & Performance System
Parks and Rec Indirect Cost Pool
Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	158,033		158,033

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	158,033	0.00	158,033

Cost Allocation Planning & Performance System
Subpool Allocation Report For the Period Ended FY 2009

Indirect Cost Pool: Parks and Rec Indirect

Description	Cost	Percent
Indirect Cost	23,816	15.0700
Not Fee Related	134,217	84.9300
Total	<u>158,033</u>	<u>100.0000</u>

Cost Allocation Planning & Performance System
 Schedule 6.001
 For the Period Ended FY 2009

Indirect Cost Pool: Parks and Rec Indirect

Subpool Allocation: Indirect Cost

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
	Fairgrounds Fee	100.0000	100.000	23,816		23,816			23,816	23,816
	Total	100.0000	100.000	23,816	0.00	23,816	0.00	0.00	23,816	23,816

Source: Cost Allocation Plan

Basis: Indirect Cost

Cost Allocation Planning & Performance System
 Schedule 6.002
 For the Period Ended FY 2009

Indirect Cost Pool: Parks and Rec Indirect

Subpool Allocation: Consolidated

Department	Indirect Cost	Not Fee Related	Total
Fairgrounds Fee	23,816		23,816
Sub Total Allocated	23,816	0.00	23,816
Sub Total Unallocated	0.00	134,217	134,217
Total	23,816	134,217	158,033

Appendix 2 – Emergency Medical Services Cost Analysis

Cost Allocation Planning & Performance System Overview of the Plan

To identify costs incurred in support Emergency Medical Services (EMS) activities, Alachua County has developed this EMS services costing analysis. The Emergency Medical Services 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 three separate sections.

Section 1 provides summary data which includes the following reports:

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

Cost Pool	Total Cost
PS ADMIN	295,998
RADIO MAINTENANCE	595
FIRE CONTROL	32,659
EMS	8,760,774
EMS Utilities	42,712
Station 10 Debt Services	128,141
MAPS	829,744
All Central Services	10,090,623

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

Description	Total Costs	Unallowable Costs	Allowable Costs
PS ADMIN	295,998		295,998
RADIO MAINTENANCE	595		595
FIRE CONTROL	32,659		32,659
EMS	8,760,774		8,760,774
EMS Utilities	42,712		42,712
Station 10 Debt Services	128,141		128,141
MAPS	829,744		829,744
	<hr/>	<hr/>	<hr/>
All Central Services	10,090,623	0.00	10,090,623
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Cost Allocation Planning & Performance System
 Financial Statement Reconciliation Report For the Period Ended FY 2009

Total Costs per Financial Statements		10,090,623
Add Allowable Costs Not Included in the Financial Statements		
EMS INDIRECT COST	1,248,171	
Combined Communications Center	710,520	
Vehicle Replacement	502,242	
E911 (F126)	50,861	
Redistributed EMS	1	
Redistributed MAPS	1	
Subtotal	2,511,796	
Deduct Unallowable Costs Not Included in the Financial Statements		
Financial Statement Unallowable Cost		
Subtotal		
Total Adjustments		2,511,796
Total Allocated Costs		12,602,419

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended FY 2009

Allocated Indirect Costs	ADV LIFE SUPPORT TRANSPORT I	ADV LIFE SUPPORT TRANSPORT II	BASIC LIFE SUPPORT TRAN FEE	TM/EQUPT/TRAN FEE: NON-EMY RES	TM/EQUPT/TRAN FEE: EMY RESPONS	ALS TREATMENT FEE/NON-TRANS	BLS SPECIAL EVENT TREATMENT and STANDBY S	SPECIAL EVENT and STANDBY
EMS INDIRECT COST								
Combined Communications Center	417,310	14,559	135,866	483	973	3,233	391	12,292
Vehicle Replacement E911 (F126)								
PS ADMIN								
RADIO MAINTENANCE								
FIRE CONTROL								
EMS								
EMS Utilities								
Station 10 Debt Services								
MAPS								
Redistributed EMS	6,128,395	213,799	1,995,253	7,095	14,295	47,476	5,739	180,514
Redistributed MAPS								
Total Indirect Costs	6,545,705	228,358	2,131,118	7,578	15,268	50,709	6,130	192,806
Roll-Forward Amount								
Net Costs	6,545,705	228,358	2,131,118	7,578	15,268	50,709	6,130	192,806
Adjustments								
Claimable Costs	6,545,705	228,358	2,131,118	7,578	15,268	50,709	6,130	192,806
Total Costs	6,545,705	228,358	2,131,118	7,578	15,268	50,709	6,130	192,806

