



**Central Services Cost Allocation  
Plan**

**Yadkin County,  
North Carolina**

**FY 2015 A-87 Cost Allocation Plan**

**FINAL**

**Based on Actual Expenditures  
For Fiscal Year Ending June 30, 2015**

**YADKIN COUNTY, NORTH CAROLINA**

**CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All cost included in this proposal for fiscal year ending June 30, 2015 to establish cost allocation or billings for fiscal year ending June 30, 2017 are allowable in accordance with the requirements of 2 CFR Part 225, (formerly OMB Circular A-87), "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Yadkin County, North Carolina

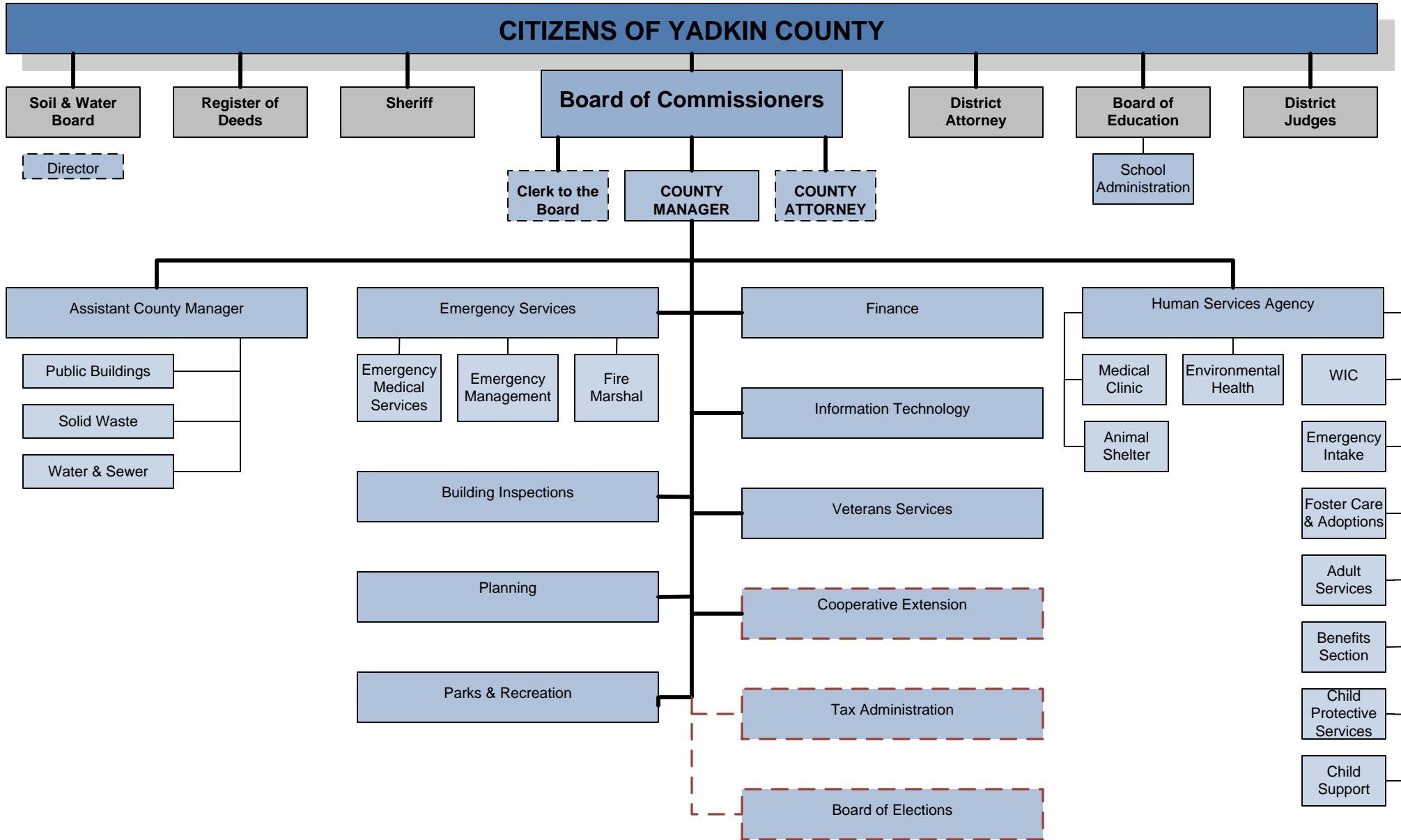
Signature: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

# Yadkin County Organizational Structure



# YADKIN COUNTY, NORTH CAROLINA

## RECONCILIATION OF COST PLAN TO CAFR

FISCAL YEAR ENDING JUNE 30, 2015

<u>CAP COST PLAN</u>			<u>CAFR FINANCIAL STATEMENT</u>		
<u>SCHE NO.</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>PAGE</u>
6	Administration	275,808	Administration	275,808	72
7	Finance	281,846	Finance	281,846	73
8	Information Services	272,868	Information Services	272,868	73
9	Public Buildings	274,792	Public Buildings	274,792	74
10	Sheriff	2,889,169	Sheriff	2,889,169	74
11	Communication	650,312	Communication	650,312	74
12	Fire Marshal	90,221	Fire Marshal	90,221	75
			Professional Fees	1,427,877	73
			Other Non-Departmental	530,611	74
			Retiree Insurance	466	74
13	Non-Departmental	1,958,954	<u>Total</u>	<u>1,958,954</u>	
14	Debt Service	3,849,028	Debt Service	3,849,028	79

# I. INTRODUCTION

A cost allocation plan (CAP) distributes central service overhead costs to operating departments. *Central services are those administrative units that mainly provide services to other governmental departments and not to the general public.* Examples include the city or county administrator, purchasing, data processing, attorney, etc. Examples of operating departments include: Parks and Recreation, Planning, Law Enforcement, Etc.

Cost Allocation Plans may be prepared for a number of reasons. Principally, these include:

- ❑ Claiming indirect cost associated with federal programs.
- ❑ Charging enterprise funds for services provided by the general fund.
- ❑ Determining the full costs of departments providing user fee related services to the public.
- ❑ Obtaining management information related to how the agency carries out its programs.

As the above indicates, most agencies prepare CAP's to recover general fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.

## II. METHODOLOGY

This cost allocation was prepared in accordance with the policies and procedures contained in 2 CFR Part 225 also called OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect. Actual expenditure information was obtained from the financial statements. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. *The double step-down procedure initially requires a sequential ordering of departments.* Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocations to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

### **FIRST ALLOCATION**

The actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense, and general government costs as designated by OMB Circular A-87), plus all allocated costs from other central service departments which have been identified up to this point.

### **SECOND ALLOCATION**

Costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of departments was made in consideration of the ordering which optimizes the benefits of services, and
2. After the second allocation from each central service department, that department was “closed” and cannot receive any additional allocation from other central services.

To facilitate understanding and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

### **III. FORMAT OF THE REPORT**

A Table of Contents is included at the beginning of the Plan. The allocation of cost has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

**SUMMARY DATA** – Four summary schedules are provided at the beginning of the Plan.

**1. Allocated Costs By Department (Schedule A)**

Provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the Plan are listed across the top with a total at the bottom of the page.

**2. Roll Forward Calculation (Schedule B)**

For Counties only, calculation for Social Services and Child Support Enforcement roll forwards. This is used to propose indirect costs for the upcoming fiscal year.

**3. Summary of Allocated Costs (Schedule C)**

Summarizes the cost allocated from each central service department. The report lists total central service department expenditures from the financial statements, cost adjustments and total costs allocated to receiving departments.

**4. Detail of Allocated Costs (Schedule D)**

Details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.

**5. Summary of Allocation Bases (Schedule E)**

Provides the bases used to allocate the costs for each function of every central service department.

## **IV. SECTIONS**

Sections on each central service department are presented in the following format.

**1. Nature and Extent of Services**

This section contains a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures. Appropriate sections of OMB Circular A-87 that authorize the allocation of costs are referenced on this page.



**2. Costs to be Allocated**

This section presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.

**3. Costs to be Allocated by Function**

Costs for each department are functionalized to the extent deemed necessary to insure the application of allocation bases which most closely correlate with the level of services provided to receiving departments listed in this section.

**4. Detail Allocation**

This section contains a detailed schedule of the allocation of each function based on all allocated functions with the exception of General Administration. Costs of General Administration are re-allocated to all other departmental functions based on functional costs.

**5. Departmental Cost Allocation Summary**

The last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

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**YADKIN COUNTY, NORTH CAROLINA**

**Allocated Costs By Department**

Central Service Departments	Social Services	Child Support	Governing Body	Tax Assessor	Land Sales	Revaluation	License Plate Agency
Building Depr	28,590	0	2,640	2,438	0	0	190
Equip Depr	288	0	0	74	0	0	0
Annual Audit	13,513	0	393	891	50	675	339
Professional Svcs	23,218	0	3,061	8,224	0	4,313	862
Insurance	1,067	0	0	126	0	90	18
Administration	62,142	0	444	6,963	52	4,999	1,217
Finance	64,981	0	2,879	6,525	368	4,944	2,482
Information Services	118,881	0	0	29,721	0	0	0
Public Buildings	41,613	0	5,873	18,792	0	0	1,467
Sheriff	31,355	46,353	0	0	0	0	0
Communications	3,192	0	0	0	0	0	0
Fire Marshal	623	0	0	73	0	52	10
Non Departmental	9,972	0	0	1,129	0	853	189
Debt Service Exp	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>399,435</b>	<b>46,353</b>	<b>15,290</b>	<b>74,956</b>	<b>470</b>	<b>15,926</b>	<b>6,774</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>399,435</b>	<b>46,353</b>	<b>15,290</b>	<b>74,956</b>	<b>470</b>	<b>15,926</b>	<b>6,774</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>399,435</b>	<b>46,353</b>	<b>15,290</b>	<b>74,956</b>	<b>470</b>	<b>15,926</b>	<b>6,774</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Allocated Costs By Department**

Central Service Departments	Court Facilities	Elections	Register of Deeds	Interfund Transfers	Sheriff Receiving	Liason Office	Jail
Building Depr	10,859	3,724	977	0	0	0	17,891
Equip Depr	0	20	34	0	0	0	0
Annual Audit	305	714	642	11	0	228	1,768
Professional Svcs	0	1,458	4,444	0	0	3,451	16,391
Insurance	0	18	72	0	0	72	343
Administration	347	1,672	4,084	11	0	3,623	18,333
Finance	2,230	5,225	4,701	78	0	1,667	12,942
Information Services	1,415	41,043	1,415	0	0	0	0
Public Buildings	54,543	6,035	7,530	0	0	0	0
Sheriff	0	0	0	0	791,814	0	161,544
Communications	0	0	0	0	0	0	0
Fire Marshal	0	10	42	0	0	42	200
Non Departmental	0	250	636	0	0	618	3,125
Debt Service Exp	0	0	0	0	0	0	130,601
<b>Total Allocated</b>	<b>69,699</b>	<b>60,169</b>	<b>24,577</b>	<b>100</b>	<b>791,814</b>	<b>9,701</b>	<b>363,138</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>69,699</b>	<b>60,169</b>	<b>24,577</b>	<b>100</b>	<b>791,814</b>	<b>9,701</b>	<b>363,138</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>69,699</b>	<b>60,169</b>	<b>24,577</b>	<b>100</b>	<b>791,814</b>	<b>9,701</b>	<b>363,138</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Allocated Costs By Department**

Central Service Departments	Separation Allowance	Emergency Services	Fire Marshal Receiving	Building Inspection	Medical Examiner	Animal Control	Planning & Zoning
Building Depr	0	12,185	0	3,100	0	148	966
Equip Depr	0	119,129	0	17	0	20	7
Annual Audit	53	2,609	0	795	77	1,653	625
Professional Svcs	0	29,492	0	3,085	0	3,184	1,924
Insurance	0	577	0	54	0	54	36
Administration	102	30,653	0	3,421	90	4,306	2,370
Finance	387	19,098	0	5,817	563	12,098	4,576
Information Services	0	45,289	0	9,907	0	5,661	2,831
Public Buildings	0	0	0	5,025	0	7,398	1,565
Sheriff	0	0	0	0	0	0	0
Communications	0	91,204	0	0	0	40,911	0
Fire Marshal	0	335	28,317	31	0	31	21
Non Departmental	0	10,439	0	582	0	490	5,211
Debt Service Exp	0	3,571	0	0	0	3,559	0
<b>Total Allocated</b>	<b>542</b>	<b>364,581</b>	<b>28,317</b>	<b>31,834</b>	<b>730</b>	<b>79,513</b>	<b>20,132</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>542</b>	<b>364,581</b>	<b>28,317</b>	<b>31,834</b>	<b>730</b>	<b>79,513</b>	<b>20,132</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>542</b>	<b>364,581</b>	<b>28,317</b>	<b>31,834</b>	<b>730</b>	<b>79,513</b>	<b>20,132</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Allocated Costs By Department**

Central Service Departments	Economic Development	Econ Dev Proj Exp	Cooperative Extension Service	Soil & Water Conservation	Health Department	Nursing/ Medical	Preparedness
Building Depr	0	0	0	0	0	0	0
Equip Depr	0	0	24	0	95	0	0
Annual Audit	3	3	546	844	961	760	337
Professional Svcs	0	0	695	2,588	20,034	0	0
Insurance	0	0	0	54	361	0	0
Administration	37	28	663	3,464	17,526	847	366
Finance	19	19	3,994	6,175	6,970	5,536	2,453
Information Services	0	0	12,737	4,246	24,060	0	0
Public Buildings	0	0	11,638	5,069	5,692	0	0
Sheriff	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0
Fire Marshal	0	0	0	31	210	0	0
Non Departmental	0	0	1,800	508	2,089	130	11
Debt Service Exp	0	0	0	121,027	0	0	0
<b>Total Allocated</b>	<b>59</b>	<b>50</b>	<b>32,097</b>	<b>144,006</b>	<b>77,998</b>	<b>7,273</b>	<b>3,167</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>59</b>	<b>50</b>	<b>32,097</b>	<b>144,006</b>	<b>77,998</b>	<b>7,273</b>	<b>3,167</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>59</b>	<b>50</b>	<b>32,097</b>	<b>144,006</b>	<b>77,998</b>	<b>7,273</b>	<b>3,167</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Allocated Costs By Department**

Central Service Departments	Tuberculosis	Breast/ Cervical Cancer	Child Health	Immunization	Maternal Health	Family Planning	WIC
Building Depr	0	0	0	0	0	0	2,422
Equip Depr	0	0	0	0	0	0	0
Annual Audit	57	547	652	331	603	675	267
Professional Svcs	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0
Administration	59	581	773	353	684	773	221
Finance	417	3,994	4,750	2,424	4,392	4,924	1,513
Information Services	0	0	0	0	0	0	0
Public Buildings	0	0	0	0	0	0	3,510
Sheriff	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0
Fire Marshal	0	0	0	0	0	0	0
Non Departmental	0	11	225	4	92	161	14
Debt Service Exp	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>533</b>	<b>5,133</b>	<b>6,400</b>	<b>3,112</b>	<b>5,771</b>	<b>6,533</b>	<b>7,947</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>533</b>	<b>5,133</b>	<b>6,400</b>	<b>3,112</b>	<b>5,771</b>	<b>6,533</b>	<b>7,947</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>533</b>	<b>5,133</b>	<b>6,400</b>	<b>3,112</b>	<b>5,771</b>	<b>6,533</b>	<b>7,947</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Allocated Costs By Department**

Central Service Departments	WIC Nutrition	WIC Client Services	WIC Breastfeeding	WIC Breastfeeding Peer Counsel	Environmental Health	Health Carolinians	Mental Health
Building Depr	0	0	0	0	1,152	0	0
Equip Depr	0	0	0	0	0	0	0
Annual Audit	218	360	253	197	694	344	13
Professional Svcs	0	0	0	0	862	0	0
Insurance	0	0	0	0	18	0	0
Administration	262	450	281	214	1,651	388	89
Finance	1,599	2,637	1,851	1,445	5,080	2,520	97
Information Services	0	0	0	0	0	0	0
Public Buildings	0	0	0	0	1,865	0	0
Sheriff	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0
Fire Marshal	0	0	0	0	10	0	0
Non Departmental	79	179	35	17	1,036	39	0
Debt Service Exp	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>2,158</b>	<b>3,626</b>	<b>2,420</b>	<b>1,873</b>	<b>12,368</b>	<b>3,291</b>	<b>199</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>2,158</b>	<b>3,626</b>	<b>2,420</b>	<b>1,873</b>	<b>12,368</b>	<b>3,291</b>	<b>199</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,158</b>	<b>3,626</b>	<b>2,420</b>	<b>1,873</b>	<b>12,368</b>	<b>3,291</b>	<b>199</b>

**YADKIN COUNTY, NORTH CAROLINA**  
**Allocated Costs By Department**

Central Service Departments	JCPC	Veterans Affairs	Public Schools	Recreation	E-911 Wire	Fund 40	Veh Replace
Building Depr	0	228	0	0	0	0	0
Equip Depr	0	7	0	27	20	0	0
Annual Audit	71	356	90	2,058	278	576	44
Professional Svcs	0	1,061	0	5,970	596	0	0
Insurance	0	18	0	108	0	0	0
Administration	140	1,222	32	7,228	541	2,009	62
Finance	456	2,608	223	14,794	2,035	4,217	320
Information Services	0	1,415	0	7,076	9,907	0	0
Public Buildings	0	1,760	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0
Fire Marshal	0	10	0	63	0	0	0
Non Departmental	0	162	0	244,169	0	0	0
Debt Service Exp	0	0	824,121	0	0	0	0
<b>Total Allocated</b>	<b>667</b>	<b>8,847</b>	<b>824,466</b>	<b>281,493</b>	<b>13,377</b>	<b>6,802</b>	<b>426</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>667</b>	<b>8,847</b>	<b>824,466</b>	<b>281,493</b>	<b>13,377</b>	<b>6,802</b>	<b>426</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>667</b>	<b>8,847</b>	<b>824,466</b>	<b>281,493</b>	<b>13,377</b>	<b>6,802</b>	<b>426</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Allocated Costs By Department**

Central Service Departments	Fund 45	VFDs	Solid Waste	Water/Sewer	Law Enforcement Fd	Tourism Develop	General Fixed Asset Fd
Building Depr	0	0	0	0	0	0	0
Equip Depr	0	0	24	0	0	0	0
Annual Audit	42	159	1,429	726	1	142	40
Professional Svcs	0	0	7,596	0	0	0	0
Insurance	0	0	144	0	0	0	0
Administration	122	165	9,205	931	1	169	41
Finance	311	1,163	10,460	5,313	10	1,038	291
Information Services	0	0	4,246	0	0	0	0
Public Buildings	0	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0	0
Communications	0	0	0	0	0	0	0
Fire Marshal	0	0	84	0	0	0	0
Non Departmental	0	0	1,142	26	0	0	0
Debt Service Exp	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>475</b>	<b>1,487</b>	<b>34,330</b>	<b>6,996</b>	<b>12</b>	<b>1,349</b>	<b>372</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>475</b>	<b>1,487</b>	<b>34,330</b>	<b>6,996</b>	<b>12</b>	<b>1,349</b>	<b>372</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>475</b>	<b>1,487</b>	<b>34,330</b>	<b>6,996</b>	<b>12</b>	<b>1,349</b>	<b>372</b>

