



**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 causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Yadkin County, North Carolina

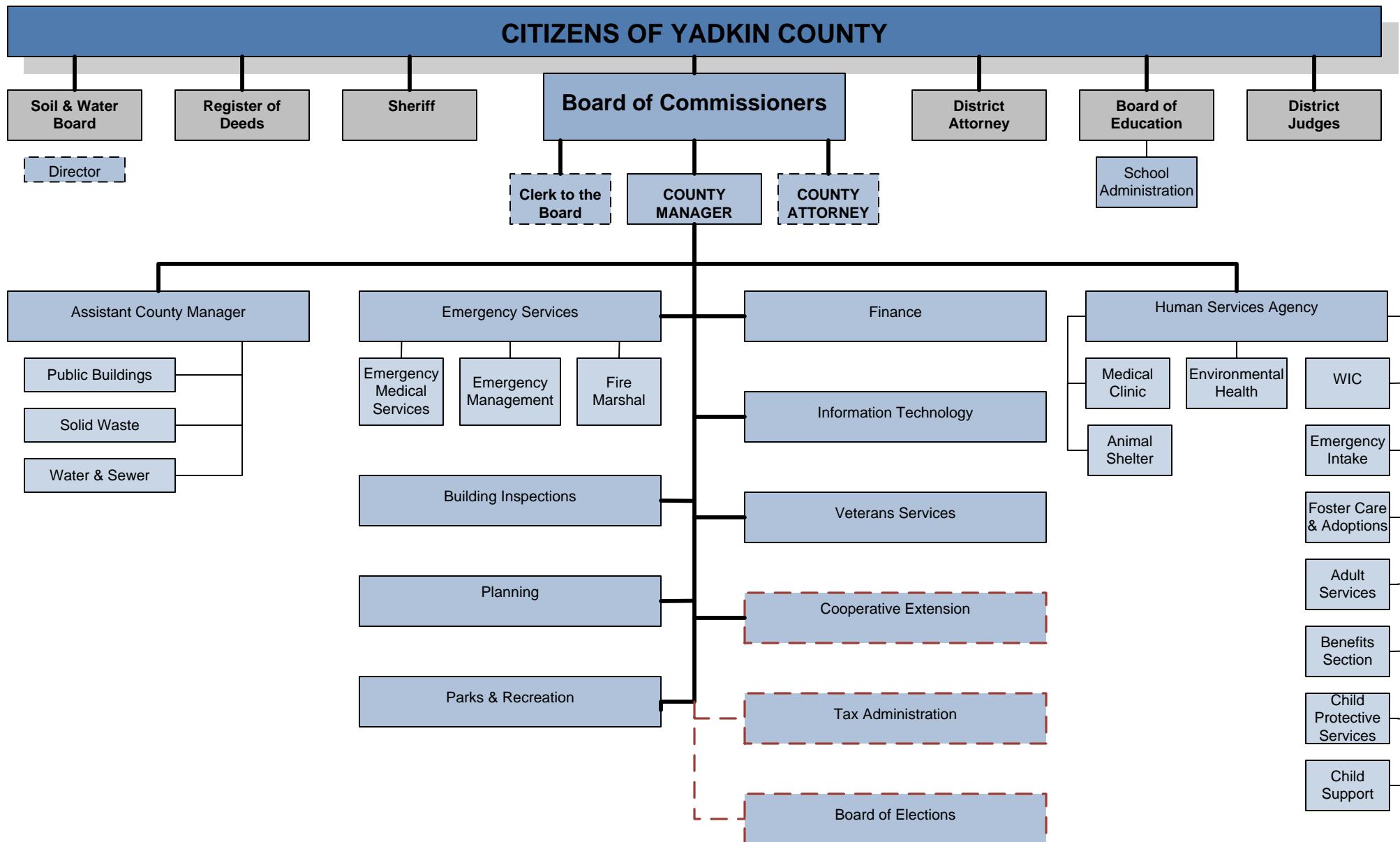
Signature: \_\_\_\_\_

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

| CAP<br>COST PLAN |                      |           | CAFR<br>FINANCIAL STATEMENT |           |      |
|------------------|----------------------|-----------|-----------------------------|-----------|------|
| SCHE<br>NO.      | DEPARTMENT           | AMOUNT    | DEPARTMENT                  | AMOUNT    | PAGE |
| 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 | Total                       | 1,958,954 |      |
| 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.

