



**Central Services Cost  
Allocation Plan**

**Transylvania County,  
North Carolina**

**FY 2010**

**FINAL**

**Based on Actual Costs  
For the Year Ended June 30, 2010**



TRANSYLVANIA COUNTY, NORTH CAROLINA  
RECONCILIATION OF COST PLAN TO CAFR  
FISCAL YEAR ENDING JUNE 30, 2010

CAP COST PLAN			CAFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
4	Legal	40,974	Legal	40,974	60
7	Facility Maintenance	696,511			
8	Housekeeping	251,342			
	<u>Total</u>	947,853	Public Buildings	947,853	61
9	Administration	287,452			
10	Human Resources	139,042			
12	Miscellaneous	517,840			
	Outside Agencies-Gen	26,580			
	<u>Total</u>	970,914	Administration	970,914	60
11	Information Technology	333,406	Information Technology	333,406	61
13	Safety/Fire Marshal	90,544			
	Emergency Management	174,259			
	<u>Total</u>	264,803	Emergency Management	264,803	62
14	Finance	366,991	Finance	366,991	60
15	Sheriff	2,238,907			
	Detention Center	2,152,206			
	School Res Officer	175,105			
	SRO Cop	277,636			
	Court Services	344,882			
	Toxaway/Sapphire patrol	(1,306)			
	Narcotics Task Force	179,707			
	LEO Separation Fund	30,227			
	Investigations	480,311			
	<u>Total</u>	5,877,675	Sheriff and Jail	5,877,675	61

16	Project Management	85,443	Project Management	85,443	61
17	Emergency Communications	1,267,756	Emergency Communications	1,267,756	62
18	Court facilities	29,439	Court facilities	29,439	61

**TRANSYLVANIA 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, 2010 to establish cost allocation or billings for fiscal year ending June 30, 2012 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Transylvania County, North Carolina

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

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

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

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

# 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 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 costs. 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 maximizes the benefits of services, and
2. After the second allocation of each central service department, that department was “closed” and could not receive any additional allocation from other central services.

To ease comprehension 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**

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

## **2. Costs to be Allocated**

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

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

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

## **4. Detail Allocation**

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

## **5. Departmental Cost Allocation Summary**

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

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Transylvania County

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Schedule A - Allocated Costs By Department



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Central Service Departments	SOCIAL SERVICES	CHILD SUPPORT	SW ADMIN	SW MAINTENANCE	SW COLLECTIONS	SW TRANSPORTATIO	SW OPERATIONS
BLDG USE/DEPR/INTEREST	44,108	0	0	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	8,362	0	473	142	116	29	94
LEGAL	0	0	0	0	0	0	0
INSURANCE	59,501	0	15,858	1,832	6,410	1,832	3,662
PROPERTY INSURANCE	3,925	0	0	0	0	0	591
FACILITY MAINTENANCE	80,588	0	19,730	0	0	0	0
HOUSEKEEPING	36,057	0	3,263	0	0	0	0
ADMINISTRATION	34,639	0	2,360	1,573	5,507	1,573	3,148
HUMAN RESOURCES	20,930	0	1,426	951	3,331	951	1,906
INFORMATION TECH	313,537	0	5,139	0	0	0	0
MISCELLANEOUS	978	0	65	44	154	44	89
SAFETY/FIRE MARSHAL	6,198	0	422	280	981	280	561
FINANCE	39,292	0	12,570	3,232	3,256	1,862	2,653
SHERIFF	94,180	44,952	0	0	0	0	0
PROJECT MANAGER	0	0	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	3,162	3,162	0	0	0	0	0
<b>Total Allocated</b>	<b>745,457</b>	<b>48,114</b>	<b>61,306</b>	<b>8,054</b>	<b>19,755</b>	<b>6,571</b>	<b>12,704</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>745,457</b>	<b>48,114</b>	<b>61,306</b>	<b>8,054</b>	<b>19,755</b>	<b>6,571</b>	<b>12,704</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>745,457</b>	<b>48,114</b>	<b>61,306</b>	<b>8,054</b>	<b>19,755</b>	<b>6,571</b>	<b>12,704</b>

Total Allocated	\$	745,457	\$	48,114
Roll Forward		53,695		48,114
<b>Total</b>	<b>\$</b>	<b>799,152</b>	<b>\$</b>	<b>96,228</b>

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Schedule A - Allocated Costs By Department



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Central Service Departments	SW NEW CELL CONSTR	SW BOND	BD OF COMMISSION	BD OF ELECTIONS	TAX ADMIN	TAX COLLECTOR	REG OF DEEDS
BLDG USE/DEPR/INTEREST	0	0	1,845	2,474	3,436	0	1,918
EQUIPMENT DEPRECIATION	0	0	0	49,213	4,106	0	10,248
PROFESSIONAL SERVICES	0	0	97	507	371	0	220
LEGAL	0	0	0	0	0	0	0
INSURANCE	0	0	4,182	3,662	14,355	0	4,754
PROPERTY INSURANCE	0	0	172	181	695	0	388
FACILITY MAINTENANCE	0	0	5,263	7,311	16,102	0	8,777
HOUSEKEEPING	0	0	6,564	3,263	5,525	0	3,083
ADMINISTRATION	0	0	27,265	3,148	11,203	0	4,479
HUMAN RESOURCES	0	0	0	1,906	6,185	0	2,379
INFORMATION TECH	0	0	0	5,139	5,139	0	10,278
MISCELLANEOUS	0	0	0	89	286	0	110
SAFETY/FIRE MARSHAL	0	0	0	561	1,825	0	701
FINANCE	0	0	2,085	9,186	7,350	0	4,456
SHERIFF	0	0	0	0	0	0	0
PROJECT MANAGER	0	0	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>47,473</b>	<b>86,640</b>	<b>76,578</b>	<b>0</b>	<b>51,791</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>0</b>	<b>0</b>	<b>47,473</b>	<b>86,640</b>	<b>76,578</b>	<b>0</b>	<b>51,791</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>0</b>	<b>47,473</b>	<b>86,640</b>	<b>76,578</b>	<b>0</b>	<b>51,791</b>

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Schedule A - Allocated Costs By Department



Detail

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Central Service Departments	SR CITIZEN TRANS	TVS TRANSPORT	CHILD DEV TRANS	PUBLIC TRANSPORT	HUMAN SERVICES	MED-DRIVE TRANSPORTATI	SHERIFF (RECEIVING)
BLDG USE/DEPR/INTEREST	321	321	0	0	0	0	0
EQUIPMENT DEPRECIATION	24,090	0	0	0	0	0	0
PROFESSIONAL SERVICES	254	134	137	432	85	145	0
LEGAL	0	0	0	0	0	0	0
INSURANCE	7,029	3,367	4,282	0	0	917	0
PROPERTY INSURANCE	56	56	0	0	0	0	0
FACILITY MAINTENANCE	1,137	1,137	0	0	0	0	0
HOUSEKEEPING	322	322	0	0	0	0	0
ADMINISTRATION	3,936	787	1,573	0	0	787	0
HUMAN RESOURCES	2,379	475	951	0	0	475	0
INFORMATION TECH	0	0	0	0	0	0	0
MISCELLANEOUS	110	21	44	0	0	21	0
SAFETY/FIRE MARSHAL	701	140	280	0	0	140	0
FINANCE	4,024	2,855	3,024	2,597	1,374	3,085	0
SHERIFF	0	0	0	0	0	0	541,227
PROJECT MANAGER	0	0	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>44,359</b>	<b>9,615</b>	<b>10,291</b>	<b>3,029</b>	<b>1,459</b>	<b>5,570</b>	<b>541,227</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>44,359</b>	<b>9,615</b>	<b>10,291</b>	<b>3,029</b>	<b>1,459</b>	<b>5,570</b>	<b>541,227</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>44,359</b>	<b>9,615</b>	<b>10,291</b>	<b>3,029</b>	<b>1,459</b>	<b>5,570</b>	<b>541,227</b>

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Schedule A - Allocated Costs By Department



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Central Service Departments	SCHOOL RES OFCR	JAIL	COURT SERVICES	TOXAWAY/SAPP HIRE PATR	NARC TASK FRCE	SCH RES OFC-COPS	INVESTIG SECTION
BLDG USE/DEPR/INTEREST	0	266,972	0	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	876
PROFESSIONAL SERVICES	79	573	73	21	67	83	157
LEGAL	0	0	0	0	0	0	0
INSURANCE	7,326	27,472	10,856	0	3,619	0	12,666
PROPERTY INSURANCE	0	591	0	0	0	0	0
FACILITY MAINTENANCE	0	67,718	0	0	0	0	0
HOUSEKEEPING	0	26,342	0	0	0	0	0
ADMINISTRATION	6,297	24,131	4,723	0	1,573	0	5,507
HUMAN RESOURCES	3,804	14,270	2,853	0	951	0	3,331
INFORMATION TECH	0	0	0	0	0	0	0
MISCELLANEOUS	176	661	132	0	44	0	154
SAFETY/FIRE MARSHAL	1,123	4,218	843	0	280	0	981
FINANCE	2,394	12,190	2,519	307	2,346	2,412	4,228
SHERIFF	44,909	168,427	33,683	0	11,226	0	39,297
PROJECT MANAGER	0	7,006	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>66,108</b>	<b>620,571</b>	<b>55,682</b>	<b>328</b>	<b>20,106</b>	<b>2,495</b>	<b>67,197</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>66,108</b>	<b>620,571</b>	<b>55,682</b>	<b>328</b>	<b>20,106</b>	<b>2,495</b>	<b>67,197</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>66,108</b>	<b>620,571</b>	<b>55,682</b>	<b>328</b>	<b>20,106</b>	<b>2,495</b>	<b>67,197</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule A - Allocated Costs By Department



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Central Service Departments	EMERGENCY MGMT	FIRE MARSHAL (RECEIVING)	EMS	ANIMAL SERVICES	AUTOPSIES	COMMUNICATIONS	BLDG PERM ENF
BLDG USE/DEPR/INTEREST	9,273	0	6,690	193	0	0	2,927
EQUIPMENT DEPRECIATION	8,021	0	78,869	2,961	0	0	8,968
PROFESSIONAL SERVICES	174	0	638	211	49	0	184
LEGAL	0	0	1,872	3,561	0	0	0
INSURANCE	3,685	0	26,684	4,926	0	0	8,938
PROPERTY INSURANCE	0	0	530	119	0	0	506
FACILITY MAINTENANCE	2,032	0	10,878	2,666	0	0	10,397
HOUSEKEEPING	931	0	0	0	0	0	2,951
ADMINISTRATION	1,573	0	17,312	5,980	0	0	3,936
HUMAN RESOURCES	951	0	10,465	1,426	0	0	2,379
INFORMATION TECH	0	0	0	0	0	0	5,139
MISCELLANEOUS	44	0	485	65	0	0	110
SAFETY/FIRE MARSHAL	280	6,766	3,092	422	0	0	701
FINANCE	2,809	0	63,609	4,790	746	0	4,463
SHERIFF	0	0	0	16,841	0	0	0
PROJECT MANAGER	246	0	0	13,478	0	0	0
COMMUNICATIONS	0	0	83,092	0	0	225,105	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>30,019</b>	<b>6,766</b>	<b>304,216</b>	<b>57,639</b>	<b>795</b>	<b>225,105</b>	<b>51,599</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>30,019</b>	<b>6,766</b>	<b>304,216</b>	<b>57,639</b>	<b>795</b>	<b>225,105</b>	<b>51,599</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>30,019</b>	<b>6,766</b>	<b>304,216</b>	<b>57,639</b>	<b>795</b>	<b>225,105</b>	<b>51,599</b>

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Central Service Departments	PLANNING & DEV	ECONOMIC DEVELOP	COOP EXT	SOIL & WAT CONS	HEALTH	MENTAL HEALTH	VETERANS SERVICE
BLDG USE/DEPR/INTEREST	877	1,726	2,237	615	50,450	0	467
EQUIPMENT DEPRECIATION	0	0	0	0	3,821	0	0
PROFESSIONAL SERVICES	109	975	235	370	3,766	1	33
LEGAL	0	1,429	0	0	1,399	0	0
INSURANCE	2,747	0	0	1,832	32,633	0	0
PROPERTY INSURANCE	152	299	387	106	4,046	0	43
FACILITY MAINTENANCE	3,118	6,128	7,944	2,184	83,089	0	873
HOUSEKEEPING	883	1,741	2,257	620	30,267	0	390
ADMINISTRATION	2,360	0	4,723	1,573	22,822	0	0
HUMAN RESOURCES	1,426	0	2,853	951	13,793	0	0
INFORMATION TECH	0	5,139	5,139	0	5,139	0	0
MISCELLANEOUS	65	0	132	44	639	0	0
SAFETY/FIRE MARSHAL	422	0	843	280	4,076	0	0
FINANCE	2,659	2,494	3,998	4,034	36,501	14	991
SHERIFF	0	0	0	0	0	0	0
PROJECT MANAGER	0	0	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>14,818</b>	<b>19,931</b>	<b>30,748</b>	<b>12,609</b>	<b>292,441</b>	<b>15</b>	<b>2,797</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>14,818</b>	<b>19,931</b>	<b>30,748</b>	<b>12,609</b>	<b>292,441</b>	<b>15</b>	<b>2,797</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>14,818</b>	<b>19,931</b>	<b>30,748</b>	<b>12,609</b>	<b>292,441</b>	<b>15</b>	<b>2,797</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

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Schedule A - Allocated Costs By Department



Detail

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Central Service Departments	TITLE 3 NUTRITION	HEMOCARE COMM GRANT	CHILD DEVELOPMT	DJJDP	PARKS AND REC	COMM SPORTS COMPLEX	CHAMPION PARK
BLDG USE/DEPR/INTEREST	0	0	20,235	0	17,470	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	4,005	0	0
PROFESSIONAL SERVICES	30	43	88	43	352	9	54
LEGAL	0	0	0	0	1,944	0	0
INSURANCE	0	0	17,400	0	8,239	0	0
PROPERTY INSURANCE	0	0	0	0	1,901	0	193
FACILITY MAINTENANCE	0	0	28,882	0	48,535	0	0
HOUSEKEEPING	0	0	0	0	5,106	0	0
ADMINISTRATION	0	0	14,952	0	8,698	0	0
HUMAN RESOURCES	0	0	9,036	0	3,331	0	0
INFORMATION TECH	0	0	5,139	0	5,139	0	0
MISCELLANEOUS	0	0	418	0	154	0	0
SAFETY/FIRE MARSHAL	0	0	2,670	0	981	0	0
FINANCE	449	652	1,465	652	7,450	136	930
SHERIFF	0	0	0	0	0	0	0
PROJECT MANAGER	0	0	0	0	35,944	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>479</b>	<b>695</b>	<b>100,285</b>	<b>695</b>	<b>149,249</b>	<b>145</b>	<b>1,177</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>479</b>	<b>695</b>	<b>100,285</b>	<b>695</b>	<b>149,249</b>	<b>145</b>	<b>1,177</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>479</b>	<b>695</b>	<b>100,285</b>	<b>695</b>	<b>149,249</b>	<b>145</b>	<b>1,177</b>

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Central Service Departments	LIBRARY	SCHOOLS	REVALUATION	FIRE DISTRICTS	SILVERMONT	HIGHWAY PATROL	ESC
BLDG USE/DEPR/INTEREST	143,080	0	0	0	6,905	145	2,311
EQUIPMENT DEPRECIATION	92,246	0	0	0	0	0	0
PROFESSIONAL SERVICES	956	272	67	37	8	0	0
LEGAL	0	0	0	0	0	0	0
INSURANCE	13,737	0	0	0	0	0	0
PROPERTY INSURANCE	8,942	0	0	0	2,851	5	400
FACILITY MAINTENANCE	96,352	0	0	0	34,160	120	8,206
HOUSEKEEPING	49,672	0	0	0	2,613	0	2,328
ADMINISTRATION	11,804	0	0	0	0	0	0
HUMAN RESOURCES	7,135	0	0	0	0	0	0
INFORMATION TECH	15,419	0	0	0	0	0	0
MISCELLANEOUS	330	0	0	0	0	0	0
SAFETY/FIRE MARSHAL	2,108	0	0	0	0	0	0
FINANCE	15,806	542	2,162	556	235	0	0
SHERIFF	0	0	0	0	0	0	0
PROJECT MANAGER	0	0	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	0
COURT ROOMS	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>457,587</b>	<b>814</b>	<b>2,229</b>	<b>593</b>	<b>46,772</b>	<b>270</b>	<b>13,245</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>457,587</b>	<b>814</b>	<b>2,229</b>	<b>593</b>	<b>46,772</b>	<b>270</b>	<b>13,245</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>457,587</b>	<b>814</b>	<b>2,229</b>	<b>593</b>	<b>46,772</b>	<b>270</b>	<b>13,245</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule A - Allocated Costs By Department



Detail

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Central Service Departments	VOCATIONAL REHAB	RES GRANT 2000	SMART START	NEW ADV CENTER	SBI	EMER TELEPH FD	ALL OTHERS
BLDG USE/DEPR/INTEREST	965	0	0	0	145	0	53,220
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	0	10	68	243	0	1	981
LEGAL	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0	5,875
PROPERTY INSURANCE	167	0	0	1,367	5	0	3,003
FACILITY MAINTENANCE	3,424	0	0	0	120	0	2,468
HOUSEKEEPING	971	0	0	24,095	0	0	1,714
ADMINISTRATION	0	0	0	0	0	0	22,025
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION TECH	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0
SAFETY/FIRE MARSHAL	0	0	0	0	0	0	0
FINANCE	0	576	1,450	5,367	0	14	17,627
SHERIFF	0	0	0	0	0	0	0
PROJECT MANAGER	0	0	0	0	0	0	26,959
COMMUNICATIONS	0	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0	75,830
COURT ROOMS	0	0	0	0	0	0	51,392
<b>Total Allocated</b>	<b>5,527</b>	<b>586</b>	<b>1,518</b>	<b>31,072</b>	<b>270</b>	<b>15</b>	<b>261,094</b>
Roll Forward	0	0	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>5,527</b>	<b>586</b>	<b>1,518</b>	<b>31,072</b>	<b>270</b>	<b>15</b>	<b>261,094</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,527</b>	<b>586</b>	<b>1,518</b>	<b>31,072</b>	<b>270</b>	<b>15</b>	<b>261,094</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule A - Allocated Costs By Department



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Central Service Departments	Sub Total	Direct Billed	Unallocated	Disallowed	Total
BLDG USE/DEPR/INTEREST	641,326	0	0	0	641,326
EQUIPMENT DEPRECIATION	287,424	0	0	0	287,424
PROFESSIONAL SERVICES	22,658	0	0	0	22,658
LEGAL	10,205	0	13,193	0	23,398
INSURANCE	320,278	0	0	0	320,278
PROPERTY INSURANCE	31,677	0	0	0	31,677
FACILITY MAINTENANCE	559,339	0	0	106,711	666,050
HOUSEKEEPING	211,280	0	0	0	211,280
ADMINISTRATION	261,967	0	0	30,452	292,419
HUMAN RESOURCES	123,200	0	0	0	123,200
INFORMATION TECH	385,485	0	0	0	385,485
MISCELLANEOUS	5,708	0	0	15,140	20,848
SAFETY/FIRE MARSHAL	43,156	50,954	0	0	94,110
FINANCE	312,474	0	0	2,107	314,581
SHERIFF	994,742	1,710,946	0	88,916	2,794,604
PROJECT MANAGER	83,633	0	0	0	83,633
COMMUNICATIONS	308,197	624,534	0	582,134	1,514,865
COURT FACILITIES	75,830	0	0	0	75,830
COURT ROOMS	57,716	0	0	0	57,716
<b>Total Allocated</b>	<b>4,736,295</b>	<b>2,386,434</b>	<b>13,193</b>	<b>825,460</b>	<b>7,961,382</b>
Roll Forward	0	0	0	0	0
<b>Costs With Roll Forward</b>	<b>4,736,295</b>	<b>2,386,434</b>	<b>13,193</b>	<b>825,460</b>	<b>7,961,382</b>
Adjustments	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,736,295</b>	<b>2,386,434</b>	<b>13,193</b>	<b>825,460</b>	<b>7,961,382</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA  
SOCIAL SERVICES ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 10	PROPOSED FY 2010 (FROM FY 2008)	ROLL FORWARD	PROPOSED FY 2012 BASED ON FY 2010	FIXED COSTS FOR FY 2012	
BUILDING USE/DEPRECIATION	\$ 44,108	\$ 65,256	\$ (21,148)	\$ 44,108	\$ 22,960	310
FINANCIAL AUDIT	2,478	2,234	244	2,478	2,722	311
COMPLIANCE AUDIT	5,884	8,222	(2,338)	5,884	3,546	310
INSURANCE	59,501	62,415	(2,914)	59,501	56,587	310
PROPERTY INSURANCE	3,925	7,886	(3,961)	3,925	(36)	310
FACILITY MAINTENANCE	80,588	97,783	(17,195)	80,588	63,393	310
HOUSEKEEPING	36,057	62,064	(26,007)	36,057	10,050	310
ADMINISTRATION	34,639	46,280	(11,641)	34,639	22,998	311
HUMAN RESOURCES	20,930	21,989	(1,059)	20,930	19,871	311
INFORMATION TECHNOLOGY	313,537	161,781	151,756	313,537	465,293	310
MISCELLANEOUS	978	-	978	978	1,956	310
SAFETY/FIRE MARSHALL	6,198	5,803	395	6,198	6,593	311
FINANCE	39,292	44,987	(5,695)	39,292	33,597	311
SHERIFF	94,180	105,062	(10,882)	94,180	83,298	310
COURT ROOMS	3,162	-	3,162	3,162	6,324	310
<b>TOTAL</b>	<b>\$ 745,457</b>	<b>\$ 691,762</b>	<b>\$ 53,695</b>	<b>\$ 745,457</b>	<b>\$ 799,152</b>	

\$66,596.00  
per month

310: \$713,371 (\$59,447.58/mo)  
311: \$85,781 (\$7,148.42/mo)

TRANSYLVANIA COUNTY, NORTH CAROLINA  
 CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 10	PROPOSED FY 2010 (FROM FY 2008)	ROLL FORWARD	PROPOSED FY 2012 BASED ON FY 2010	FIXED COSTS FOR FY 2012
SHERIFF	44,952	-	44,952	44,952	89,904
COURT ROOMS	3,162	-	3,162	3,162	6,324
<b>TOTAL</b>	<b>\$ 48,114</b>	<b>\$ -</b>	<b>\$ 48,114</b>	<b>\$ 48,114</b>	<b>\$ 96,228</b>

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

\$8,019.00  
 per month

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TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule C - Summary Of Allocated Costs



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
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Department	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE/DEPR/INTEREST	116,038	802,486	
EQUIPMENT DEPRECIATION	0	697,211	
LEGAL	40,974		
FACILITY MAINTENANCE	696,511		
HOUSEKEEPING	251,342		
ADMINISTRATION	287,452		
HUMAN RESOURCES	139,042		
INFORMATION TECH	333,406		
MISCELLANEOUS	517,840		
SAFETY/FIRE MARSHAL	90,544		
FINANCE	366,991		
SHERIFF	2,238,907		
PROJECT MANAGER	85,443		
COMMUNICATIONS	1,267,756		
COURT FACILITIES	29,439		
SOCIAL SERVICES			745,457
CHILD SUPPORT			48,114
SW ADMIN			61,306
SW MAINTENANCE			8,054
SW COLLECTIONS			19,755
SW TRANPORTATION			6,571
SW OPERATIONS			12,704
SW NEW CELL CONSTR			0
SW BOND			0
BD OF COMMISSION			47,473
BD OF ELECTIONS			86,640
TAX ADMIN			76,578
TAX COLLECTOR			0
REG OF DEEDS			51,791
SR CITIZEN TRANS			44,359
TVS TRANSPORT			9,615
CHILD DEV TRANS			10,291
PUBLIC TRANSPORT			3,029
HUMAN SERVICES			1,459
MED-DRIVE TRANSPORTATION			5,570
SHERIFF (RECEIVING)			541,227
SCHOOL RES OFCR			66,108
JAIL			620,571
COURT SERVICES			55,682

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule C - Summary Of Allocated Costs



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
 Version : 1.0108

Department	Total Expenditures	Cost Adjustments	Total Allocated
TOXAWAY/SAPPHIRE PATR			328
NARC TASK FRCE			20,106
SCH RES OFC-COPS			2,495
INVESTIG SECTION			67,197
EMERGENCY MGMT			30,019
FIRE MARSHAL (RECEIVING)			6,766
EMS			304,216
ANIMAL SERVICES			57,639
AUTOPSIES			795
COMMUNICATIONS (RECEIVING)			225,105
BLDG PERM ENF			51,599
PLANNING & DEV			14,818
ECONOMIC DEVELOP			19,931
COOP EXT			30,748
SOIL & WAT CONS			12,609
HEALTH			292,441
MENTAL HEALTH			15
VETERANS SERVICE			2,797
TITLE 3 NUTRITION			479
HOMECARE COMM GRANT			695
CHILD DEVELOPMT			100,285
DJJDP			695
PARKS AND REC			149,249
COMM SPORTS COMPLEX			145
CHAMPION PARK			1,177
LIBRARY			457,587
SCHOOLS			814
REVALUATION			2,229
FIRE DISTRICTS			593
SILVERMONT			46,772
HIGHWAY PATROL			270
ESC			13,245
VOCATIONAL REHAB			5,527
RES GRANT 2000			586
SMART START			1,518
NEW ADV CENTER			31,072
SBI			270
EMER TELEPH FD			15
ALL OTHERS			261,094
Direct Billed Total			2,386,434

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule C - Summary Of Allocated Costs