**YADKIN COUNTY, NORTH CAROLINA**  
**Allocated Costs By Department**

Central Service Departments	Other	SubTotal	Direct Billed	Unallocated	Total
Building Depr	17,639	105,149	0	0	105,149
Equip Depr	20	119,806	0	0	119,806
Annual Audit	12	40,030	0	0	40,030
Professional Svcs	596	143,105	0	0	143,105
Insurance	0	3,230	0	0	3,230
Administration	0	196,407	0	35,704	232,111
Finance	0	257,609	0	0	257,609
Information Services	5,661	325,511	0	0	325,511
Public Buildings	91,944	271,319	0	0	271,319
Sheriff	0	1,031,066	2,273,691	0	3,304,757
Communications	475,173	610,480	0	0	610,480
Fire Marshal	0	30,195	67,665	0	97,860
Non Departmental	0	285,423	0	204,579	490,002
Debt Service Exp	0	1,082,879	0	0	1,082,879
<b>Total Allocated</b>	<b>591,045</b>	<b>4,502,209</b>	<b>2,341,356</b>	<b>240,283</b>	<b>7,083,848</b>
Roll Forward	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>591,045</b>	<b>4,502,209</b>	<b>2,341,356</b>	<b>240,283</b>	<b>7,083,848</b>
Adjustments	0	0	0	0	0
<b>Proposed Costs</b>	<b>591,045</b>	<b>4,502,209</b>	<b>2,341,356</b>	<b>240,283</b>	<b>7,083,848</b>

YADKIN COUNTY, NORTH CAROLINA  
SOCIAL SERVICES ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 15	PROPOSED FY 2015 (FROM FY 2013)	ROLL FORWARD	PROPOSED FY 2017 BASED ON FY 2015	FIXED COSTS FOR FY 2017	
BUILDING DEPRECIATION	\$ 28,590	\$ 32,637	\$ (4,047)	\$ 28,590	\$ 24,543	310
EQUIPMENT DEPRECIATION	288	260	28	288	316	310
AUDIT - GENERAL AUDIT	8,873	6,810	2,063	8,873	10,936	311
AUDIT - COMPLIANCE AUDIT	4,640	2,371	2,269	4,640	6,909	310
PROF SVCS - TELECOMM	8,441	12,323	(3,882)	8,441	4,559	310
PROF SVCS - INSUR CONSULTANT	14,777	11,660	3,117	14,777	17,894	311
INSURANCE	1,067	44,130	(43,063)	1,067	(41,996)	311
ADMINISTRATION	62,142	72,035	(9,893)	62,142	52,249	311
FINANCE	64,981	48,812	16,169	64,981	81,150	311
DATA PROCESSING	118,881	108,910	9,971	118,881	128,852	311
PUBLIC BUILDINGS	41,613	52,736	(11,123)	41,613	30,490	310
SHERIFF	31,355	33,085	(1,730)	31,355	29,625	310
COMMUNICATIONS	3,192	1,932	1,260	3,192	4,452	310
FIRE MARSHAL	623	593	30	623	653	311
NON DEPARTMENTAL	9,972	13,689	(3,717)	5,467	1,750	310
<b>TOTAL</b>	<b>\$ 399,435</b>	<b>\$ 441,983</b>	<b>\$ (42,548)</b>	<b>\$ 394,930</b>	<b>\$ 352,382</b>	

\$29,365.17  
per month

310: \$102,644 (\$8,553.67/mo)  
311: \$249,738 (\$20,811.50/mo)

YADKIN COUNTY, NORTH CAROLINA  
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 15	PROPOSED FY 2015 (FROM FY 2013)	ROLL FORWARD	PROPOSED FY 2017 BASED ON FY 2015	FIXED COSTS FOR FY 2017
SHERIFF	\$ 46,353	\$ 50,729	\$ (4,376)	\$ 46,353	\$ 41,977
<b>TOTAL</b>	<b>\$ 46,353</b>	<b>\$ 50,729</b>	<b>\$ (4,376)</b>	<b>\$ 46,353</b>	<b>\$ 41,977</b>

To be claimed under application code 423 (IV-D Gove Srv Contr)

\$3,498.08  
per month

**YADKIN COUNTY, NORTH CAROLINA**

**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depr	0	112,893	
Equip Depr	0	252,155	
Annual Audit	0	0	
Professional Svcs	0	0	
Insurance	0	0	
Administration	275,808	0	
Finance	281,846	0	
Information Services	272,868	0	
Public Buildings	274,792	( 3,355)	
Sheriff	2,889,169	( 106,503)	
Communications	650,312	0	
Fire Marshal	90,221	0	
Non Departmental	1,958,954	( 945,301)	
Debt Service Exp	3,849,028	( 2,769,039)	
Social Services			399,435
Child Support			46,353
Governing Body			15,290
Tax Assessor			74,956
Land Sales			470
Revaluation			15,926
License Plate Agency			6,774
Court Facilities			69,699
Elections			60,169
Register of Deeds			24,577
Interfund Transfers			100
Sheriff Receiving			791,814
Liason Office			9,701
Jail			363,138
Separation Allowance			542
Emergency Services			364,581
Fire Marshal Receiving			28,317
Building Inspection			31,834
Medical Examiner			730
Animal Control			79,513
Planning & Zoning			20,132
Economic Development			59
Econ Dev Proj Exp			50
Cooperative Extension Service			32,097
Soil & Water Conservation			144,006
Health Department			77,998





**YADKIN COUNTY, NORTH CAROLINA**

**Summary Of Allocated Costs**

Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
Nursing/ Medical			7,273
Preparedness			3,167
Tuberculosis			533
Breast/ Cervical Cancer			5,133
Child Health			6,400
Immunization			3,112
Maternal Health			5,771
Family Planning			6,533
WIC			7,947
WIC Nutrition			2,158
WIC Client Services			3,626
WIC Breastfeeding			2,420
WIC Breastfeeding Peer Counsel			1,873
Environmental Health			12,368
Health Carolinians			3,291
Mental Health			199
JCPC			667
Veterans Affairs			8,847
Public Schools			824,466
Recreation			281,493
E-911 Wire			13,377
Fund 40			6,802
Veh Replace			426
Fund 45			475
VFDs			1,487
Solid Waste			34,330
Water/Sewer			6,996
Law Enforcement Fd			12
Tourism Develop			1,349
General Fixed Asset Fd			372
Other			591,045
Direct Billed Total			2,341,356
Unallocated Total			240,283
Totals	<u>10,542,998</u>	<u>( 3,459,150)</u>	<u>7,083,848</u>

Deviation  
0



**YADKIN COUNTY, NORTH CAROLINA**

**Detail Of Allocated Costs**

Detail

Department	Building Depr 1.5	Equip Depr 2.5	Annual Audit 3.5	Professional Svcs 4.5	Insurance 5.5	Administration 6.5	Finance 7.5
Building Depr	( 112,893)	0	0	0	0	0	0
Equip Depr	0	( 252,155)	0	0	0	0	0
Annual Audit	0	0	( 48,425)	0	0	0	0
Professional Svcs	0	0	0	( 208,818)	0	0	0
Insurance	0	0	344	0	( 4,455)	1,840	2,271
Administration	1,999	1,010	801	4,810	90	( 298,937)	5,285
Finance	605	2,014	645	2,985	54	3,288	( 313,502)
Information Services	1,299	6,781	625	3,848	72	4,082	4,576
Public Buildings	249	3,005	1,281	2,687	54	3,944	9,375
Sheriff	3,592	89,527	2,483	40,070	721	36,986	18,167
Communications	0	30,009	477	10,352	216	10,694	3,490
Fire Marshal	0	3	367	961	18	1,253	2,686
Non Departmental	0	0	1,298	0	0	2,466	9,500
Debt Service Exp	0	0	74	0	0	2,273	543
Social Services	28,590	288	13,513	23,218	1,067	62,142	64,981
Child Support	0	0	0	0	0	0	0
Governing Body	2,640	0	393	3,061	0	444	2,879
Tax Assessor	2,438	74	891	8,224	126	6,963	6,525
Land Sales	0	0	50	0	0	52	368
Revaluation	0	0	675	4,313	90	4,999	4,944
License Plate Agency	190	0	339	862	18	1,217	2,482
Court Facilities	10,859	0	305	0	0	347	2,230
Elections	3,724	20	714	1,458	18	1,672	5,225
Register of Deeds	977	34	642	4,444	72	4,084	4,701
Interfund Transfers	0	0	11	0	0	11	78
Sheriff Receiving	0	0	0	0	0	0	0
Liason Office	0	0	228	3,451	72	3,623	1,667
Jail	17,891	0	1,768	16,391	343	18,333	12,942
Separation Allowance	0	0	53	0	0	102	387
Emergency Services	12,185	119,129	2,609	29,492	577	30,653	19,098
Fire Marshal Receiving	0	0	0	0	0	0	0
Building Inspection	3,100	17	795	3,085	54	3,421	5,817
Medical Examiner	0	0	77	0	0	90	563
Animal Control	148	20	1,653	3,184	54	4,306	12,098
Planning & Zoning	966	7	625	1,924	36	2,370	4,576
Economic Development	0	0	3	0	0	37	19
Econ Dev Proj Exp	0	0	3	0	0	28	19
Cooperative Extension	0	24	546	695	0	663	3,994
Soil & Water Conservation	0	0	844	2,588	54	3,464	6,175
Health Department	0	95	961	20,034	361	17,526	6,970



**YADKIN COUNTY, NORTH CAROLINA**

**Detail Of Allocated Costs**

Detail

Department	Building Depr 1.5	Equip Depr 2.5	Annual Audit 3.5	Professional Svcs 4.5	Insurance 5.5	Administration 6.5	Finance 7.5
Nursing/ Medical	0	0	760	0	0	847	5,536
Preparedness	0	0	337	0	0	366	2,453
Tuberculosis	0	0	57	0	0	59	417
Breast/ Cervical Cancer	0	0	547	0	0	581	3,994
Child Health	0	0	652	0	0	773	4,750
Immunization	0	0	331	0	0	353	2,424
Maternal Health	0	0	603	0	0	684	4,392
Family Planning	0	0	675	0	0	773	4,924
WIC	2,422	0	267	0	0	221	1,513
WIC Nutrition	0	0	218	0	0	262	1,599
WIC Client Services	0	0	360	0	0	450	2,637
WIC Breastfeeding	0	0	253	0	0	281	1,851
WIC Breastfeeding Peer	0	0	197	0	0	214	1,445
Environmental Health	1,152	0	694	862	18	1,651	5,080
Health Carolinians	0	0	344	0	0	388	2,520
Mental Health	0	0	13	0	0	89	97
JCPC	0	0	71	0	0	140	456
Veterans Affairs	228	7	356	1,061	18	1,222	2,608
Public Schools	0	0	90	0	0	32	223
Recreation	0	27	2,058	5,970	108	7,228	14,794
E-911 Wire	0	20	278	596	0	541	2,035
Fund 40	0	0	576	0	0	2,009	4,217
Veh Replace	0	0	44	0	0	62	320
Fund 45	0	0	42	0	0	122	311
VFDs	0	0	159	0	0	165	1,163
Solid Waste	0	24	1,429	7,596	144	9,205	10,460
Water/Sewer	0	0	726	0	0	931	5,313
Law Enforcement Fd	0	0	1	0	0	1	10
Tourism Develop	0	0	142	0	0	169	1,038
General Fixed Asset Fd	0	0	40	0	0	41	291
Other	17,639	20	12	596	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	35,704	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**YADKIN COUNTY, NORTH CAROLINA**

**Detail Of Allocated Costs**

Detail

Department	Information Services	Public Buildings	Sheriff	Communications	Fire Marshal	Non Departmental	Debt Service Exp
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Building Depr	0	0	0	0	0	0	0
Equip Depr	0	0	0	0	0	0	0
Annual Audit	0	0	0	0	0	48,425	0
Professional Svcs	0	0	0	0	0	208,818	0
Insurance	0	0	0	0	0	0	0
Administration	4,056	4,269	0	0	50	759	0
Finance	5,679	1,291	0	0	30	15,065	0
Information Services	( 452,713)	2,513	0	0	40	156,009	0
Public Buildings	1,415	( 298,536)	0	0	30	5,059	0
Sheriff	113,221	19,144	( 3,406,785)	293,220	401	6,587	0
Communications	0	0	102,028	( 903,700)	120	96,002	0
Fire Marshal	2,831	0	0	0	( 98,531)	191	0
Non Departmental	0	0	0	0	0	( 1,026,917)	0
Debt Service Exp	0	0	0	0	0	0	( 1,082,879)
Social Services	118,881	41,613	31,355	3,192	623	9,972	0
Child Support	0	0	46,353	0	0	0	0
Governing Body	0	5,873	0	0	0	0	0
Tax Assessor	29,721	18,792	0	0	73	1,129	0
Land Sales	0	0	0	0	0	0	0
Revaluation	0	0	0	0	52	853	0
License Plate Agency	0	1,467	0	0	10	189	0
Court Facilities	1,415	54,543	0	0	0	0	0
Elections	41,043	6,035	0	0	10	250	0
Register of Deeds	1,415	7,530	0	0	42	636	0
Interfund Transfers	0	0	0	0	0	0	0
Sheriff Receiving	0	0	791,814	0	0	0	0
Liason Office	0	0	0	0	42	618	0
Jail	0	0	161,544	0	200	3,125	130,601
Separation Allowance	0	0	0	0	0	0	0
Emergency Services	45,289	0	0	91,204	335	10,439	3,571
Fire Marshal Receiving	0	0	0	0	28,317	0	0
Building Inspection	9,907	5,025	0	0	31	582	0
Medical Examiner	0	0	0	0	0	0	0
Animal Control	5,661	7,398	0	40,911	31	490	3,559
Planning & Zoning	2,831	1,565	0	0	21	5,211	0
Economic Development	0	0	0	0	0	0	0
Econ Dev Proj Exp	0	0	0	0	0	0	0
Cooperative Extension	12,737	11,638	0	0	0	1,800	0
Soil & Water Conservation	4,246	5,069	0	0	31	508	121,027
Health Department	24,060	5,692	0	0	210	2,089	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency



**YADKIN COUNTY, NORTH CAROLINA**

**Detail Of Allocated Costs**

Detail

Department	Information Services	Public Buildings	Sheriff	Communications	Fire Marshal	Non Departmental	Debt Service Exp
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Nursing/ Medical	0	0	0	0	0	130	0
Preparedness	0	0	0	0	0	11	0
Tuberculosis	0	0	0	0	0	0	0
Breast/ Cervical Cancer	0	0	0	0	0	11	0
Child Health	0	0	0	0	0	225	0
Immunization	0	0	0	0	0	4	0
Maternal Health	0	0	0	0	0	92	0
Family Planning	0	0	0	0	0	161	0
WIC	0	3,510	0	0	0	14	0
WIC Nutrition	0	0	0	0	0	79	0
WIC Client Services	0	0	0	0	0	179	0
WIC Breastfeeding	0	0	0	0	0	35	0
WIC Breastfeeding Peer	0	0	0	0	0	17	0
Environmental Health	0	1,865	0	0	10	1,036	0
Health Carolinians	0	0	0	0	0	39	0
Mental Health	0	0	0	0	0	0	0
JCPC	0	0	0	0	0	0	0
Veterans Affairs	1,415	1,760	0	0	10	162	0
Public Schools	0	0	0	0	0	0	824,121
Recreation	7,076	0	0	0	63	244,169	0
E-911 Wire	9,907	0	0	0	0	0	0
Fund 40	0	0	0	0	0	0	0
Veh Replace	0	0	0	0	0	0	0
Fund 45	0	0	0	0	0	0	0
VFDs	0	0	0	0	0	0	0
Solid Waste	4,246	0	0	0	84	1,142	0
Water/Sewer	0	0	0	0	0	26	0
Law Enforcement Fd	0	0	0	0	0	0	0
Tourism Develop	0	0	0	0	0	0	0
General Fixed Asset Fd	0	0	0	0	0	0	0
Other	5,661	91,944	0	475,173	0	0	0
Direct Billings	0	0	2,273,691	0	67,665	0	0
Unallocated	0	0	0	0	0	204,579	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Department	Total Plan Allocated
Building Depr	0
Equip Depr	0
Annual Audit	0
Professional Svcs	0
Insurance	0
Administration	0
Finance	0
Information Services	0
Public Buildings	0
Sheriff	0
Communications	0
Fire Marshal	0
Non Departmental	0
Debt Service Exp	0
Social Services	399,435
Child Support	46,353
Governing Body	15,290
Tax Assessor	74,956
Land Sales	470
Revaluation	15,926
License Plate Agency	6,774
Court Facilities	69,699
Elections	60,169
Register of Deeds	24,577
Interfund Transfers	100
Sheriff Receiving	791,814
Liason Office	9,701
Jail	363,138
Separation Allowance	542
Emergency Services	364,581
Fire Marshal Receiving	28,317
Building Inspection	31,834
Medical Examiner	730
Animal Control	79,513
Planning & Zoning	20,132
Economic Development	59
Econ Dev Proj Exp	50
Cooperative Extension	32,097
Soil & Water Conservation	144,006
Health Department	77,998

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency



**YADKIN COUNTY, NORTH CAROLINA**

**Detail Of Allocated Costs**

Department	Total Plan Allocated
Nursing/ Medical	7,273
Preparedness	3,167
Tuberculosis	533
Breast/ Cervical Cancer	5,133
Child Health	6,400
Immunization	3,112
Maternal Health	5,771
Family Planning	6,533
WIC	7,947
WIC Nutrition	2,158
WIC Client Services	3,626
WIC Breastfeeding	2,420
WIC Breastfeeding Peer	1,873
Environmental Health	12,368
Health Carolinians	3,291
Mental Health	199
JCPC	667
Veterans Affairs	8,847
Public Schools	824,466
Recreation	281,493
E-911 Wire	13,377
Fund 40	6,802
Veh Replace	426
Fund 45	475
VFDs	1,487
Solid Waste	34,330
Water/Sewer	6,996
Law Enforcement Fd	12
Tourism Develop	1,349
General Fixed Asset Fd	372
Other	591,045
Direct Billings	2,341,356
Unallocated	240,283
<b>Total</b>	<b>7,083,848</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Depr</b>		
1.4.1 HUMAN RES CTR	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDING RECORDS
1.4.2 SHERIFF BLDG	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
1.4.3 PERMIT BLDG	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
1.4.4 EMS BLDG	DIRECT ASSIGNMENT	CONFIRMATION OF OCCUPANCY
1.4.5 COURTHOUSE	SQUARE FOOTAGE OCCUPIED	SPACE ANALYSIS
1.4.6 OLD JAIL	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
1.4.7 NEW JAIL	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
<b>Equip Depr</b>		
2.4.1 EQUIP DEPR	DEPRECIATION EXPENSE	FIXED ASSETS REPORT
2.4.2 TELE SYS	NUMBER OF LINES	COUNTY RECORDS
<b>Annual Audit</b>		
3.4.1 GENERAL AUDIT	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
3.4.2 COMPLIANCE AUDIT	FEDERAL AND STATE GRANT EXPENDITURES	AUDIT
<b>Professional Svcs</b>		
4.4.1 TELEPH LEASE/ ITS	NUMBER OF LINES	COUNTY RECORDS
4.4.2 INSUR CONSULT	FT PERSONNEL	COUNTY RECORDS
4.4.3 LEGAL	FT PERSONNEL, INCL COMM, EXCL DSS	COUNTY RECORDS
4.4.4 CAP	CONSULTANT'S TIME EXPRESSED AS A PERCENTAGE	CONSULTANT'S TIME LOG
<b>Insurance</b>		
5.4.1 INSURANCE	FT PERSONNEL	COUNTY RECORDS
<b>Administration</b>		
6.4.1 DEPT COORD	FT PERSONNEL	COUNTY RECORDS
6.4.2 BUDGET PREP	DEPARTMENT EXPENDITURES	EXPENDITURE REPORT
6.4.3 PAYROLL	FT PERSONNEL	COUNTY RECORDS
6.4.4 GENL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
6.4.5 PERSONNEL	FT PERSONNEL	COUNTY RECORDS
<b>Finance</b>		
7.4.1 GEN ACCTG	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093