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended FY 2009

Allocated Indirect Costs	SPECIAL EVENT Additional Staff	SUPM CHARGES:TRMA FEE	SUPM CHARGES: EXT FEE	SUPM CHARGES: TRSPT MLG	SUPM CHARGES: SPC HNDL	SUPM CHARGES: WT TM PATIENT	Wait Time After 1/4 Hour	STOCK MAPS: LG FORMAT
EMS INDIRECT COST								
Combined Communications Center	3,233	114	291	71,421	256	647	483	
Vehicle Replacement E911 (F126)				502,242				
PS ADMIN RADIO MAINTENANCE FIRE CONTROL EMS EMS Utilities Station 10 Debt Services MAPS								
Redistributed EMS Redistributed MAPS	47,476	1,669	4,278	1,048,859	3,756	9,495	7,095	869
Total Indirect Costs	50,709	1,783	4,569	1,622,522	4,012	10,142	7,578	869
Roll-Forward Amount								
Net Costs Adjustments	50,709	1,783	4,569	1,622,522	4,012	10,142	7,578	869
Claimable Costs	50,709	1,783	4,569	1,622,522	4,012	10,142	7,578	869
Total Costs	50,709	1,783	4,569	1,622,522	4,012	10,142	7,578	869

Indirect Cost Rate

Cost Allocation Planning & Performance System
Step Down Allocation Report For the Period Ended FY 2009

Allocated Indirect Costs	STOCK MAPS: 11x17	CUSTOM MAPS	WATERPROOF PAPER: LG FORMAT	WATERPROOF PAPER: 18x24	WATERPROOF PAPER: 11x17	NOT FEE RELATED
EMS INDIRECT COST						
Combined Communications Center						48,969
Vehicle Replacement						
E911 (F126)						
PS ADMIN						
RADIO MAINTENANCE						
FIRE CONTROL						
EMS						
EMS Utilities						
Station 10 Debt Services						
MAPS						
Redistributed EMS						719,134
Redistributed MAPS	325	1,089	67	48	19	952,910
Total Indirect Costs	325	1,089	67	48	19	1,721,013
Roll-Forward Amount						
Net Costs	325	1,089	67	48	19	1,721,013
Adjustments						
Claimable Costs	325	1,089	67	48	19	1,721,013
Total Costs	325	1,089	67	48	19	1,721,013

Indirect Cost Rate

Cost Allocation Planning & Performance System
 Step Down Allocation Report For the Period Ended FY 2009

Allocated Indirect Costs	Direct Billed	Unallocated	Total
EMS INDIRECT COST			
Combined Communications Center			710,520
Vehicle Replacement			502,242
E911 (F126)			
PS ADMIN			
RADIO MAINTENANCE			
FIRE CONTROL			
EMS			
EMS Utilities			
Station 10 Debt Services			
MAPS			
Redistributed EMS			10,434,330
Redistributed MAPS			955,327
Total Indirect Costs	0.00	0.00	12,602,419
Roll-Forward Amount			
Net Costs			12,602,419
Adjustments			
Claimable Costs			12,602,419
Total Costs			12,602,419 0.00

Indirect Cost Rate

Cost Allocation Planning & Performance System
Summary of Allocation Bases For the Period Ended FY 2009

COST POOL

STATISTICAL ALLOCATION BASES

EMS INDIRECT COST

Salary and Frindge

Salary and Fringe Benefits per Division

Combined Communications Center

Redistributed Costs

Salary and Expense Analysis

Vehicle Replacement

Redistributed Costs

Salary and Expense Analysis

E911 (F126)

Indirect Cost- MAPS

Direct Assignment to Redistributed MAPS

PS ADMIN

Salary and Frindge

Salary and Fringe Benefits per Division

RADIO MAINTENANCE

Direct Cost- EMS

Direct Assignment to Redistributed EMS

FIRE CONTROL

Direct Cost- EMS

Direct Assignment to Redistributed EMS

EMS

Direct Cost- EMS

Direct Assignment to Redistributed EMS

Cost Allocation Planning & Performance System
Summary of Allocation Bases For the Period Ended FY 2009