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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<b>Department</b>	<b>Total Expenditures</b>	<b>Cost Adjustments</b>	<b>Total Allocated</b>
Unallocated Total			13,193
Disallowed Total			825,460
<b>Total</b>	<b>6,461,685</b>	<b>1,499,697</b>	<b>7,961,382</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Department	BLDG USE/DEPR/INTER	EQUIPMENT DEPRECIATION	PROFESSIONAL SERVICES	LEGAL	INSURANCE	PROPERTY INSURANCE	FACILITY MAINTENANCE
BLDG USE/DEPR/INTEREST	(918,524)	0	0	0	0	0	0
EQUIPMENT DEPRECIATION	0	(697,211)	0	0	0	0	0
PROFESSIONAL SERVICES	0	0	(26,375)	0	0	0	0
LEGAL	0	0	46	(41,693)	0	0	0
INSURANCE	0	0	259	0	(500,508)	0	0
PROPERTY INSURANCE	0	0	0	0	36,593	(36,593)	0
FACILITY MAINTENANCE	48,681	10,819	587	0	11,543	0	(788,648)
HOUSEKEEPING	1,571	26	98	0	5,494	280	5,400
ADMINISTRATION	1,978	7,080	253	18,295	4,711	185	6,291
HUMAN RESOURCES	533	662	152	0	1,832	50	1,521
INFORMATION TECH	3,722	46,966	150	0	3,662	312	7,483
MISCELLANEOUS	0	0	49	0	0	0	0
SAFETY/FIRE MARSHAL	248	5,318	122	0	1,413	29	510
FINANCE	970	11,057	161	0	6,194	91	2,767
SHERIFF	161,293	173,220	1,313	0	97,801	510	39,075
PROJECT MANAGER	0	0	67	0	917	0	0
COMMUNICATIONS	40,954	153,082	420	0	10,070	0	10,308
SOCIAL SERVICES	44,108	0	8,362	0	59,501	3,925	80,588
CHILD SUPPORT	0	0	0	0	0	0	0
SW ADMIN	0	0	473	0	15,858	0	19,730
SW MAINTENANCE	0	0	142	0	1,832	0	0
SW COLLECTIONS	0	0	116	0	6,410	0	0
SW TRANSPORTATION	0	0	29	0	1,832	0	0
SW OPERATIONS	0	0	94	0	3,662	591	0
SW NEW CELL CONSTR	0	0	0	0	0	0	0
SW BOND	0	0	0	0	0	0	0
BD OF COMMISSION	1,845	0	97	0	4,182	172	5,263
BD OF ELECTIONS	2,474	49,213	507	0	3,662	181	7,311
TAX ADMIN	3,436	4,106	371	0	14,355	695	16,102
TAX COLLECTOR	0	0	0	0	0	0	0
REG OF DEEDS	1,918	10,248	220	0	4,754	388	8,777
COURT FACILITIES	17,248	1,557	40	0	0	3,459	49,243
COURT ROOMS	0	0	0	0	0	0	0
SR CITIZEN TRANS	321	24,090	254	0	7,029	56	1,137
TVS TRANSPORT	321	0	134	0	3,367	56	1,137

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Department	BLDG USE/DEPR/INTER	EQUIPMENT DEPRECIATION	PROFESSIONAL SERVICES	LEGAL	INSURANCE	PROPERTY INSURANCE	FACILITY MAINTENANCE
CHILD DEV TRANS	0	0	137	0	4,282	0	0
PUBLIC TRANSPORT	0	0	432	0	0	0	0
HUMAN SERVICES	0	0	85	0	0	0	0
MED-DRIVE TRANSPORTATION	0	0	145	0	917	0	0
SHERIFF (RECEIVING)	0	0	0	0	0	0	0
SCHOOL RES OFCR	0	0	79	0	7,326	0	0
JAIL	266,972	0	573	0	27,472	591	67,718
COURT SERVICES	0	0	73	0	10,856	0	0
TOXAWAY/SAPPHIRE PATR	0	0	21	0	0	0	0
NARC TASK FRCE	0	0	67	0	3,619	0	0
SCH RES OFC-COPS	0	0	83	0	0	0	0
INVESTIG SECTION	0	876	157	0	12,666	0	0
EMERGENCY MGMT	9,273	8,021	174	0	3,685	0	2,032
FIRE MARSHAL (RECEIVING)	0	0	0	0	0	0	0
EMS	6,690	78,869	638	1,872	26,684	530	10,878
ANIMAL SERVICES	193	2,961	211	3,561	4,926	119	2,666
AUTOPSIES	0	0	49	0	0	0	0
COMMUNICATIONS (RECEIVING)	0	0	0	0	0	0	0
BLDG PERM ENF	2,927	8,968	184	0	8,938	506	10,397
PLANNING & DEV	877	0	109	0	2,747	152	3,118
ECONOMIC DEVELOP	1,726	0	975	1,429	0	299	6,128
COOP EXT	2,237	0	235	0	0	387	7,944
SOIL & WAT CONS	615	0	370	0	1,832	106	2,184
HEALTH	50,450	3,821	3,766	1,399	32,633	4,046	83,089
MENTAL HEALTH	0	0	1	0	0	0	0
VETERANS SERVICE	467	0	33	0	0	43	873
TITLE 3 NUTRITION	0	0	30	0	0	0	0
HEMOCARE COMM GRANT	0	0	43	0	0	0	0
CHILD DEVELOPMT	20,235	0	88	0	17,400	0	28,882
DJJD	0	0	43	0	0	0	0
PARKS AND REC	17,470	4,005	352	1,944	8,239	1,901	48,535
COMM SPORTS COMPLEX	0	0	9	0	0	0	0
CHAMPION PARK	0	0	54	0	0	193	0
LIBRARY	143,080	92,246	956	0	13,737	8,942	96,352
SCHOOLS	0	0	272	0	0	0	0

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Department	BLDG USE/DEPR/INTER	EQUIPMENT DEPRECIATION	PROFESSIONAL SERVICES	LEGAL	INSURANCE	PROPERTY INSURANCE	FACILITY MAINTENANCE
REVALUATION	0	0	67	0	0	0	0
FIRE DISTRICTS	0	0	37	0	0	0	0
SILVERMONT	6,905	0	8	0	0	2,851	34,160
HIGHWAY PATROL	145	0	0	0	0	5	120
ESC	2,311	0	0	0	0	400	8,206
VOCATIONAL REHAB	965	0	0	0	0	167	3,424
RES GRANT 2000	0	0	10	0	0	0	0
SMART START	0	0	68	0	0	0	0
NEW ADV CENTER	0	0	243	0	0	1,367	0
SBI	145	0	0	0	0	5	120
EMER TELEPH FD	0	0	1	0	0	0	0
ALL OTHERS	53,220	0	981	0	5,875	3,003	2,468
Direct Bill	0	0	0	0	0	0	0
Unallocated	0	0	0	13,193	0	0	0
Disallowed	0	0	0	0	0	0	106,711
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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BLDG USE/DEPR/INTEREST	0	0	0	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	0	0	0	0	0	0	26,375
LEGAL	0	0	0	0	0	0	673
INSURANCE	0	0	0	0	496,468	0	3,781
PROPERTY INSURANCE	0	0	0	0	0	0	0
FACILITY MAINTENANCE	0	3,731	2,264	0	97	668	12,472
HOUSEKEEPING	(275,028)	4,447	2,715	0	117	802	2,736
ADMINISTRATION	7,040	(343,543)	905	4,006	39	267	5,041
HUMAN RESOURCES	1,896	1,573	(150,967)	0	39	267	3,400
INFORMATION TECH	5,308	3,148	1,906	(410,047)	78	534	3,372
MISCELLANEOUS	0	0	0	0	(518,609)	0	720
SAFETY/FIRE MARSHAL	0	787	475	0	21	(102,416)	2,949
FINANCE	3,450	4,723	2,853	5,139	132	844	(405,372)
SHERIFF	14,761	20,064	11,894	10,278	551	3,519	17,570
PROJECT MANAGER	0	787	475	0	21	140	2,000
COMMUNICATIONS	4,117	7,082	4,280	5,139	198	1,265	9,100
SOCIAL SERVICES	36,057	34,639	20,930	313,537	978	6,198	39,292
CHILD SUPPORT	0	0	0	0	0	0	0
SW ADMIN	3,263	2,360	1,426	5,139	65	422	12,570
SW MAINTENANCE	0	1,573	951	0	44	280	3,232
SW COLLECTIONS	0	5,507	3,331	0	154	981	3,256
SW TRANSPORTATION	0	1,573	951	0	44	280	1,862
SW OPERATIONS	0	3,148	1,906	0	89	561	2,653
SW NEW CELL CONSTR	0	0	0	0	0	0	0
SW BOND	0	0	0	0	0	0	0
BD OF COMMISSION	6,564	27,265	0	0	0	0	2,085
BD OF ELECTIONS	3,263	3,148	1,906	5,139	89	561	9,186
TAX ADMIN	5,525	11,203	6,185	5,139	286	1,825	7,350
TAX COLLECTOR	0	0	0	0	0	0	0
REG OF DEEDS	3,083	4,479	2,379	10,278	110	701	4,456
COURT FACILITIES	27,176	4,782	0	0	0	0	602
COURT ROOMS	0	0	0	0	0	0	0
SR CITIZEN TRANS	322	3,936	2,379	0	110	701	4,024
TVS TRANSPORT	322	787	475	0	21	140	2,855

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CHILD DEV TRANS	0	1,573	951	0	44	280	3,024
PUBLIC TRANSPORT	0	0	0	0	0	0	2,597
HUMAN SERVICES	0	0	0	0	0	0	1,374
MED-DRIVE TRANSPORTATION	0	787	475	0	21	140	3,085
SHERIFF (RECEIVING)	0	0	0	0	0	0	0
SCHOOL RES OFCR	0	6,297	3,804	0	176	1,123	2,394
JAIL	26,342	24,131	14,270	0	661	4,218	12,190
COURT SERVICES	0	4,723	2,853	0	132	843	2,519
TOXAWAY/SAPPHIRE PATR	0	0	0	0	0	0	307
NARC TASK FRCE	0	1,573	951	0	44	280	2,346
SCH RES OFC-COPS	0	0	0	0	0	0	2,412
INVESTIG SECTION	0	5,507	3,331	0	154	981	4,228
EMERGENCY MGMT	931	1,573	951	0	44	280	2,809
FIRE MARSHAL (RECEIVING)	0	0	0	0	0	6,766	0
EMS	0	17,312	10,465	0	485	3,092	63,609
ANIMAL SERVICES	0	5,980	1,426	0	65	422	4,790
AUTOPSIES	0	0	0	0	0	0	746
COMMUNICATIONS (RECEIVING)	0	0	0	0	0	0	0
BLDG PERM ENF	2,951	3,936	2,379	5,139	110	701	4,463
PLANNING & DEV	883	2,360	1,426	0	65	422	2,659
ECONOMIC DEVELOP	1,741	0	0	5,139	0	0	2,494
COOP EXT	2,257	4,723	2,853	5,139	132	843	3,998
SOIL & WAT CONS	620	1,573	951	0	44	280	4,034
HEALTH	30,267	22,822	13,793	5,139	639	4,076	36,501
MENTAL HEALTH	0	0	0	0	0	0	14
VETERANS SERVICE	390	0	0	0	0	0	991
TITLE 3 NUTRITION	0	0	0	0	0	0	449
HEMOCARE COMM GRANT	0	0	0	0	0	0	652
CHILD DEVELOPMT	0	14,952	9,036	5,139	418	2,670	1,465
DJJD	0	0	0	0	0	0	652
PARKS AND REC	5,106	8,698	3,331	5,139	154	981	7,450
COMM SPORTS COMPLEX	0	0	0	0	0	0	136
CHAMPION PARK	0	0	0	0	0	0	930
LIBRARY	49,672	11,804	7,135	15,419	330	2,108	15,806
SCHOOLS	0	0	0	0	0	0	542

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Department	HOUSEKEEPING	ADMINISTRATIO N	HUMAN RESOURCES	INFORMATION TECH	MISCELLANEOU S	SAFETY/FIRE MARSHAL	FINANCE
REVALUATION	0	0	0	0	0	0	2,162
FIRE DISTRICTS	0	0	0	0	0	0	556
SILVERMONT	2,613	0	0	0	0	0	235
HIGHWAY PATROL	0	0	0	0	0	0	0
ESC	2,328	0	0	0	0	0	0
VOCATIONAL REHAB	971	0	0	0	0	0	0
RES GRANT 2000	0	0	0	0	0	0	576
SMART START	0	0	0	0	0	0	1,450
NEW ADV CENTER	24,095	0	0	0	0	0	5,367
SBI	0	0	0	0	0	0	0
EMER TELEPH FD	0	0	0	0	0	0	14
ALL OTHERS	1,714	22,025	0	0	0	0	17,627
Direct Bill	0	0	0	0	0	50,954	0
Unallocated	0	0	0	0	0	0	0
Disallowed	0	30,452	0	0	15,140	0	2,107
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Department	SHERIFF	PROJECT MANAGER	COMMUNICATI ONS	COURT FACILITIES	COURT ROOMS	Total Plan Allocated
BLDG USE/DEPR/INTEREST	0	0	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0	0
PROFESSIONAL SERVICES	0	0	0	0	0	0
LEGAL	0	0	0	0	0	0
INSURANCE	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0	0	0
FACILITY MAINTENANCE	0	1,275	0	0	0	0
HOUSEKEEPING	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0
INFORMATION TECH	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
SAFETY/FIRE MARSHAL	0	0	0	0	0	0
FINANCE	0	0	0	0	0	0
SHERIFF	(2,794,604)	3,848	0	0	0	0
PROJECT MANAGER	0	(89,850)	0	0	0	0
COMMUNICATIONS	0	1,094	(1,514,865)	0	0	0
SOCIAL SERVICES	94,180	0	0	0	3,162	745,457
CHILD SUPPORT	44,952	0	0	0	3,162	48,114
SW ADMIN	0	0	0	0	0	61,306
SW MAINTENANCE	0	0	0	0	0	8,054
SW COLLECTIONS	0	0	0	0	0	19,755
SW TRANSPORTATION	0	0	0	0	0	6,571
SW OPERATIONS	0	0	0	0	0	12,704
SW NEW CELL CONSTR	0	0	0	0	0	0
SW BOND	0	0	0	0	0	0
BD OF COMMISSION	0	0	0	0	0	47,473
BD OF ELECTIONS	0	0	0	0	0	86,640
TAX ADMIN	0	0	0	0	0	76,578
TAX COLLECTOR	0	0	0	0	0	0
REG OF DEEDS	0	0	0	0	0	51,791
COURT FACILITIES	0	0	0	(133,546)	0	0
COURT ROOMS	0	0	0	57,716	(57,716)	0
SR CITIZEN TRANS	0	0	0	0	0	44,359
TVS TRANSPORT	0	0	0	0	0	9,615

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Department	SHERIFF	PROJECT MANAGER	COMMUNICATI ONS	COURT FACILITIES	COURT ROOMS	Total Plan Allocated
CHILD DEV TRANS	0	0	0	0	0	10,291
PUBLIC TRANSPORT	0	0	0	0	0	3,029
HUMAN SERVICES	0	0	0	0	0	1,459
MED-DRIVE TRANSPORTATION	0	0	0	0	0	5,570
SHERIFF (RECEIVING)	541,227	0	0	0	0	541,227
SCHOOL RES OFCR	44,909	0	0	0	0	66,108
JAIL	168,427	7,006	0	0	0	620,571
COURT SERVICES	33,683	0	0	0	0	55,682
TOXAWAY/SAPPHIRE PATR	0	0	0	0	0	328
NARC TASK FRCE	11,226	0	0	0	0	20,106
SCH RES OFC-COPS	0	0	0	0	0	2,495
INVESTIG SECTION	39,297	0	0	0	0	67,197
EMERGENCY MGMT	0	246	0	0	0	30,019
FIRE MARSHAL (RECEIVING)	0	0	0	0	0	6,766
EMS	0	0	83,092	0	0	304,216
ANIMAL SERVICES	16,841	13,478	0	0	0	57,639
AUTOPSIES	0	0	0	0	0	795
COMMUNICATIONS (RECEIVING)	0	0	225,105	0	0	225,105
BLDG PERM ENF	0	0	0	0	0	51,599
PLANNING & DEV	0	0	0	0	0	14,818
ECONOMIC DEVELOP	0	0	0	0	0	19,931
COOP EXT	0	0	0	0	0	30,748
SOIL & WAT CONS	0	0	0	0	0	12,609
HEALTH	0	0	0	0	0	292,441
MENTAL HEALTH	0	0	0	0	0	15
VETERANS SERVICE	0	0	0	0	0	2,797
TITLE 3 NUTRITION	0	0	0	0	0	479
HEMOCARE COMM GRANT	0	0	0	0	0	695
CHILD DEVELOPMT	0	0	0	0	0	100,285
DJJD	0	0	0	0	0	695
PARKS AND REC	0	35,944	0	0	0	149,249
COMM SPORTS COMPLEX	0	0	0	0	0	145
CHAMPION PARK	0	0	0	0	0	1,177
LIBRARY	0	0	0	0	0	457,587
SCHOOLS	0	0	0	0	0	814

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Department	SHERIFF	PROJECT MANAGER	COMMUNICATI ONS	COURT FACILITIES	COURT ROOMS	Total Plan Allocated
REVALUATION	0	0	0	0	0	2,229
FIRE DISTRICTS	0	0	0	0	0	593
SILVERMONT	0	0	0	0	0	46,772
HIGHWAY PATROL	0	0	0	0	0	270
ESC	0	0	0	0	0	13,245
VOCATIONAL REHAB	0	0	0	0	0	5,527
RES GRANT 2000	0	0	0	0	0	586
SMART START	0	0	0	0	0	1,518
NEW ADV CENTER	0	0	0	0	0	31,072
SBI	0	0	0	0	0	270
EMER TELEPH FD	0	0	0	0	0	15
ALL OTHERS	0	26,959	0	75,830	51,392	261,094
Direct Bill	1,710,946	0	624,534	0	0	2,386,434
Unallocated	0	0	0	0	0	13,193
Disallowed	88,916	0	582,134	0	0	825,460
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,961,382</b>

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Schedule E - Summary Of Allocation Basis



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Department	Allocation Basis	Allocation Source
<b>BLDG USE/DEPR/INTEREST</b>		
1.4.1. ADMIN BLDG	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.2. COURTHOUSE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.3. SILVERMONT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.4. JAIL JULY-OCT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.5. JAIL NOV-JUNE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.6. SHERIFF JULY-OCT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.7. SHERIFF NOV-JUNE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.8. CS BLDG	CS BUILDING SQ FT	COUNTY-WIDE SPACE STUDY
1.4.9. CS ANNEX	SQUARE FOOTAGE OCCUPIED	COUNTY RECORDS
1.4.10. CS ANNEX 3RD FLOOR IMPROVEMENTS	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.11. COMMUNIC BLDG	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
1.4.12. PSF & MAINT BLDG	OCCUPIED SQUARE FOOTAGE	COUNTY RECORDS
1.4.13. OTHER BLDGS	DIRECT ASSIGNMENT OF DEPRECIATION	DEPRECIATION SCHEDULES
<b>EQUIPMENT DEPRECIATION</b>		
2.4.1. EQUIPMENT DEPRECIATION	EQUIPMENT DEPRECIATION	DEPRECIATION SCHEDULES
2.4.2. COURTHOUSE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
<b>PROFESSIONAL SERVICES</b>		
3.4.1. FINANCIAL AUDIT	NUMBER OF ACCOUNTING TRANSACTIONS PROCESSED	DETAILED TRANSACTION COUNT
3.4.2. COMPLNC AUDIT	STATE AND FEDERAL GRANT EXPENDITURES	SCHEDULE OF STATE AND FEDERAL GRANTS
3.4.3. EMS COST PLAN	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
<b>LEGAL</b>		
4.4.1. LEGAL SERVICES	DIRECT ASSIGNMENT	FOR REALLOCATION
4.4.2. DIRECT ASSIGN	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
<b>INSURANCE</b>		
5.4.1. WORKERS' COMP	FULL TIME PERSONNEL INCL BCC EXCL COOP EXT	PERSONNEL RECORDS
5.4.2. GENERAL LIAB	FULL TIME PERSONNEL EXCL COOP EXT	PERSONNEL RECORDS
5.4.3. AUTO LIAB	CONTRIBUTIONS BY DEPARTMENT	VEHICLE SCHEDULE
5.4.4. PUBLIC OFC LIAB	FULL TIME PERSONNEL INCL BCC EXCL COOP EXT	PERSONNEL RECORDS
5.4.5. UNEMPLOY INSUR	DIRECT ASSIGNMENT	EXAMINATION OF ESC INVOICE
5.4.6. OTHER INSURANCE	DIRECT ASSIGNMENT	ANALYSIS OF INVOICES
5.4.7. PROPERTY INSUR	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
5.4.8. LAW ENF	NUMBER OF LAW ENF FULL TIME PERSONNEL	PERSONNEL RECORDS
5.4.9. SURETY PREMIUMS	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
5.4.10. INSUR OH	FULL TIME PERSONNEL EXCL COOP EXT	PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule E - Summary Of Allocation Basis



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Department	Allocation Basis	Allocation Source
<b>PROPERTY INSURANCE</b>		
6.4.1. ADMIN BLDG	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.2. COURTHOUSE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.3. SILVERMONT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.4. JAIL JULY-OCT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.5. JAIL NOV-JUNE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.6. SHERIFF JULY-OCT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.7. SHERIFF NOV-JUNE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.8. CS BLDG & ANNEX	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.9. CHILD DEV BLDG	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
6.4.10. OTHER PROPERTY	REPLACEMENT VALUE	INSURANCE POLICY STATEMENT OF VALUES
<b>FACILITY MAINTENANCE</b>		
7.4.1. BLDG MAINT JULY-OCT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
7.4.2. BLDG MAINT NOV-JUNE	SQUARE FOOTAGE MAINTAINED 2ND 1/2 OF YEAR	COUNTY-WIDE SPACE STUDY
7.4.3. UTILITIES JULY-OCT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
7.4.4. UTILITIES NOV-JUNE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
<b>HOUSEKEEPING</b>		
8.4.1. ADMIN BLDG	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.2. COURTHOUSE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.3. SILVERMONT	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.4. CS BLDG	CS BUILDING SQ FT	COUNTY-WIDE SPACE STUDY
8.4.5. CS ANNEX	SQUARE FOOTAGE OCCUPIED	COUNTY RECORDS
8.4.6. PUBLIC SAFETY FACILITY	OCCUPIED SQUARE FOOTAGE	COUNTY RECORDS
8.4.7. LIBRARY	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.8. ELECTIONS	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.9. PROBATION	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.10. SOLID WASTE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.11. RECREATION	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
8.4.12. CHILD DEVELOP	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
<b>ADMINISTRATION</b>		
9.4.1. DEPT COORD	NUMBER OF FULL TIME PERSONNEL	PERSONNEL RECORDS
9.4.2. CLERK TO BOARD	DIRECT ASSIGNMENT	CONFIRMATION OF DUTIES
9.4.3. COURTHOUSE	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
9.4.4. NEW PUB SAFETY BLDG	% OF SQUARE FOOTAGE OCCUPIED	PROJECT MANAGER
9.4.5. DIRECT ASSIGN	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
<b>HUMAN RESOURCES</b>		
10.4.1. PERSONNEL ADMIN	NUMBER OF FULL TIME PERSONNEL	PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule E - Summary Of Allocation Basis



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Department	Allocation Basis	Allocation Source
INFORMATION TECH		
11.4.1. IT SUPPORT	IT % OF TIME SPENT WITH DEPARTMENTS	INFORMATION TECHNOLOGY DIRECTOR
MISCELLANEOUS		
12.4.1. GEN COUNTY	NUMBER OF FULL TIME PERSONNEL	PERSONNEL RECORDS
12.4.2. PROP & LIAB	DIRECT ASSIGN TO INSURANCE	ANALYSIS OF EXPENDITURES
12.4.3. UNEMPLOY INSUR	DIRECT ASSIGN TO INSURANCE	ANALYSIS OF EXPENDITURES
12.4.4. WORKERS' COMP	DIRECT ASSIGN TO INSURANCE	ANALYSIS OF EXPENDITURES
12.4.5. SURETY PREMIUMS	DIRECT ASSIGN TO INSURANCE	ANALYSIS OF EXPENDITURES
12.4.6. OTH INS	DIRECT ASSIGN TO INSURANCE	ANALYSIS OF EXPENDITURES
SAFETY/FIRE MARSHAL		
13.4.1. SAFETY	NUMBER OF FULL TIME PERSONNEL	PERSONNEL RECORDS
13.4.2. OTHER FIRE MAR	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED	CONFIRMATION OF DUTIES
FINANCE		
14.4.1. GEN ACCTG/AP	NUMBER OF ACCOUNTING TRANSACTIONS PROCESSED	DETAILED TRANSACTION COUNT
14.4.2. PAYROLL	NUMBER OF PR TRANSACTIONS	DETAILED TRANSACTION COUNTY
14.4.3. AMBUL BILLING	DIRECT ASSIGNMENT	CONFIRMATION OF DUTIES
14.4.4. PURCHASING	NUMBER OF PURCHASE ORDERS	PURCHASE ORDERS REPORT
14.4.5. DIRECT ASSIGN	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
14.4.6. AUDIT	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
14.4.7. EMS COST PLAN	DIRECT ASSIGN	ANALYSIS OF EXPENDITURES
SHERIFF		
15.4.1. SHERIFF ADMIN	NUMBER OF NON ADMIN PERSONNEL SUPERVISED	PAYROLL RECORDS
15.4.2. IV-D SUPPORT	DIRECT ASSIGNMENT	CONFIRMATION OF DUTIES
15.4.3. DSS SUPPORT	DIRECT ASSIGNMENT	CONFIRMATION OF DUTIES
15.4.4. SHERIFF OPS	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED	CONFIRMATION OF DUTIES
PROJECT MANAGER		
16.4.1. NEW PUB SAFETY BLDG	OCCUPIED SQUARE FOOTAGE	COUNTY RECORDS
16.4.2. OTHER	REMAINING % OF TIME	PROJ MGR TIME LOGS
COMMUNICATIONS		
17.4.1. EMS CALLS	DIRECT ASSIGNMENT	CALL DATA
17.4.2. OTHER CALLS	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED	CALL DATA