**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Information Services</b>		
8.4.1 DATA PROC SVCS	NUMBER OF COMPUTERS	INFORMATION SERVICES RECORDS
<b>Public Buildings</b>		
9.4.1 MAINTENANCE	SQUARE FOOTAGE MAINTAINED	COUNTY RECORDS
9.4.2 JANITORIAL	SQUARE FOOTAGE MAINTAINED	COUNTY RECOURDS
9.4.3 UTILITIES	SQUARE FOOTAGE OCCUPIED	COUNTY RECORDS
<b>Sheriff</b>		
10.4.1 SHERIFF ADMIN	NUMBER OF NON ADMIN EMPLOYEES SUPERVISED	COUNTY RECORDS
10.4.2 DSS SUPPORT	DIRECT ASSIGNMENT	CONFIRMATION OF SERVICES
10.4.3 CSE SUPPORT	DIRECT ASSIGNMENT	CONFIRMATION OF SERVICES
10.4.4 SHERIFF OPS	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED	CONFIRMATION OF SERVICES
<b>Communications</b>		
11.4.1 DISPATCH	NUMBER OF DISPATCHES MADE	DEPARTMENTAL RECORDS
<b>Fire Marshal</b>		
12.4.1 SAFETY	FT PERSONNEL	COUNTY RECORDS
12.4.2 FM OPS	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED	CONFIRMATION OF SERVICES
<b>Non Departmental</b>		
13.4.1 AUDIT	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.2 PROF SVCS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.3 LEGAL	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.4 CAP	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.5 BANK FEES	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.6 TELE SYS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.7 GEN CO EXP	FT PERSONNEL	COUNTY RECORDS
13.4.8 DEPT SPECIFIC	COST PER DEPARTMENT	ANALYSIS OF EXPENDITURES
13.4.9 UNEMPLOY INS	CLAIMS PER DEPT	ESC REPORT
13.4.10 UNEMPLOY RSRV	SALARY EXPENSE PER DEPT	EXPENDITURE REPORT
13.4.11 COMMUN	DIRECT ASSIGNMENT	CONFIRMATION OF SERVICES
<b>Debt Service Exp</b>		
14.4.1 EMS BASE	DIRECT ASSIGNMENT	CONFIRMATION OF OCCUPANCY
14.4.2 JAIL	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
14.4.3 ANIMAL SHELTER	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
14.4.4 SCHOOLS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
14.4.5 SOIL & WATER	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES



**SCHEDULE 1.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**BUILDING DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

With the implementation of GASB 34, Yadkin County has set up depreciation on all fixed assets including buildings. Depreciation is shown for select county buildings and allocated to departments based on square footage or directly assigned for buildings with a single occupant.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Building Depr**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
BLDG DEPR	112,893			
Total Departmental Cost Adjustments:	<u>112,893</u>			112,893
Total To Be Allocated:	<u>112,893</u>	<u>0</u>	<u></u>	<u>112,893</u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depr**

	Total	General & Admin	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BLDG DEPR	112,893	0	40,186	3,592	24,347
Functional Cost	112,893	0	40,186	3,592	24,347
<b>Allocation Step 1</b>					
1st Allocation	112,893	0	40,186	3,592	24,347
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 100010 Building Depr</b>					
Total Allocated	112,893	0	40,186	3,592	24,347



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depr**

	EMS BLDG	COURTHOUSE	OLD JAIL	NEW JAIL
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
BLDG DEPR	12,185	14,692	1,173	16,718
Functional Cost	12,185	14,692	1,173	16,718
<b>Allocation Step 1</b>				
1st Allocation	12,185	14,692	1,173	16,718
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 100010 Building Depr</b>				
Total Allocated	12,185	14,692	1,173	16,718



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - HUMAN RES CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	1,091	4.9740	1,999		1,999		1,999
Finance	330	1.5045	605		605		605
Information Services	462	2.1063	846		846		846
Public Buildings	136	0.6200	249		249		249
Social Services	15,032	68.5329	27,541		27,541		27,541
Governing Body	1,441	6.5697	2,640		2,640		2,640
Animal Control	81	0.3693	148		148		148
WIC	1,322	6.0272	2,422		2,422		2,422
Other	2,039	9.2961	3,736		3,736		3,736
<b>SubTotal</b>	<b>21,934</b>	<b>100.0000</b>	<b>40,186</b>		<b>40,186</b>		<b>40,186</b>
<b>Total</b>	<b>21,934</b>	<b>100.0000</b>	<b>40,186</b>		<b>40,186</b>		<b>40,186</b>

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC BUILDING RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - SHERIFF BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	6,240	100.0000	3,592		3,592		3,592
SubTotal	6,240	100.0000	3,592		3,592		3,592
Total	6,240	100.0000	3,592		3,592		3,592

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC BUILDINGS RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - PERMIT BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Services	180	1.8589	453		453		453
Social Services	417	4.3065	1,049		1,049		1,049
Elections	1,481	15.2948	3,724		3,724		3,724
Building Inspection	1,233	12.7337	3,100		3,100		3,100
Planning & Zoning	384	3.9657	966		966		966
Environmental Health	458	4.7299	1,152		1,152		1,152
Other	5,530	57.1105	13,903		13,903		13,903
<b>SubTotal</b>	<b>9,683</b>	<b>100.0000</b>	<b>24,347</b>		<b>24,347</b>		<b>24,347</b>
<b>Total</b>	<b>9,683</b>	<b>100.0000</b>	<b>24,347</b>		<b>24,347</b>		<b>24,347</b>

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC BUILDINGS RECORDS



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - EMS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emergency Services	100	100.0000	12,185		12,185		12,185
SubTotal	100	100.0000	12,185		12,185		12,185
Total	100	100.0000	12,185		12,185		12,185

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF OCCUPANCY

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Tax Assessor	4,612	16.5941	2,438		2,438		2,438
License Plate Agency	360	1.2953	190		190		190
Court Facilities	20,541	73.9071	10,859		10,859		10,859
Register of Deeds	1,848	6.6492	977		977		977
Veterans Affairs	432	1.5543	228		228		228
<b>SubTotal</b>	<b>27,793</b>	<b>100.0000</b>	<b>14,692</b>		<b>14,692</b>		<b>14,692</b>
<b>Total</b>	<b>27,793</b>	<b>100.0000</b>	<b>14,692</b>		<b>14,692</b>		<b>14,692</b>

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE ANALYSIS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - OLD JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail	5,976	100.0000	1,173		1,173		1,173
SubTotal	5,976	100.0000	1,173		1,173		1,173
Total	5,976	100.0000	1,173		1,173		1,173

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC BUILDINGS RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depr**

Activity - NEW JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail	28,000	100.0000	16,718		16,718		16,718
SubTotal	28,000	100.0000	16,718		16,718		16,718
Total	28,000	100.0000	16,718		16,718		16,718

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC BUILDINGS RECORDS

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Building Depr**

Receiving Department	Total	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG	EMS BLDG	COURTHOUSE	OLD JAIL
Administration	1,999	1,999	0	0	0	0	0
Finance	605	605	0	0	0	0	0
Information Services	1,299	846	0	453	0	0	0
Public Buildings	249	249	0	0	0	0	0
Sheriff	3,592	0	3,592	0	0	0	0
Social Services	28,590	27,541	0	1,049	0	0	0
Governing Body	2,640	2,640	0	0	0	0	0
Tax Assessor	2,438	0	0	0	0	2,438	0
License Plate Agency	190	0	0	0	0	190	0
Court Facilities	10,859	0	0	0	0	10,859	0
Elections	3,724	0	0	3,724	0	0	0
Register of Deeds	977	0	0	0	0	977	0
Jail	17,891	0	0	0	0	0	1,173
Emergency Services	12,185	0	0	0	12,185	0	0
Building Inspection	3,100	0	0	3,100	0	0	0
Animal Control	148	148	0	0	0	0	0
Planning & Zoning	966	0	0	966	0	0	0
WIC	2,422	2,422	0	0	0	0	0
Environmental Health	1,152	0	0	1,152	0	0	0
Veterans Affairs	228	0	0	0	0	228	0
Other	17,639	3,736	0	13,903	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>112,893</b>	<b>40,186</b>	<b>3,592</b>	<b>24,347</b>	<b>12,185</b>	<b>14,692</b>	<b>1,173</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Building Depr**

Receiving Department	NEW JAIL
Administration	0
Finance	0
Information Services	0
Public Buildings	0
Sheriff	0
Social Services	0
Governing Body	0
Tax Assessor	0
License Plate Agency	0
Court Facilities	0
Elections	0
Register of Deeds	0
Jail	16,718
Emergency Services	0
Building Inspection	0
Animal Control	0
Planning & Zoning	0
WIC	0
Environmental Health	0
Veterans Affairs	0
Other	0
Direct Billed	0
<b>Total</b>	<b>16,718</b>

**SCHEDULE 2.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**EQUIPMENT DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

For GASB 34 purposes, the county may claim depreciation for equipment assigned to and used by the central service departments. These amounts are shown for central service departments and allocated based on depreciation expense.

Depreciation associated with the telephone system is allocated to benefiting departments based on the number of telephone lines per department.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Equip Depr**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
EQUIP DEPR	252,155			
Total Departmental Cost Adjustments:	252,155			252,155
Total To Be Allocated:	252,155	0		252,155



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Equip Depr**

	Total	General & Admin	EQUIP DEPR	TELE SYS
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
EQUIP DEPR	252,155	0	251,174	981
Functional Cost	252,155	0	251,174	981
<b>Allocation Step 1</b>				
1st Allocation	252,155	0	251,174	981
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 100020 Equip Depr</b>				
Total Allocated	252,155	0	251,174	981

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Equip Depr**

Activity - EQUIP DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	993	0.3953	993		993		993
Finance	2,000	0.7963	2,000		2,000		2,000
Information Services	6,767	2.6941	6,767		6,767		6,767
Public Buildings	3,002	1.1952	3,002		3,002		3,002
Sheriff	89,338	35.5682	89,338		89,338		89,338
Communications	30,009	11.9475	30,009		30,009		30,009
Emergency Services	119,065	47.4034	119,065		119,065		119,065
<b>SubTotal</b>	<b>251,174</b>	<b>100.0000</b>	<b>251,174</b>		<b>251,174</b>		<b>251,174</b>
<b>Total</b>	<b>251,174</b>	<b>100.0000</b>	<b>251,174</b>		<b>251,174</b>		<b>251,174</b>

Allocation Basis: DEPRECIATION EXPENSE

Allocation Source: FIXED ASSETS REPORT

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Equip Depr**

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5	1.7241	17		17		17
Finance	4	1.3793	14		14		14
Information Services	4	1.3793	14		14		14
Public Buildings	1	0.3448	3		3		3
Sheriff	56	19.3103	189		189		189
Fire Marshal	1	0.3448	3		3		3
Social Services	85	29.3103	288		288		288
Tax Assessor	22	7.5862	74		74		74
Elections	6	2.0690	20		20		20
Register of Deeds	10	3.4483	34		34		34
Emergency Services	19	6.5517	64		64		64
Building Inspection	5	1.7241	17		17		17
Animal Control	6	2.0690	20		20		20
Planning & Zoning	2	0.6897	7		7		7
Cooperative Extension Service	7	2.4138	24		24		24
Health Department	28	9.6552	95		95		95
Veterans Affairs	2	0.6897	7		7		7
Recreation	8	2.7586	27		27		27
E-911 Wire	6	2.0690	20		20		20
Solid Waste	7	2.4138	24		24		24
Other	6	2.0690	20		20		20
<b>SubTotal</b>	<b>290</b>	<b>100.0000</b>	<b>981</b>		<b>981</b>		<b>981</b>
<b>Total</b>	<b>290</b>	<b>100.0000</b>	<b>981</b>		<b>981</b>		<b>981</b>

Allocation Basis: NUMBER OF LINES

Allocation Source: COUNTY RECORDS

For Department Equip Depr

Receiving Department	Total	EQUIP DEPR	TELE SYS
Administration	1,010	993	17
Finance	2,014	2,000	14
Information Services	6,781	6,767	14
Public Buildings	3,005	3,002	3
Sheriff	89,527	89,338	189
Communications	30,009	30,009	0
Fire Marshal	3	0	3
Social Services	288	0	288
Tax Assessor	74	0	74
Elections	20	0	20
Register of Deeds	34	0	34
Emergency Services	119,129	119,065	64
Building Inspection	17	0	17
Animal Control	20	0	20
Planning & Zoning	7	0	7
Cooperative Extension	24	0	24
Health Department	95	0	95
Veterans Affairs	7	0	7
Recreation	27	0	27
E-911 Wire	20	0	20
Solid Waste	24	0	24
Other	20	0	20
Direct Billed	0	0	0
<b>Total</b>	<b>252,155</b>	<b>251,174</b>	<b>981</b>

**YADKIN COUNTY, NORTH CAROLINA**

**ANNUAL AUDIT**

**NATURE AND EXTENT OF SERVICES**

The cost of the audit is recorded in the “Non Departmental” cost center and directly assigned to this cost center for allocation. The audit is a requirement of the General Statutes of North Carolina. The accuracy of financial details, adequacy of internal controls, and the policies and procedures of the Finance Department were examined in tests conducted by the CPA firm. The general audit portion is allocated to all departments based on the number of accounting transactions processed. The compliance audit portion is allocated based on federal and state grant expenditures.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Annual Audit**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Non Departmental		48,425	48,425	
Total Allocated Additions:		<u>48,425</u>	<u>48,425</u>	48,425
Total To Be Allocated:	<u>0</u>	<u>48,425</u>		<u>48,425</u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Annual Audit**

	Total	General & Admin	GENERAL AUDIT	COMPLIANCE AUDIT
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
<b>Allocation Step 1</b>				
1st Allocation	0	0	0	0
<b>Allocation Step 2</b>				
Inbound- All Others	48,425	0	43,582	4,843
2nd Allocation	48,425	0	43,582	4,843
<b>Total For 100030 Annual Audit</b>				
Total Allocated	48,425	0	43,582	4,843



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Annual Audit**

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	260	0.7900				344	344
Administration	605	1.8383				801	801
Finance	487	1.4797				645	645
Information Services	472	1.4342				625	625
Public Buildings	967	2.9382				1,281	1,281
Sheriff	1,874	5.6941				2,482	2,482
Communications	360	1.0939				477	477
Fire Marshal	277	0.8417				367	367
Non Departmental	980	2.9777				1,298	1,298
Debt Service Exp	56	0.1702				74	74
Social Services	6,703	20.3669				8,873	8,873
Governing Body	297	0.9024				393	393
Tax Assessor	673	2.0449				891	891
Land Sales	38	0.1155				50	50
Revaluation	510	1.5496				675	675
License Plate Agency	256	0.7779				339	339
Court Facilities	230	0.6989				305	305
Elections	539	1.6378				714	714
Register of Deeds	485	1.4737				642	642
Interfund Transfers	8	0.0243				11	11
Liason Office	172	0.5226				228	228
Jail	1,335	4.0564				1,768	1,768
Separation Allowance	40	0.1215				53	53
Emergency Services	1,970	5.9858				2,609	2,609
Building Inspection	600	1.8231				795	795
Medical Examiner	58	0.1762				77	77
Animal Control	1,248	3.7920				1,653	1,653
Planning & Zoning	472	1.4342				625	625
Economic Development	2	0.0061				3	3
Econ Dev Proj Exp	2	0.0061				3	3





**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Annual Audit**

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cooperative Extension Service	412	1.2519				546	546
Soil & Water Conservation	637	1.9355				844	844
Health Department	719	2.1847				952	952
Nursing/ Medical	571	1.7350				756	756
Preparedness	253	0.7687				335	335
Tuberculosis	43	0.1307				57	57
Breast/ Cervical Cancer	412	1.2519				546	546
Child Health	490	1.4889				649	649
Immunization	250	0.7596				331	331
Maternal Health	453	1.3764				600	600
Family Planning	508	1.5436				673	673
WIC	156	0.4740				207	207
WIC Nutrition	165	0.5014				218	218
WIC Client Services	272	0.8265				360	360
WIC Breastfeeding	191	0.5804				253	253
WIC Breastfeeding Peer Counsel	149	0.4527				197	197
Environmental Health	524	1.5922				694	694
Health Carolinians	260	0.7900				344	344
Mental Health	10	0.0304				13	13
JCPC	47	0.1428				62	62
Veterans Affairs	269	0.8174				356	356
Public Schools	23	0.0699				30	30
Recreation	1,526	4.6367				2,021	2,021
E-911 Wire	210	0.6381				278	278
Fund 40	435	1.3217				576	576
Veh Replace	33	0.1003				44	44
Fund 45	32	0.0972				42	42
VFDs	120	0.3646				159	159
Solid Waste	1,079	3.2785				1,429	1,429
Water/Sewer	548	1.6651				726	726



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Annual Audit**

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforcement Fd	1	0.0030				1	1
Tourism Develop	107	0.3251				142	142
General Fixed Asset Fd	30	0.0912				40	40
SubTotal	<u>32,911</u>	<u>100.0000</u>				<u>43,582</u>	<u>43,582</u>
Total	<u><u>32,911</u></u>	<u><u>100.0000</u></u>				<u><u>43,582</u></u>	<u><u>43,582</u></u>

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Annual Audit**

Activity - COMPLIANCE AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	11,935	0.0198				1	1
Social Services	57,659,935	95.7512				4,640	4,640
Health Department	110,225	0.1830				9	9
Nursing/ Medical	50,000	0.0830				4	4
Preparedness	30,993	0.0515				2	2
Tuberculosis	440	0.0007					
Breast/ Cervical Cancer	10,763	0.0179				1	1
Child Health	40,486	0.0672				3	3
Immunization	3,187	0.0053					
Maternal Health	42,150	0.0700				3	3
Family Planning	28,262	0.0469				2	2
WIC	749,213	1.2442				60	60
Environmental Health	2,958	0.0049					
Health Carolinians	3,574	0.0059					
JCPC	112,438	0.1867				9	9
Public Schools	750,000	1.2455				60	60
Recreation	464,427	0.7712				37	37
Other	147,623	0.2451				12	12
<b>SubTotal</b>	<b>60,218,610</b>	<b>100.0000</b>				<b>4,843</b>	<b>4,843</b>
<b>Total</b>	<b>60,218,610</b>	<b>100.0000</b>				<b>4,843</b>	<b>4,843</b>