COST POOL

STATISTICAL ALLOCATION BASES

EMS Utilities

Direct Cost- EMS

Direct Assignment to Redistributed EMS

Station 10 Debt Services

Direct Cost- EMS

Direct Assignment to Redistributed EMS

MAPS

Direct Cost- MAPS

Direct Assignment to Redistributed MAPS

Redistributed EMS

Redistributed Costs

Salary and Expense Analysis

Redistributed MAPS

Redistributed Costs

Salary and Expense Analysis

Cost Allocation Planning & Performance System
 EMS INDIRECT COST Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	1,248,171		1,248,171

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	1,248,171	0.00	1,248,171

Cost Allocation Planning & Performance System
 Schedule 1.001
 For the Period Ended FY 2009

Indirect Cost Pool: EMS INDIRECT COST

Subpool Allocation: Salary and Frindge

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	7,092,657.0000	95.161	1,187,773		1,187,773		1,187,773		1,187,773
Redistributed	Redistributed MAPS	360,657.0000	4.839	60,398		60,398		60,398		60,398
Total		7,453,314.0000	100.000	1,248,171	0.00	1,248,171	0.00	1,248,171	0.00	1,248,171

Source: Not Allocated

Basis: Salary and Fringe Benefits per Division

Cost Allocation Planning & Performance System
 Combined Communications Center Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	710,520		710,520

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	710,520	0.00	710,520

Cost Allocation Planning & Performance System
 Schedule 2.001
 For the Period Ended FY 2009

Indirect Cost Pool: Combined Communications Center

Subpool Allocation: Redistributed Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
ALS I	ADV LIFE SUPPORT TRANSPORT I	58,733.0000	58.733	417,310		417,310			417,310	417,310
ALS II	ADV LIFE SUPPORT TRANSPORT II	2,049.0000	2.049	14,559		14,559			14,559	14,559
BLS	BASIC LIFE SUPPORT TRAN FEE	19,122.0000	19.122	135,866		135,866			135,866	135,866
NER	TM/EQUPT/TRAN FEE: NON-EMY RES	68.0000	0.068	483		483			483	483
ER	TM/EQUPT/TRAN FEE: EMY RESPONS	137.0000	0.137	973		973			973	973
ALS-NON-TRAN	ALS TREATMENT FEE/NON-TRANS	455.0000	0.455	3,233		3,233			3,233	3,233
BLS-NON-TRAN	BLS TREATMENT FEE/NON-TRANS	55.0000	0.055	391		391			391	391
SE&S	SPECIAL EVENT and STANDBY	1,730.0000	1.730	12,292		12,292			12,292	12,292
SE-AS	SPECIAL EVENT Additional Staff	455.0000	0.455	3,233		3,233			3,233	3,233
STF	SUPM CHARGES:TRMA FEE	16.0000	0.016	114		114			114	114
SEF	SUPM CHARGES: EXT FEE	41.0000	0.041	291		291			291	291
STM	SUPM CHARGES: TRSPT MLG	10,052.0000	10.052	71,421		71,421			71,421	71,421
SSP	SUPM CHARGES: SPC HNDL	36.0000	0.036	256		256			256	256
SWT	SUPM CHARGES: WT TM PATIENT	91.0000	0.091	647		647			647	647
WT	Wait Time After 1/4 Hour	68.0000	0.068	483		483			483	483
NFR	NOT FEE RELATED	6,892.0000	6.892	48,969		48,969			48,969	48,969
Total		100,000.0000	100.000	710,520	0.00	710,520	0.00	0.00	710,520	710,520

Source: Provided by Client

Basis: Salary and Expense Analysis

Cost Allocation Planning & Performance System
 Vehicle Replacement Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	502,242		502,242

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	502,242	0.00	502,242

Cost Allocation Planning & Performance System
 Schedule 3.001
 For the Period Ended FY 2009

Indirect Cost Pool: Vehicle Replacement

Subpool Allocation: Redistributed Costs

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
STM	SUPM CHARGES: TRSPT MLG	100.0000	100.000	502,242		502,242			502,242	502,242
Total		100.0000	100.000	502,242	0.00	502,242	0.00	0.00	502,242	502,242

Source: Provided by Client

Basis: Salary and Expense Analysis

Cost Allocation Planning & Performance System
E911 (F126) Cost Pool
Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	50,861		50,861

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	50,861	0.00	50,861

Cost Allocation Planning & Performance System
 Schedule 4.001
 For the Period Ended FY 2009

Indirect Cost Pool: E911 (F126)

Subpool Allocation: Indirect Cost- MAPS

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed MAPS	100.0000	100.000	50,861		50,861		50,861		50,861
Total		100.0000	100.000	50,861	0.00	50,861	0.00	50,861	0.00	50,861