## YADKIN COUNTY, NORTH CAROLINA

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

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Detail

| 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                    |
| Total Allocated             | 399,435         | 46,353        | 15,290         | 74,956       | 470        | 15,926      | 6,774                |
| Roll Forward                | 0               | 0             | 0              | 0            | 0          | 0           | 0                    |
| Cost With Roll Forward      | 399,435         | 46,353        | 15,290         | 74,956       | 470        | 15,926      | 6,774                |
| Adjustments                 | 0               | 0             | 0              | 0            | 0          | 0           | 0                    |
| Proposed Costs              | 399,435         | 46,353        | 15,290         | 74,956       | 470        | 15,926      | 6,774                |

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

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Detail

| 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 |
| Total Allocated             | 69,699           | 60,169    | 24,577            | 100                 | 791,814           | 9,701         | 363,138 |
| Roll Forward                | 0                | 0         | 0                 | 0                   | 0                 | 0             | 0       |
| Cost With Roll Forward      | 69,699           | 60,169    | 24,577            | 100                 | 791,814           | 9,701         | 363,138 |
| Adjustments                 | 0                | 0         | 0                 | 0                   | 0                 | 0             | 0       |
| Proposed Costs              | 69,699           | 60,169    | 24,577            | 100                 | 791,814           | 9,701         | 363,138 |

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

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Detail

| 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                 |
| Total Allocated             | 542                  | 364,581            | 28,317                 | 31,834              | 730              | 79,513         | 20,132            |
| Roll Forward                | 0                    | 0                  | 0                      | 0                   | 0                | 0              | 0                 |
| Cost With Roll Forward      | 542                  | 364,581            | 28,317                 | 31,834              | 730              | 79,513         | 20,132            |
| Adjustments                 | 0                    | 0                  | 0                      | 0                   | 0                | 0              | 0                 |
| Proposed Costs              | 542                  | 364,581            | 28,317                 | 31,834              | 730              | 79,513         | 20,132            |

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

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Detail

| 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            |
| Total Allocated             | 59                   | 50                | 32,097                        | 144,006                   | 77,998            | 7,273            | 3,167        |
| Roll Forward                | 0                    | 0                 | 0                             | 0                         | 0                 | 0                | 0            |
| Cost With Roll Forward      | 59                   | 50                | 32,097                        | 144,006                   | 77,998            | 7,273            | 3,167        |
| Adjustments                 | 0                    | 0                 | 0                             | 0                         | 0                 | 0                | 0            |
| Proposed Costs              | 59                   | 50                | 32,097                        | 144,006                   | 77,998            | 7,273            | 3,167        |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

| 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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

| Central Service Departments | WIC Nutrition | WIC Client Services | WIC Breastfeeding | WIC Breastfeeding Peer Counsel | Environmental Health | Health Carolineans | 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             |
| Total Allocated             | 2,158         | 3,626               | 2,420             | 1,873                          | 12,368               | 3,291              | 199           |
| Roll Forward                | 0             | 0                   | 0                 | 0                              | 0                    | 0                  | 0             |
| Cost With Roll Forward      | 2,158         | 3,626               | 2,420             | 1,873                          | 12,368               | 3,291              | 199           |
| Adjustments                 | 0             | 0                   | 0                 | 0                              | 0                    | 0                  | 0             |
| Proposed Costs              | 2,158         | 3,626               | 2,420             | 1,873                          | 12,368               | 3,291              | 199           |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

| 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           |
| Total Allocated             | 667  | 8,847            | 824,466        | 281,493    | 13,377     | 6,802   | 426         |
| Roll Forward                | 0    | 0                | 0              | 0          | 0          | 0       | 0           |
| Cost With Roll Forward      | 667  | 8,847            | 824,466        | 281,493    | 13,377     | 6,802   | 426         |
| Adjustments                 | 0    | 0                | 0              | 0          | 0          | 0       | 0           |
| Proposed Costs              | 667  | 8,847            | 824,466        | 281,493    | 13,377     | 6,802   | 426         |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