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule E - Summary Of Allocation Basis



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Department	Allocation Basis	Allocation Source
COURT FACILITIES		
18.4.1. COURT FAC	SQUARE FOOTAGE OCCUPIED	COUNTY-WIDE SPACE STUDY
COURT ROOMS		
19.4.1. COURT ROOMS	NUMBER OF COURT DAYS	COUNTY RECORDS

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**BLDG USE/DEPR/INTEREST**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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With the implementation of GASB 34, the county has set up depreciation on all fixed assets including buildings. Depreciation is shown for select county buildings and allocated departmentally based on square footage. Building Use Allowance is shown for the Social Services Building.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	116,038	0	116,038
BUILDING DEPRECIATION	345,591	0	345,591
BUILDING USE ALLOWANCE	456,895	0	456,895
Total Departmental Cost Adjustments:	802,486	0	802,486
Total To Be Allocated:	918,524	0	918,524

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	ADMIN BLDG	COURTHOUSE	SILVERMONT
<b>Expenses &amp; Costs</b>					
BUILDING INTEREST	116,038	0	0	0	0
Total Expenditures	116,038	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING DEPRECIATION	345,591	0	6,485	22,535	6,905
BUILDING USE ALLOWANCE	456,895	0	0	0	0
<b>Functional Cost</b>	918,524	0	6,485	22,535	6,905
<b>Allocation Step 1</b>					
1st Allocation	918,524	0	6,485	22,535	6,905
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total Allocated</b>	918,524	0	6,485	22,535	6,905

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	JAIL JULY-OCT	JAIL NOV-JUNE	SHERIFF JULY-OCT	SHERIFF NOV-JUNE	CS BLDG
<b>Expenses &amp; Costs</b>					
BUILDING INTEREST	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING DEPRECIATION	7,427	14,855	14,766	29,532	26,699
BUILDING USE ALLOWANCE	0	0	0	0	0
<b>Functional Cost</b>	7,427	14,855	14,766	29,532	26,699
<b>Allocation Step 1</b>					
1st Allocation	7,427	14,855	14,766	29,532	26,699
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total Allocated</b>	7,427	14,855	14,766	29,532	26,699

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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	CS ANNEX	CS ANNEX 3RD FLOOR IMPROVEMENTS	COMMUNIC BLDG	PSF & MAINT BLDG	OTHER BLDGS
<b>Expenses &amp; Costs</b>					
BUILDING INTEREST	0	0	0	116,038	0
Total Expenditures	0	0	0	116,038	0
<b>Cost Adjustments</b>					
BUILDING DEPRECIATION	0	16,769	7,019	0	192,599
BUILDING USE ALLOWANCE	65,256	0	0	391,639	0
<b>Functional Cost</b>	65,256	16,769	7,019	507,677	192,599
<b>Allocation Step 1</b>					
1st Allocation	65,256	16,769	7,019	507,677	192,599
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
Total Allocated	65,256	16,769	7,019	507,677	192,599

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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**Disallow Activity\***

**Expenses & Costs**

BUILDING INTEREST 0

**Cost Adjustments**

BUILDING DEPRECIATION 0

BUILDING USE ALLOWANCE 0

**Functional Cost** 0

**Allocation Step 1** -----

1st Allocation 0

**Allocation Step 2** -----

2nd Allocation 0

**Total Allocated** 0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - ADMIN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,162.000000	30.498688	1,978		1,978		1,978
HUMAN RESOURCES	313.000000	8.215223	533		533		533
INFORMATION TECH	681.000000	17.874016	1,159		1,159		1,159
FINANCE	570.000000	14.960630	970		970		970
BD OF COMMISSION	1,084.000000	28.451444	1,845		1,845		1,845
Sub Total	3,810.000000	100.000000	6,485	0	6,485	0	6,485
Total	3,810.000000	100.000000	6,485	0	6,485	0	6,485

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	250.000000	1.234934	278		278		278
TAX ADMIN	3,087.000000	15.248963	3,436		3,436		3,436
REG OF DEEDS	1,723.000000	8.511164	1,918		1,918		1,918
COURT FACILITIES	15,184.000000	75.004940	16,903		16,903		16,903
Sub Total	20,244.000000	100.000000	22,535	0	22,535	0	22,535
Total	20,244.000000	100.000000	22,535	0	22,535	0	22,535

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SILVERMONT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SILVERMONT	13,545.000000	100.000000	6,905		6,905		6,905
Sub Total	13,545.000000	100.000000	6,905	0	6,905	0	6,905
Total	13,545.000000	100.000000	6,905	0	6,905	0	6,905

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - JAIL JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SAFETY/FIRE MARSHAL	314.000000	3.339715	248		248		248
COURT FACILITIES	437.000000	4.647947	345		345		345
JAIL	6,354.000000	67.581366	5,020		5,020		5,020
ALL OTHERS	2,297.000000	24.430972	1,814		1,814		1,814
Sub Total	9,402.000000	100.000000	7,427	0	7,427	0	7,427
Total	9,402.000000	100.000000	7,427	0	7,427	0	7,427

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - JAIL NOV-JUNE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	9,402.000000	100.000000	14,855		14,855		14,855
Sub Total	9,402.000000	100.000000	14,855	0	14,855	0	14,855
Total	9,402.000000	100.000000	14,855	0	14,855	0	14,855

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SHERIFF JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	7,509.000000	98.041520	14,476		14,476		14,476
HIGHWAY PATROL	75.000000	0.979240	145		145		145
SBI	75.000000	0.979240	145		145		145
Sub Total	7,659.000000	100.000000	14,766	0	14,766	0	14,766
Total	7,659.000000	100.000000	14,766	0	14,766	0	14,766

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Activity - SHERIFF NOV-JUNE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	7,659.000000	100.000000	29,532		29,532		29,532
Sub Total	7,659.000000	100.000000	29,532	0	29,532	0	29,532
Total	7,659.000000	100.000000	29,532	0	29,532	0	29,532

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Activity - CS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	946.000000	4.842342	1,293		1,293		1,293
INFORMATION TECH	861.000000	4.407248	1,177		1,177		1,177
SR CITIZEN TRANS	235.000000	1.202907	321		321		321
TVS TRANSPORT	235.000000	1.202907	321		321		321
BLDG PERM ENF	2,142.000000	10.964373	2,927		2,927		2,927
PLANNING & DEV	642.000000	3.286241	877		877		877
ECONOMIC DEVELOP	1,263.000000	6.464988	1,726		1,726		1,726
COOP EXT	1,637.000000	8.379402	2,237		2,237		2,237
SOIL & WAT CONS	450.000000	2.303440	615		615		615
HEALTH	8,728.000000	44.676495	11,929		11,929		11,929
ESC	1,691.000000	8.655815	2,311		2,311		2,311
VOCATIONAL REHAB	706.000000	3.613841	965		965		965
Sub Total	19,536.000000	100.000000	26,699	0	26,699	0	26,699
Total	19,536.000000	100.000000	26,699	0	26,699	0	26,699

Allocation Basis : CS BUILDING SQ FT

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Activity - CS ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	16,600.000000	65.951530	43,037		43,037		43,037
HEALTH	8,390.000000	33.333333	21,752		21,752		21,752
VETERANS SERVICE	180.000000	0.715137	467		467		467
Sub Total	25,170.000000	100.000000	65,256	0	65,256	0	65,256
Total	25,170.000000	100.000000	65,256	0	65,256	0	65,256

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - CS ANNEX 3RD FLOOR IMPROVEMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	8,390.000000	100.000000	16,769		16,769		16,769
Sub Total	8,390.000000	100.000000	16,769	0	16,769	0	16,769
Total	8,390.000000	100.000000	16,769	0	16,769	0	16,769

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COMMUNIC BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	1,260.000000	100.000000	7,019		7,019		7,019
Sub Total	1,260.000000	100.000000	7,019	0	7,019	0	7,019
Total	1,260.000000	100.000000	7,019	0	7,019	0	7,019

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Activity - PSF & MAINT BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	6,300.000000	9.589041	48,681		48,681		48,681
SHERIFF	19,000.000000	28.919330	146,817		146,817		146,817
COMMUNICATIONS	5,300.000000	8.066971	40,954		40,954		40,954
JAIL	33,900.000000	51.598174	261,952		261,952		261,952
EMERGENCY MGMT	1,200.000000	1.826484	9,273		9,273		9,273
Sub Total	65,700.000000	100.000000	507,677	0	507,677	0	507,677
Total	65,700.000000	100.000000	507,677	0	507,677	0	507,677

Allocation Basis : OCCUPIED SQUARE FOOTAGE

Allocation Source : COUNTY RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTHER BLDGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION TECH	1,386.000000	0.719630	1,386		1,386		1,386
SOCIAL SERVICES	1,071.000000	0.556078	1,071		1,071		1,071
BD OF ELECTIONS	2,474.000000	1.284534	2,474		2,474		2,474
EMS	6,690.000000	3.473538	6,690		6,690		6,690
ANIMAL SERVICES	193.000000	0.100208	193		193		193
CHILD DEVELOPMT	20,235.000000	10.506285	20,235		20,235		20,235
PARKS AND REC	17,470.000000	9.070660	17,470		17,470		17,470
LIBRARY	143,080.000000	74.289067	143,080		143,080		143,080
Sub Total	192,599.000000	100.000000	192,599	0	192,599	0	192,599
Total	192,599.000000	100.000000	192,599	0	192,599	0	192,599

Allocation Basis : DIRECT ASSIGNMENT OF DEPRECIATION

Allocation Source : DEPRECIATION SCHEDULES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : BLDG USE/DEPR/INTEREST



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	ADMIN BLDG	COURTHOUSE	SILVERMONT	JAIL JULY-OCT	JAIL NOV-JUNE
FACILITY MAINTENANCE	48,681	0	0	0	0	0
HOUSEKEEPING	1,571	0	278	0	0	0
ADMINISTRATION	1,978	1,978	0	0	0	0
HUMAN RESOURCES	533	533	0	0	0	0
INFORMATION TECH	3,722	1,159	0	0	0	0
SAFETY/FIRE MARSHAL	248	0	0	0	248	0
FINANCE	970	970	0	0	0	0
SHERIFF	161,293	0	0	0	0	0
COMMUNICATIONS	40,954	0	0	0	0	0
SOCIAL SERVICES	44,108	0	0	0	0	0
BD OF COMMISSION	1,845	1,845	0	0	0	0
BD OF ELECTIONS	2,474	0	0	0	0	0
TAX ADMIN	3,436	0	3,436	0	0	0
REG OF DEEDS	1,918	0	1,918	0	0	0
COURT FACILITIES	17,248	0	16,903	0	345	0
SR CITIZEN TRANS	321	0	0	0	0	0
TVS TRANSPORT	321	0	0	0	0	0
JAIL	266,972	0	0	0	5,020	0
EMERGENCY MGMT	9,273	0	0	0	0	0
EMS	6,690	0	0	0	0	0
ANIMAL SERVICES	193	0	0	0	0	0
BLDG PERM ENF	2,927	0	0	0	0	0
PLANNING & DEV	877	0	0	0	0	0
ECONOMIC DEVELOP	1,726	0	0	0	0	0
COOP EXT	2,237	0	0	0	0	0
SOIL & WAT CONS	615	0	0	0	0	0
HEALTH	50,450	0	0	0	0	0
VETERANS SERVICE	467	0	0	0	0	0
CHILD DEVELOPMT	20,235	0	0	0	0	0
PARKS AND REC	17,470	0	0	0	0	0
LIBRARY	143,080	0	0	0	0	0
SILVERMONT	6,905	0	0	6,905	0	0
HIGHWAY PATROL	145	0	0	0	0	0
ESC	2,311	0	0	0	0	0
VOCATIONAL REHAB	965	0	0	0	0	0
SBI	145	0	0	0	0	0
ALL OTHERS	53,220	0	0	0	1,814	14,855

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	ADMIN BLDG	COURTHOUSE	SILVERMONT	JAIL JULY-OCT	JAIL NOV-JUNE
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>918,524</b>	<b>6,485</b>	<b>22,535</b>	<b>6,905</b>	<b>7,427</b>	<b>14,855</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	SHERIFF JULY-OCT	SHERIFF NOV-JUNE	CS BLDG	CS ANNEX	CS ANNEX 3RD FLOOR IMPROVEMENTS	COMMUNIC BLDG
FACILITY MAINTENANCE	0	0	0	0	0	0
HOUSEKEEPING	0	0	1,293	0	0	0
ADMINISTRATION	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0
INFORMATION TECH	0	0	1,177	0	0	0
SAFETY/FIRE MARSHAL	0	0	0	0	0	0
FINANCE	0	0	0	0	0	0
SHERIFF	14,476	0	0	0	0	0
COMMUNICATIONS	0	0	0	0	0	0
SOCIAL SERVICES	0	0	0	43,037	0	0
BD OF COMMISSION	0	0	0	0	0	0
BD OF ELECTIONS	0	0	0	0	0	0
TAX ADMIN	0	0	0	0	0	0
REG OF DEEDS	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0
SR CITIZEN TRANS	0	0	321	0	0	0
TVS TRANSPORT	0	0	321	0	0	0
JAIL	0	0	0	0	0	0
EMERGENCY MGMT	0	0	0	0	0	0
EMS	0	0	0	0	0	0
ANIMAL SERVICES	0	0	0	0	0	0
BLDG PERM ENF	0	0	2,927	0	0	0
PLANNING & DEV	0	0	877	0	0	0
ECONOMIC DEVELOP	0	0	1,726	0	0	0
COOP EXT	0	0	2,237	0	0	0
SOIL & WAT CONS	0	0	615	0	0	0
HEALTH	0	0	11,929	21,752	16,769	0
VETERANS SERVICE	0	0	0	467	0	0
CHILD DEVELOPMT	0	0	0	0	0	0
PARKS AND REC	0	0	0	0	0	0
LIBRARY	0	0	0	0	0	0
SILVERMONT	0	0	0	0	0	0
HIGHWAY PATROL	145	0	0	0	0	0
ESC	0	0	2,311	0	0	0
VOCATIONAL REHAB	0	0	965	0	0	0
SBI	145	0	0	0	0	0
ALL OTHERS	0	29,532	0	0	0	7,019

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	SHERIFF JULY-OCT	SHERIFF NOV-JUNE	CS BLDG	CS ANNEX	CS ANNEX 3RD FLOOR IMPROVEMENTS	COMMUNIC BLDG
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>14,766</b>	<b>29,532</b>	<b>26,699</b>	<b>65,256</b>	<b>16,769</b>	<b>7,019</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Receiving Department	PSF & MAINT BLDG	OTHER BLDGS
FACILITY MAINTENANCE	48,681	0
HOUSEKEEPING	0	0
ADMINISTRATION	0	0
HUMAN RESOURCES	0	0
INFORMATION TECH	0	1,386
SAFETY/FIRE MARSHAL	0	0
FINANCE	0	0
SHERIFF	146,817	0
COMMUNICATIONS	40,954	0
SOCIAL SERVICES	0	1,071
BD OF COMMISSION	0	0
BD OF ELECTIONS	0	2,474
TAX ADMIN	0	0
REG OF DEEDS	0	0
COURT FACILITIES	0	0
SR CITIZEN TRANS	0	0
TVS TRANSPORT	0	0
JAIL	261,952	0
EMERGENCY MGMT	9,273	0
EMS	0	6,690
ANIMAL SERVICES	0	193
BLDG PERM ENF	0	0
PLANNING & DEV	0	0
ECONOMIC DEVELOP	0	0
COOP EXT	0	0
SOIL & WAT CONS	0	0
HEALTH	0	0
VETERANS SERVICE	0	0
CHILD DEVELOPMT	0	20,235
PARKS AND REC	0	17,470
LIBRARY	0	143,080
SILVERMONT	0	0
HIGHWAY PATROL	0	0
ESC	0	0
VOCATIONAL REHAB	0	0
SBI	0	0
ALL OTHERS	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : BLDG USE/DEPR/INTEREST



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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Receiving Department	PSF & MAINT BLDG	OTHER BLDGS
Direct Bill	<u>0</u>	<u>0</u>
<b>Total</b>	<b>507,677</b>	<b>192,599</b>

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**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**EQUIPMENT DEPRECIATION**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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The county may claim a use allowance or depreciation for equipment assigned to and used by the central service departments. For GASB 34 purposes, the county has set up depreciation for all equipment based on appropriate useful lives. The amounts are shown for central service department and assigned directly.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : EQUIPMENT DEPRECIATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
EQUIPMENT DEPRECIATION	697,211	0	697,211
Total Departmental Cost Adjustments:	697,211	0	697,211
Total To Be Allocated:	697,211	0	697,211

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : EQUIPMENT DEPRECIATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	EQUIPMENT DEPRECIATION	COURTHOUSE	Disallow Activity*
<b>Expenses &amp; Costs</b>					
<b>Cost Adjustments</b>					
EQUIPMENT DEPRECIATION	697,211	0	695,134	2,077	0
<b>Functional Cost</b>	697,211	0	695,134	2,077	0
<b>Allocation Step 1</b>					
1st Allocation	697,211	0	695,134	2,077	0
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total Allocated</b>	697,211	0	695,134	2,077	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT DEPRECIATION



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	10,819.000000	1.556391	10,819		10,819		10,819
ADMINISTRATION	7,080.000000	1.018509	7,080		7,080		7,080
HUMAN RESOURCES	662.000000	0.095233	662		662		662
INFORMATION TECH	46,966.000000	6.756395	46,966		46,966		46,966
SAFETY/FIRE MARSHAL	5,318.000000	0.765032	5,318		5,318		5,318
FINANCE	11,057.000000	1.590629	11,057		11,057		11,057
SHERIFF	173,220.000000	24.918936	173,220		173,220		173,220
COMMUNICATIONS	153,082.000000	22.021941	153,082		153,082		153,082
BD OF ELECTIONS	49,213.000000	7.079642	49,213		49,213		49,213
TAX ADMIN	3,789.000000	0.545075	3,789		3,789		3,789
REG OF DEEDS	10,071.000000	1.448785	10,071		10,071		10,071
SR CITIZEN TRANS	24,090.000000	3.465519	24,090		24,090		24,090
INVESTIG SECTION	876.000000	0.126019	876		876		876
EMERGENCY MGMT	8,021.000000	1.153878	8,021		8,021		8,021
EMS	78,869.000000	11.345870	78,869		78,869		78,869
ANIMAL SERVICES	2,961.000000	0.425961	2,961		2,961		2,961
BLDG PERM ENF	8,968.000000	1.290111	8,968		8,968		8,968
HEALTH	3,821.000000	0.549678	3,821		3,821		3,821
PARKS AND REC	4,005.000000	0.576148	4,005		4,005		4,005
LIBRARY	92,246.000000	13.270247	92,246		92,246		92,246
Sub Total	695,134.000000	100.000000	695,134	0	695,134	0	695,134
Total	695,134.000000	100.000000	695,134	0	695,134	0	695,134

Allocation Basis : EQUIPMENT DEPRECIATION

Allocation Source : DEPRECIATION SCHEDULES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT DEPRECIATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	250.000000	1.234934	26		26		26
TAX ADMIN	3,087.000000	15.248963	317		317		317
REG OF DEEDS	1,723.000000	8.511164	177		177		177
COURT FACILITIES	15,184.000000	75.004940	1,557		1,557		1,557
Sub Total	20,244.000000	100.000000	2,077	0	2,077	0	2,077
Total	20,244.000000	100.000000	2,077	0	2,077	0	2,077

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : EQUIPMENT DEPRECIATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	EQUIPMENT DEPRECIATION	COURTHOUSE
FACILITY MAINTENANCE	10,819	10,819	0
HOUSEKEEPING	26	0	26
ADMINISTRATION	7,080	7,080	0
HUMAN RESOURCES	662	662	0
INFORMATION TECH	46,966	46,966	0
SAFETY/FIRE MARSHAL	5,318	5,318	0
FINANCE	11,057	11,057	0
SHERIFF	173,220	173,220	0
COMMUNICATIONS	153,082	153,082	0
BD OF ELECTIONS	49,213	49,213	0
TAX ADMIN	4,106	3,789	317
REG OF DEEDS	10,248	10,071	177
COURT FACILITIES	1,557	0	1,557
SR CITIZEN TRANS	24,090	24,090	0
INVESTIG SECTION	876	876	0
EMERGENCY MGMT	8,021	8,021	0
EMS	78,869	78,869	0
ANIMAL SERVICES	2,961	2,961	0
BLDG PERM ENF	8,968	8,968	0
HEALTH	3,821	3,821	0
PARKS AND REC	4,005	4,005	0
LIBRARY	92,246	92,246	0
Direct Bill	0	0	0
<b>Total</b>	<b>697,211</b>	<b>695,134</b>	<b>2,077</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**PROFESSIONAL SERVICES**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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Transylvania County engaged an auditing firm to perform its annual audit of financial records. The cost of the audit is located in the Finance cost center and directly assigned to this cost center for allocation. The cost of the general financial audit is allocated based on the number of accounting transactions processed for each department. The portion of the audit cost devoted to the single audit is allocated based on grant-funded expenditures in each of the areas examined.

The County also engaged MAXIMUS to perform the EMS Medicaid Report. This cost is recorded in the Finance Cost center and directly assigned to this cost center for allocation.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
FINANCE	0	26,375	26,375
Total Allocated Additions:	0	26,375	26,375
Total To Be Allocated:	0	26,375	26,375

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	FINANCIAL AUDIT	COMPLNC AUDIT	EMS COST PLAN
<b>Expenses &amp; Costs</b>					
<b>Functional Cost</b>	0	0	0	0	0
<b>Allocation Step 1</b>	-----				
1st Allocation	0	0	0	0	0
<b>Allocation Step 2</b>	-----				
Inbound - 12 FINANCE AUDIT	26,375	0	15,825	10,550	0
2nd Allocation	26,375	0	15,825	10,550	0
<b>Total Allocated</b>	26,375	0	15,825	10,550	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Disallow Activity\*

**Expenses & Costs**

<b>Functional Cost</b>		0
<b>Allocation Step 1</b>	-----	
1st Allocation		0
<b>Allocation Step 2</b>		
Inbound - 12 FINANCE AUDIT	-----	0
2nd Allocation	-----	0
<b>Total Allocated</b>	-----	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - FINANCIAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGAL	45.000000	0.292569				46	46
INSURANCE	252.000000	1.638385				259	259
FACILITY MAINTENANCE	571.000000	3.712372				587	587
HOUSEKEEPING	95.000000	0.617645				98	98
ADMINISTRATION	246.000000	1.599376				253	253
HUMAN RESOURCES	148.000000	0.962226				152	152
INFORMATION TECH	146.000000	0.949223				150	150
MISCELLANEOUS	48.000000	0.312073				49	49
SAFETY/FIRE MARSHAL	119.000000	0.773682				122	122
FINANCE	156.000000	1.014238				161	161
SHERIFF	815.000000	5.298745				839	839
PROJECT MANAGER	65.000000	0.422599				67	67
COMMUNICATIONS	408.000000	2.652623				420	420
SOCIAL SERVICES	2,407.000000	15.649177				2,478	2,478
SW ADMIN	460.000000	2.990703				473	473
SW MAINTENANCE	138.000000	0.897211				142	142
SW COLLECTIONS	113.000000	0.734673				116	116
SW TRANSPORTATION	28.000000	0.182043				29	29
SW OPERATIONS	91.000000	0.591639				94	94
BD OF COMMISSION	94.000000	0.611144				97	97
BD OF ELECTIONS	475.000000	3.088226				489	489
TAX ADMIN	361.000000	2.347052				371	371
REG OF DEEDS	214.000000	1.391327				220	220
COURT FACILITIES	39.000000	0.253560				40	40
SR CITIZEN TRANS	170.000000	1.105260				175	175
TVS TRANSPORT	130.000000	0.845199				134	134
CHILD DEV TRANS	133.000000	0.864703				137	137
PUBLIC TRANSPORT	102.000000	0.663156				105	105
HUMAN SERVICES	83.000000	0.539627				85	85
MED-DRIVE TRANSPORTATION	141.000000	0.916715				145	145
SCHOOL RES OFCR	77.000000	0.500618				79	79
JAIL	557.000000	3.621351				573	573
COURT SERVICES	71.000000	0.461608				73	73
TOXAWAY/SAPPHIRE PATR	20.000000	0.130031				21	21
NARC TASK FRCE	65.000000	0.422599				67	67
SCH RES OFC-COPS	81.000000	0.526624				83	83