Allocation Basis: FEDERAL AND STATE GRANT EXPENDITURES

Allocation Source: AUDIT

For Department Annual Audit

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Insurance	344	344	0
Administration	801	801	0
Finance	645	645	0
Information Services	625	625	0
Public Buildings	1,281	1,281	0
Sheriff	2,483	2,482	1
Communications	477	477	0
Fire Marshal	367	367	0
Non Departmental	1,298	1,298	0
Debt Service Exp	74	74	0
Social Services	13,513	8,873	4,640
Governing Body	393	393	0
Tax Assessor	891	891	0
Land Sales	50	50	0
Revaluation	675	675	0
License Plate Agency	339	339	0
Court Facilities	305	305	0
Elections	714	714	0
Register of Deeds	642	642	0
Interfund Transfers	11	11	0
Liason Office	228	228	0
Jail	1,768	1,768	0
Separation Allowance	53	53	0
Emergency Services	2,609	2,609	0
Building Inspection	795	795	0
Medical Examiner	77	77	0
Animal Control	1,653	1,653	0
Planning & Zoning	625	625	0
Economic Development	3	3	0
Econ Dev Proj Exp	3	3	0
Cooperative Extension	546	546	0
Soil & Water Conservation	844	844	0
Health Department	961	952	9
Nursing/ Medical	760	756	4
Preparedness	337	335	2
Tuberculosis	57	57	0
Breast/ Cervical Cancer	547	546	1
Child Health	652	649	3



For Department Annual Audit

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Immunization	331	331	0
Maternal Health	603	600	3
Family Planning	675	673	2
WIC	267	207	60
WIC Nutrition	218	218	0
WIC Client Services	360	360	0
WIC Breastfeeding	253	253	0
WIC Breastfeeding Peer	197	197	0
Environmental Health	694	694	0
Health Carolinians	344	344	0
Mental Health	13	13	0
JCPC	71	62	9
Veterans Affairs	356	356	0
Public Schools	90	30	60
Recreation	2,058	2,021	37
E-911 Wire	278	278	0
Fund 40	576	576	0
Veh Replace	44	44	0
Fund 45	42	42	0
VFDs	159	159	0
Solid Waste	1,429	1,429	0
Water/Sewer	726	726	0
Law Enforcement Fd	1	1	0
Tourism Develop	142	142	0
General Fixed Asset Fd	40	40	0
Other	12	0	12
Direct Billed	0	0	0
<b>Total</b>	<b>48,425</b>	<b>43,582</b>	<b>4,843</b>

**SCHEDULE 4.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**PROFESSIONAL SERVICES**

**NATURE AND EXTENT OF SERVICES**

Various professional services are required by the County and were originally located in the “Non Departmental” cost center but have been directly assigned to this cost center for allocation.

Telephone Lease/ITS: The telephone lease costs are allocated based on the number of telephone lines per department.

Insurance Consultant: The County acquired the services of the insurance consultant are allocated based on the number of full-time personnel.

Legal: The County contracted its legal services to an attorney who advises the County Commissioners and reviews County contracts with various vendors. Legal costs for county-wide benefit are allocated based on the number of full-time personnel. DSS is excluded as it hires its own legal attorney.

CAP: The County engages in the services of MAXIMUS for its indirect cost plan. Related expenses are allocated to departments based on the percentage of time spent by the consultant per department.

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Professional Svcs**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Non Departmental		208,818	208,818	
Total Allocated Additions:		<u>208,818</u>	<u>208,818</u>	208,818
Total To Be Allocated:	<u>0</u>	<u>208,818</u>		<u>208,818</u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Professional Svcs**

	Total	General & Admin	TELEPH LEASE/ ITS	INSUR CONSULT	LEGAL
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
1st Allocation	0	0	0	0	0
<b>Allocation Step 2</b>					
Inbound- Non Departmental: PROF SVCS	61,852	0	0	61,852	0
Inbound- Non Departmental: TELE SYS	28,802	0	28,802	0	0
Inbound- Non Departmental: LEGAL	118,164	0	0	0	118,164
2nd Allocation	208,818	0	28,802	61,852	118,164
<b>Total For 100040 Professional Svcs</b>					
Total Allocated	208,818	0	28,802	61,852	118,164



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Professional Svcs**

	CAP
<hr/>	
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Functional Cost	0
Allocation Step 1	
1st Allocation	0
Allocation Step 2	
Inbound- Non Departmental: PROF SVCS	0
Inbound- Non Departmental: TELE SYS	0
Inbound- Non Departmental: LEGAL	0
2nd Allocation	0
Total For 100040 Professional Svcs	
Total Allocated	0

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Svcs**

Activity - TELEPH LEASE/ ITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5	1.7241				497	497
Finance	4	1.3793				397	397
Information Services	4	1.3793				397	397
Public Buildings	1	0.3448				99	99
Sheriff	56	19.3103				5,562	5,562
Fire Marshal	1	0.3448				99	99
Social Services	85	29.3103				8,441	8,441
Tax Assessor	22	7.5862				2,185	2,185
Elections	6	2.0690				596	596
Register of Deeds	10	3.4483				993	993
Emergency Services	19	6.5517				1,887	1,887
Building Inspection	5	1.7241				497	497
Animal Control	6	2.0690				596	596
Planning & Zoning	2	0.6897				199	199
Cooperative Extension Service	7	2.4138				695	695
Health Department	28	9.6552				2,781	2,781
Veterans Affairs	2	0.6897				199	199
Recreation	8	2.7586				795	795
E-911 Wire	6	2.0690				596	596
Solid Waste	7	2.4138				695	695
Other	6	2.0690				596	596
<b>SubTotal</b>	<b>290</b>	<b>100.0000</b>				<b>28,802</b>	<b>28,802</b>
<b>Total</b>	<b>290</b>	<b>100.0000</b>				<b>28,802</b>	<b>28,802</b>

Allocation Basis: NUMBER OF LINES

Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Svcs**

Activity - INSUR CONSULT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243				1,252	1,252
Finance	3.00	1.2146				751	751
Information Services	4.00	1.6194				1,002	1,002
Public Buildings	3.00	1.2146				751	751
Sheriff	40.00	16.1943				10,017	10,017
Communications	12.00	4.8583				3,005	3,005
Fire Marshal	1.00	0.4049				250	250
Social Services	59.00	23.8863				14,777	14,777
Tax Assessor	7.00	2.8340				1,753	1,753
Revaluation	5.00	2.0243				1,252	1,252
License Plate Agency	1.00	0.4049				250	250
Elections	1.00	0.4049				250	250
Register of Deeds	4.00	1.6194				1,002	1,002
Liason Office	4.00	1.6194				1,002	1,002
Jail	19.00	7.6923				4,758	4,758
Emergency Services	32.00	12.9555				8,013	8,013
Building Inspection	3.00	1.2146				751	751
Animal Control	3.00	1.2146				751	751
Planning & Zoning	2.00	0.8097				501	501
Soil & Water Conservation	3.00	1.2146				751	751
Health Department	20.00	8.0972				5,008	5,008
Environmental Health	1.00	0.4049				250	250
Veterans Affairs	1.00	0.4049				250	250
Recreation	6.00	2.4292				1,502	1,502
Solid Waste	8.00	3.2389				2,003	2,003
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>				<b>61,852</b>	<b>61,852</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>				<b>61,852</b>	<b>61,852</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Svcs**

Allocation Basis: FT PERSONNEL  
Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Svcs**

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.5907				3,061	3,061
Finance	3.00	1.5544				1,837	1,837
Information Services	4.00	2.0725				2,449	2,449
Public Buildings	3.00	1.5544				1,837	1,837
Sheriff	40.00	20.7256				24,491	24,491
Communications	12.00	6.2176				7,347	7,347
Fire Marshal	1.00	0.5181				612	612
Governing Body	5.00	2.5907				3,061	3,061
Tax Assessor	7.00	3.6269				4,286	4,286
Revaluation	5.00	2.5907				3,061	3,061
License Plate Agency	1.00	0.5181				612	612
Elections	1.00	0.5181				612	612
Register of Deeds	4.00	2.0725				2,449	2,449
Liason Office	4.00	2.0725				2,449	2,449
Jail	19.00	9.8446				11,633	11,633
Emergency Services	32.00	16.5803				19,592	19,592
Building Inspection	3.00	1.5544				1,837	1,837
Animal Control	3.00	1.5544				1,837	1,837
Planning & Zoning	2.00	1.0363				1,224	1,224
Soil & Water Conservation	3.00	1.5544				1,837	1,837
Health Department	20.00	10.3627				12,245	12,245
Environmental Health	1.00	0.5181				612	612
Veterans Affairs	1.00	0.5181				612	612
Recreation	6.00	3.1088				3,673	3,673
Solid Waste	8.00	4.1451				4,898	4,898
<b>SubTotal</b>	<b>193.00</b>	<b>100.0000</b>				<b>118,164</b>	<b>118,164</b>
<b>Total</b>	<b>193.00</b>	<b>100.0000</b>				<b>118,164</b>	<b>118,164</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Svcs**

Allocation Basis: FT PERSONNEL, INCL COMM, EXCL DSS  
Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Svcs**

Activity - CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: CONSULTANT'S TIME EXPRESSED AS A PERCENTAGE

Allocation Source: CONSULTANT'S TIME LOG

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Professional Svcs**

Receiving Department	Total	TELEPH LEASE/ ITS	INSUR CONSULT	LEGAL	CAP
Administration	4,810	497	1,252	3,061	0
Finance	2,985	397	751	1,837	0
Information Services	3,848	397	1,002	2,449	0
Public Buildings	2,687	99	751	1,837	0
Sheriff	40,070	5,562	10,017	24,491	0
Communications	10,352	0	3,005	7,347	0
Fire Marshal	961	99	250	612	0
Social Services	23,218	8,441	14,777	0	0
Governing Body	3,061	0	0	3,061	0
Tax Assessor	8,224	2,185	1,753	4,286	0
Revaluation	4,313	0	1,252	3,061	0
License Plate Agency	862	0	250	612	0
Elections	1,458	596	250	612	0
Register of Deeds	4,444	993	1,002	2,449	0
Liason Office	3,451	0	1,002	2,449	0
Jail	16,391	0	4,758	11,633	0
Emergency Services	29,492	1,887	8,013	19,592	0
Building Inspection	3,085	497	751	1,837	0
Animal Control	3,184	596	751	1,837	0
Planning & Zoning	1,924	199	501	1,224	0
Cooperative Extension	695	695	0	0	0
Soil & Water Conservation	2,588	0	751	1,837	0
Health Department	20,034	2,781	5,008	12,245	0
Environmental Health	862	0	250	612	0
Veterans Affairs	1,061	199	250	612	0
Recreation	5,970	795	1,502	3,673	0
E-911 Wire	596	596	0	0	0
Solid Waste	7,596	695	2,003	4,898	0
Other	596	596	0	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>208,818</b>	<b>28,802</b>	<b>61,852</b>	<b>118,164</b>	<b>0</b>



**SCHEDULE 5.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**INSURANCE**

**NATURE AND EXTENT OF SERVICES**

Yadkin County is self-insured and the insurance cost center is set up to capture and allocate any overhead costs related to the Self-Insurance Fund. Costs are allocated based on full-time personnel.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Annual Audit		344	344	
Administration		1,840	1,840	
Finance		2,271	2,271	
Total Allocated Additions:		<u>4,455</u>	<u>4,455</u>	4,455
Total To Be Allocated:	<u>0</u>	<u>4,455</u>		<u>4,455</u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Total	General & Admin	INSURANCE
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
1st Allocation	0	0	0
<b>Allocation Step 2</b>			
Inbound- All Others	4,455	4,455	0
Reallocate Admin Costs		( 4,455)	4,455
2nd Allocation	4,455	0	4,455
<b>Total For 100050 Insurance</b>			
Total Allocated	4,455	0	4,455



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243				90	90
Finance	3.00	1.2146				54	54
Information Services	4.00	1.6194				72	72
Public Buildings	3.00	1.2146				54	54
Sheriff	40.00	16.1943				721	721
Communications	12.00	4.8583				216	216
Fire Marshal	1.00	0.4049				18	18
Social Services	59.00	23.8863				1,067	1,067
Tax Assessor	7.00	2.8340				126	126
Revaluation	5.00	2.0243				90	90
License Plate Agency	1.00	0.4049				18	18
Elections	1.00	0.4049				18	18
Register of Deeds	4.00	1.6194				72	72
Liason Office	4.00	1.6194				72	72
Jail	19.00	7.6923				343	343
Emergency Services	32.00	12.9555				577	577
Building Inspection	3.00	1.2146				54	54
Animal Control	3.00	1.2146				54	54
Planning & Zoning	2.00	0.8097				36	36
Soil & Water Conservation	3.00	1.2146				54	54
Health Department	20.00	8.0972				361	361
Environmental Health	1.00	0.4049				18	18
Veterans Affairs	1.00	0.4049				18	18
Recreation	6.00	2.4292				108	108
Solid Waste	8.00	3.2389				144	144
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>				<b>4,455</b>	<b>4,455</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>				<b>4,455</b>	<b>4,455</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Allocation Basis: FT PERSONNEL  
Allocation Source: COUNTY RECORDS

For Department Insurance

Receiving Department	Total	INSURANCE
Administration	90	90
Finance	54	54
Information Services	72	72
Public Buildings	54	54
Sheriff	721	721
Communications	216	216
Fire Marshal	18	18
Social Services	1,067	1,067
Tax Assessor	126	126
Revaluation	90	90
License Plate Agency	18	18
Elections	18	18
Register of Deeds	72	72
Liason Office	72	72
Jail	343	343
Emergency Services	577	577
Building Inspection	54	54
Animal Control	54	54
Planning & Zoning	36	36
Soil & Water Conservation	54	54
Health Department	361	361
Environmental Health	18	18
Veterans Affairs	18	18
Recreation	108	108
Solid Waste	144	144
Direct Billed	0	0
<b>Total</b>	<b>4,455</b>	<b>4,455</b>

**YADKIN COUNTY, NORTH CAROLINA**

**ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

The Administration cost center includes the County Manager, Assistant County Manager, and support staff. A salary and wage analysis is conducted to split costs between different activities:

Department Coordination: Allocated based on full-time personnel.

Budget Preparation: Allocated based on department expenditures.

Payroll: Allocated based on full-time personnel.

General Accounting: Allocated based on accounting transactions.

Personnel: Allocated based on full-time personnel.

Costs related to the Clerk to Board activity are disallowed for cost plan purposes.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	275,808			275,808
Building Depr	1,999		1,999	
Equip Depr	1,010		1,010	
Annual Audit		801	801	
Professional Svcs		4,810	4,810	
Insurance		90	90	
Administration		4,661	4,661	
Finance		5,285	5,285	
Information Services		4,056	4,056	
Public Buildings		4,269	4,269	
Fire Marshal		50	50	
Non Departmental		759	759	
Total Allocated Additions:	<u>3,009</u>	<u>24,781</u>	<u>27,790</u>	<u>27,790</u>
Total To Be Allocated:	<u><u>278,817</u></u>	<u><u>24,781</u></u>		<u><u>303,598</u></u>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administration**

	Total	General & Admin	DEPT COORD	BUDGET PREP	PAYROLL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	181,985	0	33,558	12,448	26,115
FRINGE BENEFITS	65,558	0	12,089	4,484	9,408
<b>Other Expense &amp; Cost</b>					
WC INS	1,621	0	299	111	233
SUPPLIES & MATS	4,967	0	916	340	713
TRAVEL	10,806	0	1,993	739	1,551
TELE & POSTAGE	1,458	0	269	100	209
MAINT CONT	8,108	0	1,495	555	1,163
INS & BOND	150	0	28	10	22
DUES & SUBS	355	0	65	24	51
EQUIP < \$5K	800	0	148	55	115
<b>Departmental Totals</b>					
Total Expenditures	275,808	0	50,860	18,866	39,580
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	275,808	0	50,860	18,866	39,580
<b>Allocation Step 1</b>					
Inbound- All Others	3,009	0	555	206	432
Unallocated Costs	( 32,790)	0	0	0	0
1st Allocation	246,027	0	51,415	19,072	40,012
<b>Allocation Step 2</b>					
Inbound- All Others	24,781	0	4,570	1,695	3,556
Unallocated Costs	( 2,914)	0	0	0	0
2nd Allocation	21,867	0	4,570	1,695	3,556
<b>Total For 104120 Administration</b>					
Total Allocated	267,894	0	55,985	20,767	43,568



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administration**

	GENL ACCOUNTING	PERSONNEL	CLERK TO BD
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	27,079	61,384	21,401
FRINGE BENEFITS	9,755	22,112	7,710
<b>Other Expense &amp; Cost</b>			
WC INS	241	546	191
SUPPLIES & MATS	739	1,675	584
TRAVEL	1,608	3,644	1,271
TELE & POSTAGE	217	492	171
MAINT CONT	1,206	2,735	954
INS & BOND	22	50	18
DUES & SUBS	53	120	42
EQUIP < \$5K	119	269	94
<b>Departmental Totals</b>			
Total Expenditures	41,039	93,027	32,436
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	41,039	93,027	32,436
<b>Allocation Step 1</b>			
Inbound- All Others	448	1,014	354
Unallocated Costs	0	0	( 32,790)
1st Allocation	41,487	94,041	0
<b>Allocation Step 2</b>			
Inbound- All Others	3,687	8,359	2,914
Unallocated Costs	0	0	( 2,914)
2nd Allocation	3,687	8,359	0
<b>Total For 104120 Administration</b>			
Total Allocated	45,174	102,400	0