| 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                      |
| Total Allocated             | 475     | 1,487 | 34,330      | 6,996       | 12                 | 1,349           | 372                    |
| Roll Forward                | 0       | 0     | 0           | 0           | 0                  | 0               | 0                      |
| Cost With Roll Forward      | 475     | 1,487 | 34,330      | 6,996       | 12                 | 1,349           | 372                    |
| Adjustments                 | 0       | 0     | 0           | 0           | 0                  | 0               | 0                      |
| Proposed Costs              | 475     | 1,487 | 34,330      | 6,996       | 12                 | 1,349           | 372                    |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

| 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 |
| Total Allocated             | 591,045 | 4,502,209 | 2,341,356     | 240,283     | 7,083,848 |
| Roll Forward                | 0       | 0         | 0             | 0           | 0         |
| Cost With Roll Forward      | 591,045 | 4,502,209 | 2,341,356     | 240,283     | 7,083,848 |
| Adjustments                 | 0       | 0         | 0             | 0           | 0         |
| Proposed Costs              | 591,045 | 4,502,209 | 2,341,356     | 240,283     | 7,083,848 |

SCHEDULE B.001  
FISCAL 15

YADKIN COUNTY, NORTH CAROLINA  
SOCIAL SERVICES ROLL FORWARD

| CENTRAL SERVICE<br>DEPARTMENTS | ACTUAL 15         | PROPOSED FY 2015<br>(FROM FY 2013) | ROLL<br>FORWARD    | PROPOSED FY 2017<br>BASED ON FY 2015 | FIXED COSTS<br>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)

SCHEDULE B.002  
FISCAL 15

YADKIN COUNTY, NORTH CAROLINA  
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

| CENTRAL SERVICE<br>DEPARTMENTS | ACTUAL 15        | PROPOSED FY 2015<br>(FROM FY 2013) | ROLL<br>FORWARD   | PROPOSED FY 2017<br>BASED ON FY 2015 | FIXED COSTS<br>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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

| 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          |

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency

Schedule C.001

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**YADKIN COUNTY, NORTH CAROLINA**  
**Summary Of Allocated Costs**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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 Carlineans              |                    |                     | 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          |                    |
| <b>Totals</b>                  | <b>10,542,998</b>  | <b>( 3,459,150)</b> | <b>7,083,848</b> | <b>Deviation 0</b> |

## YADKIN COUNTY, NORTH CAROLINA

## Detail Of Allocated Costs

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

## Department

|                           | Building Depr<br>1.5 | Equip Depr<br>2.5 | Annual Audit<br>3.5 | Professional Svcs<br>4.5 | Insurance<br>5.5 | Administration<br>6.5 | Finance<br>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          |

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Schedule D.001

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## YADKIN COUNTY, NORTH CAROLINA

## Detail Of Allocated Costs

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Detail

## Department

|                         | Building Depr<br>1.5 | Equip Depr<br>2.5 | Annual Audit<br>3.5 | Professional Svcs<br>4.5 | Insurance<br>5.5 | Administration<br>6.5 | Finance<br>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 Carolineans      | 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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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                |

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Schedule D.003

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## YADKIN COUNTY, NORTH CAROLINA

## Detail Of Allocated Costs

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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 Carolineans      | 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>         |

**YADKIN COUNTY, NORTH CAROLINA**  
**Detail Of Allocated Costs**

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  |

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**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 Carolineans      | 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:        |
|-------------------------|---|---------------------------|
| Building Depr           |   |                           |
| 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  |
| Equip Depr              |   |                           |
| 2.4.1 EQUIP DEPR        | DEPRECIATION EXPENSE                        | FIXED ASSETS REPORT       |
| 2.4.2 TELE SYS          | NUMBER OF LINES                             | COUNTY RECORDS            |
| Annual Audit            |   |                           |
| 3.4.1 GENERAL AUDIT     | NUMBER OF ACCOUNTING TRANSACTIONS           | REPORT GLYTBUD0093        |
| 3.4.2 COMPLIANCE AUDIT  | FEDERAL AND STATE GRANT EXPENDITURES        | AUDIT                     |
| Professional Svcs       |   |                           |
| 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     |
| Insurance               |   |                           |
| 5.4.1 INSURANCE         | FT PERSONNEL                                | COUNTY RECORDS            |
| Administration          |   |                           |
| 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 GLYTBUD0093        |
| 6.4.5 PERSONNEL         | FT PERSONNEL                                | COUNTY RECORDS            |
| Finance                 |   |                           |
| 7.4.1 GEN ACCTG         | NUMBER OF ACCOUNTING TRANSACTIONS           | REPORT GLYTBUD0093        |