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROFESSIONAL SERVICES



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - FINANCIAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INVESTIG SECTION	153.000000	0.994734				157	157
EMERGENCY MGMT	95.000000	0.617645				98	98
EMS	620.000000	4.030947				638	638
ANIMAL SERVICES	205.000000	1.332813				211	211
AUTOPSIES	48.000000	0.312073				49	49
BLDG PERM ENF	179.000000	1.163773				184	184
PLANNING & DEV	106.000000	0.689162				109	109
ECONOMIC DEVELOP	155.000000	1.007737				159	159
COOP EXT	228.000000	1.482348				235	235
SOIL & WAT CONS	176.000000	1.144269				181	181
HEALTH	1,473.000000	9.576751				1,516	1,516
MENTAL HEALTH	1.000000	0.006502				1	1
VETERANS SERVICE	29.000000	0.188544				30	30
TITLE 3 NUTRITION	29.000000	0.188544				30	30
HOMECARE COMM GRANT	42.000000	0.273064				43	43
CHILD DEVELOPMT	86.000000	0.559131				88	88
DJJD	42.000000	0.273064				43	43
PARKS AND REC	342.000000	2.223523				352	352
COMM SPORTS COMPLEX	9.000000	0.058514				9	9
CHAMPION PARK	52.000000	0.338079				54	54
LIBRARY	763.000000	4.960666				785	785
SCHOOLS	35.000000	0.227553				36	36
REVALUATION	65.000000	0.422599				67	67
FIRE DISTRICTS	36.000000	0.234055				37	37
SILVERMONT	8.000000	0.052012				8	8
RES GRANT 2000	10.000000	0.065015				10	10
SMART START	66.000000	0.429101				68	68
NEW ADV CENTER	236.000000	1.534361				243	243
EMER TELEPH FD	1.000000	0.006502				1	1
ALL OTHERS	927.000000	6.026916				954	954
Sub Total	15,381.000000	100.000000	0	0	0	15,825	15,825
Total	15,381.000000	100.000000	0	0	0	15,825	15,825

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - FINANCIAL AUDIT

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF ACCOUNTING TRANSACTIONS PROCESSED

Allocation Source : DETAILED TRANSACTION COUNT

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROFESSIONAL SERVICES



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COMPLNC AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	276,581.000000	4.496458				474	474
SOCIAL SERVICES	3,430,627.000000	55.772704				5,884	5,884
BD OF ELECTIONS	10,620.000000	0.172652				18	18
SR CITIZEN TRANS	45,839.000000	0.745218				79	79
PUBLIC TRANSPORT	190,444.000000	3.096104				327	327
EMERGENCY MGMT	44,041.000000	0.715987				76	76
ECONOMIC DEVELOP	475,799.000000	7.735203				816	816
SOIL & WAT CONS	110,218.000000	1.791846				189	189
HEALTH	1,311,579.000000	21.322723				2,250	2,250
VETERANS SERVICE	2,000.000000	0.032515				3	3
LIBRARY	99,790.000000	1.622315				171	171
SCHOOLS	137,842.000000	2.240938				236	236
ALL OTHERS	15,706.000000	0.255337				27	27
Sub Total	6,151,086.000000	100.000000	0	0	0	10,550	10,550
Total	6,151,086.000000	100.000000	0	0	0	10,550	10,550

Allocation Basis : STATE AND FEDERAL GRANT EXPENDITURES

Allocation Source : SCHEDULE OF STATE AND FEDERAL GRANTS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - EMS COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROFESSIONAL SERVICES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	FINANCIAL AUDIT	COMPLNC AUDIT	EMS COST PLAN
LEGAL	46	46	0	0
INSURANCE	259	259	0	0
FACILITY MAINTENANCE	587	587	0	0
HOUSEKEEPING	98	98	0	0
ADMINISTRATION	253	253	0	0
HUMAN RESOURCES	152	152	0	0
INFORMATION TECH	150	150	0	0
MISCELLANEOUS	49	49	0	0
SAFETY/FIRE MARSHAL	122	122	0	0
FINANCE	161	161	0	0
SHERIFF	1,313	839	474	0
PROJECT MANAGER	67	67	0	0
COMMUNICATIONS	420	420	0	0
SOCIAL SERVICES	8,362	2,478	5,884	0
SW ADMIN	473	473	0	0
SW MAINTENANCE	142	142	0	0
SW COLLECTIONS	116	116	0	0
SW TRANSPORTATION	29	29	0	0
SW OPERATIONS	94	94	0	0
BD OF COMMISSION	97	97	0	0
BD OF ELECTIONS	507	489	18	0
TAX ADMIN	371	371	0	0
REG OF DEEDS	220	220	0	0
COURT FACILITIES	40	40	0	0
SR CITIZEN TRANS	254	175	79	0
TVS TRANSPORT	134	134	0	0
CHILD DEV TRANS	137	137	0	0
PUBLIC TRANSPORT	432	105	327	0
HUMAN SERVICES	85	85	0	0
MED-DRIVE TRANSPORTATION	145	145	0	0
SCHOOL RES OFCR	79	79	0	0
JAIL	573	573	0	0
COURT SERVICES	73	73	0	0
TOXAWAY/SAPPHIRE PATR	21	21	0	0
NARC TASK FRCE	67	67	0	0
SCH RES OFC-COPS	83	83	0	0
INVESTIG SECTION	157	157	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROFESSIONAL SERVICES



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	FINANCIAL AUDIT	COMPLNC AUDIT	EMS COST PLAN
EMERGENCY MGMT	174	98	76	0
EMS	638	638	0	0
ANIMAL SERVICES	211	211	0	0
AUTOPSIES	49	49	0	0
BLDG PERM ENF	184	184	0	0
PLANNING & DEV	109	109	0	0
ECONOMIC DEVELOP	975	159	816	0
COOP EXT	235	235	0	0
SOIL & WAT CONS	370	181	189	0
HEALTH	3,766	1,516	2,250	0
MENTAL HEALTH	1	1	0	0
VETERANS SERVICE	33	30	3	0
TITLE 3 NUTRITION	30	30	0	0
HOMECARE COMM GRANT	43	43	0	0
CHILD DEVELOPMT	88	88	0	0
DJJDP	43	43	0	0
PARKS AND REC	352	352	0	0
COMM SPORTS COMPLEX	9	9	0	0
CHAMPION PARK	54	54	0	0
LIBRARY	956	785	171	0
SCHOOLS	272	36	236	0
REVALUATION	67	67	0	0
FIRE DISTRICTS	37	37	0	0
SILVERMONT	8	8	0	0
RES GRANT 2000	10	10	0	0
SMART START	68	68	0	0
NEW ADV CENTER	243	243	0	0
EMER TELEPH FD	1	1	0	0
ALL OTHERS	981	954	27	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>26,375</b>	<b>15,825</b>	<b>10,550</b>	<b>0</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**LEGAL**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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This cost center consists of the attorney's retainer, legal fees, and travel costs paid by the County. Costs associated with general county support such as meetings and telephone calls with department heads, handling employee grievances, and contract review is assigned to Administration for further allocation. Costs associated with a specific department are directly assigned. Other costs are disallowed as general government expenses.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : LEGAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	<b>1st Allocation</b>	<b>2nd Allocation</b>	<b>Total</b>
Expenditures Per Financial Statement:	40,974	0	40,974
PROFESSIONAL SERVICES	0	46	46
FINANCE	0	673	673
Total Allocated Additions:	0	719	719
Total To Be Allocated:	40,974	719	41,693

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : LEGAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	LEGAL SERVICES	DIRECT ASSIGN	GENERAL GOVT*
<b>Expenses &amp; Costs</b>					
COUNTY ATTORNEY	6,000	0	4,500	0	1,500
LEGAL FEES	34,974	0	13,482	10,026	11,466
Total Expenditures	40,974	0	17,982	10,026	12,966
<b>Functional Cost</b>	40,974	0	17,982	10,026	12,966
<b>Allocation Step 1</b>					
Unallocated Costs	(12,966)	0	0	0	(12,966)
1st Allocation	28,008	0	17,982	10,026	0
<b>Allocation Step 2</b>					
Inbound - All Others	719	0	313	179	227
Unallocated Costs	(227)	0	0	0	(227)
2nd Allocation	492	0	313	179	0
<b>Total Allocated</b>	<b>28,500</b>	<b>0</b>	<b>18,295</b>	<b>10,205</b>	<b>0</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : LEGAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

**Disallow Activity\***

**Expenses & Costs**

COUNTY ATTORNEY 0

LEGAL FEES 0

**Functional Cost** 0

**Allocation Step 1** -----

1st Allocation 0

**Allocation Step 2**

Inbound - All Others 0

Unallocated Costs ----- 0

2nd Allocation ----- 0

**Total Allocated** ----- 0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : LEGAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	100.000000	100.000000	17,982		17,982	313	18,295
Sub Total	100.000000	100.000000	17,982	0	17,982	313	18,295
Total	100.000000	100.000000	17,982	0	17,982	313	18,295

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : FOR REALLOCATION

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : LEGAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - DIRECT ASSIGN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMS	1,839.000000	18.342310	1,839		1,839	33	1,872
ANIMAL SERVICES	3,500.000000	34.909236	3,500		3,500	61	3,561
ECONOMIC DEVELOP	1,403.000000	13.993617	1,403		1,403	26	1,429
HEALTH	1,374.000000	13.704369	1,374		1,374	25	1,399
PARKS AND REC	1,910.000000	19.050469	1,910		1,910	34	1,944
Sub Total	10,026.000000	100.000000	10,026	0	10,026	179	10,205
Total	10,026.000000	100.000000	10,026	0	10,026	179	10,205

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : LEGAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	LEGAL SERVICES	DIRECT ASSIGN
ADMINISTRATION	18,295	18,295	0
EMS	1,872	0	1,872
ANIMAL SERVICES	3,561	0	3,561
ECONOMIC DEVELOP	1,429	0	1,429
HEALTH	1,399	0	1,399
PARKS AND REC	1,944	0	1,944
Direct Bill	0	0	0
<b>Total</b>	<b>28,500</b>	<b>18,295</b>	<b>10,205</b>

# TRANSYLVANIA COUNTY, NORTH CAROLINA

## Transylvania County

### INSURANCE

#### Nature and Extent of Services



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

This cost center includes workers' compensation and other insurance coverage for county departments. Costs are located in other cost centers and assigned to this cost center for allocation. Insurance costs are functionalized and allocated as follows:

Workers' Compensation	-	Number of full time personnel including Bd. Co. Comm.
General Liability	-	Number of full time personnel
Auto Liability	-	Number of insured vehicles
Public Officials' Liability	-	Number of full time personnel excl. Law Enforcement
Unemployment Insurance	-	Direct assignment
Other Insurance	-	Direct assignment
Property Insurance	-	Direct assignment
Law Enforcement Insurance	-	Number of full-time law enforcement personnel
Surety Premiums	-	Direct assignment
Insurance Overhead	-	Number of full time personnel

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
PROFESSIONAL SERVICES	0	259	259
MISCELLANEOUS	0	496,468	496,468
FINANCE	0	3,781	3,781
Total Allocated Additions:	0	500,508	500,508
Total To Be Allocated:	0	500,508	500,508

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	WORKERS' COMP	GENERAL LIAB	AUTO LIAB
<b>Expenses &amp; Costs</b>					
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 - 11.5 MISCELLANEOUS OT	5,000	0	0	0	0
Inbound - 11.5 MISCELLANEOUS PRO	216,306	0	0	20,888	111,349
Inbound - 11.5 MISCELLANEOUS SU	4,025	0	0	0	0
Inbound - 11.5 MISCELLANEOUS UN	16,074	0	0	0	0
Inbound - 11.5 MISCELLANEOUS WO	255,063	0	255,063	0	0
Inbound - All Others	4,040	0	0	0	0
2nd Allocation	500,508	0	255,063	20,888	111,349
Total Allocated	500,508	0	255,063	20,888	111,349

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	PUBLIC OFC LIAB	UNEMPLOY INSUR	OTHER INSURANCE	PROPERTY INSUR	LAW ENF
<b>Expenses &amp; Costs</b>					
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 - 11.5 MISCELLANEOUS OT	0	0	5,000	0	0
Inbound - 11.5 MISCELLANEOUS PRO	11,730	0	0	36,593	35,746
Inbound - 11.5 MISCELLANEOUS SU	0	0	0	0	0
Inbound - 11.5 MISCELLANEOUS UN	0	16,074	0	0	0
Inbound - 11.5 MISCELLANEOUS WO	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
2nd Allocation	11,730	16,074	5,000	36,593	35,746
Total Allocated	11,730	16,074	5,000	36,593	35,746

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	SURETY PREMIUMS	INSUR OH	Disallow Activity*
<b>Expenses &amp; Costs</b>			
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
1st Allocation	0	0	0
<b>Allocation Step 2</b>			
Inbound - 11.5 MISCELLANEOUS OT	0	0	0
Inbound - 11.5 MISCELLANEOUS PRO	0	0	0
Inbound - 11.5 MISCELLANEOUS SU	4,025	0	0
Inbound - 11.5 MISCELLANEOUS UN	0	0	0
Inbound - 11.5 MISCELLANEOUS WO	0	0	0
Inbound - All Others	0	4,040	0
2nd Allocation	4,025	4,040	0
Total Allocated	4,025	4,040	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - WORKERS' COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.567398				3,998	3,998
HOUSEKEEPING	6.000000	1.880878				4,797	4,797
ADMINISTRATION	2.000000	0.626959				1,599	1,599
HUMAN RESOURCES	2.000000	0.626959				1,599	1,599
INFORMATION TECH	4.000000	1.253919				3,198	3,198
SAFETY/FIRE MARSHAL	1.000000	0.313480				800	800
FINANCE	6.000000	1.880878				4,797	4,797
SHERIFF	25.000000	7.836991				19,989	19,989
PROJECT MANAGER	1.000000	0.313480				800	800
COMMUNICATIONS	9.000000	2.821317				7,196	7,196
SOCIAL SERVICES	44.000000	13.793103				35,180	35,180
SW ADMIN	3.000000	0.940439				2,399	2,399
SW MAINTENANCE	2.000000	0.626959				1,599	1,599
SW COLLECTIONS	7.000000	2.194357				5,597	5,597
SW TRANSPORTATION	2.000000	0.626959				1,599	1,599
SW OPERATIONS	4.000000	1.253919				3,198	3,198
BD OF COMMISSION	5.000000	1.567398				3,998	3,998
BD OF ELECTIONS	4.000000	1.253919				3,198	3,198
TAX ADMIN	13.000000	4.075235				10,394	10,394
REG OF DEEDS	5.000000	1.567398				3,998	3,998
SR CITIZEN TRANS	5.000000	1.567398				3,998	3,998
TVS TRANSPORT	1.000000	0.313480				800	800
CHILD DEV TRANS	2.000000	0.626959				1,599	1,599
MED-DRIVE TRANSPORTATION	1.000000	0.313480				800	800
SCHOOL RES OFCR	8.000000	2.507837				6,397	6,397
JAIL	30.000000	9.404389				23,987	23,987
COURT SERVICES	6.000000	1.880878				4,797	4,797
NARC TASK FRCE	2.000000	0.626959				1,599	1,599
INVESTIG SECTION	7.000000	2.194357				5,597	5,597
EMERGENCY MGMT	2.000000	0.626959				1,599	1,599
EMS	22.000000	6.896552				17,591	17,591
ANIMAL SERVICES	3.000000	0.940439				2,399	2,399
BLDG PERM ENF	5.000000	1.567398				3,998	3,998
PLANNING & DEV	3.000000	0.940439				2,399	2,399
SOIL & WAT CONS	2.000000	0.626959				1,599	1,599
HEALTH	29.000000	9.090909				23,188	23,188

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - WORKERS' COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD DEVELOPMT	19.000000	5.956113				15,192	15,192
PARKS AND REC	7.000000	2.194357				5,597	5,597
LIBRARY	15.000000	4.702194				11,994	11,994
Sub Total	319.000000	100.000000	0	0	0	255,063	255,063
Total	319.000000	100.000000	0	0	0	255,063	255,063

Allocation Basis : FULL TIME PERSONNEL INCL BCC EXCL COOP EXT

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GENERAL LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.592357				333	333
HOUSEKEEPING	6.000000	1.910828				399	399
ADMINISTRATION	2.000000	0.636943				133	133
HUMAN RESOURCES	2.000000	0.636943				133	133
INFORMATION TECH	4.000000	1.273885				266	266
SAFETY/FIRE MARSHAL	1.000000	0.318471				67	67
FINANCE	6.000000	1.910828				399	399
SHERIFF	25.000000	7.961783				1,663	1,663
PROJECT MANAGER	1.000000	0.318471				67	67
COMMUNICATIONS	9.000000	2.866242				599	599
SOCIAL SERVICES	44.000000	14.012739				2,922	2,922
SW ADMIN	3.000000	0.955414				200	200
SW MAINTENANCE	2.000000	0.636943				133	133
SW COLLECTIONS	7.000000	2.229299				466	466
SW TRANSPORTATION	2.000000	0.636943				133	133
SW OPERATIONS	4.000000	1.273885				266	266
BD OF ELECTIONS	4.000000	1.273885				266	266
TAX ADMIN	13.000000	4.140127				865	865
REG OF DEEDS	5.000000	1.592357				333	333
SR CITIZEN TRANS	5.000000	1.592357				333	333
TVS TRANSPORT	1.000000	0.318471				67	67
CHILD DEV TRANS	2.000000	0.636943				133	133
MED-DRIVE TRANSPORTATION	1.000000	0.318471				67	67
SCHOOL RES OFCR	8.000000	2.547771				532	532
JAIL	30.000000	9.554140				1,996	1,996
COURT SERVICES	6.000000	1.910828				399	399
NARC TASK FRCE	2.000000	0.636943				133	133
INVESTIG SECTION	7.000000	2.229299				466	466
EMERGENCY MGMT	2.000000	0.636943				133	133
EMS	22.000000	7.006369				1,463	1,463
ANIMAL SERVICES	3.000000	0.955414				200	200
BLDG PERM ENF	5.000000	1.592357				333	333
PLANNING & DEV	3.000000	0.955414				200	200
SOIL & WAT CONS	2.000000	0.636943				133	133
HEALTH	29.000000	9.235669				1,929	1,929
CHILD DEVELOPMT	19.000000	6.050955				1,264	1,264

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GENERAL LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND REC	7.000000	2.229299				466	466
LIBRARY	15.000000	4.777070				998	998
Sub Total	314.000000	100.000000	0	0	0	20,888	20,888
Total	314.000000	100.000000	0	0	0	20,888	20,888

Allocation Basis : FULL TIME PERSONNEL EXCL COOP EXT

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - AUTO LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	6,940.000000	6.254055				6,964	6,964
ADMINISTRATION	2,172.000000	1.957321				2,179	2,179
SAFETY/FIRE MARSHAL	494.000000	0.445173				496	496
SHERIFF	49,379.000000	44.498414				49,551	49,551
COMMUNICATIONS	1,823.000000	1.642816				1,829	1,829
SOCIAL SERVICES	6,286.000000	5.664696				6,308	6,308
SW ADMIN	13,066.000000	11.774566				13,111	13,111
SR CITIZEN TRANS	2,442.000000	2.200634				2,450	2,450
TVS TRANSPORT	2,442.000000	2.200634				2,450	2,450
CHILD DEV TRANS	2,442.000000	2.200634				2,450	2,450
EMERGENCY MGMT	1,847.000000	1.664444				1,853	1,853
EMS	6,516.000000	5.871963				6,538	6,538
ANIMAL SERVICES	2,172.000000	1.957321				2,179	2,179
BLDG PERM ENF	4,344.000000	3.914642				4,359	4,359
HEALTH	6,056.000000	5.457429				6,077	6,077
PARKS AND REC	1,823.000000	1.642816				1,829	1,829
ALL OTHERS	724.000000	0.652440				726	726
Sub Total	110,968.000000	100.000000	0	0	0	111,349	111,349
Total	110,968.000000	100.000000	0	0	0	111,349	111,349

Allocation Basis : CONTRIBUTIONS BY DEPARTMENT

Allocation Source : VEHICLE SCHEDULE

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PUBLIC OFC LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.567398				184	184
HOUSEKEEPING	6.000000	1.880878				221	221
ADMINISTRATION	2.000000	0.626959				74	74
HUMAN RESOURCES	2.000000	0.626959				74	74
INFORMATION TECH	4.000000	1.253919				147	147
SAFETY/FIRE MARSHAL	1.000000	0.313480				37	37
FINANCE	6.000000	1.880878				221	221
SHERIFF	25.000000	7.836991				919	919
PROJECT MANAGER	1.000000	0.313480				37	37
COMMUNICATIONS	9.000000	2.821317				331	331
SOCIAL SERVICES	44.000000	13.793103				1,614	1,614
SW ADMIN	3.000000	0.940439				110	110
SW MAINTENANCE	2.000000	0.626959				74	74
SW COLLECTIONS	7.000000	2.194357				257	257
SW TRANSPORTATION	2.000000	0.626959				74	74
SW OPERATIONS	4.000000	1.253919				147	147
BD OF COMMISSION	5.000000	1.567398				184	184
BD OF ELECTIONS	4.000000	1.253919				147	147
TAX ADMIN	13.000000	4.075235				478	478
REG OF DEEDS	5.000000	1.567398				184	184
SR CITIZEN TRANS	5.000000	1.567398				184	184
TVS TRANSPORT	1.000000	0.313480				37	37
CHILD DEV TRANS	2.000000	0.626959				74	74
MED-DRIVE TRANSPORTATION	1.000000	0.313480				37	37
SCHOOL RES OFCR	8.000000	2.507837				294	294
JAIL	30.000000	9.404389				1,103	1,103
COURT SERVICES	6.000000	1.880878				221	221
NARC TASK FRCE	2.000000	0.626959				74	74
INVESTIG SECTION	7.000000	2.194357				257	257
EMERGENCY MGMT	2.000000	0.626959				74	74
EMS	22.000000	6.896552				809	809
ANIMAL SERVICES	3.000000	0.940439				110	110
BLDG PERM ENF	5.000000	1.567398				184	184
PLANNING & DEV	3.000000	0.940439				110	110
SOIL & WAT CONS	2.000000	0.626959				74	74
HEALTH	29.000000	9.090909				1,066	1,066

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PUBLIC OFC LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD DEVELOPMT	19.000000	5.956113				699	699
PARKS AND REC	7.000000	2.194357				257	257
LIBRARY	15.000000	4.702194				552	552
Sub Total	319.000000	100.000000	0	0	0	11,730	11,730
Total	319.000000	100.000000	0	0	0	11,730	11,730

Allocation Basis : FULL TIME PERSONNEL INCL BCC EXCL COOP EXT

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - UNEMPLOY INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	3,016.000000	18.763220				3,016	3,016
SOCIAL SERVICES	12,909.000000	80.309817				12,909	12,909
ALL OTHERS	149.000000	0.926963				149	149
Sub Total	16,074.000000	100.000000	0	0	0	16,074	16,074
Total	16,074.000000	100.000000	0	0	0	16,074	16,074

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : EXAMINATION OF ESC INVOICE

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTHER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	5,000.000000	100.000000				5,000	5,000
Sub Total	5,000.000000	100.000000	0	0	0	5,000	5,000
Total	5,000.000000	100.000000	0	0	0	5,000	5,000

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : ANALYSIS OF INVOICES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PROPERTY INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSURANCE	100.000000	100.000000				36,593	36,593
Sub Total	100.000000	100.000000	0	0	0	36,593	36,593
Total	100.000000	100.000000	0	0	0	36,593	36,593

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - LAW ENF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	25.000000	62.500000				22,341	22,341
COURT SERVICES	6.000000	15.000000				5,362	5,362
NARC TASK FRCE	2.000000	5.000000				1,787	1,787
INVESTIG SECTION	7.000000	17.500000				6,256	6,256
Sub Total	40.000000	100.000000	0	0	0	35,746	35,746
Total	40.000000	100.000000	0	0	0	35,746	35,746

Allocation Basis : NUMBER OF LAW ENF FULL TIME PERSONNEL

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SURETY PREMIUMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700.000000	17.391304				700	700
FINANCE	700.000000	17.391304				700	700
TAX ADMIN	2,450.000000	60.869565				2,450	2,450
REG OF DEEDS	175.000000	4.347826				175	175
Sub Total	4,025.000000	100.000000	0	0	0	4,025	4,025
Total	4,025.000000	100.000000	0	0	0	4,025	4,025

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - INSUR\_OH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.592357				64	64
HOUSEKEEPING	6.000000	1.910828				77	77
ADMINISTRATION	2.000000	0.636943				26	26
HUMAN RESOURCES	2.000000	0.636943				26	26
INFORMATION TECH	4.000000	1.273885				51	51
SAFETY/FIRE MARSHAL	1.000000	0.318471				13	13
FINANCE	6.000000	1.910828				77	77
SHERIFF	25.000000	7.961783				322	322
PROJECT MANAGER	1.000000	0.318471				13	13
COMMUNICATIONS	9.000000	2.866242				115	115
SOCIAL SERVICES	44.000000	14.012739				568	568
SW ADMIN	3.000000	0.955414				38	38
SW MAINTENANCE	2.000000	0.636943				26	26
SW COLLECTIONS	7.000000	2.229299				90	90
SW TRANSPORTATION	2.000000	0.636943				26	26
SW OPERATIONS	4.000000	1.273885				51	51
BD OF ELECTIONS	4.000000	1.273885				51	51
TAX ADMIN	13.000000	4.140127				168	168
REG OF DEEDS	5.000000	1.592357				64	64
SR CITIZEN TRANS	5.000000	1.592357				64	64
TVS TRANSPORT	1.000000	0.318471				13	13
CHILD DEV TRANS	2.000000	0.636943				26	26
MED-DRIVE TRANSPORTATION	1.000000	0.318471				13	13
SCHOOL RES OFCR	8.000000	2.547771				103	103
JAIL	30.000000	9.554140				386	386
COURT SERVICES	6.000000	1.910828				77	77
NARC TASK FRCE	2.000000	0.636943				26	26
INVESTIG SECTION	7.000000	2.229299				90	90
EMERGENCY MGMT	2.000000	0.636943				26	26
EMS	22.000000	7.006369				283	283
ANIMAL SERVICES	3.000000	0.955414				38	38
BLDG PERM ENF	5.000000	1.592357				64	64
PLANNING & DEV	3.000000	0.955414				38	38
SOIL & WAT CONS	2.000000	0.636943				26	26
HEALTH	29.000000	9.235669				373	373
CHILD DEVELOPMT	19.000000	6.050955				245	245