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - DEPT COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243	1,041		1,041		1,041
Finance	3.00	1.2146	624		624	57	681
Information Services	4.00	1.6194	833		833	76	909
Public Buildings	3.00	1.2146	624		624	57	681
Sheriff	40.00	16.1943	8,326		8,326	755	9,081
Communications	12.00	4.8583	2,498		2,498	227	2,725
Fire Marshal	1.00	0.4049	208		208	19	227
Social Services	59.00	23.8863	12,284		12,284	1,111	13,395
Tax Assessor	7.00	2.8340	1,457		1,457	132	1,589
Revaluation	5.00	2.0243	1,041		1,041	94	1,135
License Plate Agency	1.00	0.4049	208		208	19	227
Elections	1.00	0.4049	208		208	19	227
Register of Deeds	4.00	1.6194	833		833	76	909
Liason Office	4.00	1.6194	833		833	76	909
Jail	19.00	7.6923	3,955		3,955	359	4,314
Emergency Services	32.00	12.9555	6,661		6,661	604	7,265
Building Inspection	3.00	1.2146	624		624	57	681
Animal Control	3.00	1.2146	624		624	57	681
Planning & Zoning	2.00	0.8097	416		416	38	454
Soil & Water Conservation	3.00	1.2146	624		624	57	681
Health Department	20.00	8.0972	4,163		4,163	378	4,541
Environmental Health	1.00	0.4049	208		208	19	227
Veterans Affairs	1.00	0.4049	208		208	19	227
Recreation	6.00	2.4292	1,249		1,249	113	1,362
Solid Waste	8.00	3.2389	1,665		1,665	151	1,816
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>	<b>51,415</b>		<b>51,415</b>	<b>4,570</b>	<b>55,985</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>	<b>51,415</b>		<b>51,415</b>	<b>4,570</b>	<b>55,985</b>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Allocation Basis: FT PERSONNEL  
Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	2,907,289	7.9263	1,512		1,512		1,512
Administration	275,808	0.7520	143		143		143
Finance	281,846	0.7684	147		147	14	161
Information Services	272,868	0.7439	142		142	14	156
Public Buildings	274,792	0.7492	143		143	14	157
Sheriff	2,889,169	7.8769	1,502		1,502	146	1,648
Communications	650,312	1.7730	338		338	33	371
Fire Marshal	90,221	0.2460	47		47	5	52
Non Departmental	1,958,954	5.3408	1,019		1,019	99	1,118
Debt Service Exp	3,849,028	10.4939	2,001		2,001	195	2,196
Social Services	8,078,728	22.0253	4,198		4,198	405	4,603
Governing Body	62,582	0.1706	33		33	3	36
Tax Assessor	534,258	1.4566	278		278	27	305
Land Sales	514	0.0014					
Revaluation	353,521	0.9638	184		184	18	202
License Plate Agency	78,771	0.2148	41		41	4	45
Court Facilities	54,436	0.1484	28		28	3	31
Elections	193,655	0.5280	101		101	10	111
Register of Deeds	246,499	0.6720	128		128	12	140
Liason Office	190,994	0.5207	99		99	10	109
Jail	1,638,150	4.4662	852		852	83	935
Separation Allowance	82,477	0.2249	43		43	4	47
Emergency Services	3,043,160	8.2968	1,582		1,582	154	1,736
Building Inspection	244,274	0.6660	127		127	12	139
Medical Examiner	16,400	0.0447	9		9	1	10
Animal Control	230,621	0.6288	120		120	12	132
Planning & Zoning	147,134	0.4011	77		77	7	84
Economic Development	59,000	0.1609	31		31	3	34
Econ Dev Proj Exp	44,000	0.1200	23		23	2	25
Cooperative Extension Service	168,766	0.4601	88		88	9	97



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Soil & Water Conservation	228,426	0.6228	119		119	12	131
Health Department	273,756	0.7464	142		142	14	156
Nursing/ Medical	108,480	0.2958	56		56	5	61
Preparedness	31,348	0.0855	16		16	2	18
Tuberculosis	340	0.0009					
Breast/ Cervical Cancer	26,975	0.0735	14		14	1	15
Child Health	172,995	0.4716	90		90	9	99
Immunization	14,473	0.0395	8		8	1	9
Maternal Health	108,444	0.2957	56		56	5	61
Family Planning	130,999	0.3572	68		68	7	75
WIC	10,028	0.0273	5		5	1	6
WIC Nutrition	60,775	0.1657	32		32	3	35
WIC Client Services	132,635	0.3616	69		69	7	76
WIC Breastfeeding	30,371	0.0828	16		16	2	18
WIC Breastfeeding Peer Counsel	15,483	0.0422	8		8	1	9
Environmental Health	191,832	0.5230	100		100	10	110
Health Carolinians	50,978	0.1390	27		27	3	30
Mental Health	130,800	0.3566	68		68	7	75
JCPC	132,395	0.3610	69		69	7	76
Veterans Affairs	54,903	0.1497	29		29	3	32
Recreation	376,550	1.0266	196		196	19	215
E-911 Wire	442,668	1.2069	230		230	22	252
Fund 40	2,473,590	6.7439	1,286		1,286	125	1,411
Veh Replace	28,561	0.0779	15		15	1	16
Fund 45	135,764	0.3701	71		71	7	78
Solid Waste	2,049,100	5.5866	1,065		1,065	104	1,169
Water/Sewer	308,802	0.8419	161		161	16	177
Tourism Develop	39,186	0.1068	20		20	2	22
<b>SubTotal</b>	<b>36,678,884</b>	<b>100.0000</b>	<b>19,072</b>		<b>19,072</b>	<b>1,695</b>	<b>20,767</b>
<b>Total</b>	<b>36,678,884</b>	<b>100.0000</b>	<b>19,072</b>		<b>19,072</b>	<b>1,695</b>	<b>20,767</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Allocation Basis: DEPARTMENT EXPENDITURES

Allocation Source: EXPENDITURE REPORT

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243	810		810		810
Finance	3.00	1.2146	486		486	44	530
Information Services	4.00	1.6194	648		648	59	707
Public Buildings	3.00	1.2146	486		486	44	530
Sheriff	40.00	16.1943	6,480		6,480	588	7,068
Communications	12.00	4.8583	1,944		1,944	176	2,120
Fire Marshal	1.00	0.4049	162		162	15	177
Social Services	59.00	23.8863	9,556		9,556	866	10,422
Tax Assessor	7.00	2.8340	1,134		1,134	103	1,237
Revaluation	5.00	2.0243	810		810	73	883
License Plate Agency	1.00	0.4049	162		162	15	177
Elections	1.00	0.4049	162		162	15	177
Register of Deeds	4.00	1.6194	648		648	59	707
Liason Office	4.00	1.6194	648		648	59	707
Jail	19.00	7.6923	3,078		3,078	279	3,357
Emergency Services	32.00	12.9555	5,184		5,184	470	5,654
Building Inspection	3.00	1.2146	486		486	44	530
Animal Control	3.00	1.2146	486		486	44	530
Planning & Zoning	2.00	0.8097	324		324	29	353
Soil & Water Conservation	3.00	1.2146	486		486	44	530
Health Department	20.00	8.0972	3,240		3,240	294	3,534
Environmental Health	1.00	0.4049	162		162	15	177
Veterans Affairs	1.00	0.4049	162		162	15	177
Recreation	6.00	2.4292	972		972	88	1,060
Solid Waste	8.00	3.2389	1,296		1,296	118	1,414
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>	<b>40,012</b>		<b>40,012</b>	<b>3,556</b>	<b>43,568</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>	<b>40,012</b>		<b>40,012</b>	<b>3,556</b>	<b>43,568</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Allocation Basis: FT PERSONNEL

Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	260	0.7900	328		328		328
Administration	605	1.8383	763		763		763
Finance	487	1.4797	614		614	56	670
Information Services	472	1.4342	595		595	54	649
Public Buildings	967	2.9382	1,219		1,219	111	1,330
Sheriff	1,874	5.6941	2,362		2,362	216	2,578
Communications	360	1.0939	454		454	41	495
Fire Marshal	277	0.8417	349		349	32	381
Non Departmental	980	2.9777	1,235		1,235	113	1,348
Debt Service Exp	56	0.1702	71		71	6	77
Social Services	6,703	20.3669	8,450		8,450	774	9,224
Governing Body	297	0.9024	374		374	34	408
Tax Assessor	673	2.0449	848		848	77	925
Land Sales	38	0.1155	48		48	4	52
Revaluation	510	1.5496	643		643	59	702
License Plate Agency	256	0.7779	323		323	29	352
Court Facilities	230	0.6989	290		290	26	316
Elections	539	1.6378	679		679	62	741
Register of Deeds	485	1.4737	611		611	56	667
Interfund Transfers	8	0.0243	10		10	1	11
Liason Office	172	0.5226	217		217	20	237
Jail	1,335	4.0564	1,683		1,683	154	1,837
Separation Allowance	40	0.1215	50		50	5	55
Emergency Services	1,970	5.9858	2,483		2,483	227	2,710
Building Inspection	600	1.8231	756		756	69	825
Medical Examiner	58	0.1762	73		73	7	80
Animal Control	1,248	3.7920	1,573		1,573	144	1,717
Planning & Zoning	472	1.4342	595		595	54	649
Economic Development	2	0.0061	3		3		3
Econ Dev Proj Exp	2	0.0061	3		3		3



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cooperative Extension Service	412	1.2519	519		519	47	566
Soil & Water Conservation	637	1.9355	803		803	73	876
Health Department	719	2.1847	906		906	83	989
Nursing/ Medical	571	1.7350	720		720	66	786
Preparedness	253	0.7687	319		319	29	348
Tuberculosis	43	0.1307	54		54	5	59
Breast/ Cervical Cancer	412	1.2519	519		519	47	566
Child Health	490	1.4889	618		618	56	674
Immunization	250	0.7596	315		315	29	344
Maternal Health	453	1.3764	571		571	52	623
Family Planning	508	1.5436	640		640	58	698
WIC	156	0.4740	197		197	18	215
WIC Nutrition	165	0.5014	208		208	19	227
WIC Client Services	272	0.8265	343		343	31	374
WIC Breastfeeding	191	0.5804	241		241	22	263
WIC Breastfeeding Peer Counsel	149	0.4527	188		188	17	205
Environmental Health	524	1.5922	661		661	60	721
Health Carolinians	260	0.7900	328		328	30	358
Mental Health	10	0.0304	13		13	1	14
JCPC	47	0.1428	59		59	5	64
Veterans Affairs	269	0.8174	339		339	31	370
Public Schools	23	0.0699	29		29	3	32
Recreation	1,526	4.6367	1,924		1,924	176	2,100
E-911 Wire	210	0.6381	265		265	24	289
Fund 40	435	1.3217	548		548	50	598
Veh Replace	33	0.1003	42		42	4	46
Fund 45	32	0.0972	40		40	4	44
VFDs	120	0.3646	151		151	14	165
Solid Waste	1,079	3.2785	1,360		1,360	124	1,484
Water/Sewer	548	1.6651	691		691	63	754



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforcement Fd	1	0.0030	1		1		1
Tourism Develop	107	0.3251	135		135	12	147
General Fixed Asset Fd	30	0.0912	38		38	3	41
SubTotal	<u>32,911</u>	<u>100.0000</u>	<u>41,487</u>		<u>41,487</u>	<u>3,687</u>	<u>45,174</u>
Total	<u><u>32,911</u></u>	<u><u>100.0000</u></u>	<u><u>41,487</u></u>		<u><u>41,487</u></u>	<u><u>3,687</u></u>	<u><u>45,174</u></u>

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243	1,904		1,904		1,904
Finance	3.00	1.2146	1,142		1,142	104	1,246
Information Services	4.00	1.6194	1,523		1,523	138	1,661
Public Buildings	3.00	1.2146	1,142		1,142	104	1,246
Sheriff	40.00	16.1943	15,229		15,229	1,382	16,611
Communications	12.00	4.8583	4,569		4,569	414	4,983
Fire Marshal	1.00	0.4049	381		381	35	416
Social Services	59.00	23.8863	22,463		22,463	2,035	24,498
Tax Assessor	7.00	2.8340	2,665		2,665	242	2,907
Revaluation	5.00	2.0243	1,904		1,904	173	2,077
License Plate Agency	1.00	0.4049	381		381	35	416
Elections	1.00	0.4049	381		381	35	416
Register of Deeds	4.00	1.6194	1,523		1,523	138	1,661
Liason Office	4.00	1.6194	1,523		1,523	138	1,661
Jail	19.00	7.6923	7,234		7,234	656	7,890
Emergency Services	32.00	12.9555	12,183		12,183	1,105	13,288
Building Inspection	3.00	1.2146	1,142		1,142	104	1,246
Animal Control	3.00	1.2146	1,142		1,142	104	1,246
Planning & Zoning	2.00	0.8097	761		761	69	830
Soil & Water Conservation	3.00	1.2146	1,142		1,142	104	1,246
Health Department	20.00	8.0972	7,615		7,615	691	8,306
Environmental Health	1.00	0.4049	381		381	35	416
Veterans Affairs	1.00	0.4049	381		381	35	416
Recreation	6.00	2.4292	2,284		2,284	207	2,491
Solid Waste	8.00	3.2389	3,046		3,046	276	3,322
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>	<b>94,041</b>		<b>94,041</b>	<b>8,359</b>	<b>102,400</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>	<b>94,041</b>		<b>94,041</b>	<b>8,359</b>	<b>102,400</b>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administration**

Allocation Basis: FT PERSONNEL  
Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Administration**

Receiving Department	Total	DEPT COORD	BUDGET PREP	PAYROLL	GENL ACCOUNTING	PERSONNEL
Insurance	1,840	0	1,512	0	328	0
Administration	4,661	1,041	143	810	763	1,904
Finance	3,288	681	161	530	670	1,246
Information Services	4,082	909	156	707	649	1,661
Public Buildings	3,944	681	157	530	1,330	1,246
Sheriff	36,986	9,081	1,648	7,068	2,578	16,611
Communications	10,694	2,725	371	2,120	495	4,983
Fire Marshal	1,253	227	52	177	381	416
Non Departmental	2,466	0	1,118	0	1,348	0
Debt Service Exp	2,273	0	2,196	0	77	0
Social Services	62,142	13,395	4,603	10,422	9,224	24,498
Governing Body	444	0	36	0	408	0
Tax Assessor	6,963	1,589	305	1,237	925	2,907
Land Sales	52	0	0	0	52	0
Revaluation	4,999	1,135	202	883	702	2,077
License Plate Agency	1,217	227	45	177	352	416
Court Facilities	347	0	31	0	316	0
Elections	1,672	227	111	177	741	416
Register of Deeds	4,084	909	140	707	667	1,661
Interfund Transfers	11	0	0	0	11	0
Liason Office	3,623	909	109	707	237	1,661
Jail	18,333	4,314	935	3,357	1,837	7,890
Separation Allowance	102	0	47	0	55	0
Emergency Services	30,653	7,265	1,736	5,654	2,710	13,288
Building Inspection	3,421	681	139	530	825	1,246
Medical Examiner	90	0	10	0	80	0
Animal Control	4,306	681	132	530	1,717	1,246
Planning & Zoning	2,370	454	84	353	649	830
Economic Development	37	0	34	0	3	0
Econ Dev Proj Exp	28	0	25	0	3	0
Cooperative Extension	663	0	97	0	566	0
Soil & Water Conservation	3,464	681	131	530	876	1,246
Health Department	17,526	4,541	156	3,534	989	8,306
Nursing/ Medical	847	0	61	0	786	0
Preparedness	366	0	18	0	348	0
Tuberculosis	59	0	0	0	59	0
Breast/ Cervical Cancer	581	0	15	0	566	0
Child Health	773	0	99	0	674	0



**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Administration**

Receiving Department	Total	DEPT COORD	BUDGET PREP	PAYROLL	GENL ACCOUNTING	PERSONNEL
Immunization	353	0	9	0	344	0
Maternal Health	684	0	61	0	623	0
Family Planning	773	0	75	0	698	0
WIC	221	0	6	0	215	0
WIC Nutrition	262	0	35	0	227	0
WIC Client Services	450	0	76	0	374	0
WIC Breastfeeding	281	0	18	0	263	0
WIC Breastfeeding Peer	214	0	9	0	205	0
Environmental Health	1,651	227	110	177	721	416
Health Carolinians	388	0	30	0	358	0
Mental Health	89	0	75	0	14	0
JCPC	140	0	76	0	64	0
Veterans Affairs	1,222	227	32	177	370	416
Public Schools	32	0	0	0	32	0
Recreation	7,228	1,362	215	1,060	2,100	2,491
E-911 Wire	541	0	252	0	289	0
Fund 40	2,009	0	1,411	0	598	0
Veh Replace	62	0	16	0	46	0
Fund 45	122	0	78	0	44	0
VFDs	165	0	0	0	165	0
Solid Waste	9,205	1,816	1,169	1,414	1,484	3,322
Water/Sewer	931	0	177	0	754	0
Law Enforcement Fd	1	0	0	0	1	0
Tourism Develop	169	0	22	0	147	0
General Fixed Asset Fd	41	0	0	0	41	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>267,894</b>	<b>55,985</b>	<b>20,767</b>	<b>43,568</b>	<b>45,174</b>	<b>102,400</b>





**YADKIN COUNTY, NORTH CAROLINA**

**FINANCE**

**NATURE AND EXTENT OF SERVICES**

The Finance department is responsible for general accounting services for the county. General accounting costs are allocated based on accounting transactions.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Finance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,846			281,846
Building Depr	605		605	
Equip Depr	2,014		2,014	
Annual Audit		645	645	
Professional Svcs		2,985	2,985	
Insurance		54	54	
Administration	3,013	275	3,288	
Finance		4,254	4,254	
Information Services		5,679	5,679	
Public Buildings		1,291	1,291	
Fire Marshal		30	30	
Non Departmental		15,065	15,065	
Total Allocated Additions:	<u>5,632</u>	<u>30,278</u>	<u>35,910</u>	<u>35,910</u>
Total To Be Allocated:	<u><u>287,478</u></u>	<u><u>30,278</u></u>		<u><u>317,756</u></u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Finance**

	Total	General & Admin	GEN ACCTG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	180,075	0	180,075
FRINGE BENEFITS	84,731	0	84,731
<b>Other Expense &amp; Cost</b>			
WC INS	324	0	324
SUPPLIES & MATS	2,821	0	2,821
TRAVEL	4,540	0	4,540
TELE & POSTAGE	3,014	0	3,014
MAINT CONT	4,228	0	4,228
INS & BOND	2,063	0	2,063
DUES & SUBS	50	0	50
<b>Departmental Totals</b>			
Total Expenditures	281,846	0	281,846
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	281,846	0	281,846
<b>Allocation Step 1</b>			
Inbound- All Others	5,632	5,632	0
Reallocate Admin Costs		( 5,632)	5,632
1st Allocation	287,478	0	287,478
<b>Allocation Step 2</b>			
Inbound- All Others	30,278	30,278	0
Reallocate Admin Costs		( 30,278)	30,278
2nd Allocation	30,278	0	30,278
<b>Total For 104130 Finance</b>			
Total Allocated	317,756	0	317,756

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Finance**

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	260	0.7900	2,271		2,271		2,271
Administration	605	1.8383	5,285		5,285		5,285
Finance	487	1.4797	4,254		4,254		4,254
Information Services	472	1.4342	4,123		4,123	453	4,576
Public Buildings	967	2.9382	8,447		8,447	928	9,375
Sheriff	1,874	5.6941	16,369		16,369	1,798	18,167
Communications	360	1.0939	3,145		3,145	345	3,490
Fire Marshal	277	0.8417	2,420		2,420	266	2,686
Non Departmental	980	2.9777	8,560		8,560	940	9,500
Debt Service Exp	56	0.1702	489		489	54	543
Social Services	6,703	20.3669	58,551		58,551	6,430	64,981
Governing Body	297	0.9024	2,594		2,594	285	2,879
Tax Assessor	673	2.0449	5,879		5,879	646	6,525
Land Sales	38	0.1155	332		332	36	368
Revaluation	510	1.5496	4,455		4,455	489	4,944
License Plate Agency	256	0.7779	2,236		2,236	246	2,482
Court Facilities	230	0.6989	2,009		2,009	221	2,230
Elections	539	1.6378	4,708		4,708	517	5,225
Register of Deeds	485	1.4737	4,236		4,236	465	4,701
Interfund Transfers	8	0.0243	70		70	8	78
Liason Office	172	0.5226	1,502		1,502	165	1,667
Jail	1,335	4.0564	11,661		11,661	1,281	12,942
Separation Allowance	40	0.1215	349		349	38	387
Emergency Services	1,970	5.9858	17,208		17,208	1,890	19,098
Building Inspection	600	1.8231	5,241		5,241	576	5,817
Medical Examiner	58	0.1762	507		507	56	563
Animal Control	1,248	3.7920	10,901		10,901	1,197	12,098
Planning & Zoning	472	1.4342	4,123		4,123	453	4,576
Economic Development	2	0.0061	17		17	2	19
Econ Dev Proj Exp	2	0.0061	17		17	2	19