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed MAPS

Cost Allocation Planning & Performance System
 PS ADMIN Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	295,998		295,998

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	295,998	0.00	295,998

Cost Allocation Planning & Performance System
 Schedule 5.001
 For the Period Ended FY 2009

Indirect Cost Pool: PS ADMIN

Subpool Allocation: Salary and Frindge

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	7,092,657.0000	95.161	281,675		281,675		281,675		281,675
Redistributed	Redistributed MAPS	360,657.0000	4.839	14,323		14,323		14,323		14,323
Total		7,453,314.0000	100.000	295,998	0.00	295,998	0.00	295,998	0.00	295,998

Source: Not Allocated

Basis: Salary and Fringe Benefits per Division

Cost Allocation Planning & Performance System
 RADIO MAINTENANCE Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	595		595

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	595	0.00	595

Cost Allocation Planning & Performance System
 Schedule 6.001
 For the Period Ended FY 2009

Indirect Cost Pool: RADIO MAINTENANCE

Subpool Allocation: Direct Cost- EMS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	100.0000	100.000	595		595		595		595
Total		100.0000	100.000	595	0.00	595	0.00	595	0.00	595

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed EMS

Cost Allocation Planning & Performance System
 FIRE CONTROL Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	32,659		32,659

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	32,659	0.00	32,659

Cost Allocation Planning & Performance System
 Schedule 7.001
 For the Period Ended FY 2009

Indirect Cost Pool: FIRE CONTROL

Subpool Allocation: Direct Cost- EMS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	100.0000	100.000	32,659		32,659		32,659		32,659
Total		100.0000	100.000	32,659	0.00	32,659	0.00	32,659	0.00	32,659

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed EMS

Cost Allocation Planning & Performance System
 EMS Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	8,760,774		8,760,774

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	8,760,774	0.00	8,760,774

Cost Allocation Planning & Performance System
 Schedule 8.001
 For the Period Ended FY 2009

Indirect Cost Pool: EMS

Subpool Allocation: Direct Cost- EMS

Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	100.0000	100.000	8,760,774		8,760,774		8,760,774		8,760,774
Total		100.0000	100.000	8,760,774	0.00	8,760,774	0.00	8,760,774	0.00	8,760,774

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed EMS

Cost Allocation Planning & Performance System
 EMS Utilities Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	42,712		42,712

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	42,712	0.00	42,712

Cost Allocation Planning & Performance System
 Schedule 9.001
 For the Period Ended FY 2009

Indirect Cost Pool: EMS Utilities

Subpool Allocation: Direct Cost- EMS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	100.0000	100.000	42,712		42,712		42,712		42,712
Total		100.0000	100.000	42,712	0.00	42,712	0.00	42,712	0.00	42,712

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed EMS

Cost Allocation Planning & Performance System
 Station 10 Debt Services Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	128,141		128,141

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	128,141	0.00	128,141

Cost Allocation Planning & Performance System
 Schedule 10.001
 For the Period Ended FY 2009

Indirect Cost Pool: Station 10 Debt Services

Subpool Allocation: Direct Cost- EMS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed EMS	100.0000	100.000	128,141		128,141		128,141		128,141
Total		100.0000	100.000	128,141	0.00	128,141	0.00	128,141	0.00	128,141

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed EMS

Cost Allocation Planning & Performance System
 MAPS Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	829,744		829,744

Less Deductions

Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
Sub Total Cross Allocations	0.00	0.00	0.00
Total Allocated Costs	829,744	0.00	829,744

Cost Allocation Planning & Performance System
 Schedule 11.001
 For the Period Ended FY 2009

Indirect Cost Pool: MAPS

Subpool Allocation: Direct Cost- MAPS

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
Redistributed	Redistributed MAPS	100.0000	100.000	829,744		829,744		829,744		829,744
Total		100.0000	100.000	829,744	0.00	829,744	0.00	829,744	0.00	829,744

Source: Discussion with County Staff

Basis: Direct Assignment to Redistributed MAPS

Cost Allocation Planning & Performance System
 Redistributed EMS Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	1		1

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
EMS INDIRECT COST	1,187,773		1,187,773
PS ADMIN	281,675		281,675
RADIO MAINTENANCE	595		595
FIRE CONTROL	32,659		32,659
EMS	8,760,774		8,760,774
EMS Utilities	42,712		42,712
Station 10 Debt Services	128,141		128,141
Sub Total Cross Allocations	10,434,329	0.00	10,434,329
Total Allocated Costs	10,434,330	0.00	10,434,330