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - INSUR OH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND REC	7.000000	2.229299				90	90
LIBRARY	15.000000	4.777070				193	193
Sub Total	314.000000	100.000000	0	0	0	4,040	4,040
Total	314.000000	100.000000	0	0	0	4,040	4,040

Allocation Basis : FULL TIME PERSONNEL EXCL COOP EXT

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : INSURANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	WORKERS' COMP	GENERAL LIAB	AUTO LIAB	PUBLIC OFC LIAB	UNEMPLOY INSUR
PROPERTY INSURANCE	36,593	0	0	0	0	0
FACILITY MAINTENANCE	11,543	3,998	333	6,964	184	0
HOUSEKEEPING	5,494	4,797	399	0	221	0
ADMINISTRATION	4,711	1,599	133	2,179	74	0
HUMAN RESOURCES	1,832	1,599	133	0	74	0
INFORMATION TECH	3,662	3,198	266	0	147	0
SAFETY/FIRE MARSHAL	1,413	800	67	496	37	0
FINANCE	6,194	4,797	399	0	221	0
SHERIFF	97,801	19,989	1,663	49,551	919	3,016
PROJECT MANAGER	917	800	67	0	37	0
COMMUNICATIONS	10,070	7,196	599	1,829	331	0
SOCIAL SERVICES	59,501	35,180	2,922	6,308	1,614	12,909
SW ADMIN	15,858	2,399	200	13,111	110	0
SW MAINTENANCE	1,832	1,599	133	0	74	0
SW COLLECTIONS	6,410	5,597	466	0	257	0
SW TRANSPORTATION	1,832	1,599	133	0	74	0
SW OPERATIONS	3,662	3,198	266	0	147	0
BD OF COMMISSION	4,182	3,998	0	0	184	0
BD OF ELECTIONS	3,662	3,198	266	0	147	0
TAX ADMIN	14,355	10,394	865	0	478	0
REG OF DEEDS	4,754	3,998	333	0	184	0
SR CITIZEN TRANS	7,029	3,998	333	2,450	184	0
TVS TRANSPORT	3,367	800	67	2,450	37	0
CHILD DEV TRANS	4,282	1,599	133	2,450	74	0
MED-DRIVE TRANSPORTATION	917	800	67	0	37	0
SCHOOL RES OFCR	7,326	6,397	532	0	294	0
JAIL	27,472	23,987	1,996	0	1,103	0
COURT SERVICES	10,856	4,797	399	0	221	0
NARC TASK FRCE	3,619	1,599	133	0	74	0
INVESTIG SECTION	12,666	5,597	466	0	257	0
EMERGENCY MGMT	3,685	1,599	133	1,853	74	0
EMS	26,684	17,591	1,463	6,538	809	0
ANIMAL SERVICES	4,926	2,399	200	2,179	110	0
BLDG PERM ENF	8,938	3,998	333	4,359	184	0
PLANNING & DEV	2,747	2,399	200	0	110	0
SOIL & WAT CONS	1,832	1,599	133	0	74	0
HEALTH	32,633	23,188	1,929	6,077	1,066	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Receiving Department	Total	WORKERS' COMP	GENERAL LIAB	AUTO LIAB	PUBLIC OFC LIAB	UNEMPLOY INSUR
CHILD DEVELOPMT	17,400	15,192	1,264	0	699	0
PARKS AND REC	8,239	5,597	466	1,829	257	0
LIBRARY	13,737	11,994	998	0	552	0
ALL OTHERS	5,875	0	0	726	0	149
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>500,508</b>	<b>255,063</b>	<b>20,888</b>	<b>111,349</b>	<b>11,730</b>	<b>16,074</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	OTHER INSURANCE	PROPERTY INSUR	LAW ENF	SURETY PREMIUMS	INSUR OH
PROPERTY INSURANCE	0	36,593	0	0	0
FACILITY MAINTENANCE	0	0	0	0	64
HOUSEKEEPING	0	0	0	0	77
ADMINISTRATION	0	0	0	700	26
HUMAN RESOURCES	0	0	0	0	26
INFORMATION TECH	0	0	0	0	51
SAFETY/FIRE MARSHAL	0	0	0	0	13
FINANCE	0	0	0	700	77
SHERIFF	0	0	22,341	0	322
PROJECT MANAGER	0	0	0	0	13
COMMUNICATIONS	0	0	0	0	115
SOCIAL SERVICES	0	0	0	0	568
SW ADMIN	0	0	0	0	38
SW MAINTENANCE	0	0	0	0	26
SW COLLECTIONS	0	0	0	0	90
SW TRANSPORTATION	0	0	0	0	26
SW OPERATIONS	0	0	0	0	51
BD OF COMMISSION	0	0	0	0	0
BD OF ELECTIONS	0	0	0	0	51
TAX ADMIN	0	0	0	2,450	168
REG OF DEEDS	0	0	0	175	64
SR CITIZEN TRANS	0	0	0	0	64
TVS TRANSPORT	0	0	0	0	13
CHILD DEV TRANS	0	0	0	0	26
MED-DRIVE TRANSPORTATION	0	0	0	0	13
SCHOOL RES OFCR	0	0	0	0	103
JAIL	0	0	0	0	386
COURT SERVICES	0	0	5,362	0	77
NARC TASK FRCE	0	0	1,787	0	26
INVESTIG SECTION	0	0	6,256	0	90
EMERGENCY MGMT	0	0	0	0	26
EMS	0	0	0	0	283
ANIMAL SERVICES	0	0	0	0	38
BLDG PERM ENF	0	0	0	0	64
PLANNING & DEV	0	0	0	0	38
SOIL & WAT CONS	0	0	0	0	26
HEALTH	0	0	0	0	373

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : INSURANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Receiving Department	OTHER INSURANCE	PROPERTY INSUR	LAW ENF	SURETY PREMIUMS	INSUR OH
CHILD DEVELOPMT	0	0	0	0	245
PARKS AND REC	0	0	0	0	90
LIBRARY	0	0	0	0	193
ALL OTHERS	5,000	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>5,000</b>	<b>36,593</b>	<b>35,746</b>	<b>4,025</b>	<b>4,040</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**PROPERTY INSURANCE**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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Transylvania County maintains insurance coverage on county owned buildings and their contents to protect against loss from a variety of hazards. Using information found in the statement of values, the premium expense is assigned to the insured buildings and further allocated departmentally based on usable square footage occupied, direct assignment, or replacement value of buildings and contents.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
INSURANCE	0	36,593	36,593
Total Allocated Additions:	0	36,593	36,593
Total To Be Allocated:	0	36,593	36,593

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	ADMIN BLDG	COURTHOUSE	SILVERMONT
<b>Expenses &amp; Costs</b>					
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 - 05 INSURANCE PROPERTY	36,593	0	606	4,557	2,851
2nd Allocation	36,593	0	606	4,557	2,851
Total Allocated	36,593	0	606	4,557	2,851

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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	JAIL JULY-OCT	JAIL NOV-JUNE	SHERIFF JULY-OCT	SHERIFF NOV-JUNE	CS BLDG & ANNEX
<b>Expenses &amp; Costs</b>					
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 - 05 INSURANCE PROPERTY	875	1,750	520	1,039	10,571
2nd Allocation	875	1,750	520	1,039	10,571
Total Allocated	875	1,750	520	1,039	10,571

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	CHILD DEV BLDG	OTHER PROPERTY	Disallow Activity*
<b>Expenses &amp; Costs</b>			
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
1st Allocation	0	0	0
<b>Allocation Step 2</b>			
Inbound - 05 INSURANCE PROPERTY	1,367	12,457	0
2nd Allocation	1,367	12,457	0
Total Allocated	1,367	12,457	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - ADMIN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,162.000000	30.498688				185	185
HUMAN RESOURCES	313.000000	8.215223				50	50
INFORMATION TECH	681.000000	17.874016				108	108
FINANCE	570.000000	14.960630				91	91
BD OF COMMISSION	1,084.000000	28.451444				172	172
Sub Total	3,810.000000	100.000000	0	0	0	606	606
Total	3,810.000000	100.000000	0	0	0	606	606

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	250.000000	1.234934				56	56
TAX ADMIN	3,087.000000	15.248963				695	695
REG OF DEEDS	1,723.000000	8.511164				388	388
COURT FACILITIES	15,184.000000	75.004940				3,418	3,418
Sub Total	20,244.000000	100.000000	0	0	0	4,557	4,557
Total	20,244.000000	100.000000	0	0	0	4,557	4,557

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SILVERMONT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SILVERMONT	13,545.000000	100.000000				2,851	2,851
Sub Total	13,545.000000	100.000000	0	0	0	2,851	2,851
Total	13,545.000000	100.000000	0	0	0	2,851	2,851

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - JAIL JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SAFETY/FIRE MARSHAL	314.000000	3.339715				29	29
COURT FACILITIES	437.000000	4.647947				41	41
JAIL	6,354.000000	67.581366				591	591
ALL OTHERS	2,297.000000	24.430972				214	214
Sub Total	9,402.000000	100.000000	0	0	0	875	875
Total	9,402.000000	100.000000	0	0	0	875	875

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - JAIL NOV-JUNE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	9,402.000000	100.000000				1,750	1,750
Sub Total	9,402.000000	100.000000	0	0	0	1,750	1,750
Total	9,402.000000	100.000000	0	0	0	1,750	1,750

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SHERIFF JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	7,509.000000	98.041520				510	510
HIGHWAY PATROL	75.000000	0.979240				5	5
SBI	75.000000	0.979240				5	5
Sub Total	7,659.000000	100.000000	0	0	0	520	520
Total	7,659.000000	100.000000	0	0	0	520	520

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SHERIFF NOV-JUNE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	7,659.000000	100.000000				1,039	1,039
Sub Total	7,659.000000	100.000000	0	0	0	1,039	1,039
Total	7,659.000000	100.000000	0	0	0	1,039	1,039

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - CS BLDG & ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	946.000000	2.116047				224	224
INFORMATION TECH	861.000000	1.925916				204	204
SOCIAL SERVICES	16,600.000000	37.131481				3,925	3,925
SR CITIZEN TRANS	235.000000	0.525657				56	56
TVS TRANSPORT	235.000000	0.525657				56	56
BLDG PERM ENF	2,142.000000	4.791303				506	506
PLANNING & DEV	642.000000	1.436049				152	152
ECONOMIC DEVELOP	1,263.000000	2.825124				299	299
COOP EXT	1,637.000000	3.661701				387	387
SOIL & WAT CONS	450.000000	1.006576				106	106
HEALTH	17,118.000000	38.290162				4,046	4,046
VETERANS SERVICE	180.000000	0.402631				43	43
ESC	1,691.000000	3.782490				400	400
VOCATIONAL REHAB	706.000000	1.579206				167	167
Sub Total	44,706.000000	100.000000	0	0	0	10,571	10,571
Total	44,706.000000	100.000000	0	0	0	10,571	10,571

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - CHILD DEV BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NEW ADV CENTER	10,464.000000	100.000000				1,367	1,367
Sub Total	10,464.000000	100.000000	0	0	0	1,367	1,367
Total	10,464.000000	100.000000	0	0	0	1,367	1,367

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTHER PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SW OPERATIONS	417,200.000000	4.744575				591	591
BD OF ELECTIONS	127,900.000000	1.454533				181	181
EMS	374,000.000000	4.253287				530	530
ANIMAL SERVICES	84,300.000000	0.958695				119	119
PARKS AND REC	1,342,200.000000	15.264068				1,901	1,901
CHAMPION PARK	135,900.000000	1.545512				193	193
LIBRARY	6,311,700.000000	71.779329				8,942	8,942
Sub Total	8,793,200.000000	100.000000	0	0	0	12,457	12,457
Total	8,793,200.000000	100.000000	0	0	0	12,457	12,457

Allocation Basis : REPLACEMENT VALUE

Allocation Source : INSURANCE POLICY STATEMENT OF VALUES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROPERTY INSURANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	ADMIN BLDG	COURTHOUSE	SILVERMONT	JAIL JULY-OCT	JAIL NOV-JUNE
HOUSEKEEPING	280	0	56	0	0	0
ADMINISTRATION	185	185	0	0	0	0
HUMAN RESOURCES	50	50	0	0	0	0
INFORMATION TECH	312	108	0	0	0	0
SAFETY/FIRE MARSHAL	29	0	0	0	29	0
FINANCE	91	91	0	0	0	0
SHERIFF	510	0	0	0	0	0
SOCIAL SERVICES	3,925	0	0	0	0	0
SW OPERATIONS	591	0	0	0	0	0
BD OF COMMISSION	172	172	0	0	0	0
BD OF ELECTIONS	181	0	0	0	0	0
TAX ADMIN	695	0	695	0	0	0
REG OF DEEDS	388	0	388	0	0	0
COURT FACILITIES	3,459	0	3,418	0	41	0
SR CITIZEN TRANS	56	0	0	0	0	0
TVS TRANSPORT	56	0	0	0	0	0
JAIL	591	0	0	0	591	0
EMS	530	0	0	0	0	0
ANIMAL SERVICES	119	0	0	0	0	0
BLDG PERM ENF	506	0	0	0	0	0
PLANNING & DEV	152	0	0	0	0	0
ECONOMIC DEVELOP	299	0	0	0	0	0
COOP EXT	387	0	0	0	0	0
SOIL & WAT CONS	106	0	0	0	0	0
HEALTH	4,046	0	0	0	0	0
VETERANS SERVICE	43	0	0	0	0	0
PARKS AND REC	1,901	0	0	0	0	0
CHAMPION PARK	193	0	0	0	0	0
LIBRARY	8,942	0	0	0	0	0
SILVERMONT	2,851	0	0	2,851	0	0
HIGHWAY PATROL	5	0	0	0	0	0
ESC	400	0	0	0	0	0
VOCATIONAL REHAB	167	0	0	0	0	0
NEW ADV CENTER	1,367	0	0	0	0	0
SBI	5	0	0	0	0	0
ALL OTHERS	3,003	0	0	0	214	1,750
Direct Bill	0	0	0	0	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	ADMIN BLDG	COURTHOUSE	SILVERMONT	JAIL JULY-OCT	JAIL NOV-JUNE
<b>Total</b>	<b>36,593</b>	<b>606</b>	<b>4,557</b>	<b>2,851</b>	<b>875</b>	<b>1,750</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROPERTY INSURANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	SHERIFF JULY-OCT	SHERIFF NOV-JUNE	CS BLDG & ANNEX	CHILD DEV BLDG	OTHER PROPERTY
HOUSEKEEPING	0	0	224	0	0
ADMINISTRATION	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0
INFORMATION TECH	0	0	204	0	0
SAFETY/FIRE MARSHAL	0	0	0	0	0
FINANCE	0	0	0	0	0
SHERIFF	510	0	0	0	0
SOCIAL SERVICES	0	0	3,925	0	0
SW OPERATIONS	0	0	0	0	591
BD OF COMMISSION	0	0	0	0	0
BD OF ELECTIONS	0	0	0	0	181
TAX ADMIN	0	0	0	0	0
REG OF DEEDS	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0
SR CITIZEN TRANS	0	0	56	0	0
TVS TRANSPORT	0	0	56	0	0
JAIL	0	0	0	0	0
EMS	0	0	0	0	530
ANIMAL SERVICES	0	0	0	0	119
BLDG PERM ENF	0	0	506	0	0
PLANNING & DEV	0	0	152	0	0
ECONOMIC DEVELOP	0	0	299	0	0
COOP EXT	0	0	387	0	0
SOIL & WAT CONS	0	0	106	0	0
HEALTH	0	0	4,046	0	0
VETERANS SERVICE	0	0	43	0	0
PARKS AND REC	0	0	0	0	1,901
CHAMPION PARK	0	0	0	0	193
LIBRARY	0	0	0	0	8,942
SILVERMONT	0	0	0	0	0
HIGHWAY PATROL	5	0	0	0	0
ESC	0	0	400	0	0
VOCATIONAL REHAB	0	0	167	0	0
NEW ADV CENTER	0	0	0	1,367	0
SBI	5	0	0	0	0
ALL OTHERS	0	1,039	0	0	0
Direct Bill	0	0	0	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROPERTY INSURANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	SHERIFF JULY-OCT	SHERIFF NOV-JUNE	CS BLDG & ANNEX	CHILD DEV BLDG	OTHER PROPERTY
<b>Total</b>	520	1,039	10,571	1,367	12,457

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**FACILITY MAINTENANCE**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Facility Maintenance Department includes salaries, utilities, supplies, contract services, and other costs associated with maintaining county owned buildings. Costs incurred for the maintenance of all buildings are shown in the building maintenance function and allocated based on total square footage maintained. Costs associated with specific buildings are functionalized as such and allocated based on square footage or direct assignment.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	696,511	0	696,511
BLDG IMPROVEMENTS	(66,827)	0	(66,827)
CAP OUTLAY-EQUIP	(29,299)	0	(29,299)
LAND IMP	(10,585)	0	(10,585)
Total Deductions:	(106,711)	0	(106,711)
BLDG USE/DEPR/INTEREST	48,681	0	48,681
EQUIPMENT DEPRECIATION	10,819	0	10,819
PROFESSIONAL SERVICES	0	587	587
INSURANCE	0	11,543	11,543
FACILITY MAINTENANCE	0	18,759	18,759
ADMINISTRATION	0	3,731	3,731
HUMAN RESOURCES	0	2,264	2,264
MISCELLANEOUS	0	97	97
SAFETY/FIRE MARSHAL	0	668	668
FINANCE	0	12,472	12,472
PROJECT MANAGER	0	1,275	1,275
Total Allocated Additions:	59,500	51,396	110,896
Total To Be Allocated:	649,300	51,396	700,696

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
 Version : 1.0108

	Total	G/A	BLDG MAINT JULY-OCT	BLDG MAINT NOV-JUNE	UTILITIES JULY-OCT
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	211,070	0	70,357	140,713	0
FRINGE BENEFITS	73,815	0	24,605	49,210	0
CONTRACT SERVICES	48,409	0	16,136	32,273	0
EQUIP RENTAL	1,767	0	589	1,178	0
OFFICE SUPPLIES	21	0	7	14	0
SAFETY SUPPLIES	562	0	187	375	0
TOOLS	2,644	0	881	1,763	0
OPERATING SUPPLIES	1,002	0	334	668	0
UNIFORMS/SAFETY EQUIP	2,477	0	826	1,651	0
AUTO-GAS	8,375	0	2,792	5,583	0
AUTO-MAINT	10,519	0	3,506	7,013	0
OTH EQUIP MAINT	516	0	172	344	0
B&G MAINT	86,206	0	28,735	57,471	0
UTILITIES	117,723	0	0	0	39,241
SW DISPOSAL	2,479	0	826	1,653	0
TELEPHONE	5,225	0	1,742	3,483	0
POSTAGE	45	0	15	30	0
TRAIN/TRAVEL	649	0	216	433	0
PERMITS & FEES	10	0	3	7	0
OTH NON CAP EQUIP	12,779	0	4,260	8,519	0
LAND IMPROVEMENTS	3,507	0	1,169	2,338	0
BLDG IMPROVEMENTS	66,827	0	0	0	0
CAP OUTLAY-EQUIP	29,299	0	0	0	0
LAND IMP	10,585	0	0	0	0
Total Expenditures	696,511	0	157,358	314,719	39,241
<b>Functional Cost</b>	589,800	0	157,358	314,719	39,241
<b>Allocation Step 1</b>					
Inbound - All Others	59,500	0	15,874	31,749	3,959
Unallocated Costs	(106,711)	0	0	0	0
1st Allocation	649,300	0	173,232	346,468	43,200
<b>Allocation Step 2</b>					
Inbound - All Others	51,396	0	13,717	27,429	3,414
2nd Allocation	51,396	0	13,717	27,429	3,414
Total Allocated	700,696	0	186,949	373,897	46,614

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
 Version : 1.0108

	UTILITIES NOV-JUNE	Disallow Activity*
<b>Expenses &amp; Costs</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
CONTRACT SERVICES	0	0
EQUIP RENTAL	0	0
OFFICE SUPPLIES	0	0
SAFETY SUPPLIES	0	0
TOOLS	0	0
OPERATING SUPPLIES	0	0
UNIFORMS/SAFETY EQUIP	0	0
AUTO-GAS	0	0
AUTO-MAINT	0	0
OTH EQUIP MAINT	0	0
B&G MAINT	0	0
UTILITIES	78,482	0
SW DISPOSAL	0	0
TELEPHONE	0	0
POSTAGE	0	0
TRAIN/TRAVEL	0	0
PERMITS & FEES	0	0
OTH NON CAP EQUIP	0	0
LAND IMPROVEMENTS	0	0
BLDG IMPROVEMENTS	0	66,827
CAP OUTLAY-EQUIP	0	29,299
LAND IMP	0	10,585
Total Expenditures	78,482	106,711
<b>Functional Cost</b>	78,482	0
<b>Allocation Step 1</b>		
Inbound - All Others	7,918	0
Unallocated Costs	0	(106,711)
1st Allocation	86,400	0
<b>Allocation Step 2</b>		
Inbound - All Others	6,836	0
2nd Allocation	6,836	0
Total Allocated	93,236	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - BLDG MAINT JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	946.000000	0.539924	936		936	74	1,010
ADMINISTRATION	1,562.000000	0.891502	1,545		1,545	122	1,667
HUMAN RESOURCES	313.000000	0.178643	309		309	25	334
INFORMATION TECH	1,542.000000	0.880087	1,524		1,524	120	1,644
SAFETY/FIRE MARSHAL	314.000000	0.179214	310		310	25	335
FINANCE	570.000000	0.325324	563		563	45	608
SHERIFF	4,250.000000	2.425661	4,202		4,202	333	4,535
COMMUNICATIONS	1,250.000000	0.713430	1,237		1,237	97	1,334
SOCIAL SERVICES	16,600.000000	9.474345	16,413		16,413	1,299	17,712
SW ADMIN	7,508.000000	4.285144	7,424		7,424	589	8,013
BD OF COMMISSION	1,084.000000	0.618686	1,072		1,072	85	1,157
BD OF ELECTIONS	1,912.000000	1.091262	1,890		1,890	151	2,041
TAX ADMIN	3,776.000000	2.155128	3,733		3,733	295	4,028
REG OF DEEDS	1,978.000000	1.128931	1,956		1,956	155	2,111
COURT FACILITIES	14,490.000000	8.270076	14,327		14,327	1,134	15,461
SR CITIZEN TRANS	235.000000	0.134125	232		232	17	249
TVS TRANSPORT	235.000000	0.134125	232		232	17	249
JAIL	6,354.000000	3.626505	6,283		6,283	497	6,780
EMS	5,007.000000	2.857714	4,950		4,950	391	5,341
ANIMAL SERVICES	966.000000	0.551338	956		956	75	1,031
BLDG PERM ENF	2,142.000000	1.222533	2,118		2,118	167	2,285
PLANNING & DEV	642.000000	0.366417	636		636	50	686
ECONOMIC DEVELOP	1,263.000000	0.720849	1,249		1,249	97	1,346
COOP EXT	1,637.000000	0.934307	1,618		1,618	128	1,746
SOIL & WAT CONS	450.000000	0.256835	444		444	36	480
HEALTH	17,118.000000	9.769990	16,925		16,925	1,339	18,264
VETERANS SERVICE	180.000000	0.102734	178		178	13	191
CHILD DEVELOPMT	10,464.000000	5.972262	10,346		10,346	819	11,165
PARKS AND REC	17,909.000000	10.221449	17,707		17,707	1,402	19,109
LIBRARY	34,903.000000	19.920667	34,506		34,506	2,745	37,251
SILVERMONT	13,545.000000	7.730723	13,392		13,392	1,061	14,453
HIGHWAY PATROL	75.000000	0.042806	74		74	4	78
ESC	1,691.000000	0.965128	1,672		1,672	133	1,805
VOCATIONAL REHAB	706.000000	0.402945	698		698	54	752
SBI	75.000000	0.042806	74		74	4	78
ALL OTHERS	1,518.000000	0.866389	1,501		1,501	119	1,620

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - BLDG MAINT JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sub Total	175,210.000000	100.000000	173,232	0	173,232	13,717	186,949
Total	175,210.000000	100.000000	173,232	0	173,232	13,717	186,949