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Finance**

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Cooperative Extension Service	412	1.2519	3,599		3,599	395	3,994
Soil & Water Conservation	637	1.9355	5,564		5,564	611	6,175
Health Department	719	2.1847	6,280		6,280	690	6,970
Nursing/ Medical	571	1.7350	4,988		4,988	548	5,536
Preparedness	253	0.7687	2,210		2,210	243	2,453
Tuberculosis	43	0.1307	376		376	41	417
Breast/ Cervical Cancer	412	1.2519	3,599		3,599	395	3,994
Child Health	490	1.4889	4,280		4,280	470	4,750
Immunization	250	0.7596	2,184		2,184	240	2,424
Maternal Health	453	1.3764	3,957		3,957	435	4,392
Family Planning	508	1.5436	4,437		4,437	487	4,924
WIC	156	0.4740	1,363		1,363	150	1,513
WIC Nutrition	165	0.5014	1,441		1,441	158	1,599
WIC Client Services	272	0.8265	2,376		2,376	261	2,637
WIC Breastfeeding	191	0.5804	1,668		1,668	183	1,851
WIC Breastfeeding Peer Counsel	149	0.4527	1,302		1,302	143	1,445
Environmental Health	524	1.5922	4,577		4,577	503	5,080
Health Carolinians	260	0.7900	2,271		2,271	249	2,520
Mental Health	10	0.0304	87		87	10	97
JCPC	47	0.1428	411		411	45	456
Veterans Affairs	269	0.8174	2,350		2,350	258	2,608
Public Schools	23	0.0699	201		201	22	223
Recreation	1,526	4.6367	13,330		13,330	1,464	14,794
E-911 Wire	210	0.6381	1,834		1,834	201	2,035
Fund 40	435	1.3217	3,800		3,800	417	4,217
Veh Replace	33	0.1003	288		288	32	320
Fund 45	32	0.0972	280		280	31	311
VFDs	120	0.3646	1,048		1,048	115	1,163
Solid Waste	1,079	3.2785	9,425		9,425	1,035	10,460
Water/Sewer	548	1.6651	4,787		4,787	526	5,313



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Finance**

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforcement Fd	1	0.0030	9		9	1	10
Tourism Develop	107	0.3251	935		935	103	1,038
General Fixed Asset Fd	30	0.0912	262		262	29	291
SubTotal	<u>32,911</u>	<u>100.0000</u>	<u>287,478</u>		<u>287,478</u>	<u>30,278</u>	<u>317,756</u>
Total	<u><u>32,911</u></u>	<u><u>100.0000</u></u>	<u><u>287,478</u></u>		<u><u>287,478</u></u>	<u><u>30,278</u></u>	<u><u>317,756</u></u>

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

For Department Finance

Receiving Department	Total	GEN ACCTG
Insurance	2,271	2,271
Administration	5,285	5,285
Finance	4,254	4,254
Information Services	4,576	4,576
Public Buildings	9,375	9,375
Sheriff	18,167	18,167
Communications	3,490	3,490
Fire Marshal	2,686	2,686
Non Departmental	9,500	9,500
Debt Service Exp	543	543
Social Services	64,981	64,981
Governing Body	2,879	2,879
Tax Assessor	6,525	6,525
Land Sales	368	368
Revaluation	4,944	4,944
License Plate Agency	2,482	2,482
Court Facilities	2,230	2,230
Elections	5,225	5,225
Register of Deeds	4,701	4,701
Interfund Transfers	78	78
Liason Office	1,667	1,667
Jail	12,942	12,942
Separation Allowance	387	387
Emergency Services	19,098	19,098
Building Inspection	5,817	5,817
Medical Examiner	563	563
Animal Control	12,098	12,098
Planning & Zoning	4,576	4,576
Economic Development	19	19
Econ Dev Proj Exp	19	19
Cooperative Extension	3,994	3,994
Soil & Water Conservation	6,175	6,175
Health Department	6,970	6,970
Nursing/ Medical	5,536	5,536
Preparedness	2,453	2,453
Tuberculosis	417	417
Breast/ Cervical Cancer	3,994	3,994
Child Health	4,750	4,750



**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Finance**

Receiving Department	Total	GEN ACCTG
Immunization	2,424	2,424
Maternal Health	4,392	4,392
Family Planning	4,924	4,924
WIC	1,513	1,513
WIC Nutrition	1,599	1,599
WIC Client Services	2,637	2,637
WIC Breastfeeding	1,851	1,851
WIC Breastfeeding Peer	1,445	1,445
Environmental Health	5,080	5,080
Health Carolinians	2,520	2,520
Mental Health	97	97
JCPC	456	456
Veterans Affairs	2,608	2,608
Public Schools	223	223
Recreation	14,794	14,794
E-911 Wire	2,035	2,035
Fund 40	4,217	4,217
Veh Replace	320	320
Fund 45	311	311
VFDs	1,163	1,163
Solid Waste	10,460	10,460
Water/Sewer	5,313	5,313
Law Enforcement Fd	10	10
Tourism Develop	1,038	1,038
General Fixed Asset Fd	291	291
Direct Billed	0	0
<b>Total</b>	<b>317,756</b>	<b>317,756</b>



**YADKIN COUNTY, NORTH CAROLINA**

**INFORMATION SERVICES**

**NATURE AND EXTENT OF SERVICES**

The Information Services department provides technological support to county departments when requested.

Costs are allocated based on the number of computers maintained.

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Information Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	272,868			272,868
Building Depr	1,299		1,299	
Equip Depr	6,781		6,781	
Annual Audit		625	625	
Professional Svcs		3,848	3,848	
Insurance		72	72	
Administration	3,741	341	4,082	
Finance	4,123	453	4,576	
Information Services		25,149	25,149	
Public Buildings		2,513	2,513	
Fire Marshal		40	40	
Non Departmental		156,009	156,009	
Total Allocated Additions:	<u>15,944</u>	<u>189,050</u>	<u>204,994</u>	<u>204,994</u>
Total To Be Allocated:	<u><u>288,812</u></u>	<u><u>189,050</u></u>		<u><u>477,862</u></u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Services**

	Total	General & Admin	DATA PROC SVCS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	172,073	0	172,073
FRINGE BENEFITS	78,990	0	78,990
<b>Other Expense &amp; Cost</b>			
WC INS	2,408	0	2,408
DATA PROC	5,697	0	5,697
SUPPLIES & MATS	3,778	0	3,778
TRAVEL	5,102	0	5,102
TELE & POSTAGE	4,520	0	4,520
INS & BOND	300	0	300
<b>Departmental Totals</b>			
Total Expenditures	272,868	0	272,868
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	272,868	0	272,868
<b>Allocation Step 1</b>			
Inbound- All Others	15,944	15,944	0
Reallocate Admin Costs		( 15,944)	15,944
1st Allocation	288,812	0	288,812
<b>Allocation Step 2</b>			
Inbound- All Others	189,050	189,050	0
Reallocate Admin Costs		( 189,050)	189,050
2nd Allocation	189,050	0	189,050
<b>Total For 104210 Information Services</b>			
Total Allocated	477,862	0	477,862



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Services**

Activity - DATA PROC SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5	1.4045	4,056		4,056		4,056
Finance	7	1.9663	5,679		5,679		5,679
Information Services	31	8.7079	25,149		25,149		25,149
Public Buildings	1	0.2809	811		811	604	1,415
Sheriff	80	22.4719	64,902		64,902	48,319	113,221
Fire Marshal	2	0.5618	1,623		1,623	1,208	2,831
Social Services	84	23.5953	68,146		68,146	50,735	118,881
Tax Assessor	21	5.8989	17,037		17,037	12,684	29,721
Court Facilities	1	0.2809	811		811	604	1,415
Elections	29	8.1461	23,527		23,527	17,516	41,043
Register of Deeds	1	0.2809	811		811	604	1,415
Emergency Services	32	8.9888	25,961		25,961	19,328	45,289
Building Inspection	7	1.9663	5,679		5,679	4,228	9,907
Animal Control	4	1.1236	3,245		3,245	2,416	5,661
Planning & Zoning	2	0.5618	1,623		1,623	1,208	2,831
Cooperative Extension Service	9	2.5281	7,301		7,301	5,436	12,737
Soil & Water Conservation	3	0.8427	2,434		2,434	1,812	4,246
Health Department	17	4.7753	13,792		13,792	10,268	24,060
Veterans Affairs	1	0.2809	811		811	604	1,415
Recreation	5	1.4045	4,056		4,056	3,020	7,076
E-911 Wire	7	1.9663	5,679		5,679	4,228	9,907
Solid Waste	3	0.8427	2,434		2,434	1,812	4,246
Other	4	1.1236	3,245		3,245	2,416	5,661
<b>SubTotal</b>	<b>356</b>	<b>100.0000</b>	<b>288,812</b>		<b>288,812</b>	<b>189,050</b>	<b>477,862</b>
<b>Total</b>	<b>356</b>	<b>100.0000</b>	<b>288,812</b>		<b>288,812</b>	<b>189,050</b>	<b>477,862</b>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Services**

Allocation Basis: NUMBER OF COMPUTERS  
Allocation Source: INFORMATION SERVICES RECORDS

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Information Services**

Receiving Department	Total	DATA PROC SVCS
Administration	4,056	4,056
Finance	5,679	5,679
Information Services	25,149	25,149
Public Buildings	1,415	1,415
Sheriff	113,221	113,221
Fire Marshal	2,831	2,831
Social Services	118,881	118,881
Tax Assessor	29,721	29,721
Court Facilities	1,415	1,415
Elections	41,043	41,043
Register of Deeds	1,415	1,415
Emergency Services	45,289	45,289
Building Inspection	9,907	9,907
Animal Control	5,661	5,661
Planning & Zoning	2,831	2,831
Cooperative Extension	12,737	12,737
Soil & Water Conservation	4,246	4,246
Health Department	24,060	24,060
Veterans Affairs	1,415	1,415
Recreation	7,076	7,076
E-911 Wire	9,907	9,907
Solid Waste	4,246	4,246
Other	5,661	5,661
Direct Billed	0	0
<b>Total</b>	<b>477,862</b>	<b>477,862</b>

**SCHEDULE 9.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**PUBLIC BUILDINGS**

**NATURE AND EXTENT OF SERVICES**

The Public Buildings department provides maintenance and janitorial services to county buildings. Costs for maintenance and janitorial services are split using a salary and wage analysis and further allocated to benefitting departments based on square footage serviced. Utilities costs are also expensed in the Public Buildings cost center and are allocated based on the square footage occupied to departments that do not pay for utilities directly.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Public Buildings**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	274,792			274,792
RD SIGNS	( 3,355)			
Total Deductions:	<u>( 3,355)</u>			( 3,355)
Building Depr	249		249	
Equip Depr	3,005		3,005	
Annual Audit		1,281	1,281	
Professional Svcs		2,687	2,687	
Insurance		54	54	
Administration	3,614	330	3,944	
Finance	8,447	928	9,375	
Information Services	811	604	1,415	
Public Buildings		532	532	
Fire Marshal		30	30	
Non Departmental		5,059	5,059	
Total Allocated Additions:	<u>16,126</u>	<u>11,505</u>	<u>27,631</u>	27,631
Total To Be Allocated:	<u><u>287,563</u></u>	<u><u>11,505</u></u>		<u><u>299,068</u></u>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Public Buildings**

	Total	General & Admin	MAINTENANCE	JANITORIAL	UTILITIES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	86,975	38,191	24,031	24,753	0
FRINGE BENEFITS	53,047	23,293	14,657	15,097	0
<b>Other Expense &amp; Cost</b>					
WC INS	3,052	1,340	843	869	0
SUPPLIES & MATS	11,482	5,042	3,172	3,268	0
BLDG/GROUND	43,924	0	43,924	0	0
VEH MAINT	1,094	481	302	311	0
TELE & POSTAGE	1,393	612	385	396	0
UTILITIES	41,792	0	0	0	41,792
MAINT CONTRACT	8,628	0	8,628	0	0
INS & BOND	20,050	8,804	5,540	5,706	0
*RD SIGNS	3,355	3,355	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	274,792	81,118	101,482	50,400	41,792
<b>Deductions</b>					
Total Deductions	( 3,355)	( 3,355)	0	0	0
Functional Cost	271,437	77,763	101,482	50,400	41,792
<b>Allocation Step 1</b>					
Inbound- All Others	16,126	16,126	0	0	0
Reallocate Admin Costs		( 93,889)	49,196	24,433	20,260
1st Allocation	287,563	0	150,678	74,833	62,052
<b>Allocation Step 2</b>					
Inbound- All Others	11,505	11,505	0	0	0
Reallocate Admin Costs		( 11,505)	6,028	2,994	2,483
2nd Allocation	11,505	0	6,028	2,994	2,483
<b>Total For 104260 Public Buildings</b>					
Total Allocated	299,068	0	156,706	77,827	64,535

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Public Buildings**

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	1,091	1.1747	1,770		1,770		1,770
Finance	330	0.3553	535		535		535
Information Services	642	0.6913	1,042		1,042		1,042
Public Buildings	136	0.1464	221		221		221
Sheriff	8,352	8.9928	13,550		13,550	555	14,105
Social Services	15,449	16.6344	25,064		25,064	1,027	26,091
Governing Body	1,441	1.5516	2,338		2,338	96	2,434
Tax Assessor	4,612	4.9659	7,482		7,482	307	7,789
License Plate Agency	360	0.3876	584		584	24	608
Court Facilities	20,541	22.1171	33,326		33,326	1,366	34,692
Elections	1,481	1.5946	2,403		2,403	98	2,501
Register of Deeds	1,848	1.9898	2,998		2,998	123	3,121
Building Inspection	1,233	1.3276	2,000		2,000	82	2,082
Animal Control	4,266	4.5933	6,921		6,921	284	7,205
Planning & Zoning	384	0.4135	623		623	26	649
Cooperative Extension Service	2,856	3.0751	4,634		4,634	190	4,824
Soil & Water Conservation	1,244	1.3394	2,018		2,018	83	2,101
Health Department	1,831	1.9715	2,971		2,971	122	3,093
WIC	1,322	1.4234	2,145		2,145	88	2,233
Environmental Health	458	0.4931	743		743	30	773
Veterans Affairs	432	0.4651	701		701	29	730
Other	22,565	24.2965	36,609		36,609	1,498	38,107
<b>SubTotal</b>	<b>92,874</b>	<b>100.0000</b>	<b>150,678</b>		<b>150,678</b>	<b>6,028</b>	<b>156,706</b>
<b>Total</b>	<b>92,874</b>	<b>100.0000</b>	<b>150,678</b>		<b>150,678</b>	<b>6,028</b>	<b>156,706</b>

Allocation Basis: SQUARE FOOTAGE MAINTAINED

Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Public Buildings**

Activity - JANITORIAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	1,091	1.3533	1,013		1,013		1,013
Finance	330	0.4093	306		306		306
Information Services	642	0.7963	596		596		596
Public Buildings	136	0.1687	126		126		126
Sheriff	2,112	2.6198	1,960		1,960	81	2,041
Social Services	15,449	19.1632	14,340		14,340	590	14,930
Governing Body	1,441	1.7874	1,338		1,338	55	1,393
Tax Assessor	4,612	5.7208	4,281		4,281	176	4,457
License Plate Agency	360	0.4466	334		334	14	348
Court Facilities	20,541	25.4794	19,067		19,067	784	19,851
Elections	1,481	1.8371	1,375		1,375	57	1,432
Register of Deeds	1,848	2.2923	1,715		1,715	71	1,786
Building Inspection	1,233	1.5294	1,145		1,145	47	1,192
Animal Control	81	0.1005	75		75	3	78
Planning & Zoning	384	0.4763	356		356	15	371
Cooperative Extension Service	2,856	3.5426	2,651		2,651	109	2,760
Soil & Water Conservation	1,244	1.5431	1,155		1,155	47	1,202
WIC	1,322	1.6398	1,227		1,227	50	1,277
Environmental Health	458	0.5681	425		425	17	442
Veterans Affairs	432	0.5359	401		401	16	417
Other	22,565	27.9901	20,947		20,947	862	21,809
<b>SubTotal</b>	<b>80,618</b>	<b>100.0000</b>	<b>74,833</b>		<b>74,833</b>	<b>2,994</b>	<b>77,827</b>
<b>Total</b>	<b>80,618</b>	<b>100.0000</b>	<b>74,833</b>		<b>74,833</b>	<b>2,994</b>	<b>77,827</b>

Allocation Basis: SQUARE FOOTAGE MAINTAINED

Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Public Buildings**

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	1,091	2.3950	1,486		1,486		1,486
Finance	330	0.7244	450		450		450
Information Services	642	1.4093	875		875		875
Public Buildings	136	0.2985	185		185		185
Sheriff	2,112	4.6363	2,877		2,877	121	2,998
Social Services	417	0.9154	568		568	24	592
Governing Body	1,441	3.1633	1,963		1,963	83	2,046
Tax Assessor	4,612	10.1242	6,282		6,282	264	6,546
License Plate Agency	360	0.7903	490		490	21	511
Elections	1,481	3.2511	2,017		2,017	85	2,102
Register of Deeds	1,848	4.0567	2,517		2,517	106	2,623
Building Inspection	1,233	2.7067	1,680		1,680	71	1,751
Animal Control	81	0.1778	110		110	5	115
Planning & Zoning	384	0.8430	523		523	22	545
Cooperative Extension Service	2,856	6.2695	3,890		3,890	164	4,054
Soil & Water Conservation	1,244	2.7308	1,695		1,695	71	1,766
Health Department	1,831	4.0194	2,494		2,494	105	2,599
Environmental Health	458	1.0054	624		624	26	650
Veterans Affairs	432	0.9483	588		588	25	613
Other	22,565	49.5346	30,738		30,738	1,290	32,028
<b>SubTotal</b>	<b>45,554</b>	<b>100.0000</b>	<b>62,052</b>		<b>62,052</b>	<b>2,483</b>	<b>64,535</b>
<b>Total</b>	<b>45,554</b>	<b>100.0000</b>	<b>62,052</b>		<b>62,052</b>	<b>2,483</b>	<b>64,535</b>

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Public Buildings**

Receiving Department	Total	MAINTENANCE	JANITORIAL	UTILITIES
Administration	4,269	1,770	1,013	1,486
Finance	1,291	535	306	450
Information Services	2,513	1,042	596	875
Public Buildings	532	221	126	185
Sheriff	19,144	14,105	2,041	2,998
Social Services	41,613	26,091	14,930	592
Governing Body	5,873	2,434	1,393	2,046
Tax Assessor	18,792	7,789	4,457	6,546
License Plate Agency	1,467	608	348	511
Court Facilities	54,543	34,692	19,851	0
Elections	6,035	2,501	1,432	2,102
Register of Deeds	7,530	3,121	1,786	2,623
Building Inspection	5,025	2,082	1,192	1,751
Animal Control	7,398	7,205	78	115
Planning & Zoning	1,565	649	371	545
Cooperative Extension	11,638	4,824	2,760	4,054
Soil & Water Conservation	5,069	2,101	1,202	1,766
Health Department	5,692	3,093	0	2,599
WIC	3,510	2,233	1,277	0
Environmental Health	1,865	773	442	650
Veterans Affairs	1,760	730	417	613
Other	91,944	38,107	21,809	32,028
Direct Billed	0	0	0	0
<b>Total</b>	<b>299,068</b>	<b>156,706</b>	<b>77,827</b>	<b>64,535</b>

**SCHEDULE 10.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**SHERIFF**

**NATURE AND EXTENT OF SERVICES**

The Sheriff cost center allocates the direct expenditures and related overhead costs associated with the operation of the Yadkin County Sheriff's Department. This department serves a variety of papers and provides escort services on behalf of the Social Services Department in addition to providing law enforcement services to the citizens of Yadkin County. The allocated expenditures include staff salaries and fringe benefits, vehicle maintenance and repair supplies, and routine operating costs. These expenditures are distributed to cost center activities based upon staffing levels and account analyses. Costs for the "Sheriff Admin" activity are allocated benefitting departments on the number of non-sheriff administrative employees supervised.