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

| Department            | Allocation Basis:                                 | Allocation Source:           |
|-----------------------|---|------------------------------|
| Information Services  |   |                              |
| 8.4.1 DATA PROC SVCS  | NUMBER OF COMPUTERS                               | INFORMATION SERVICES RECORDS |
| Public Buildings      |   |                              |
| 9.4.1 MAINTENANCE     | SQUARE FOOTAGE MAINTAINED                         | COUNTY RECORDS               |
| 9.4.2 JANITORIAL      | SQUARE FOOTAGE MAINTAINED                         | COUNTY RECORDS               |
| 9.4.3 UTILITIES       | SQUARE FOOTAGE OCCUPIED                           | COUNTY RECORDS               |
| Sheriff               |   |                              |
| 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     |
| Communications        |   |                              |
| 11.4.1 DISPATCH       | NUMBER OF DISPATCHES MADE                         | DEPARTMENTAL RECORDS         |
| Fire Marshal          |   |                              |
| 12.4.1 SAFETY         | FT PERSONNEL                                      | COUNTY RECORDS               |
| 12.4.2 FM OPS         | DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED | CONFIRMATION OF SERVICES     |
| Non Departmental      |   |                              |
| 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     |
| Debt Service Exp      |   |                              |
| 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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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

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

NC YADKIN COUNTY FY15  
2015 Version 1.0061-2

|                                       | 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|                                       | 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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           |
| <b>SubTotal</b>      | <b>100</b>       | <b>100.0000</b>       | <b>12,185</b>    |               | <b>12,185</b>    |                  | <b>12,185</b>    |
| <b>Total</b>         | <b>100</b>       | <b>100.0000</b>       | <b>12,185</b>    |               | <b>12,185</b>    |                  | <b>12,185</b>    |

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF OCCUPANCY

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

| 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        |
| Total                | 16,718   |

**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

NC YADKIN COUNTY FY15

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|                                       | 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**

NC YADKIN COUNTY FY15

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|                                    | 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

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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

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .5 - Allocation Summary**  
**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        |
| Total                 | 252,155 | 251,174    | 981      |

**SCHEDULE 3.001  
FISCAL 15**

**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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

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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 Carlineans              | 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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               | 32,911           | 100.0000              |                  |               |                  | 43,582           | 43,582           |
| Total                  | 32,911           | 100.0000              |                  |               |                  | 43,582           | 43,582           |

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

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

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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

## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## 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                |

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .5 - Allocation Summary**  
**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                |
| Total                  | 48,425 | 43,582        | 4,843            |

**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**

NC YADKIN COUNTY FY15

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

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

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|   | 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

|                                      |   |
|--------------------------------------|---|
| Departmental Totals                  |   |
| Total Expenditures                   | 0 |
| Deductions                           |   |
| Total Deductions                     | 0 |
| Functional Cost                      |   |
| 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**

NC YADKIN COUNTY FY15

2015

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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**

NC YADKIN COUNTY FY15

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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**

NC YADKIN COUNTY FY15

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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**

NC YADKIN COUNTY FY15

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| 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

NC YADKIN COUNTY FY15

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|                                       | 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:            |                | 4,455          | 4,455     | 4,455 |
| Total To Be Allocated:                | 0              | 4,455          |           | 4,455 |
|                                       | <hr/>          | <hr/>          | <hr/>     | <hr/> |

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

NC YADKIN COUNTY FY15

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|                                    | 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 1000050 Insurance</b> |       |                 |           |
| Total Allocated                    | 4,455 | 0               | 4,455     |

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

NC YADKIN COUNTY FY15

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## 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

## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## For Department Insurance

NC YADKIN COUNTY FY15

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| 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         |
| Total                     | 4,455 | 4,455     |