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - BLDG MAINT NOV-JUNE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	6,300.000000	2.846737	9,862		9,862		9,862
HOUSEKEEPING	1,196.000000	0.540428	1,872		1,872	153	2,025
ADMINISTRATION	1,162.000000	0.525065	1,818		1,818	149	1,967
HUMAN RESOURCES	313.000000	0.141433	490		490	41	531
INFORMATION TECH	1,542.000000	0.696773	2,414		2,414	197	2,611
FINANCE	570.000000	0.257562	893		893	73	966
SHERIFF	19,000.000000	8.585398	29,746		29,746	2,425	32,171
COMMUNICATIONS	5,300.000000	2.394874	8,297		8,297	677	8,974
SOCIAL SERVICES	16,600.000000	7.500926	25,988		25,988	2,118	28,106
SW ADMIN	6,920.000000	3.126892	10,834		10,834	883	11,717
BD OF COMMISSION	1,084.000000	0.489820	1,697		1,697	138	1,835
BD OF ELECTIONS	1,302.000000	0.588326	2,039		2,039	165	2,204
TAX ADMIN	3,087.000000	1.394901	4,833		4,833	394	5,227
REG OF DEEDS	1,723.000000	0.778560	2,697		2,697	219	2,916
COURT FACILITIES	15,184.000000	6.861088	23,771		23,771	1,937	25,708
SR CITIZEN TRANS	235.000000	0.106188	368		368	29	397
TVS TRANSPORT	235.000000	0.106188	368		368	29	397
JAIL	33,900.000000	15.318157	53,072		53,072	4,326	57,398
EMERGENCY MGMT	1,200.000000	0.542236	1,879		1,879	153	2,032
EMS	3,271.000000	1.478044	5,121		5,121	416	5,537
ANIMAL SERVICES	966.000000	0.436500	1,512		1,512	123	1,635
BLDG PERM ENF	2,142.000000	0.967891	3,353		3,353	274	3,627
PLANNING & DEV	642.000000	0.290096	1,005		1,005	82	1,087
ECONOMIC DEVELOP	1,263.000000	0.570703	1,977		1,977	161	2,138
COOP EXT	1,637.000000	0.739700	2,563		2,563	208	2,771
SOIL & WAT CONS	450.000000	0.203338	705		705	58	763
HEALTH	17,118.000000	7.734991	26,799		26,799	2,184	28,983
VETERANS SERVICE	180.000000	0.081335	282		282	23	305
CHILD DEVELOPMT	10,464.000000	4.728295	16,382		16,382	1,335	17,717
PARKS AND REC	17,380.000000	7.853379	27,209		27,209	2,217	29,426
LIBRARY	34,903.000000	15.771375	54,647		54,647	4,454	59,101
SILVERMONT	11,640.000000	5.259686	18,223		18,223	1,484	19,707
ESC	1,691.000000	0.764100	2,647		2,647	214	2,861
VOCATIONAL REHAB	706.000000	0.319015	1,105		1,105	90	1,195
Sub Total	221,306.000000	100.000000	346,468	0	346,468	27,429	373,897
Total	221,306.000000	100.000000	346,468	0	346,468	27,429	373,897

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - BLDG MAINT NOV-JUNE

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : SQUARE FOOTAGE MAINTAINED 2ND 1/2 OF YEAR

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - UTILITIES JULY-OCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	946.000000	1.130794	489		489	38	527
ADMINISTRATION	1,562.000000	1.867126	806		806	64	870
HUMAN RESOURCES	313.000000	0.374142	162		162	13	175
INFORMATION TECH	1,542.000000	1.843219	796		796	64	860
SAFETY/FIRE MARSHAL	314.000000	0.375338	162		162	13	175
FINANCE	570.000000	0.681345	294		294	24	318
SHERIFF	4,250.000000	5.080208	2,196		2,196	173	2,369
SOCIAL SERVICES	16,600.000000	19.842693	8,572		8,572	681	9,253
BD OF COMMISSION	1,084.000000	1.295752	559		559	45	604
BD OF ELECTIONS	1,912.000000	2.285496	987		987	79	1,066
TAX ADMIN	3,776.000000	4.513615	1,949		1,949	154	2,103
REG OF DEEDS	1,978.000000	2.364388	1,022		1,022	82	1,104
COURT FACILITIES	14,490.000000	17.320519	7,483		7,483	591	8,074
SR CITIZEN TRANS	235.000000	0.280906	121		121	9	130
TVS TRANSPORT	235.000000	0.280906	121		121	9	130
JAIL	6,354.000000	7.595209	3,281		3,281	259	3,540
BLDG PERM ENF	2,142.000000	2.560425	1,106		1,106	87	1,193
PLANNING & DEV	642.000000	0.767410	332		332	26	358
ECONOMIC DEVELOP	1,263.000000	1.509718	652		652	52	704
COOP EXT	1,637.000000	1.956776	845		845	67	912
SOIL & WAT CONS	450.000000	0.537904	232		232	17	249
HEALTH	17,118.000000	20.461881	8,841		8,841	691	9,532
VETERANS SERVICE	180.000000	0.215162	93		93	8	101
HIGHWAY PATROL	75.000000	0.089651	39		39	3	42
ESC	1,691.000000	2.021325	873		873	70	943
VOCATIONAL REHAB	706.000000	0.843912	364		364	28	392
SBI	75.000000	0.089651	39		39	3	42
ALL OTHERS	1,518.000000	1.814531	784		784	64	848
Sub Total	83,658.000000	100.000000	43,200	0	43,200	3,414	46,614
Total	83,658.000000	100.000000	43,200	0	43,200	3,414	46,614

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - UTILITIES JULY-OCT

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - UTILITIES NOV-JUNE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	6,300.000000	10.297819	8,897		8,897		8,897
HOUSEKEEPING	1,196.000000	1.954951	1,689		1,689	149	1,838
ADMINISTRATION	1,162.000000	1.899376	1,641		1,641	146	1,787
HUMAN RESOURCES	313.000000	0.511622	442		442	39	481
INFORMATION TECH	1,542.000000	2.520514	2,177		2,177	191	2,368
FINANCE	570.000000	0.931707	804		804	71	875
SOCIAL SERVICES	16,600.000000	27.133937	23,444		23,444	2,073	25,517
BD OF COMMISSION	1,084.000000	1.771879	1,532		1,532	135	1,667
BD OF ELECTIONS	1,302.000000	2.128216	1,839		1,839	161	2,000
TAX ADMIN	3,087.000000	5.045932	4,360		4,360	384	4,744
REG OF DEEDS	1,723.000000	2.816372	2,433		2,433	213	2,646
SR CITIZEN TRANS	235.000000	0.384125	332		332	29	361
TVS TRANSPORT	235.000000	0.384125	332		332	29	361
BLDG PERM ENF	2,142.000000	3.501259	3,025		3,025	267	3,292
PLANNING & DEV	642.000000	1.049397	907		907	80	987
ECONOMIC DEVELOP	1,263.000000	2.064468	1,784		1,784	156	1,940
COOP EXT	1,637.000000	2.675798	2,312		2,312	203	2,515
SOIL & WAT CONS	450.000000	0.735559	636		636	56	692
HEALTH	17,118.000000	27.980647	24,174		24,174	2,136	26,310
VETERANS SERVICE	180.000000	0.294223	254		254	22	276
ESC	1,691.000000	2.764066	2,388		2,388	209	2,597
VOCATIONAL REHAB	706.000000	1.154010	998		998	87	1,085
Sub Total	61,178.000000	100.000000	86,400	0	86,400	6,836	93,236
Total	61,178.000000	100.000000	86,400	0	86,400	6,836	93,236

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : FACILITY MAINTENANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	BLDG MAINT JULY-OCT	BLDG MAINT NOV-JUNE	UTILITIES JULY-OCT	UTILITIES NOV-JUNE
FACILITY MAINTENANCE	18,759	0	9,862	0	8,897
HOUSEKEEPING	5,400	1,010	2,025	527	1,838
ADMINISTRATION	6,291	1,667	1,967	870	1,787
HUMAN RESOURCES	1,521	334	531	175	481
INFORMATION TECH	7,483	1,644	2,611	860	2,368
SAFETY/FIRE MARSHAL	510	335	0	175	0
FINANCE	2,767	608	966	318	875
SHERIFF	39,075	4,535	32,171	2,369	0
COMMUNICATIONS	10,308	1,334	8,974	0	0
SOCIAL SERVICES	80,588	17,712	28,106	9,253	25,517
SW ADMIN	19,730	8,013	11,717	0	0
BD OF COMMISSION	5,263	1,157	1,835	604	1,667
BD OF ELECTIONS	7,311	2,041	2,204	1,066	2,000
TAX ADMIN	16,102	4,028	5,227	2,103	4,744
REG OF DEEDS	8,777	2,111	2,916	1,104	2,646
COURT FACILITIES	49,243	15,461	25,708	8,074	0
SR CITIZEN TRANS	1,137	249	397	130	361
TVS TRANSPORT	1,137	249	397	130	361
JAIL	67,718	6,780	57,398	3,540	0
EMERGENCY MGMT	2,032	0	2,032	0	0
EMS	10,878	5,341	5,537	0	0
ANIMAL SERVICES	2,666	1,031	1,635	0	0
BLDG PERM ENF	10,397	2,285	3,627	1,193	3,292
PLANNING & DEV	3,118	686	1,087	358	987
ECONOMIC DEVELOP	6,128	1,346	2,138	704	1,940
COOP EXT	7,944	1,746	2,771	912	2,515
SOIL & WAT CONS	2,184	480	763	249	692
HEALTH	83,089	18,264	28,983	9,532	26,310
VETERANS SERVICE	873	191	305	101	276
CHILD DEVELOPMT	28,882	11,165	17,717	0	0
PARKS AND REC	48,535	19,109	29,426	0	0
LIBRARY	96,352	37,251	59,101	0	0
SILVERMONT	34,160	14,453	19,707	0	0
HIGHWAY PATROL	120	78	0	42	0
ESC	8,206	1,805	2,861	943	2,597
VOCATIONAL REHAB	3,424	752	1,195	392	1,085
SBI	120	78	0	42	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : FACILITY MAINTENANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	BLDG MAINT JULY-OCT	BLDG MAINT NOV-JUNE	UTILITIES JULY-OCT	UTILITIES NOV-JUNE
ALL OTHERS	2,468	1,620	0	848	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>700,696</b>	<b>186,949</b>	<b>373,897</b>	<b>46,614</b>	<b>93,236</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**HOUSEKEEPING**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Housekeeping Department includes the costs of salaries and supplies incurred to provide janitorial services to county owned buildings. Costs are functionalized into the various buildings maintained and allocated based on square footage or direct assignment.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	251,342	0	251,342
BLDG USE/DEPR/INTEREST	1,571	0	1,571
EQUIPMENT DEPRECIATION	26	0	26
PROFESSIONAL SERVICES	0	98	98
INSURANCE	0	5,494	5,494
PROPERTY INSURANCE	0	280	280
FACILITY MAINTENANCE	4,986	414	5,400
HOUSEKEEPING	0	1,628	1,628
ADMINISTRATION	0	4,447	4,447
HUMAN RESOURCES	0	2,715	2,715
MISCELLANEOUS	0	117	117
SAFETY/FIRE MARSHAL	0	802	802
FINANCE	0	2,736	2,736
Total Allocated Additions:	6,583	18,731	25,314
Total To Be Allocated:	257,925	18,731	276,656

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	ADMIN BLDG	COURTHOUSE	SILVERMONT
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	150,739	48,809	8,487	13,340	965
FRINGE BENEFITS	74,547	24,140	4,197	6,597	477
CONTRACT SERVICES	880	283	50	78	6
JANITORIAL SUPPLIES	25,176	8,152	1,417	2,228	161
Total Expenditures	251,342	81,384	14,151	22,243	1,609
<b>Functional Cost</b>	169,958	0	14,151	22,243	1,609
<b>Allocation Step 1</b>					
Inbound - All Others	6,583	0	550	861	61
Reallocate Admin Costs	81,384	(81,384)	6,777	10,651	770
Unallocated Costs	0	0	0	0	0
1st Allocation	257,925	0	21,478	33,755	2,440
<b>Allocation Step 2</b>					
Inbound - All Others	18,731	0	1,593	2,447	173
2nd Allocation	18,731	0	1,593	2,447	173
Total Allocated	276,656	0	23,071	36,202	2,613

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	CS BLDG	CS ANNEX	PUBLIC SAFETY FACILITY	LIBRARY	ELECTIONS
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	9,888	20,139	17,003	18,300	1,206
FRINGE BENEFITS	4,890	9,959	8,409	9,050	596
CONTRACT SERVICES	58	118	99	107	7
JANITORIAL SUPPLIES	1,652	3,364	2,840	3,056	201
Total Expenditures	16,488	33,580	28,351	30,513	2,010
<b>Functional Cost</b>	16,488	33,580	28,351	30,513	2,010
<b>Allocation Step 1</b>					
Inbound - All Others	640	1,303	1,098	1,183	76
Reallocate Admin Costs	7,896	16,079	13,576	14,612	962
Unallocated Costs	0	0	0	0	0
1st Allocation	25,024	50,962	43,025	46,308	3,048
<b>Allocation Step 2</b>					
Inbound - All Others	1,812	3,708	3,126	3,364	215
2nd Allocation	1,812	3,708	3,126	3,364	215
Total Allocated	26,836	54,670	46,151	49,672	3,263

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	PROBATION	SOLID WASTE	RECREATION	CHILD DEVELOP	Disallow Activity*
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	633	1,206	1,884	8,879	0
FRINGE BENEFITS	313	596	932	4,391	0
CONTRACT SERVICES	4	7	11	52	0
JANITORIAL SUPPLIES	106	201	315	1,483	0
Total Expenditures	1,056	2,010	3,142	14,805	0
<b>Functional Cost</b>	1,056	2,010	3,142	14,805	0
<b>Allocation Step 1</b>					
Inbound - All Others	41	76	121	573	0
Reallocate Admin Costs	506	962	1,504	7,089	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,603	3,048	4,767	22,467	0
<b>Allocation Step 2</b>					
Inbound - All Others	111	215	339	1,628	0
2nd Allocation	111	215	339	1,628	0
Total Allocated	1,714	3,263	5,106	24,095	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - ADMIN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,162.000000	30.498688	6,551		6,551	489	7,040
HUMAN RESOURCES	313.000000	8.215223	1,765		1,765	131	1,896
INFORMATION TECH	681.000000	17.874016	3,838		3,838	283	4,121
FINANCE	570.000000	14.960630	3,213		3,213	237	3,450
BD OF COMMISSION	1,084.000000	28.451444	6,111		6,111	453	6,564
Sub Total	3,810.000000	100.000000	21,478	0	21,478	1,593	23,071
Total	3,810.000000	100.000000	21,478	0	21,478	1,593	23,071

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	250.000000	1.234934	418		418		418
TAX ADMIN	3,087.000000	15.248963	5,147		5,147	378	5,525
REG OF DEEDS	1,723.000000	8.511164	2,873		2,873	210	3,083
COURT FACILITIES	15,184.000000	75.004940	25,317		25,317	1,859	27,176
Sub Total	20,244.000000	100.000000	33,755	0	33,755	2,447	36,202
Total	20,244.000000	100.000000	33,755	0	33,755	2,447	36,202

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SILVERMONT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SILVERMONT	13,545.000000	100.000000	2,440		2,440	173	2,613
Sub Total	13,545.000000	100.000000	2,440	0	2,440	173	2,613
Total	13,545.000000	100.000000	2,440	0	2,440	173	2,613

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - CS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	946.000000	4.842342	1,210		1,210		1,210
INFORMATION TECH	861.000000	4.407248	1,103		1,103	84	1,187
SR CITIZEN TRANS	235.000000	1.202907	301		301	21	322
TVS TRANSPORT	235.000000	1.202907	301		301	21	322
BLDG PERM ENF	2,142.000000	10.964373	2,744		2,744	207	2,951
PLANNING & DEV	642.000000	3.286241	822		822	61	883
ECONOMIC DEVELOP	1,263.000000	6.464988	1,617		1,617	124	1,741
COOP EXT	1,637.000000	8.379402	2,098		2,098	159	2,257
SOIL & WAT CONS	450.000000	2.303440	577		577	43	620
HEALTH	8,728.000000	44.676495	11,182		11,182	862	12,044
ESC	1,691.000000	8.655815	2,165		2,165	163	2,328
VOCATIONAL REHAB	706.000000	3.613841	904		904	67	971
Sub Total	19,536.000000	100.000000	25,024	0	25,024	1,812	26,836
Total	19,536.000000	100.000000	25,024	0	25,024	1,812	26,836

Allocation Basis : CS BUILDING SQ FT

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - CS ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	16,600.000000	65.951530	33,611		33,611	2,446	36,057
HEALTH	8,390.000000	33.333333	16,987		16,987	1,236	18,223
VETERANS SERVICE	180.000000	0.715137	364		364	26	390
Sub Total	25,170.000000	100.000000	50,962	0	50,962	3,708	54,670
Total	25,170.000000	100.000000	50,962	0	50,962	3,708	54,670

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PUBLIC SAFETY FACILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	19,000.000000	31.986532	13,762		13,762	999	14,761
COMMUNICATIONS	5,300.000000	8.922559	3,838		3,838	279	4,117
JAIL	33,900.000000	57.070707	24,556		24,556	1,786	26,342
EMERGENCY MGMT	1,200.000000	2.020202	869		869	62	931
Sub Total	59,400.000000	100.000000	43,025	0	43,025	3,126	46,151
Total	59,400.000000	100.000000	43,025	0	43,025	3,126	46,151

Allocation Basis : OCCUPIED SQUARE FOOTAGE

Allocation Source : COUNTY RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - LIBRARY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	34,903.000000	100.000000	46,308		46,308	3,364	49,672
Sub Total	34,903.000000	100.000000	46,308	0	46,308	3,364	49,672
Total	34,903.000000	100.000000	46,308	0	46,308	3,364	49,672

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - ELECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BD OF ELECTIONS	1,912.000000	100.000000	3,048		3,048	215	3,263
Sub Total	1,912.000000	100.000000	3,048	0	3,048	215	3,263
Total	1,912.000000	100.000000	3,048	0	3,048	215	3,263

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PROBATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHERS	100.000000	100.000000	1,603		1,603	111	1,714
Sub Total	100.000000	100.000000	1,603	0	1,603	111	1,714
Total	100.000000	100.000000	1,603	0	1,603	111	1,714

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SOLID WASTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SW ADMIN	7,508.000000	100.000000	3,048		3,048	215	3,263
Sub Total	7,508.000000	100.000000	3,048	0	3,048	215	3,263
Total	7,508.000000	100.000000	3,048	0	3,048	215	3,263

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - RECREATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS AND REC	17,909.000000	100.000000	4,767		4,767	339	5,106
Sub Total	17,909.000000	100.000000	4,767	0	4,767	339	5,106
Total	17,909.000000	100.000000	4,767	0	4,767	339	5,106

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - CHILD DEVELOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NEW ADV CENTER	10,464.000000	100.000000	22,467		22,467	1,628	24,095
Sub Total	10,464.000000	100.000000	22,467	0	22,467	1,628	24,095
Total	10,464.000000	100.000000	22,467	0	22,467	1,628	24,095

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : HOUSEKEEPING



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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Receiving Department	Total	ADMIN BLDG	COURTHOUSE	SILVERMONT	CS BLDG	CS ANNEX
HOUSEKEEPING	1,628	0	418	0	1,210	0
ADMINISTRATION	7,040	7,040	0	0	0	0
HUMAN RESOURCES	1,896	1,896	0	0	0	0
INFORMATION TECH	5,308	4,121	0	0	1,187	0
FINANCE	3,450	3,450	0	0	0	0
SHERIFF	14,761	0	0	0	0	0
COMMUNICATIONS	4,117	0	0	0	0	0
SOCIAL SERVICES	36,057	0	0	0	0	36,057
SW ADMIN	3,263	0	0	0	0	0
BD OF COMMISSION	6,564	6,564	0	0	0	0
BD OF ELECTIONS	3,263	0	0	0	0	0
TAX ADMIN	5,525	0	5,525	0	0	0
REG OF DEEDS	3,083	0	3,083	0	0	0
COURT FACILITIES	27,176	0	27,176	0	0	0
SR CITIZEN TRANS	322	0	0	0	322	0
TVS TRANSPORT	322	0	0	0	322	0
JAIL	26,342	0	0	0	0	0
EMERGENCY MGMT	931	0	0	0	0	0
BLDG PERM ENF	2,951	0	0	0	2,951	0
PLANNING & DEV	883	0	0	0	883	0
ECONOMIC DEVELOP	1,741	0	0	0	1,741	0
COOP EXT	2,257	0	0	0	2,257	0
SOIL & WAT CONS	620	0	0	0	620	0
HEALTH	30,267	0	0	0	12,044	18,223
VETERANS SERVICE	390	0	0	0	0	390
PARKS AND REC	5,106	0	0	0	0	0
LIBRARY	49,672	0	0	0	0	0
SILVERMONT	2,613	0	0	2,613	0	0
ESC	2,328	0	0	0	2,328	0
VOCATIONAL REHAB	971	0	0	0	971	0
NEW ADV CENTER	24,095	0	0	0	0	0
ALL OTHERS	1,714	0	0	0	0	0
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>276,656</b>	<b>23,071</b>	<b>36,202</b>	<b>2,613</b>	<b>26,836</b>	<b>54,670</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : HOUSEKEEPING



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Receiving Department	PUBLIC SAFETY FACILITY	LIBRARY	ELECTIONS	PROBATION	SOLID WASTE	RECREATION
HOUSEKEEPING	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0
INFORMATION TECH	0	0	0	0	0	0
FINANCE	0	0	0	0	0	0
SHERIFF	14,761	0	0	0	0	0
COMMUNICATIONS	4,117	0	0	0	0	0
SOCIAL SERVICES	0	0	0	0	0	0
SW ADMIN	0	0	0	0	3,263	0
BD OF COMMISSION	0	0	0	0	0	0
BD OF ELECTIONS	0	0	3,263	0	0	0
TAX ADMIN	0	0	0	0	0	0
REG OF DEEDS	0	0	0	0	0	0
COURT FACILITIES	0	0	0	0	0	0
SR CITIZEN TRANS	0	0	0	0	0	0
TVS TRANSPORT	0	0	0	0	0	0
JAIL	26,342	0	0	0	0	0
EMERGENCY MGMT	931	0	0	0	0	0
BLDG PERM ENF	0	0	0	0	0	0
PLANNING & DEV	0	0	0	0	0	0
ECONOMIC DEVELOP	0	0	0	0	0	0
COOP EXT	0	0	0	0	0	0
SOIL & WAT CONS	0	0	0	0	0	0
HEALTH	0	0	0	0	0	0
VETERANS SERVICE	0	0	0	0	0	0
PARKS AND REC	0	0	0	0	0	5,106
LIBRARY	0	49,672	0	0	0	0
SILVERMONT	0	0	0	0	0	0
ESC	0	0	0	0	0	0
VOCATIONAL REHAB	0	0	0	0	0	0
NEW ADV CENTER	0	0	0	0	0	0
ALL OTHERS	0	0	0	1,714	0	0
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>46,151</b>	<b>49,672</b>	<b>3,263</b>	<b>1,714</b>	<b>3,263</b>	<b>5,106</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : HOUSEKEEPING



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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**Receiving Department** **CHILD DEVELOP**

HOUSEKEEPING	0
ADMINISTRATION	0
HUMAN RESOURCES	0
INFORMATION TECH	0
FINANCE	0
SHERIFF	0
COMMUNICATIONS	0
SOCIAL SERVICES	0
SW ADMIN	0
BD OF COMMISSION	0
BD OF ELECTIONS	0
TAX ADMIN	0
REG OF DEEDS	0
COURT FACILITIES	0
SR CITIZEN TRANS	0
TVS TRANSPORT	0
JAIL	0
EMERGENCY MGMT	0
BLDG PERM ENF	0
PLANNING & DEV	0
ECONOMIC DEVELOP	0
COOP EXT	0
SOIL & WAT CONS	0
HEALTH	0
VETERANS SERVICE	0
PARKS AND REC	0
LIBRARY	0
SILVERMONT	0
ESC	0
VOCATIONAL REHAB	0
NEW ADV CENTER	24,095
ALL OTHERS	0
Direct Bill	0
<b>Total</b>	<b>24,095</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**ADMINISTRATION**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
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As chief administrative officer of Transylvania County, the county manager is responsible for the coordination of activities of all departments. This includes monitoring all fiscal matters, handling personnel related problems and policies, and reviewing county leases and contracts. Costs associated with this office are allocated based on the number of full time personnel.

One employee budgeted in this cost center serves as the clerk to the board. The time and expenses associated with this function have been assigned directly to the Board of Commissioners.