Costs related to the "IV-D Support Services" and "Other DSS Services" activities are directly assigned to their respective departments. All remaining costs are included in the "Sheriff" activity and directly assigned to the Sheriff receiving department with direct expenditures netted off in order to avoid an overstatement of indirect costs on Schedule A.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Sheriff**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,889,169			2,889,169
VEHICLES	( 106,503)			
Total Deductions:	( 106,503)			( 106,503)
Building Depr	3,592		3,592	
Equip Depr	89,527		89,527	
Annual Audit		2,483	2,483	
Professional Svcs		40,070	40,070	
Insurance		721	721	
Administration	33,899	3,087	36,986	
Finance	16,369	1,798	18,167	
Information Services	64,902	48,319	113,221	
Public Buildings	18,387	757	19,144	
Communications		293,220	293,220	
Fire Marshal		401	401	
Non Departmental		6,587	6,587	
Total Allocated Additions:	226,676	397,443	624,119	624,119
Total To Be Allocated:	3,009,342	397,443		3,406,785

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff**

	Total	General & Admin	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,490,154	0	243,044	12,517	18,478
FRINGE BENEFITS	829,869	0	135,352	6,971	10,290
<b>Other Expense &amp; Cost</b>					
WC INS	56,561	0	9,225	475	701
PROF SVCS	1,179	0	192	10	15
SUPPLIES & MATS	15,595	0	2,544	131	193
UNIFORMS	20,178	0	3,291	169	250
DRUG MONEY	15,000	0	0	0	0
PREV / EDUC	363	0	59	3	5
GAS DIESEL	128,921	0	21,027	1,083	1,599
STRUCTURES	421	0	69	4	5
VEH MAINT	52,212	0	8,516	439	647
TRAVEL	13,351	0	2,178	112	166
TELEPHONE & POSTAGE	22,702	0	3,703	191	282
UTILITIES	27,096	0	4,419	228	336
MAINT CONTRACT	35,800	0	5,839	301	444
INS & BONDS	52,000	0	8,481	437	645
DUES & SUBS	985	0	161	8	12
EMPLOYEE RELATIONS	1,940	0	316	16	24
EQUIP < \$5K	11,229	0	1,831	94	139
GUNS, VESTS, ETC	7,110	0	1,160	60	88
*VEHICLES	106,503	106,503	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,889,169	106,503	451,407	23,249	34,319
<b>Deductions</b>					
Total Deductions	( 106,503)	( 106,503)	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,782,666	0	451,407	23,249	34,319
<b>Allocation Step 1</b>					
Inbound- All Others	226,676	226,676	0	0	0
Reallocate Admin Costs		( 226,676)	36,772	1,894	2,796
1st Allocation	3,009,342	0	488,179	25,143	37,115



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff**

	Total	General & Admin	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT
<b>Allocation Step 2</b>					
Inbound- All Others	397,443	397,443	0	0	0
Reallocate Admin Costs		( 397,443)	64,474	3,321	4,902
2nd Allocation	397,443	0	64,474	3,321	4,902
<b>Total For 104310 Sheriff</b>					
Total Allocated	3,406,785	0	552,653	28,464	42,017



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff**

SHERIFF OPS

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	1,216,115
FRINGE BENEFITS	677,256
<u>Other Expense &amp; Cost</u>	
WC INS	46,160
PROF SVCS	962
SUPPLIES & MATS	12,727
UNIFORMS	16,468
DRUG MONEY	15,000
PREV / EDUC	296
GAS DIESEL	105,212
STRUCTURES	343
VEH MAINT	42,610
TRAVEL	10,895
TELEPHONE & POSTAGE	18,526
UTILITIES	22,113
MAINT CONTRACT	29,216
INS & BONDS	42,437
DUES & SUBS	804
EMPLOYEE RELATIONS	1,584
EQUIP < \$5K	9,165
GUNS, VESTS, ETC	5,802
*VEHICLES	0
<u>Departmental Totals</u>	
Total Expenditures	2,273,691
<u>Deductions</u>	
Total Deductions	0
Functional Cost	2,273,691
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	185,214
1st Allocation	2,458,905



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Sheriff**

SHERIFF OPS

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Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	324,746
2nd Allocation	324,746
Total For 104310 Sheriff	
Total Allocated	2,783,651

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff**

Activity - SHERIFF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Communications	12.00	18.4615	90,125		90,125	11,903	102,028
Social Services	0.34	0.5231	2,554		2,554	337	2,891
Child Support	0.51	0.7846	3,830		3,830	506	4,336
Sheriff Receiving	33.15	51.0000	248,972		248,972	32,882	281,854
Jail	19.00	29.2308	142,698		142,698	18,846	161,544
SubTotal	65.00	100.0000	488,179		488,179	64,474	552,653
Total	65.00	100.0000	488,179		488,179	64,474	552,653

Allocation Basis: NUMBER OF NON ADMIN EMPLOYEES SUPERVISED

Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff**

Activity - DSS SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Social Services	100	100.0000	25,143		25,143	3,321	28,464
SubTotal	100	100.0000	25,143		25,143	3,321	28,464
Total	100	100.0000	25,143		25,143	3,321	28,464

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF SERVICES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff**

Activity - CSE SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Support	100	100.0000	37,115		37,115	4,902	42,017
SubTotal	100	100.0000	37,115		37,115	4,902	42,017
Total	100	100.0000	37,115		37,115	4,902	42,017

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF SERVICES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Sheriff**

Activity - SHERIFF OPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Receiving	100	100.0000	2,458,905	-2,273,691	185,214	324,746	509,960
SubTotal	100	100.0000	2,458,905	-2,273,691	185,214	324,746	509,960
Direct Billed				2,273,691	2,273,691		2,273,691
Total	100	100.0000	2,458,905		2,458,905	324,746	2,783,651

Allocation Basis: DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED

Allocation Source: CONFIRMATION OF SERVICES

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Sheriff**

Receiving Department	Total	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT	SHERIFF OPS
Communications	102,028	102,028	0	0	0
Social Services	31,355	2,891	28,464	0	0
Child Support	46,353	4,336	0	42,017	0
Sheriff Receiving	791,814	281,854	0	0	509,960
Jail	161,544	161,544	0	0	0
Direct Billed	2,273,691	0	0	0	2,273,691
<b>Total</b>	<b>3,406,785</b>	<b>552,653</b>	<b>28,464</b>	<b>42,017</b>	<b>2,783,651</b>



**SCHEDULE 11.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**COMMUNICATIONS**

**NATURE AND EXTENT OF SERVICES**

The Communications cost center is included in the cost plan to identify dispatch costs associated with departments serviced. Call data was analyzed and costs associated with dispatching ambulances are allocated based on the number of dispatches per department.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Communications**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	650,312			650,312
Equip Depr	30,009		30,009	
Annual Audit		477	477	
Professional Svcs		10,352	10,352	
Insurance		216	216	
Administration	9,803	891	10,694	
Finance	3,145	345	3,490	
Sheriff	90,125	11,903	102,028	
Fire Marshal		120	120	
Non Departmental		96,002	96,002	
Total Allocated Additions:	<u>133,082</u>	<u>120,306</u>	<u>253,388</u>	<u>253,388</u>
Total To Be Allocated:	<u><u>783,394</u></u>	<u><u>120,306</u></u>		<u><u>903,700</u></u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Communications**

	Total	General & Admin	DISPATCH
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	407,264	0	407,264
FRINGE BENEFITS	219,427	0	219,427
<b>Other Expense &amp; Cost</b>			
WC INS	2,418	0	2,418
TELE/POSTAGE	9,778	0	9,778
MAINT CONTRACT	7,140	0	7,140
INS & BONDS	3,500	0	3,500
EQUIP < \$5K	785	0	785
<b>Departmental Totals</b>			
Total Expenditures	650,312	0	650,312
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	650,312	0	650,312
<b>Allocation Step 1</b>			
Inbound- All Others	133,082	133,082	0
Reallocate Admin Costs		( 133,082)	133,082
1st Allocation	783,394	0	783,394
<b>Allocation Step 2</b>			
Inbound- Non Departmental: COMMUN	93,347	0	93,347
Inbound- All Others	26,959	26,959	0
Reallocate Admin Costs		( 26,959)	26,959
2nd Allocation	120,306	0	120,306
<b>Total For 104311 Communications</b>			
Total Allocated	903,700	0	903,700



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Communications**

Activity - DISPATCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff	18,763	37.4294	293,220		293,220		293,220
Social Services	164	0.3272	2,563		2,563	629	3,192
Emergency Services	4,686	9.3479	73,231		73,231	17,973	91,204
Animal Control	2,102	4.1932	32,849		32,849	8,062	40,911
Other	24,414	48.7023	381,531		381,531	93,642	475,173
SubTotal	50,129	100.0000	783,394		783,394	120,306	903,700
Total	50,129	100.0000	783,394		783,394	120,306	903,700

Allocation Basis: NUMBER OF DISPATCHES MADE

Allocation Source: DEPARTMENTAL RECORDS

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Communications**

Receiving Department	Total	DISPATCH
Sheriff	293,220	293,220
Social Services	3,192	3,192
Emergency Services	91,204	91,204
Animal Control	40,911	40,911
Other	475,173	475,173
Direct Billed	0	0
<b>Total</b>	<b>903,700</b>	<b>903,700</b>

**SCHEDULE 12.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**FIRE MARSHAL**

**NATURE AND EXTENT OF SERVICES**

The Fire Marshall provides safety services to county departments on top of typical Fire Marshal activities. Safety costs are allocated based on full-time personnel. Other costs are directly assigned to a receiving department with direct expenditures netted off in order to accurately reflect indirect costs on the Schedule A.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Fire Marshal**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	90,221			90,221
Equip Depr	3		3	
Annual Audit		367	367	
Professional Svcs		961	961	
Insurance		18	18	
Administration	1,147	106	1,253	
Finance	2,420	266	2,686	
Information Services	1,623	1,208	2,831	
Fire Marshal		10	10	
Non Departmental		191	191	
Total Allocated Additions:	<u>5,193</u>	<u>3,127</u>	<u>8,320</u>	<u>8,320</u>
Total To Be Allocated:	<u><u>95,414</u></u>	<u><u>3,127</u></u>		<u><u>98,541</u></u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fire Marshal**

	Total	General & Admin	SAFETY	FM OPS
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	55,953	12,869	1,119	41,965
FRINGE BENEFITS	21,820	5,019	436	16,365
<b>Other Expense &amp; Cost</b>				
WC INS	1,559	359	31	1,169
SERV/MAINT	100	23	2	75
UNIFORMS	234	54	5	175
GAS/DIESEL	2,765	636	55	2,074
VEH MAINT	1,747	402	35	1,310
TELE/POSTAGE	48	11	1	36
INS & BONDS	4,600	1,058	92	3,450
DUES & SUBS	1,395	321	28	1,046
<b>Departmental Totals</b>				
Total Expenditures	90,221	20,752	1,804	67,665
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	90,221	20,752	1,804	67,665
<b>Allocation Step 1</b>				
Inbound- All Others	5,193	5,193	0	0
Reallocate Admin Costs		( 25,945)	674	25,271
1st Allocation	95,414	0	2,478	92,936
<b>Allocation Step 2</b>				
Inbound- All Others	3,127	3,127	0	0
Reallocate Admin Costs		( 3,127)	81	3,046
2nd Allocation	3,127	0	81	3,046
<b>Total For 104340 Fire Marshal</b>				
Total Allocated	98,541	0	2,559	95,982





**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fire Marshal**

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243	50		50		50
Finance	3.00	1.2146	30		30		30
Information Services	4.00	1.6194	40		40		40
Public Buildings	3.00	1.2146	30		30		30
Sheriff	40.00	16.1943	401		401		401
Communications	12.00	4.8583	120		120		120
Fire Marshal	1.00	0.4049	10		10		10
Social Services	59.00	23.8863	594		594	29	623
Tax Assessor	7.00	2.8340	70		70	3	73
Revaluation	5.00	2.0243	50		50	2	52
License Plate Agency	1.00	0.4049	10		10		10
Elections	1.00	0.4049	10		10		10
Register of Deeds	4.00	1.6194	40		40	2	42
Liason Office	4.00	1.6194	40		40	2	42
Jail	19.00	7.6923	191		191	9	200
Emergency Services	32.00	12.9555	321		321	14	335
Building Inspection	3.00	1.2146	30		30	1	31
Animal Control	3.00	1.2146	30		30	1	31
Planning & Zoning	2.00	0.8097	20		20	1	21
Soil & Water Conservation	3.00	1.2146	30		30	1	31
Health Department	20.00	8.0972	201		201	9	210
Environmental Health	1.00	0.4049	10		10		10
Veterans Affairs	1.00	0.4049	10		10		10
Recreation	6.00	2.4292	60		60	3	63
Solid Waste	8.00	3.2389	80		80	4	84
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>	<b>2,478</b>		<b>2,478</b>	<b>81</b>	<b>2,559</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>	<b>2,478</b>		<b>2,478</b>	<b>81</b>	<b>2,559</b>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fire Marshal**

Allocation Basis: FT PERSONNEL  
Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fire Marshal**

Activity - FM OPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fire Marshal Receiving	100	100.0000	92,936	-67,665	25,271	3,046	28,317
SubTotal	100	100.0000	92,936	-67,665	25,271	3,046	28,317
Direct Billed				67,665	67,665		67,665
Total	100	100.0000	92,936		92,936	3,046	95,982

Allocation Basis: DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED

Allocation Source: CONFIRMATION OF SERVICES

For Department Fire Marshal

Receiving Department	Total	SAFETY	FM OPS
Administration	50	50	0
Finance	30	30	0
Information Services	40	40	0
Public Buildings	30	30	0
Sheriff	401	401	0
Communications	120	120	0
Fire Marshal	10	10	0
Social Services	623	623	0
Tax Assessor	73	73	0
Revaluation	52	52	0
License Plate Agency	10	10	0
Elections	10	10	0
Register of Deeds	42	42	0
Liason Office	42	42	0
Jail	200	200	0
Emergency Services	335	335	0
Fire Marshal Receiving	28,317	0	28,317
Building Inspection	31	31	0
Animal Control	31	31	0
Planning & Zoning	21	21	0
Soil & Water Conservation	31	31	0
Health Department	210	210	0
Environmental Health	10	10	0
Veterans Affairs	10	10	0
Recreation	63	63	0
Solid Waste	84	84	0
Direct Billed	67,665	0	67,665
<b>Total</b>	<b>98,541</b>	<b>2,559</b>	<b>95,982</b>

**SCHEDULE 13.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**NON DEPARTMENTAL**

**NATURE AND EXTENT OF SERVICES**

The Non Departmental cost center is used to record various costs not related to a specific department. Audit costs are recorded in this cost center but directly assigned to the Annual Audit cost center for allocation.

The Telephone System, Insurance Consultant, Legal, and CAP costs are directly assigned to the Professional Services cost center for allocation. Bank Fees are directly allocated to Finance, while the Audit cost is directly assigned to its own cost center for allocation. The Department specific activity includes costs that are directly associated with a department and are assigned based on the costs per benefitting department. Costs that benefit the entire county are allocated based on full-time personnel to the “Gen Co Exp” activity. General Government expenses are disallowed.

Unemployment costs are split between unemployment claims and the unemployment reserve. Unemployment claims are allocated based on the costs per department, while unemployment reserve costs are allocated based on salary expense per department.