**SCHEDULE 6.001  
FISCAL 15**

**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**

NC YADKIN COUNTY FY15

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|                                       | 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:            | 3,009          | 24,781         | 27,790    | 27,790  |
| Total To Be Allocated:                | 278,817        | 24,781         |           | 303,598 |
|                                       | <hr/>          | <hr/>          | <hr/>     | <hr/>   |

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

NC YADKIN COUNTY FY15

2015

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|  | 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       |
| 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**

NC YADKIN COUNTY FY15

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|  | 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

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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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

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## 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 CaroLineans             | 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              |

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**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .4 - Detail Activity Allocations**  
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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               | 32,911           | 100.0000              | 41,487           |               | 41,487           | 3,687            | 45,174           |
| <b>Total</b>           | <b>32,911</b>    | <b>100.0000</b>       | <b>41,487</b>    |               | <b>41,487</b>    | <b>3,687</b>     | <b>45,174</b>    |

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

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

NC YADKIN COUNTY FY15

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## 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

NC YADKIN COUNTY FY15

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| 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         |

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Schedule 6.5

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## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## For Department Administration

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| 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> |

**SCHEDULE 7.001  
FISCAL 15**

**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**

NC YADKIN COUNTY FY15

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|                                       | 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:            | 5,632          | 30,278         | 35,910    | 35,910  |
| Total To Be Allocated:                | 287,478        | 30,278         |           | 317,756 |

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

NC YADKIN COUNTY FY15

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|                                 | 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         |
| 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

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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 Carollineans            | 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**

NC YADKIN COUNTY FY15

2015

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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               | 32,911           | 100.0000              | 287,478          |               | 287,478          | 30,278           | 317,756          |
| <b>Total</b>           | <b>32,911</b>    | <b>100.0000</b>       | <b>287,478</b>   |               | <b>287,478</b>   | <b>30,278</b>    | <b>317,756</b>   |

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

**YADKIN COUNTY, NORTH CAROLINA**  
**Schedule .5 - Allocation Summary**  
**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> |

**SCHEDULE 8.001  
FISCAL 15**

**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:            | 15,944         | 189,050        | 204,994   | 204,994 |
| Total To Be Allocated:                | 288,812        | 189,050        |           | 477,862 |

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

NC YADKIN COUNTY FY15

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Version 1.0061-2

|  | 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              |
| 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**

NC YADKIN COUNTY FY15

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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**

NC YADKIN COUNTY FY15

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|                                       | 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>       |                      |               | <u>( 3,355)</u>       |
| 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> | <u>27,631</u>         |
| 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**

NC YADKIN COUNTY FY15

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|  | 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**

NC YADKIN COUNTY FY15

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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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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 RECOURDS

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

NC YADKIN COUNTY FY15

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## 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

NC YADKIN COUNTY FY15

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| 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

NC YADKIN COUNTY FY15

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|                                       | 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**

NC YADKIN COUNTY FY15

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|                                 | 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           |
| 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**

NC YADKIN COUNTY FY15

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|                                 | 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****Wages & Benefits**

|                  |           |
|------------------|-----------|
| SALARIES & WAGES | 1,216,115 |
| FRINGE BENEFITS  | 677,256   |

**Other Expense & Cost**

|                     |         |
|---------------------|---------|
| 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       |

**Departmental Totals**

|                    |           |
|--------------------|-----------|
| Total Expenditures | 2,273,691 |
|--------------------|-----------|

**Deductions**

|                  |   |
|------------------|---|
| Total Deductions | 0 |
|------------------|---|

**Functional Cost**

2,273,691

**Allocation Step 1**

|                        |           |
|------------------------|-----------|
| 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**

| 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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          |
| <b>SubTotal</b>      | <b>65.00</b>     | <b>100.0000</b>       | <b>488,179</b>   |               | <b>488,179</b>   | <b>64,474</b>    | <b>552,653</b>   |
| <b>Total</b>         | <b>65.00</b>     | <b>100.0000</b>       | <b>488,179</b>   |               | <b>488,179</b>   | <b>64,474</b>    | <b>552,653</b>   |