The contract services function directly assigns departmental costs to the benefiting department based on a detail analysis of that line item.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	287,452	0	287,452
OFFICE RENTAL	(30,452)	0	(30,452)
Total Deductions:	(30,452)	0	(30,452)
BLDG USE/DEPR/INTEREST	1,978	0	1,978
EQUIPMENT DEPRECIATION	7,080	0	7,080
PROFESSIONAL SERVICES	0	253	253
LEGAL	17,982	313	18,295
INSURANCE	0	4,711	4,711
PROPERTY INSURANCE	0	185	185
FACILITY MAINTENANCE	5,810	481	6,291
HOUSEKEEPING	6,551	489	7,040
ADMINISTRATION	0	1,455	1,455
HUMAN RESOURCES	0	905	905
INFORMATION TECH	0	4,006	4,006
MISCELLANEOUS	0	39	39
SAFETY/FIRE MARSHAL	0	267	267
FINANCE	0	5,041	5,041
Total Allocated Additions:	39,401	18,145	57,546
Total To Be Allocated:	296,401	18,145	314,546

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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	Total	G/A	DEPT COORD	CLERK TO BOARD	COURTHOUSE
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	138,607	0	121,489	17,118	0
FRINGE BENEFITS	35,014	0	30,690	4,324	0
ARCH SVCS	4,063	0	0	0	4,063
CONSULTING SVCS	11,075	0	0	0	0
CONTRACT SERVICES	21,074	0	0	0	2,313
STORAGE ROOM RENTAL	6,600	0	5,785	815	0
OFFICE RENTAL	30,452	0	0	0	0
OFFICE SUPPLIES	1,793	0	1,572	221	0
SAFETY SUPPLIES	17,339	0	15,198	2,141	0
SAFETY INCENTIVES	704	0	617	87	0
OPERATING SUPPLIES	797	0	699	98	0
COPY COST	1,379	0	1,209	170	0
AUTO-GASOLINE	1,458	0	1,278	180	0
AUTO-MAINT	2,400	0	2,104	296	0
TELEPHONE	4,704	0	4,123	581	0
POSTAGE	510	0	447	63	0
TRAVEL	226	0	198	28	0
TRAVEL/TRAIN	286	0	251	35	0
DUES/SUBS	8,971	0	7,863	1,108	0
Total Expenditures	287,452	0	193,523	27,265	6,376
<b>Functional Cost</b>	257,000	0	193,523	27,265	6,376
<b>Allocation Step 1</b>					
Inbound - All Others	39,401	0	39,401	0	0
Unallocated Costs	(30,452)	0	0	0	0
1st Allocation	296,401	0	232,924	27,265	6,376
<b>Allocation Step 2</b>					
Inbound - All Others	18,145	0	18,145	0	0
2nd Allocation	18,145	0	18,145	0	0
Total Allocated	314,546	0	251,069	27,265	6,376

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

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	NEW PUB SAFETY BLDG	DIRECT ASSIGN	Disallow Activity*
<b>Expenses &amp; Costs</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
ARCH SVCS	0	0	0
CONSULTING SVCS	0	11,075	0
CONTRACT SERVICES	1,000	17,761	0
STORAGE ROOM RENTAL	0	0	0
OFFICE RENTAL	0	0	30,452
OFFICE SUPPLIES	0	0	0
SAFETY SUPPLIES	0	0	0
SAFETY INCENTIVES	0	0	0
OPERATING SUPPLIES	0	0	0
COPY COST	0	0	0
AUTO-GASOLINE	0	0	0
AUTO-MAINT	0	0	0
TELEPHONE	0	0	0
POSTAGE	0	0	0
TRAVEL	0	0	0
TRAVEL/TRAIN	0	0	0
DUES/SUBS	0	0	0
Total Expenditures	1,000	28,836	30,452
<b>Functional Cost</b>	1,000	28,836	0
<b>Allocation Step 1</b>			
Inbound - All Others	0	0	0
Unallocated Costs	0	0	(30,452)
1st Allocation	1,000	28,836	0
<b>Allocation Step 2</b>			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
Total Allocated	1,000	28,836	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - DEPT COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.562500	3,640		3,640		3,640
HOUSEKEEPING	6.000000	1.875000	4,368		4,368		4,368
ADMINISTRATION	2.000000	0.625000	1,455		1,455		1,455
HUMAN RESOURCES	2.000000	0.625000	1,455		1,455	118	1,573
INFORMATION TECH	4.000000	1.250000	2,913		2,913	235	3,148
SAFETY/FIRE MARSHAL	1.000000	0.312500	727		727	60	787
FINANCE	6.000000	1.875000	4,368		4,368	355	4,723
SHERIFF	25.000000	7.812500	18,198		18,198	1,478	19,676
PROJECT MANAGER	1.000000	0.312500	727		727	60	787
COMMUNICATIONS	9.000000	2.812500	6,551		6,551	531	7,082
SOCIAL SERVICES	44.000000	13.750000	32,032		32,032	2,607	34,639
SW ADMIN	3.000000	0.937500	2,183		2,183	177	2,360
SW MAINTENANCE	2.000000	0.625000	1,455		1,455	118	1,573
SW COLLECTIONS	7.000000	2.187500	5,094		5,094	413	5,507
SW TRANSPORTATION	2.000000	0.625000	1,455		1,455	118	1,573
SW OPERATIONS	4.000000	1.250000	2,913		2,913	235	3,148
BD OF ELECTIONS	4.000000	1.250000	2,913		2,913	235	3,148
TAX ADMIN	13.000000	4.062500	9,463		9,463	768	10,231
REG OF DEEDS	5.000000	1.562500	3,640		3,640	296	3,936
SR CITIZEN TRANS	5.000000	1.562500	3,640		3,640	296	3,936
TVS TRANSPORT	1.000000	0.312500	727		727	60	787
CHILD DEV TRANS	2.000000	0.625000	1,455		1,455	118	1,573
MED-DRIVE TRANSPORTATION	1.000000	0.312500	727		727	60	787
SCHOOL RES OFCR	8.000000	2.500000	5,823		5,823	474	6,297
JAIL	30.000000	9.375000	21,837		21,837	1,773	23,610
COURT SERVICES	6.000000	1.875000	4,368		4,368	355	4,723
NARC TASK FRCE	2.000000	0.625000	1,455		1,455	118	1,573
INVESTIG SECTION	7.000000	2.187500	5,094		5,094	413	5,507
EMERGENCY MGMT	2.000000	0.625000	1,455		1,455	118	1,573
EMS	22.000000	6.875000	16,013		16,013	1,299	17,312
ANIMAL SERVICES	3.000000	0.937500	2,183		2,183	177	2,360
BLDG PERM ENF	5.000000	1.562500	3,640		3,640	296	3,936
PLANNING & DEV	3.000000	0.937500	2,183		2,183	177	2,360
COOP EXT	6.000000	1.875000	4,368		4,368	355	4,723
SOIL & WAT CONS	2.000000	0.625000	1,455		1,455	118	1,573
HEALTH	29.000000	9.062500	21,110		21,110	1,712	22,822

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - DEPT COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD DEVELOPMT	19.000000	5.937500	13,829		13,829	1,123	14,952
PARKS AND REC	7.000000	2.187500	5,094		5,094	413	5,507
LIBRARY	15.000000	4.687500	10,918		10,918	886	11,804
Sub Total	320.000000	100.000000	232,924	0	232,924	18,145	251,069
Total	320.000000	100.000000	232,924	0	232,924	18,145	251,069

Allocation Basis : NUMBER OF FULL TIME PERSONNEL

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Activity - CLERK TO BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BD OF COMMISSION	100.000000	100.000000	27,265		27,265		27,265
Sub Total	100.000000	100.000000	27,265	0	27,265	0	27,265
Total	100.000000	100.000000	27,265	0	27,265	0	27,265

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : CONFIRMATION OF DUTIES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOUSEKEEPING	250.000000	1.234934	79		79		79
TAX ADMIN	3,087.000000	15.248963	972		972		972
REG OF DEEDS	1,723.000000	8.511164	543		543		543
COURT FACILITIES	15,184.000000	75.004940	4,782		4,782		4,782
Sub Total	20,244.000000	100.000000	6,376	0	6,376	0	6,376
Total	20,244.000000	100.000000	6,376	0	6,376	0	6,376

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Activity - NEW PUB SAFETY BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	6,000.000000	9.118541	91		91		91
SHERIFF	25,500.000000	38.753799	388		388		388
JAIL	34,300.000000	52.127660	521		521		521
Sub Total	65,800.000000	100.000000	1,000	0	1,000	0	1,000
Total	65,800.000000	100.000000	1,000	0	1,000	0	1,000

Allocation Basis : % OF SQUARE FOOTAGE OCCUPIED

Allocation Source : PROJECT MANAGER

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATION



Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Activity - DIRECT ASSIGN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL SERVICES	3,620.000000	12.553752	3,620		3,620		3,620
PARKS AND REC	3,191.000000	11.066029	3,191		3,191		3,191
ALL OTHERS	22,025.000000	76.380219	22,025		22,025		22,025
Sub Total	28,836.000000	100.000000	28,836	0	28,836	0	28,836
Total	28,836.000000	100.000000	28,836	0	28,836	0	28,836

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : ADMINISTRATION



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Receiving Department	Total	DEPT COORD	CLERK TO BOARD	COURTHOUSE	NEW PUB SAFETY BLDG	DIRECT ASSIGN
FACILITY MAINTENANCE	3,731	3,640	0	0	91	0
HOUSEKEEPING	4,447	4,368	0	79	0	0
ADMINISTRATION	1,455	1,455	0	0	0	0
HUMAN RESOURCES	1,573	1,573	0	0	0	0
INFORMATION TECH	3,148	3,148	0	0	0	0
SAFETY/FIRE MARSHAL	787	787	0	0	0	0
FINANCE	4,723	4,723	0	0	0	0
SHERIFF	20,064	19,676	0	0	388	0
PROJECT MANAGER	787	787	0	0	0	0
COMMUNICATIONS	7,082	7,082	0	0	0	0
SOCIAL SERVICES	34,639	34,639	0	0	0	0
SW ADMIN	2,360	2,360	0	0	0	0
SW MAINTENANCE	1,573	1,573	0	0	0	0
SW COLLECTIONS	5,507	5,507	0	0	0	0
SW TRANPORTATION	1,573	1,573	0	0	0	0
SW OPERATIONS	3,148	3,148	0	0	0	0
BD OF COMMISSION	27,265	0	27,265	0	0	0
BD OF ELECTIONS	3,148	3,148	0	0	0	0
TAX ADMIN	11,203	10,231	0	972	0	0
REG OF DEEDS	4,479	3,936	0	543	0	0
COURT FACILITIES	4,782	0	0	4,782	0	0
SR CITIZEN TRANS	3,936	3,936	0	0	0	0
TVS TRANSPORT	787	787	0	0	0	0
CHILD DEV TRANS	1,573	1,573	0	0	0	0
MED-DRIVE TRANSPORTATION	787	787	0	0	0	0
SCHOOL RES OFCR	6,297	6,297	0	0	0	0
JAIL	24,131	23,610	0	0	521	0
COURT SERVICES	4,723	4,723	0	0	0	0
NARC TASK FRCE	1,573	1,573	0	0	0	0
INVESTIG SECTION	5,507	5,507	0	0	0	0
EMERGENCY MGMT	1,573	1,573	0	0	0	0
EMS	17,312	17,312	0	0	0	0
ANIMAL SERVICES	5,980	2,360	0	0	0	3,620
BLDG PERM ENF	3,936	3,936	0	0	0	0
PLANNING & DEV	2,360	2,360	0	0	0	0
COOP EXT	4,723	4,723	0	0	0	0
SOIL & WAT CONS	1,573	1,573	0	0	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : ADMINISTRATION



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

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Receiving Department	Total	DEPT COORD	CLERK TO BOARD	COURTHOUSE	NEW PUB SAFETY BLDG	DIRECT ASSIGN
HEALTH	22,822	22,822	0	0	0	0
CHILD DEVELOPMT	14,952	14,952	0	0	0	0
PARKS AND REC	8,698	5,507	0	0	0	3,191
LIBRARY	11,804	11,804	0	0	0	0
ALL OTHERS	22,025	0	0	0	0	22,025
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>314,546</b>	<b>251,069</b>	<b>27,265</b>	<b>6,376</b>	<b>1,000</b>	<b>28,836</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**HUMAN RESOURCES**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
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Version : 1.0108

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The Human Resources Department performs general activities basic to employment, development, and retention of employees. Specifically, the department engages in administration of the salary plan, assists in the classification and management of positions, fringe benefit coordination and employee relations. The personnel officer advises and assists management in labor-management relation matters and consults with department heads regarding organization and manpower utilization. The department administers the incentive awards program and the employee appeals program and shares in the administration of the fringe benefit programs with the Finance Department. The costs of the Human Resources Department are allocated based on the number of full time personnel in the departments served.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : HUMAN RESOURCES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	139,042	0	139,042
BLDG USE/DEPR/INTEREST	533	0	533
EQUIPMENT DEPRECIATION	662	0	662
PROFESSIONAL SERVICES	0	152	152
INSURANCE	0	1,832	1,832
PROPERTY INSURANCE	0	50	50
FACILITY MAINTENANCE	1,403	118	1,521
HOUSEKEEPING	1,765	131	1,896
ADMINISTRATION	1,455	118	1,573
HUMAN RESOURCES	0	905	905
MISCELLANEOUS	0	39	39
SAFETY/FIRE MARSHAL	0	267	267
FINANCE	0	3,400	3,400
Total Allocated Additions:	5,818	7,012	12,830
Total To Be Allocated:	144,860	7,012	151,872

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : HUMAN RESOURCES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	PERSONNEL ADMIN	Disallow Activity*
<b>Expenses &amp; Costs</b>				
SALARIES & WAGES	98,104	0	98,104	0
FRINGE BENEFITS	29,581	0	29,581	0
PHYSICALS & SCREEN	2,618	0	2,618	0
CONTRACT SVCS	3,871	0	3,871	0
OFFICE SUPPLIES	476	0	476	0
OPERATING SUPPLIES	2,184	0	2,184	0
COPY COST	659	0	659	0
TELEPHONE	596	0	596	0
POSTAGE	154	0	154	0
TRAINING & TRAVEL	35	0	35	0
DUES & SUBS	439	0	439	0
ADVERTISING	325	0	325	0
Total Expenditures	139,042	0	139,042	0
<b>Functional Cost</b>	139,042	0	139,042	0
<b>Allocation Step 1</b>				
Inbound - All Others	5,818	0	5,818	0
1st Allocation	144,860	0	144,860	0
<b>Allocation Step 2</b>				
Inbound - All Others	7,012	0	7,012	0
2nd Allocation	7,012	0	7,012	0
Total Allocated	151,872	0	151,872	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.562500	2,264		2,264		2,264
HOUSEKEEPING	6.000000	1.875000	2,715		2,715		2,715
ADMINISTRATION	2.000000	0.625000	905		905		905
HUMAN RESOURCES	2.000000	0.625000	905		905		905
INFORMATION TECH	4.000000	1.250000	1,811		1,811	95	1,906
SAFETY/FIRE MARSHAL	1.000000	0.312500	454		454	21	475
FINANCE	6.000000	1.875000	2,715		2,715	138	2,853
SHERIFF	25.000000	7.812500	11,319		11,319	575	11,894
PROJECT MANAGER	1.000000	0.312500	454		454	21	475
COMMUNICATIONS	9.000000	2.812500	4,075		4,075	205	4,280
SOCIAL SERVICES	44.000000	13.750000	19,908		19,908	1,022	20,930
SW ADMIN	3.000000	0.937500	1,359		1,359	67	1,426
SW MAINTENANCE	2.000000	0.625000	905		905	46	951
SW COLLECTIONS	7.000000	2.187500	3,170		3,170	161	3,331
SW TRANSPORTATION	2.000000	0.625000	905		905	46	951
SW OPERATIONS	4.000000	1.250000	1,811		1,811	95	1,906
BD OF ELECTIONS	4.000000	1.250000	1,811		1,811	95	1,906
TAX ADMIN	13.000000	4.062500	5,886		5,886	299	6,185
REG OF DEEDS	5.000000	1.562500	2,264		2,264	115	2,379
SR CITIZEN TRANS	5.000000	1.562500	2,264		2,264	115	2,379
TVS TRANSPORT	1.000000	0.312500	454		454	21	475
CHILD DEV TRANS	2.000000	0.625000	905		905	46	951
MED-DRIVE TRANSPORTATION	1.000000	0.312500	454		454	21	475
SCHOOL RES OFCR	8.000000	2.500000	3,621		3,621	183	3,804
JAIL	30.000000	9.375000	13,580		13,580	690	14,270
COURT SERVICES	6.000000	1.875000	2,715		2,715	138	2,853
NARC TASK FRCE	2.000000	0.625000	905		905	46	951
INVESTIG SECTION	7.000000	2.187500	3,170		3,170	161	3,331
EMERGENCY MGMT	2.000000	0.625000	905		905	46	951
EMS	22.000000	6.875000	9,959		9,959	506	10,465
ANIMAL SERVICES	3.000000	0.937500	1,359		1,359	67	1,426
BLDG PERM ENF	5.000000	1.562500	2,264		2,264	115	2,379
PLANNING & DEV	3.000000	0.937500	1,359		1,359	67	1,426
COOP EXT	6.000000	1.875000	2,715		2,715	138	2,853
SOIL & WAT CONS	2.000000	0.625000	905		905	46	951
HEALTH	29.000000	9.062500	13,128		13,128	665	13,793

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD DEVELOPMT	19.000000	5.937500	8,601		8,601	435	9,036
PARKS AND REC	7.000000	2.187500	3,170		3,170	161	3,331
LIBRARY	15.000000	4.687500	6,791		6,791	344	7,135
Sub Total	320.000000	100.000000	144,860	0	144,860	7,012	151,872
Total	320.000000	100.000000	144,860	0	144,860	7,012	151,872

Allocation Basis : NUMBER OF FULL TIME PERSONNEL

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : HUMAN RESOURCES



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	PERSONNEL ADMIN
FACILITY MAINTENANCE	2,264	2,264
HOUSEKEEPING	2,715	2,715
ADMINISTRATION	905	905
HUMAN RESOURCES	905	905
INFORMATION TECH	1,906	1,906
SAFETY/FIRE MARSHAL	475	475
FINANCE	2,853	2,853
SHERIFF	11,894	11,894
PROJECT MANAGER	475	475
COMMUNICATIONS	4,280	4,280
SOCIAL SERVICES	20,930	20,930
SW ADMIN	1,426	1,426
SW MAINTENANCE	951	951
SW COLLECTIONS	3,331	3,331
SW TRANSPORTATION	951	951
SW OPERATIONS	1,906	1,906
BD OF ELECTIONS	1,906	1,906
TAX ADMIN	6,185	6,185
REG OF DEEDS	2,379	2,379
SR CITIZEN TRANS	2,379	2,379
TVS TRANSPORT	475	475
CHILD DEV TRANS	951	951
MED-DRIVE TRANSPORTATION	475	475
SCHOOL RES OFCR	3,804	3,804
JAIL	14,270	14,270
COURT SERVICES	2,853	2,853
NARC TASK FRCE	951	951
INVESTIG SECTION	3,331	3,331
EMERGENCY MGMT	951	951
EMS	10,465	10,465
ANIMAL SERVICES	1,426	1,426
BLDG PERM ENF	2,379	2,379
PLANNING & DEV	1,426	1,426
COOP EXT	2,853	2,853
SOIL & WAT CONS	951	951
HEALTH	13,793	13,793
CHILD DEVELOPMT	9,036	9,036

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : HUMAN RESOURCES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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Receiving Department	Total	PERSONNEL ADMIN
PARKS AND REC	3,331	3,331
LIBRARY	7,135	7,135
Direct Bill	0	0
<b>Total</b>	<b>151,872</b>	<b>151,872</b>

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**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**INFORMATION TECH**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Information Technology Department provides data processing services for county departments. The department's functions include the development and implementation of systems and the management of computer operations and data processing facilities. The department currently provides computer services for tax assessments and collections, financial accounting and reporting, payroll accounting, personnel management, Social Services eligibility files and food stamp authorizations, solid waste billing and collections, Health Department patient accounting and client files, voter registrations and other services required by county departments.

Costs associated with mainframe operations and with PC support are allocated based on the numbers of hardware devices relevant to each area.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : INFORMATION TECH



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	333,406	0	333,406
BLDG USE/DEPR/INTEREST	3,722	0	3,722
EQUIPMENT DEPRECIATION	46,966	0	46,966
PROFESSIONAL SERVICES	0	150	150
INSURANCE	0	3,662	3,662
PROPERTY INSURANCE	0	312	312
FACILITY MAINTENANCE	6,911	572	7,483
HOUSEKEEPING	4,941	367	5,308
ADMINISTRATION	2,913	235	3,148
HUMAN RESOURCES	1,811	95	1,906
INFORMATION TECH	0	80,133	80,133
MISCELLANEOUS	0	78	78
SAFETY/FIRE MARSHAL	0	534	534
FINANCE	0	3,372	3,372
Total Allocated Additions:	67,264	89,510	156,774
Total To Be Allocated:	400,670	89,510	490,180

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION TECH



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	IT SUPPORT	Disallow Activity*
<b>Expenses &amp; Costs</b>				
SALARIES & WAGES	209,828	0	209,828	0
FRINGE BENEFITS	60,980	0	60,980	0
CONTRACT SERVICES	180	0	180	0
OFFICE SUPPLIES	123	0	123	0
OPERATING SUPPLIES	1,714	0	1,714	0
COPY COST	(1)	0	(1)	0
HARDWARE SVC CONTRACT	5,524	0	5,524	0
SOFTWARE MAINT	15,720	0	15,720	0
TELEPHONE	7,577	0	7,577	0
INTERNET CONNECTIONS	13,368	0	13,368	0
POSTAGE	118	0	118	0
TRAINING & TRAVEL	2,041	0	2,041	0
DUES & SUBS	119	0	119	0
COMP SOFRWARE	1,965	0	1,965	0
COMP & PRINTERS	14,150	0	14,150	0
Total Expenditures	333,406	0	333,406	0
<b>Functional Cost</b>	333,406	0	333,406	0
<b>Allocation Step 1</b>				
Inbound - All Others	67,264	0	67,264	0
1st Allocation	400,670	0	400,670	0
<b>Allocation Step 2</b>				
Inbound - All Others	89,510	0	89,510	0
2nd Allocation	89,510	0	89,510	0
Total Allocated	490,180	0	490,180	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION TECH



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - IT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1.000000	1.000000	4,006		4,006		4,006
INFORMATION TECH	20.000000	20.000000	80,133		80,133		80,133
FINANCE	1.000000	1.000000	4,006		4,006	1,133	5,139
SHERIFF	2.000000	2.000000	8,012		8,012	2,266	10,278
COMMUNICATIONS	1.000000	1.000000	4,006		4,006	1,133	5,139
SOCIAL SERVICES	61.000000	61.000000	244,422		244,422	69,115	313,537
SW ADMIN	1.000000	1.000000	4,006		4,006	1,133	5,139
BD OF ELECTIONS	1.000000	1.000000	4,006		4,006	1,133	5,139
TAX ADMIN	1.000000	1.000000	4,006		4,006	1,133	5,139
REG OF DEEDS	2.000000	2.000000	8,012		8,012	2,266	10,278
BLDG PERM ENF	1.000000	1.000000	4,006		4,006	1,133	5,139
ECONOMIC DEVELOP	1.000000	1.000000	4,006		4,006	1,133	5,139
COOP EXT	1.000000	1.000000	4,006		4,006	1,133	5,139
HEALTH	1.000000	1.000000	4,006		4,006	1,133	5,139
CHILD DEVELOPMT	1.000000	1.000000	4,006		4,006	1,133	5,139
PARKS AND REC	1.000000	1.000000	4,006		4,006	1,133	5,139
LIBRARY	3.000000	3.000000	12,019		12,019	3,400	15,419
Sub Total	100.000000	100.000000	400,670	0	400,670	89,510	490,180
Total	100.000000	100.000000	400,670	0	400,670	89,510	490,180

Allocation Basis : IT % OF TIME SPENT WITH DEPARTMENTS

Allocation Source : INFORMATION TECHNOLOGY DIRECTOR

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : INFORMATION TECH



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	IT SUPPORT
ADMINISTRATION	4,006	4,006
INFORMATION TECH	80,133	80,133
FINANCE	5,139	5,139
SHERIFF	10,278	10,278
COMMUNICATIONS	5,139	5,139
SOCIAL SERVICES	313,537	313,537
SW ADMIN	5,139	5,139
BD OF ELECTIONS	5,139	5,139
TAX ADMIN	5,139	5,139
REG OF DEEDS	10,278	10,278
BLDG PERM ENF	5,139	5,139
ECONOMIC DEVELOP	5,139	5,139
COOP EXT	5,139	5,139
HEALTH	5,139	5,139
CHILD DEVELOPMT	5,139	5,139
PARKS AND REC	5,139	5,139
LIBRARY	15,419	15,419
Direct Bill	0	0
<b>Total</b>	<b>490,180</b>	<b>490,180</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**MISCELLANEOUS**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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The Miscellaneous budget unit is used to capture various costs that support multiple County departments. General County expenses are allocated based on full-time personnel. Insurance costs are assigned to the "Insurance" cost center for allocation.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	517,840	0	517,840
GRANTS	(15,140)	0	(15,140)
Total Deductions:	(15,140)	0	(15,140)
PROFESSIONAL SERVICES	0	49	49
FINANCE	0	720	720
Total Allocated Additions:	0	769	769
Total To Be Allocated:	502,700	769	503,469

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	GEN COUNTY	PROP & LIAB	UNEMPLOY INSUR	WORKERS' COMP
<b>Expenses &amp; Costs</b>					
POSTAGE	4,884	4,884	0	0	0
UNEMPLOY INSUR	16,074	0	0	16,074	0
WORKERS' COMP	255,063	0	0	0	255,063
PROP/LIAB INSUR	216,306	0	216,306	0	0
INSUR & BONDS	4,025	0	0	0	0
INSUR CLAIMS	5,000	0	0	0	0
MISC	1,348	1,348	0	0	0
GRANTS	15,140	0	0	0	0
Total Expenditures	517,840	6,232	216,306	16,074	255,063
<b>Functional Cost</b>	502,700	6,232	216,306	16,074	255,063
<b>Allocation Step 1</b>					
Unallocated Costs	(15,140)	0	0	0	0
1st Allocation	502,700	6,232	216,306	16,074	255,063
<b>Allocation Step 2</b>					
Inbound - All Others	769	769	0	0	0
2nd Allocation	769	769	0	0	0
Total Allocated	503,469	7,001	216,306	16,074	255,063