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .2 - Costs To Be Allocated**

**For Department Non Departmental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,958,954			1,958,954
CHRIST HAM	( 16,424)			
CAP OUTLAY TECH	( 185,108)			
RADIO EQUIP	( 743,769)			
Total Deductions:	( 945,301)			( 945,301)
Annual Audit		1,298	1,298	
Administration	2,254	212	2,466	
Finance	8,560	940	9,500	
Total Allocated Additions:	10,814	2,450	13,264	13,264
Total To Be Allocated:	1,024,467	2,450		1,026,917

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non Departmental**

	Total	General & Admin	AUDIT	PROF SVCS	LEGAL
<b>Other Expense &amp; Cost</b>					
RETIREE INSURANCE	466	0	0	0	0
UNEMPLOY INS	28,040	0	0	0	0
PROF SVCS	193,786	0	0	0	0
PROF SVCS - CNTY ATTN	118,164	0	0	0	118,164
RADIO CONS	93,347	0	0	0	0
AUDIT	48,425	0	48,425	0	0
HOTLINE	1,639	0	0	0	0
INSUR CONS	52,358	0	0	52,358	0
PUBLIC RELAT	16,723	0	0	0	0
PARKS	243,231	0	0	0	0
BANK FEES	13,468	0	0	0	0
VEH MAINT	3,716	0	0	0	0
TELE SYS	28,802	0	0	0	0
SOFTWARE CONTR	144,098	0	0	0	0
MUNIS	1,000	0	0	0	0
DUES & SUBS	21,874	0	0	9,494	0
HR SCREEN	4,516	0	0	0	0
*CHRIST HAM	16,424	16,424	0	0	0
*CAP OUTLAY TECH	185,108	185,108	0	0	0
*RADIO EQUIP	743,769	743,769	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,958,954	945,301	48,425	61,852	118,164
<b>Deductions</b>					
Total Deductions	( 945,301)	( 945,301)	0	0	0
Functional Cost	1,013,653	0	48,425	61,852	118,164
<b>Allocation Step 1</b>					
Inbound- All Others	10,814	0	0	0	0
Unallocated Costs	( 204,579)	0	0	0	0
1st Allocation	819,888	0	48,425	61,852	118,164
<b>Allocation Step 2</b>					
Inbound- All Others	2,450	0	0	0	0
2nd Allocation	2,450	0	0	0	0

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non Departmental**

	Total	General & Admin	AUDIT	PROF SVCS	LEGAL
Total For 109000 Non Departmental					
Total Allocated	822,338	0	48,425	61,852	118,164





**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non Departmental**

	CAP	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC
<b>Other Expense &amp; Cost</b>					
RETIREE INSURANCE	0	0	0	466	0
UNEMPLOY INS	0	0	0	0	0
PROF SVCS	0	0	0	0	19,949
PROF SVCS - CNTY ATTN	0	0	0	0	0
RADIO CONS	0	0	0	0	0
AUDIT	0	0	0	0	0
HOTLINE	0	0	0	0	0
INSUR CONS	0	0	0	0	0
PUBLIC RELAT	0	0	0	0	0
PARKS	0	0	0	0	243,231
BANK FEES	0	13,468	0	0	0
VEH MAINT	0	0	0	3,716	0
TELE SYS	0	0	28,802	0	0
SOFTWARE CONTR	0	0	0	0	144,098
MUNIS	0	0	0	0	1,000
DUES & SUBS	0	0	0	0	0
HR SCREEN	0	0	0	4,516	0
*CHRIST HAM	0	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0	0
*RADIO EQUIP	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	13,468	28,802	8,698	408,278
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	13,468	28,802	8,698	408,278
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	10,814	0
Unallocated Costs	0	0	0	0	0
1st Allocation	0	13,468	28,802	19,512	408,278
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	2,450	0
2nd Allocation	0	0	0	2,450	0



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non Departmental**

	CAP	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC
Total For 109000 Non Departmental					
Total Allocated	0	13,468	28,802	21,962	408,278

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non Departmental**

	UNEMPLOY INS	UNEMPLOY RSRV	COMMUN	GEN GOVT
<b>Other Expense &amp; Cost</b>				
RETIREE INSURANCE	0	0	0	0
UNEMPLOY INS	8,850	19,190	0	0
PROF SVCS	0	0	0	173,837
PROF SVCS - CNTY ATTN	0	0	0	0
RADIO CONS	0	0	93,347	0
AUDIT	0	0	0	0
HOTLINE	0	0	0	1,639
INSUR CONS	0	0	0	0
PUBLIC RELAT	0	0	0	16,723
PARKS	0	0	0	0
BANK FEES	0	0	0	0
VEH MAINT	0	0	0	0
TELE SYS	0	0	0	0
SOFTWARE CONTR	0	0	0	0
MUNIS	0	0	0	0
DUES & SUBS	0	0	0	12,380
HR SCREEN	0	0	0	0
*CHRIST HAM	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0
*RADIO EQUIP	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	8,850	19,190	93,347	204,579
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	8,850	19,190	93,347	204,579
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Unallocated Costs	0	0	0	( 204,579)
1st Allocation	8,850	19,190	93,347	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
2nd Allocation	0	0	0	0



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Non Departmental**

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	UNEMPLOY INS	UNEMPLOY RSRV	COMMUN	GEN GOVT
Total For 109000 Non Departmental				
Total Allocated	8,850	19,190	93,347	0



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Annual Audit	100	100.0000	48,425		48,425		48,425
SubTotal	100	100.0000	48,425		48,425		48,425
Total	100	100.0000	48,425		48,425		48,425

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - PROF SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Professional Svcs	100	100.0000	61,852		61,852		61,852
SubTotal	100	100.0000	61,852		61,852		61,852
Total	100	100.0000	61,852		61,852		61,852

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Professional Svcs	100	100.0000	118,164		118,164		118,164
SubTotal	100	100.0000	118,164		118,164		118,164
Total	100	100.0000	118,164		118,164		118,164

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - CAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - BANK FEES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance	100	100.0000	13,468		13,468		13,468
SubTotal	100	100.0000	13,468		13,468		13,468
Total	100	100.0000	13,468		13,468		13,468

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Professional Svcs	100	100.0000	28,802		28,802		28,802
SubTotal	100	100.0000	28,802		28,802		28,802
Total	100	100.0000	28,802		28,802		28,802

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - GEN CO EXP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	5.00	2.0243	395		395		395
Finance	3.00	1.2146	237		237		237
Information Services	4.00	1.6194	316		316		316
Public Buildings	3.00	1.2146	237		237		237
Sheriff	40.00	16.1943	3,160		3,160		3,160
Communications	12.00	4.8583	948		948		948
Fire Marshal	1.00	0.4049	79		79		79
Social Services	59.00	23.8863	4,660		4,660	807	5,467
Tax Assessor	7.00	2.8340	553		553	96	649
Revaluation	5.00	2.0243	395		395	68	463
License Plate Agency	1.00	0.4049	79		79	14	93
Elections	1.00	0.4049	79		79	14	93
Register of Deeds	4.00	1.6194	316		316	55	371
Liason Office	4.00	1.6194	316		316	55	371
Jail	19.00	7.6923	1,501		1,501	260	1,761
Emergency Services	32.00	12.9555	2,528		2,528	438	2,966
Building Inspection	3.00	1.2146	237		237	41	278
Animal Control	3.00	1.2146	237		237	41	278
Planning & Zoning	2.00	0.8097	158		158	27	185
Soil & Water Conservation	3.00	1.2146	237		237	41	278
Health Department	20.00	8.0972	1,580		1,580	274	1,854
Environmental Health	1.00	0.4049	79		79	14	93
Veterans Affairs	1.00	0.4049	79		79	14	93
Recreation	6.00	2.4292	474		474	82	556
Solid Waste	8.00	3.2389	632		632	109	741
<b>SubTotal</b>	<b>247.00</b>	<b>100.0000</b>	<b>19,512</b>		<b>19,512</b>	<b>2,450</b>	<b>21,962</b>
<b>Total</b>	<b>247.00</b>	<b>100.0000</b>	<b>19,512</b>		<b>19,512</b>	<b>2,450</b>	<b>21,962</b>



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Allocation Basis: FT PERSONNEL  
Allocation Source: COUNTY RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - DEPT SPECIFIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance	1,000	0.2449	1,000		1,000		1,000
Information Services	155,349	38.0498	155,349		155,349		155,349
Sheriff	450	0.1102	450		450		450
Communications	893	0.2187	893		893		893
Planning & Zoning	4,840	1.1855	4,840		4,840		4,840
Cooperative Extension Service	1,800	0.4409	1,800		1,800		1,800
Environmental Health	715	0.1751	715		715		715
Recreation	243,231	59.5749	243,231		243,231		243,231
SubTotal	408,278	100.0000	408,278		408,278		408,278
Total	408,278	100.0000	408,278		408,278		408,278

Allocation Basis: COST PER DEPARTMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - UNEMPLOY INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Public Buildings	4,648	52.5198	4,648		4,648		4,648
Emergency Services	4,202	47.4802	4,202		4,202		4,202
SubTotal	8,850	100.0000	8,850		8,850		8,850
Total	8,850	100.0000	8,850		8,850		8,850

Allocation Basis: CLAIMS PER DEPT

Allocation Source: ESC REPORT

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - UNEMPLOY RSRV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administration	181,985	1.8943	364		364		364
Finance	180,075	1.8744	360		360		360
Information Services	172,073	1.7911	344		344		344
Public Buildings	86,975	0.9053	174		174		174
Sheriff	1,490,154	15.5111	2,977		2,977		2,977
Communications	407,264	4.2392	814		814		814
Fire Marshal	55,953	0.5824	112		112		112
Social Services	2,256,618	23.4892	4,505		4,505		4,505
Tax Assessor	240,298	2.5013	480		480		480
Revaluation	195,329	2.0332	390		390		390
License Plate Agency	48,305	0.5028	96		96		96
Elections	78,424	0.8163	157		157		157
Register of Deeds	132,775	1.3821	265		265		265
Liason Office	123,715	1.2878	247		247		247
Jail	683,018	7.1096	1,364		1,364		1,364
Emergency Services	1,637,486	17.0447	3,271		3,271		3,271
Building Inspection	152,064	1.5828	304		304		304
Animal Control	106,118	1.1046	212		212		212
Planning & Zoning	92,990	0.9679	186		186		186
Soil & Water Conservation	115,147	1.1986	230		230		230
Health Department	117,800	1.2262	235		235		235
Nursing/ Medical	64,912	0.6757	130		130		130
Preparedness	5,751	0.0599	11		11		11
Breast/ Cervical Cancer	5,369	0.0559	11		11		11
Child Health	112,848	1.1746	225		225		225
Immunization	1,942	0.0202	4		4		4
Maternal Health	46,161	0.4805	92		92		92
Family Planning	80,704	0.8401	161		161		161
WIC	6,963	0.0725	14		14		14
WIC Nutrition	39,575	0.4119	79		79		79



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - UNEMPLOY RSRV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WIC Client Services	89,473	0.9313	179		179		179
WIC Breastfeeding	17,742	0.1847	35		35		35
WIC Breastfeeding Peer Counsel	8,331	0.0867	17		17		17
Environmental Health	114,035	1.1870	228		228		228
Health Carolinians	19,550	0.2035	39		39		39
Veterans Affairs	34,571	0.3599	69		69		69
Recreation	191,117	1.9893	382		382		382
Solid Waste	200,605	2.0881	401		401		401
Water/Sewer	12,809	0.1333	26		26		26
<b>SubTotal</b>	<b>9,607,024</b>	<b>100.0000</b>	<b>19,190</b>		<b>19,190</b>		<b>19,190</b>
<b>Total</b>	<b>9,607,024</b>	<b>100.0000</b>	<b>19,190</b>		<b>19,190</b>		<b>19,190</b>

Allocation Basis: SALARY EXPENSE PER DEPT

Allocation Source: EXPENDITURE REPORT



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Non Departmental**

Activity - COMMUN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Communications	100	100.0000	93,347		93,347		93,347
SubTotal	100	100.0000	93,347		93,347		93,347
Total	100	100.0000	93,347		93,347		93,347

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF SERVICES

For Department Non Departmental

Receiving Department	Total	AUDIT	PROF SVCS	LEGAL	CAP	BANK FEES	TELE SYS
Annual Audit	48,425	48,425	0	0	0	0	0
Professional Svcs	208,818	0	61,852	118,164	0	0	28,802
Administration	759	0	0	0	0	0	0
Finance	15,065	0	0	0	0	13,468	0
Information Services	156,009	0	0	0	0	0	0
Public Buildings	5,059	0	0	0	0	0	0
Sheriff	6,587	0	0	0	0	0	0
Communications	96,002	0	0	0	0	0	0
Fire Marshal	191	0	0	0	0	0	0
Social Services	9,972	0	0	0	0	0	0
Tax Assessor	1,129	0	0	0	0	0	0
Revaluation	853	0	0	0	0	0	0
License Plate Agency	189	0	0	0	0	0	0
Elections	250	0	0	0	0	0	0
Register of Deeds	636	0	0	0	0	0	0
Liason Office	618	0	0	0	0	0	0
Jail	3,125	0	0	0	0	0	0
Emergency Services	10,439	0	0	0	0	0	0
Building Inspection	582	0	0	0	0	0	0
Animal Control	490	0	0	0	0	0	0
Planning & Zoning	5,211	0	0	0	0	0	0
Cooperative Extension	1,800	0	0	0	0	0	0
Soil & Water Conservation	508	0	0	0	0	0	0
Health Department	2,089	0	0	0	0	0	0
Nursing/ Medical	130	0	0	0	0	0	0
Preparedness	11	0	0	0	0	0	0
Breast/ Cervical Cancer	11	0	0	0	0	0	0
Child Health	225	0	0	0	0	0	0
Immunization	4	0	0	0	0	0	0
Maternal Health	92	0	0	0	0	0	0
Family Planning	161	0	0	0	0	0	0
WIC	14	0	0	0	0	0	0
WIC Nutrition	79	0	0	0	0	0	0
WIC Client Services	179	0	0	0	0	0	0
WIC Breastfeeding	35	0	0	0	0	0	0
WIC Breastfeeding Peer	17	0	0	0	0	0	0
Environmental Health	1,036	0	0	0	0	0	0
Health Carolinians	39	0	0	0	0	0	0



**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Non Departmental**

Receiving Department	Total	AUDIT	PROF SVCS	LEGAL	CAP	BANK FEES	TELE SYS
Veterans Affairs	162	0	0	0	0	0	0
Recreation	244,169	0	0	0	0	0	0
Solid Waste	1,142	0	0	0	0	0	0
Water/Sewer	26	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>822,338</b>	<b>48,425</b>	<b>61,852</b>	<b>118,164</b>	<b>0</b>	<b>13,468</b>	<b>28,802</b>

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Non Departmental**

Receiving Department	GEN CO EXP	DEPT SPECIFIC	UNEMPLOY INS	UNEMPLOY RSRV	COMMUN
Annual Audit	0	0	0	0	0
Professional Svcs	0	0	0	0	0
Administration	395	0	0	364	0
Finance	237	1,000	0	360	0
Information Services	316	155,349	0	344	0
Public Buildings	237	0	4,648	174	0
Sheriff	3,160	450	0	2,977	0
Communications	948	893	0	814	93,347
Fire Marshal	79	0	0	112	0
Social Services	5,467	0	0	4,505	0
Tax Assessor	649	0	0	480	0
Revaluation	463	0	0	390	0
License Plate Agency	93	0	0	96	0
Elections	93	0	0	157	0
Register of Deeds	371	0	0	265	0
Liason Office	371	0	0	247	0
Jail	1,761	0	0	1,364	0
Emergency Services	2,966	0	4,202	3,271	0
Building Inspection	278	0	0	304	0
Animal Control	278	0	0	212	0
Planning & Zoning	185	4,840	0	186	0
Cooperative Extension	0	1,800	0	0	0
Soil & Water Conservation	278	0	0	230	0
Health Department	1,854	0	0	235	0
Nursing/ Medical	0	0	0	130	0
Preparedness	0	0	0	11	0
Breast/ Cervical Cancer	0	0	0	11	0
Child Health	0	0	0	225	0
Immunization	0	0	0	4	0
Maternal Health	0	0	0	92	0
Family Planning	0	0	0	161	0
WIC	0	0	0	14	0
WIC Nutrition	0	0	0	79	0
WIC Client Services	0	0	0	179	0
WIC Breastfeeding	0	0	0	35	0
WIC Breastfeeding Peer	0	0	0	17	0
Environmental Health	93	715	0	228	0
Health Carolinians	0	0	0	39	0



**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Non Departmental**

Receiving Department	GEN CO EXP	DEPT SPECIFIC	UNEMPLOY INS	UNEMPLOY RSRV	COMMUN
Veterans Affairs	93	0	0	69	0
Recreation	556	243,231	0	382	0
Solid Waste	741	0	0	401	0
Water/Sewer	0	0	0	26	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>21,962</b>	<b>408,278</b>	<b>8,850</b>	<b>19,190</b>	<b>93,347</b>

**SCHEDULE 14.001  
FISCAL 15**

**YADKIN COUNTY, NORTH CAROLINA**

**DEBT SERVICE**

**NATURE AND EXTENT OF SERVICES**

The debt service account records costs associated with the payment of county debt. Interest costs are an allowable expense. Interest costs associated with buildings are directly assigned to the benefiting department for single occupant buildings or allocated based on square footage occupied for buildings occupied by multiple departments. All other costs are disallowed.

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Debt Service Exp**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,849,028			3,849,028
OTHER DEBT SERVICE	( 2,769,039)			
Total Deductions:	<u>( 2,769,039)</u>			<u>( 2,769,039)</u>
Annual Audit		74	74	
Administration	2,072	201	2,273	
Finance	489	54	543	
Total Allocated Additions:	<u>2,561</u>	<u>329</u>	<u>2,890</u>	<u>2,890</u>
Total To Be Allocated:	<u><u>1,082,550</u></u>	<u><u>329</u></u>		<u><u>1,082,879</u></u>

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Debt Service Exp**

	Total	General & Admin	EMS BASE	JAIL	ANIMAL SHELTER
<b>Other Expense &amp; Cost</b>					
INTEREST AMOUNTS	1,079,989	0	3,562	130,252	3,550
*OTHER DEBT SERVICE	2,769,039	2,769,039	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,849,028	2,769,039	3,562	130,252	3,550
<b>Deductions</b>					
Total Deductions	( 2,769,039)	( 2,769,039)	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,079,989	0	3,562	130,252	3,550
<b>Allocation Step 1</b>					
Inbound- All Others	2,561	2,561	0	0	0
Reallocate Admin Costs		( 2,561)	8	309	8
1st Allocation	1,082,550	0	3,570	130,561	3,558
<b>Allocation Step 2</b>					
Inbound- All Others	329	329	0	0	0
Reallocate Admin Costs		( 329)	1	40	1
2nd Allocation	329	0	1	40	1
<b>Total For 109830 Debt Service Exp</b>					
Total Allocated	1,082,879	0	3,571	130,601	3,559





**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Debt Service Exp**

	SCHOOLS	SOIL & WATER
<b>Other Expense &amp; Cost</b>		
INTEREST AMOUNTS	821,921	120,704
*OTHER DEBT SERVICE	0	0
<b>Departmental Totals</b>		
Total Expenditures	821,921	120,704
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	821,921	120,704
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	1,950	286
1st Allocation	823,871	120,990
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	250	37
2nd Allocation	250	37
<b>Total For 109830 Debt Service Exp</b>		
Total Allocated	824,121	121,027



**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Debt Service Exp**

Activity - EMS BASE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emergency Services	100	100.0000	3,570		3,570	1	3,571
SubTotal	100	100.0000	3,570		3,570	1	3,571
Total	100	100.0000	3,570		3,570	1	3,571

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF OCCUPANCY

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Debt Service Exp**

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Jail	5,976	100.0000	130,561		130,561	40	130,601
SubTotal	5,976	100.0000	130,561		130,561	40	130,601
Total	5,976	100.0000	130,561		130,561	40	130,601

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: PUBLIC BUILDINGS RECORDS

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Debt Service Exp**

Activity - ANIMAL SHELTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	100	100.0000	3,558		3,558	1	3,559
SubTotal	100	100.0000	3,558		3,558	1	3,559
Total	100	100.0000	3,558		3,558	1	3,559

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Debt Service Exp**

Activity - SCHOOLS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Public Schools	100	100.0000	823,871		823,871	250	824,121
SubTotal	100	100.0000	823,871		823,871	250	824,121
Total	100	100.0000	823,871		823,871	250	824,121

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Debt Service Exp**

Activity - SOIL & WATER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Soil & Water Conservation	100	100.0000	120,990		120,990	37	121,027
SubTotal	100	100.0000	120,990		120,990	37	121,027
Total	100	100.0000	120,990		120,990	37	121,027

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA**

**Schedule .5 - Allocation Summary**

**For Department Debt Service Exp**

Receiving Department	Total	EMS BASE	JAIL	ANIMAL SHELTER	SCHOOLS	SOIL & WATER
Jail	130,601	0	130,601	0	0	0
Emergency Services	3,571	3,571	0	0	0	0
Animal Control	3,559	0	0	3,559	0	0
Soil & Water Conservation	121,027	0	0	0	0	121,027
Public Schools	824,121	0	0	0	824,121	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>1,082,879</b>	<b>3,571</b>	<b>130,601</b>	<b>3,559</b>	<b>824,121</b>	<b>121,027</b>