Allocation Basis: NUMBER OF NON ADMIN EMPLOYEES SUPERVISED

Allocation Source: COUNTY RECORDS

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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           |
| <b>SubTotal</b>      | <b>100</b>       | <b>100.0000</b>       | <b>37,115</b>    |               | <b>37,115</b>    | <b>4,902</b>     | <b>42,017</b>    |
| <b>Total</b>         | <b>100</b>       | <b>100.0000</b>       | <b>37,115</b>    |               | <b>37,115</b>    | <b>4,902</b>     | <b>42,017</b>    |

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF SERVICES

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

| 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|                                       | 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:            | 133,082        | 120,306        | 253,388   | 253,388 |
| Total To Be Allocated:                | 783,394        | 120,306        |           | 903,700 |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|  | 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        |
| 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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          |
| <b>SubTotal</b>      | <b>50,129</b>    | <b>100.0000</b>       | <b>783,394</b>   |               | <b>783,394</b>   | <b>120,306</b>   | <b>903,700</b>   |
| <b>Total</b>         | <b>50,129</b>    | <b>100.0000</b>       | <b>783,394</b>   |               | <b>783,394</b>   | <b>120,306</b>   | <b>903,700</b>   |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|                                       | 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:            | 5,193          | 3,127          | 8,320     | 8,320  |
| Total To Be Allocated:                | 95,414         | 3,127          |           | 98,541 |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|                                      | 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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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

## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## For Department Fire Marshal

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

| 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:                     | <u>( 945,301)</u>       |                     |               | <u>( 945,301)</u>       |
| Annual Audit                          |                         | 1,298               | 1,298         |                         |
| Administration                        | 2,254                   | 212                 | 2,466         |                         |
| Finance                               | 8,560                   | 940                 | 9,500         |                         |
| Total Allocated Additions:            | <u>10,814</u>           | <u>2,450</u>        | <u>13,264</u> | <u>13,264</u>           |
| Total To Be Allocated:                | <u><u>1,024,467</u></u> | <u><u>2,450</u></u> |               | <u><u>1,026,917</u></u> |

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

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|                                 | 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 ATTNY          | 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   |
|-----------------|---------|-----------------|--------|-----------|---------|
| <hr/>           |         |                 |        |           |         |
| Total Allocated | 822,338 | 0               | 48,425 | 61,852    | 118,164 |

**YADKIN COUNTY, NORTH CAROLINA**  
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**For Department Non Departmental**

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|                                 | 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 ATTNY          | 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 |
|-----------------------------------|-----|-----------|----------|------------|---------------|
| <hr/>                             |     |           |          |            |               |
| 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**

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|                                 | 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 ATTNY          | 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**

|                                   | 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**

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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           |
| <b>SubTotal</b>      | <b>100</b>       | <b>100.0000</b>       | <b>48,425</b>    |               | <b>48,425</b>    |                  | <b>48,425</b>    |
| <b>Total</b>         | <b>100</b>       | <b>100.0000</b>       | <b>48,425</b>    |               | <b>48,425</b>    |                  | <b>48,425</b>    |

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

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

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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**

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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**

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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**

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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**

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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**

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## 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          |
| <b>SubTotal</b>               | <b>408,278</b>   | <b>100.0000</b>       | <b>408,278</b>   |               | <b>408,278</b>   |                  | <b>408,278</b>   |
| <b>Total</b>                  | <b>408,278</b>   | <b>100.0000</b>       | <b>408,278</b>   |               | <b>408,278</b>   |                  | <b>408,278</b>   |

Allocation Basis: COST PER DEPARTMENT

Allocation Source: ANALYSIS OF EXPENDITURES

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

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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**

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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               |

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency

Schedule 13.4.10

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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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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           |
| <b>SubTotal</b>      | <b>100</b>       | <b>100.0000</b>       | <b>93,347</b>    |               | <b>93,347</b>    |                  | <b>93,347</b>    |
| <b>Total</b>         | <b>100</b>       | <b>100.0000</b>       | <b>93,347</b>    |               | <b>93,347</b>    |                  | <b>93,347</b>    |

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF SERVICES

## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## For Department Non Departmental

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

| 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 Carolineans        | 39      | 0      | 0         | 0       | 0   | 0         | 0        |

## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## For Department Non Departmental

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

| 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> |
|                      | <b>=====</b>   | <b>=====</b>  | <b>=====</b>  | <b>=====</b>   | <b>=====</b> | <b>=====</b>  | <b>=====</b>  |