Cost Allocation Planning & Performance System
 Schedule 12.001
 For the Period Ended FY 2009

Indirect Cost Pool: Redistributed EMS

Subpool Allocation: Redistributed Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
ALS I	ADV LIFE SUPPORT TRANSPORT I	58,733.0000	58.733	6,128,395		6,128,395			6,128,395	6,128,395
ALS II	ADV LIFE SUPPORT TRANSPORT II	2,049.0000	2.049	213,799		213,799			213,799	213,799
BLS	BASIC LIFE SUPPORT TRAN FEE	19,122.0000	19.122	1,995,253		1,995,253			1,995,253	1,995,253
NER	TM/EQUPT/TRAN FEE: NON-EMY RES	68.0000	0.068	7,095		7,095			7,095	7,095
ER	TM/EQUPT/TRAN FEE: EMY RESPONS	137.0000	0.137	14,295		14,295			14,295	14,295
ALS-NON-TRAN	ALS TREATMENT FEE/NON-TRANS	455.0000	0.455	47,476		47,476			47,476	47,476
BLS-NON-TRAN	BLS TREATMENT FEE/NON-TRANS	55.0000	0.055	5,739		5,739			5,739	5,739
SE&S	SPECIAL EVENT and STANDBY	1,730.0000	1.730	180,514		180,514			180,514	180,514
SE-AS	SPECIAL EVENT Additional Staff	455.0000	0.455	47,476		47,476			47,476	47,476
STF	SUPM CHARGES:TRMA FEE	16.0000	0.016	1,669		1,669			1,669	1,669
SEF	SUPM CHARGES: EXT FEE	41.0000	0.041	4,278		4,278			4,278	4,278
STM	SUPM CHARGES: TRSPT MLG	10,052.0000	10.052	1,048,859		1,048,859			1,048,859	1,048,859
SSP	SUPM CHARGES: SPC HNDL	36.0000	0.036	3,756		3,756			3,756	3,756
SWT	SUPM CHARGES: WT TM PATIENT	91.0000	0.091	9,495		9,495			9,495	9,495
WT	Wait Time After 1/4 Hour	68.0000	0.068	7,095		7,095			7,095	7,095
NFR	NOT FEE RELATED	6,892.0000	6.892	719,134		719,134			719,134	719,134
Total		100,000.0000	100.000	10,434,330	0.00	10,434,330	0.00	0.00	10,434,330	10,434,330

Source: Provided by Client

Basis: Salary and Expense Analysis

Cost Allocation Planning & Performance System
 Redistributed MAPS Cost Pool
 Cost Report For the Period Ended FY 2009

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	1		1

Less Deductions

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Indirect Cost Pool	First Apportionment	Second Apportionment	Total Cost Pool
EMS INDIRECT COST	60,398		60,398
E911 (F126)	50,861		50,861
PS ADMIN	14,323		14,323
MAPS	829,744		829,744
Sub Total Cross Allocations	<u>955,326</u>	<u>0.00</u>	<u>955,326</u>
Total Allocated Costs	<u><u>955,327</u></u>	<u><u>0.00</u></u>	<u><u>955,327</u></u>

Cost Allocation Planning & Performance System
 Schedule 13.001
 For the Period Ended FY 2009

Indirect Cost Pool: Redistributed MAPS

Subpool Allocation: Redistributed Costs

 Primary Allocation

Chart of Accounts	Department	Allocation Units	Percent	Primary Allocation	Direct Billings	First Allocation	Secondary Allocation	Service Total	Non-Service Total	Total Allocation
SM-LF	STOCK MAPS: LG FORMAT	910.0000	0.091	869		869			869	869
SM-11x17	STOCK MAPS: 11x17	340.0000	0.034	325		325			325	325
CM	CUSTOM MAPS	1,140.0000	0.114	1,089		1,089			1,089	1,089
WP-LF	WATERPROOF PAPER: LG FORMAT	70.0000	0.007	67		67			67	67
WP-18x24	WATERPROOF PAPER: 18x24	50.0000	0.005	48		48			48	48
WP-11x17	WATERPROOF PAPER: 11x17	20.0000	0.002	19		19			19	19
NFR	NOT FEE RELATED	997,470.0000	99.747	952,910		952,910			952,910	952,910
Total		1,000,000.0000	100.000	955,327	0.00	955,327	0.00	0.00	955,327	955,327

Source: Provided by Client

Basis: Salary and Expense Analysis



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