## YADKIN COUNTY, NORTH CAROLINA

## Schedule .5 - Allocation Summary

## For Department Non Departmental

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

| 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 Carolineans        | 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> |
|                      | <b>=====</b>  | <b>=====</b>   | <b>=====</b> | <b>=====</b>  | <b>=====</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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|                                       | 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:                     | ( 2,769,039)   |                |           | ( 2,769,039) |
| Annual Audit                          |                | 74             | 74        |              |
| Administration                        | 2,072          | 201            | 2,273     |              |
| Finance                               | 489            | 54             | 543       |              |
| Total Allocated Additions:            | 2,561          | 329            | 2,890     | 2,890        |
| Total To Be Allocated:                | 1,082,550      | 329            |           | 1,082,879    |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

|                                   | Total        | General & Admin | EMS BASE | JAIL    | ANIMAL SHELTER |
|-----------------------------------|--------------|-----------------|----------|---------|----------------|
| Other Expense & Cost              |              |                 |          |         |                |
| INTEREST AMOUNTS                  | 1,079,989    | 0               | 3,562    | 130,252 | 3,550          |
| *OTHER DEBT SERVICE               | 2,769,039    | 2,769,039       | 0        | 0       | 0              |
| Departmental Totals               |              |                 |          |         |                |
| Total Expenditures                | 3,849,028    | 2,769,039       | 3,562    | 130,252 | 3,550          |
| Deductions                        |              |                 |          |         |                |
| Total Deductions                  | ( 2,769,039) | ( 2,769,039)    | 0        | 0       | 0              |
| Functional Cost                   | 1,079,989    | 0               | 3,562    | 130,252 | 3,550          |
| Allocation Step 1                 |              |                 |          |         |                |
| 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          |
| Allocation Step 2                 |              |                 |          |         |                |
| Inbound- All Others               | 329          | 329             | 0        | 0       | 0              |
| Reallocate Admin Costs            |              | ( 329)          | 1        | 40      | 1              |
| 2nd Allocation                    | 329          | 0               | 1        | 40      | 1              |
| Total For 109830 Debt Service Exp |              |                 |          |         |                |
| 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 |
|-----------------------------------|---------|--------------|
| Other Expense & Cost              |         |              |
| INTEREST AMOUNTS                  | 821,921 | 120,704      |
| *OTHER DEBT SERVICE               | 0       | 0            |
| Departmental Totals               |         |              |
| Total Expenditures                | 821,921 | 120,704      |
| Deductions                        |         |              |
| Total Deductions                  | 0       | 0            |
| Functional Cost                   |         |              |
| Allocation Step 1                 |         |              |
| Inbound- All Others               | 0       | 0            |
| Reallocate Admin Costs            | 1,950   | 286          |
| 1st Allocation                    | 823,871 | 120,990      |
| Allocation Step 2                 |         |              |
| Inbound- All Others               | 0       | 0            |
| Reallocate Admin Costs            | 250     | 37           |
| 2nd Allocation                    | 250     | 37           |
| Total For 109830 Debt Service Exp |         |              |
| Total Allocated                   | 824,121 | 121,027      |

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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            |
| <b>SubTotal</b>      | <b>100</b>       | <b>100.0000</b>       | <b>3,570</b>     |               | <b>3,570</b>     | <b>1</b>         | <b>3,571</b>     |
| <b>Total</b>         | <b>100</b>       | <b>100.0000</b>       | <b>3,570</b>     |               | <b>3,570</b>     | <b>1</b>         | <b>3,571</b>     |

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: CONFIRMATION OF OCCUPANCY

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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**

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

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          |
| <b>SubTotal</b>      | <b>100</b>       | <b>100.0000</b>       | <b>823,871</b>   |               | <b>823,871</b>   | <b>250</b>       | <b>824,121</b>   |
| <b>Total</b>         | <b>100</b>       | <b>100.0000</b>       | <b>823,871</b>   |               | <b>823,871</b>   | <b>250</b>       | <b>824,121</b>   |

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

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

NC YADKIN COUNTY FY15

2015

Version 1.0061-2

Activity - SOIL &amp; 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> |