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
 Version : 1.0108

	SURETY PREMIUMS	OTH INS	Disallow Activity*
<b>Expenses &amp; Costs</b>			
POSTAGE	0	0	0
UNEMPLOY INSUR	0	0	0
WORKERS' COMP	0	0	0
PROP/LIAB INSUR	0	0	0
INSUR & BONDS	4,025	0	0
INSUR CLAIMS	0	5,000	0
MISC	0	0	0
GRANTS	0	0	15,140
Total Expenditures	4,025	5,000	15,140
<b>Functional Cost</b>	4,025	5,000	0
<b>Allocation Step 1</b>			
Unallocated Costs	0	0	(15,140)
1st Allocation	4,025	5,000	0
<b>Allocation Step 2</b>			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
Total Allocated	4,025	5,000	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GEN COUNTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.562500	97		97		97
HOUSEKEEPING	6.000000	1.875000	117		117		117
ADMINISTRATION	2.000000	0.625000	39		39		39
HUMAN RESOURCES	2.000000	0.625000	39		39		39
INFORMATION TECH	4.000000	1.250000	78		78		78
SAFETY/FIRE MARSHAL	1.000000	0.312500	19		19	2	21
FINANCE	6.000000	1.875000	117		117	15	132
SHERIFF	25.000000	7.812500	487		487	64	551
PROJECT MANAGER	1.000000	0.312500	19		19	2	21
COMMUNICATIONS	9.000000	2.812500	175		175	23	198
SOCIAL SERVICES	44.000000	13.750000	862		862	116	978
SW ADMIN	3.000000	0.937500	58		58	7	65
SW MAINTENANCE	2.000000	0.625000	39		39	5	44
SW COLLECTIONS	7.000000	2.187500	136		136	18	154
SW TRANSPORTATION	2.000000	0.625000	39		39	5	44
SW OPERATIONS	4.000000	1.250000	78		78	11	89
BD OF ELECTIONS	4.000000	1.250000	78		78	11	89
TAX ADMIN	13.000000	4.062500	253		253	33	286
REG OF DEEDS	5.000000	1.562500	97		97	13	110
SR CITIZEN TRANS	5.000000	1.562500	97		97	13	110
TVS TRANSPORT	1.000000	0.312500	19		19	2	21
CHILD DEV TRANS	2.000000	0.625000	39		39	5	44
MED-DRIVE TRANSPORTATION	1.000000	0.312500	19		19	2	21
SCHOOL RES OFCR	8.000000	2.500000	156		156	20	176
JAIL	30.000000	9.375000	584		584	77	661
COURT SERVICES	6.000000	1.875000	117		117	15	132
NARC TASK FRCE	2.000000	0.625000	39		39	5	44
INVESTIG SECTION	7.000000	2.187500	136		136	18	154
EMERGENCY MGMT	2.000000	0.625000	39		39	5	44
EMS	22.000000	6.875000	428		428	57	485
ANIMAL SERVICES	3.000000	0.937500	58		58	7	65
BLDG PERM ENF	5.000000	1.562500	97		97	13	110
PLANNING & DEV	3.000000	0.937500	58		58	7	65
COOP EXT	6.000000	1.875000	117		117	15	132
SOIL & WAT CONS	2.000000	0.625000	39		39	5	44
HEALTH	29.000000	9.062500	565		565	74	639

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GEN COUNTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD DEVELOPMT	19.000000	5.937500	370		370	48	418
PARKS AND REC	7.000000	2.187500	136		136	18	154
LIBRARY	15.000000	4.687500	292		292	38	330
Sub Total	320.000000	100.000000	6,232	0	6,232	769	7,001
Total	320.000000	100.000000	6,232	0	6,232	769	7,001

Allocation Basis : NUMBER OF FULL TIME PERSONNEL

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PROP & LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	216,306		216,306		216,306
Sub Total	100.000000	100.000000	216,306	0	216,306	0	216,306
Total	100.000000	100.000000	216,306	0	216,306	0	216,306

Allocation Basis : DIRECT ASSIGN TO INSURANCE

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - UNEMPLOY INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	16,074		16,074		16,074
Sub Total	100.000000	100.000000	16,074	0	16,074	0	16,074
Total	100.000000	100.000000	16,074	0	16,074	0	16,074

Allocation Basis : DIRECT ASSIGN TO INSURANCE

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - WORKERS' COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	255,063		255,063		255,063
Sub Total	100.000000	100.000000	255,063	0	255,063	0	255,063
Total	100.000000	100.000000	255,063	0	255,063	0	255,063

Allocation Basis : DIRECT ASSIGN TO INSURANCE

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SURETY PREMIUMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	4,025		4,025		4,025
Sub Total	100.000000	100.000000	4,025	0	4,025	0	4,025
Total	100.000000	100.000000	4,025	0	4,025	0	4,025

Allocation Basis : DIRECT ASSIGN TO INSURANCE

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTH INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	5,000		5,000		5,000
Sub Total	100.000000	100.000000	5,000	0	5,000	0	5,000
Total	100.000000	100.000000	5,000	0	5,000	0	5,000

Allocation Basis : DIRECT ASSIGN TO INSURANCE

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : MISCELLANEOUS



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	GEN COUNTY	PROP & LIAB	UNEMPLOY INSUR	WORKERS' COMP	SURETY PREMIUMS
INSURANCE	496,468	0	216,306	16,074	255,063	4,025
FACILITY MAINTENANCE	97	97	0	0	0	0
HOUSEKEEPING	117	117	0	0	0	0
ADMINISTRATION	39	39	0	0	0	0
HUMAN RESOURCES	39	39	0	0	0	0
INFORMATION TECH	78	78	0	0	0	0
SAFETY/FIRE MARSHAL	21	21	0	0	0	0
FINANCE	132	132	0	0	0	0
SHERIFF	551	551	0	0	0	0
PROJECT MANAGER	21	21	0	0	0	0
COMMUNICATIONS	198	198	0	0	0	0
SOCIAL SERVICES	978	978	0	0	0	0
SW ADMIN	65	65	0	0	0	0
SW MAINTENANCE	44	44	0	0	0	0
SW COLLECTIONS	154	154	0	0	0	0
SW TRANSPORTATION	44	44	0	0	0	0
SW OPERATIONS	89	89	0	0	0	0
BD OF ELECTIONS	89	89	0	0	0	0
TAX ADMIN	286	286	0	0	0	0
REG OF DEEDS	110	110	0	0	0	0
SR CITIZEN TRANS	110	110	0	0	0	0
TVS TRANSPORT	21	21	0	0	0	0
CHILD DEV TRANS	44	44	0	0	0	0
MED-DRIVE TRANSPORTATION	21	21	0	0	0	0
SCHOOL RES OFCR	176	176	0	0	0	0
JAIL	661	661	0	0	0	0
COURT SERVICES	132	132	0	0	0	0
NARC TASK FRCE	44	44	0	0	0	0
INVESTIG SECTION	154	154	0	0	0	0
EMERGENCY MGMT	44	44	0	0	0	0
EMS	485	485	0	0	0	0
ANIMAL SERVICES	65	65	0	0	0	0
BLDG PERM ENF	110	110	0	0	0	0
PLANNING & DEV	65	65	0	0	0	0
COOP EXT	132	132	0	0	0	0
SOIL & WAT CONS	44	44	0	0	0	0
HEALTH	639	639	0	0	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : MISCELLANEOUS



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	GEN COUNTY	PROP & LIAB	UNEMPLOY INSUR	WORKERS' COMP	SURETY PREMIUMS
CHILD DEVELOPMT	418	418	0	0	0	0
PARKS AND REC	154	154	0	0	0	0
LIBRARY	330	330	0	0	0	0
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>503,469</b>	<b>7,001</b>	<b>216,306</b>	<b>16,074</b>	<b>255,063</b>	<b>4,025</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : MISCELLANEOUS



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	OTH INS
INSURANCE	5,000
FACILITY MAINTENANCE	0
HOUSEKEEPING	0
ADMINISTRATION	0
HUMAN RESOURCES	0
INFORMATION TECH	0
SAFETY/FIRE MARSHAL	0
FINANCE	0
SHERIFF	0
PROJECT MANAGER	0
COMMUNICATIONS	0
SOCIAL SERVICES	0
SW ADMIN	0
SW MAINTENANCE	0
SW COLLECTIONS	0
SW TRANSPORTATION	0
SW OPERATIONS	0
BD OF ELECTIONS	0
TAX ADMIN	0
REG OF DEEDS	0
SR CITIZEN TRANS	0
TVS TRANSPORT	0
CHILD DEV TRANS	0
MED-DRIVE TRANSPORTATION	0
SCHOOL RES OFCR	0
JAIL	0
COURT SERVICES	0
NARC TASK FRCE	0
INVESTIG SECTION	0
EMERGENCY MGMT	0
EMS	0
ANIMAL SERVICES	0
BLDG PERM ENF	0
PLANNING & DEV	0
COOP EXT	0
SOIL & WAT CONS	0
HEALTH	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : MISCELLANEOUS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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Receiving Department	OTH INS
CHILD DEVELOPMT	0
PARKS AND REC	0
LIBRARY	0
Direct Bill	0
<b>Total</b>	<b>5,000</b>

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**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**SAFETY/FIRE MARSHAL**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Fire Marshal is included in the cost plan to capture costs associated with inspecting county owned buildings to ensure a safe work environment for county employees. This time and associated expenses are allocated based on total building square footage. Other costs are assigned to the Fire Marshal receiving department in the plan. Other costs are directly assigned to the Safety/Fire Marshall receiving department in the cost plan with direct expenditures netted off so that only indirect costs flow through the plan.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : SAFETY/FIRE MARSHAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	90,544	0	90,544
BLDG USE/DEPR/INTEREST	248	0	248
EQUIPMENT DEPRECIATION	5,318	0	5,318
PROFESSIONAL SERVICES	0	122	122
INSURANCE	0	1,413	1,413
PROPERTY INSURANCE	0	29	29
FACILITY MAINTENANCE	472	38	510
ADMINISTRATION	727	60	787
HUMAN RESOURCES	454	21	475
MISCELLANEOUS	19	2	21
SAFETY/FIRE MARSHAL	0	134	134
FINANCE	0	2,949	2,949
Total Allocated Additions:	7,238	4,768	12,006
Total To Be Allocated:	97,782	4,768	102,550

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : SAFETY/FIRE MARSHAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	SAFETY	OTHER FIRE MAR	Disallow Activity*
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	61,499	0	26,949	34,550	0
FRINGE BENEFITS	16,009	0	7,015	8,994	0
OFFICE SUPPLIES	41	0	18	23	0
OPER SUPPLIES	1,063	0	466	597	0
UNIFORMS/SAFETY EQUIP	622	0	273	349	0
AUTO-GASOLINE	2,126	0	932	1,194	0
AUTO-MAINT	816	0	358	458	0
COMP MAINT	948	0	415	533	0
OTH EQUIP MAINT	889	0	390	499	0
POSTAGE	178	0	78	100	0
TRAIN & TRAVEL	1,364	0	598	766	0
DUES & SUBS	265	0	116	149	0
PUBLICATIONS	1,429	0	626	803	0
SPONSORSHIPS	200	0	0	200	0
OTHER NON-CAP EQUIP	3,095	0	1,356	1,739	0
Total Expenditures	90,544	0	39,590	50,954	0
<b>Functional Cost</b>	90,544	0	39,590	50,954	0
<b>Allocation Step 1</b>					
Inbound - All Others	7,238	0	3,164	4,074	0
1st Allocation	97,782	0	42,754	55,028	0
<b>Allocation Step 2</b>					
Inbound - All Others	4,768	0	2,076	2,692	0
2nd Allocation	4,768	0	2,076	2,692	0
Total Allocated	102,550	0	44,830	57,720	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SAFETY/FIRE MARSHAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	5.000000	1.562500	668		668		668
HOUSEKEEPING	6.000000	1.875000	802		802		802
ADMINISTRATION	2.000000	0.625000	267		267		267
HUMAN RESOURCES	2.000000	0.625000	267		267		267
INFORMATION TECH	4.000000	1.250000	534		534		534
SAFETY/FIRE MARSHAL	1.000000	0.312500	134		134		134
FINANCE	6.000000	1.875000	802		802	42	844
SHERIFF	25.000000	7.812500	3,344		3,344	175	3,519
PROJECT MANAGER	1.000000	0.312500	134		134	6	140
COMMUNICATIONS	9.000000	2.812500	1,202		1,202	63	1,265
SOCIAL SERVICES	44.000000	13.750000	5,878		5,878	320	6,198
SW ADMIN	3.000000	0.937500	401		401	21	422
SW MAINTENANCE	2.000000	0.625000	267		267	13	280
SW COLLECTIONS	7.000000	2.187500	934		934	47	981
SW TRANSPORTATION	2.000000	0.625000	267		267	13	280
SW OPERATIONS	4.000000	1.250000	534		534	27	561
BD OF ELECTIONS	4.000000	1.250000	534		534	27	561
TAX ADMIN	13.000000	4.062500	1,735		1,735	90	1,825
REG OF DEEDS	5.000000	1.562500	668		668	33	701
SR CITIZEN TRANS	5.000000	1.562500	668		668	33	701
TVS TRANSPORT	1.000000	0.312500	134		134	6	140
CHILD DEV TRANS	2.000000	0.625000	267		267	13	280
MED-DRIVE TRANSPORTATION	1.000000	0.312500	134		134	6	140
SCHOOL RES OFCR	8.000000	2.500000	1,069		1,069	54	1,123
JAIL	30.000000	9.375000	4,009		4,009	209	4,218
COURT SERVICES	6.000000	1.875000	802		802	41	843
NARC TASK FRCE	2.000000	0.625000	267		267	13	280
INVESTIG SECTION	7.000000	2.187500	934		934	47	981
EMERGENCY MGMT	2.000000	0.625000	267		267	13	280
EMS	22.000000	6.875000	2,940		2,940	152	3,092
ANIMAL SERVICES	3.000000	0.937500	401		401	21	422
BLDG PERM ENF	5.000000	1.562500	668		668	33	701
PLANNING & DEV	3.000000	0.937500	401		401	21	422
COOP EXT	6.000000	1.875000	802		802	41	843
SOIL & WAT CONS	2.000000	0.625000	267		267	13	280
HEALTH	29.000000	9.062500	3,876		3,876	200	4,076

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SAFETY/FIRE MARSHAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD DEVELOPMT	19.000000	5.937500	2,538		2,538	132	2,670
PARKS AND REC	7.000000	2.187500	934		934	47	981
LIBRARY	15.000000	4.687500	2,004		2,004	104	2,108
Sub Total	320.000000	100.000000	42,754	0	42,754	2,076	44,830
Total	320.000000	100.000000	42,754	0	42,754	2,076	44,830

Allocation Basis : NUMBER OF FULL TIME PERSONNEL

Allocation Source : PERSONNEL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SAFETY/FIRE MARSHAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTHER FIRE MAR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE MARSHAL (RECEIVING)	100.000000	100.000000	55,028	(50,954)	4,074	2,692	6,766
Sub Total	100.000000	100.000000	55,028	(50,954)	4,074	2,692	6,766
Direct Billed				50,954	50,954	0	50,954
Total	100.000000	100.000000	55,028	0	55,028	2,692	57,720

Allocation Basis : DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED

Allocation Source : CONFIRMATION OF DUTIES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : SAFETY/FIRE MARSHAL



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	SAFETY	OTHER FIRE MAR
FACILITY MAINTENANCE	668	668	0
HOUSEKEEPING	802	802	0
ADMINISTRATION	267	267	0
HUMAN RESOURCES	267	267	0
INFORMATION TECH	534	534	0
SAFETY/FIRE MARSHAL	134	134	0
FINANCE	844	844	0
SHERIFF	3,519	3,519	0
PROJECT MANAGER	140	140	0
COMMUNICATIONS	1,265	1,265	0
SOCIAL SERVICES	6,198	6,198	0
SW ADMIN	422	422	0
SW MAINTENANCE	280	280	0
SW COLLECTIONS	981	981	0
SW TRANSPORTATION	280	280	0
SW OPERATIONS	561	561	0
BD OF ELECTIONS	561	561	0
TAX ADMIN	1,825	1,825	0
REG OF DEEDS	701	701	0
SR CITIZEN TRANS	701	701	0
TVS TRANSPORT	140	140	0
CHILD DEV TRANS	280	280	0
MED-DRIVE TRANSPORTATION	140	140	0
SCHOOL RES OFCR	1,123	1,123	0
JAIL	4,218	4,218	0
COURT SERVICES	843	843	0
NARC TASK FRCE	280	280	0
INVESTIG SECTION	981	981	0
EMERGENCY MGMT	280	280	0
FIRE MARSHAL (RECEIVING)	6,766	0	6,766
EMS	3,092	3,092	0
ANIMAL SERVICES	422	422	0
BLDG PERM ENF	701	701	0
PLANNING & DEV	422	422	0
COOP EXT	843	843	0
SOIL & WAT CONS	280	280	0
HEALTH	4,076	4,076	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : SAFETY/FIRE MARSHAL



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	SAFETY	OTHER FIRE MAR
CHILD DEVELOPMT	2,670	2,670	0
PARKS AND REC	981	981	0
LIBRARY	2,108	2,108	0
Direct Bill	50,954	0	50,954
<b>Total</b>	<b>102,550</b>	<b>44,830</b>	<b>57,720</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

FINANCE

Nature and Extent of Services



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Finance Department services all county departments by providing general and payroll accounting. The general accounting functions includes recording and reporting receipts, expenditures, payables, budgeting, accounting controls, and preparing the county's monthly and year-end financial statements. Costs associated with this function are allocated departmentally based on the number of accounting transactions processed.

The payroll function includes preparing, processing, and distributing the payroll and preparing all related reports. This function is allocated departmentally on the basis of the number of payroll checks issued.

The Purchasing function is allocated departmentally based on the number of purchase orders processed.

Ambulance billing costs are directly assigned.

The audit is billed to this department and directly assigned to the "Professional Services" cost center for allocation.

The contracted services in this cost center are directly assigned to the benefitting department.

The EMS Medicaid report is assigned to the "Professional Services" cost center for allocation.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	366,991	0	366,991
FINES	(2,107)	0	(2,107)
Total Deductions:	(2,107)	0	(2,107)
BLDG USE/DEPR/INTEREST	970	0	970
EQUIPMENT DEPRECIATION	11,057	0	11,057
PROFESSIONAL SERVICES	0	161	161
INSURANCE	0	6,194	6,194
PROPERTY INSURANCE	0	91	91
FACILITY MAINTENANCE	2,554	213	2,767
HOUSEKEEPING	3,213	237	3,450
ADMINISTRATION	4,368	355	4,723
HUMAN RESOURCES	2,715	138	2,853
INFORMATION TECH	4,006	1,133	5,139
MISCELLANEOUS	117	15	132
SAFETY/FIRE MARSHAL	802	42	844
FINANCE	0	3,867	3,867
Total Allocated Additions:	29,802	12,446	42,248
Total To Be Allocated:	394,686	12,446	407,132

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	GEN ACCTG/AP	PAYROLL	AMBUL BILLING
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	223,275	15,985	129,843	30,720	28,108
FRINGE BENEFITS	75,926	5,436	44,154	10,446	9,558
CONTRACT SERVICES	26,618	0	0	0	0
OTHER CNCT SVCS	0	0	0	0	0
OFFICE SUPPLIES	2,934	210	1,706	404	369
OPERATING SUPPLIES	19	1	11	3	2
COPY COST	364	26	212	50	46
HARDWARE SVC CNCT	516	37	300	71	65
COMP SOFT MAINT	23,808	0	15,160	5,914	2,734
OTH EQUIP MAINT	305	22	178	42	38
TELEPHONE	1,156	83	672	159	146
POSTAGE	5,027	360	2,923	692	633
TRAIN & TRAVEL	720	52	418	99	91
DUES/SUBS	945	68	549	130	119
ADVERTISING	150	11	86	21	19
BANK ADJ/FEES	151	11	87	21	19
FINES	2,107	0	0	0	0
COMPS & PRINTERS	2,970	213	1,726	409	374
Total Expenditures	366,991	22,515	198,025	49,181	42,321
<b>Functional Cost</b>	342,369	0	198,025	49,181	42,321
<b>Allocation Step 1</b>					
Inbound - All Others	29,802	2,135	17,323	4,102	3,755
Reallocate Admin Costs	24,650	(24,650)	15,441	3,653	3,342
Unallocated Costs	(2,107)	0	0	0	0
1st Allocation	394,686	0	230,789	56,936	49,418
<b>Allocation Step 2</b>					
Inbound - All Others	12,446	884	7,260	1,708	1,563
Reallocate Admin Costs	884	(884)	553	132	119
Unallocated Costs	0	0	0	0	0
2nd Allocation	12,446	0	7,813	1,840	1,682
Total Allocated	407,132	0	238,602	58,776	51,100

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	PURCHASING	DIRECT ASSIGN	AUDIT	EMS COST PLAN	Disallow Activity*
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	18,619	0	0	0	0
FRINGE BENEFITS	6,332	0	0	0	0
CONTRACT SERVICES	0	243	26,375	0	0
OTHER CNCT SVCS	0	0	0	0	0
OFFICE SUPPLIES	245	0	0	0	0
OPERATING SUPPLIES	2	0	0	0	0
COPY COST	30	0	0	0	0
HARDWARE SVC CNCT	43	0	0	0	0
COMP SOFT MAINT	0	0	0	0	0
OTH EQUIP MAINT	25	0	0	0	0
TELEPHONE	96	0	0	0	0
POSTAGE	419	0	0	0	0
TRAIN & TRAVEL	60	0	0	0	0
DUES/SUBS	79	0	0	0	0
ADVERTISING	13	0	0	0	0
BANK ADJ/FEES	13	0	0	0	0
FINES	0	0	0	0	2,107
COMPS & PRINTERS	248	0	0	0	0
Total Expenditures	26,224	243	26,375	0	2,107
<b>Functional Cost</b>	26,224	243	26,375	0	0
<b>Allocation Step 1</b>					
Inbound - All Others	2,487	0	0	0	0
Reallocate Admin Costs	2,214	0	0	0	0
Unallocated Costs	0	0	0	0	(2,107)
1st Allocation	30,925	243	26,375	0	0
<b>Allocation Step 2</b>					
Inbound - All Others	1,031	0	0	0	0
Reallocate Admin Costs	80	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,111	0	0	0	0
Total Allocated	32,036	243	26,375	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GEN ACCTG/AP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGAL	45.000000	0.292569	673		673		673
INSURANCE	252.000000	1.638385	3,781		3,781		3,781
FACILITY MAINTENANCE	571.000000	3.712372	8,567		8,567		8,567
HOUSEKEEPING	95.000000	0.617645	1,425		1,425		1,425
ADMINISTRATION	246.000000	1.599376	3,692		3,692		3,692
HUMAN RESOURCES	148.000000	0.962226	2,218		2,218		2,218
INFORMATION TECH	146.000000	0.949223	2,190		2,190		2,190
MISCELLANEOUS	48.000000	0.312073	720		720		720
SAFETY/FIRE MARSHAL	119.000000	0.773682	1,785		1,785		1,785
FINANCE	156.000000	1.014238	2,340		2,340		2,340
SHERIFF	815.000000	5.298745	12,230		12,230	471	12,701
PROJECT MANAGER	65.000000	0.422599	976		976	36	1,012
COMMUNICATIONS	408.000000	2.652623	6,121		6,121	234	6,355
SOCIAL SERVICES	2,407.000000	15.649177	36,146		36,146	1,442	37,588
SW ADMIN	460.000000	2.990703	6,901		6,901	265	7,166
SW MAINTENANCE	138.000000	0.897211	2,071		2,071	80	2,151
SW COLLECTIONS	113.000000	0.734673	1,695		1,695	63	1,758
SW TRANSPORTATION	28.000000	0.182043	419		419	14	433
SW OPERATIONS	91.000000	0.591639	1,365		1,365	51	1,416
BD OF COMMISSION	94.000000	0.611144	1,409		1,409	54	1,463
BD OF ELECTIONS	475.000000	3.088226	7,127		7,127	273	7,400
TAX ADMIN	361.000000	2.347052	5,419		5,419	207	5,626
REG OF DEEDS	214.000000	1.391327	3,211		3,211	121	3,332
COURT FACILITIES	39.000000	0.253560	582		582	20	602
SR CITIZEN TRANS	170.000000	1.105260	2,549		2,549	97	2,646
TVS TRANSPORT	130.000000	0.845199	1,951		1,951	74	2,025
CHILD DEV TRANS	133.000000	0.864703	1,996		1,996	76	2,072
PUBLIC TRANSPORT	102.000000	0.663156	1,529		1,529	58	1,587
HUMAN SERVICES	83.000000	0.539627	1,248		1,248	48	1,296
MED-DRIVE TRANSPORTATION	141.000000	0.916715	2,114		2,114	80	2,194
SCHOOL RES OFCR	77.000000	0.500618	1,155		1,155	44	1,199
JAIL	557.000000	3.621351	8,357		8,357	319	8,676
COURT SERVICES	71.000000	0.461608	1,067		1,067	39	1,106
TOXAWAY/SAPPHIRE PATR	20.000000	0.130031	298		298	9	307
NARC TASK FRCE	65.000000	0.422599	976		976	36	1,012
SCH RES OFC-COPS	81.000000	0.526624	1,215		1,215	47	1,262

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GEN ACCTG/AP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INVESTIG SECTION	153.000000	0.994734	2,296		2,296	88	2,384
EMERGENCY MGMT	95.000000	0.617645	1,425		1,425	54	1,479
EMS	620.000000	4.030947	9,303		9,303	354	9,657
ANIMAL SERVICES	205.000000	1.332813	3,078		3,078	117	3,195
AUTOPSIES	48.000000	0.312073	720		720	26	746
BLDG PERM ENF	179.000000	1.163773	2,686		2,686	104	2,790
PLANNING & DEV	106.000000	0.689162	1,589		1,589	60	1,649
ECONOMIC DEVELOP	155.000000	1.007737	2,326		2,326	90	2,416
COOP EXT	228.000000	1.482348	3,422		3,422	130	3,552
SOIL & WAT CONS	176.000000	1.144269	2,640		2,640	102	2,742
HEALTH	1,473.000000	9.576751	22,103		22,103	851	22,954
MENTAL HEALTH	1.000000	0.006502	14		14		14
VETERANS SERVICE	29.000000	0.188544	434		434	15	449
TITLE 3 NUTRITION	29.000000	0.188544	434		434	15	449
HOMECARE COMM GRANT	42.000000	0.273064	629		629	23	652
CHILD DEVELOPMT	86.000000	0.559131	1,290		1,290	49	1,339
DJJD	42.000000	0.273064	629		629	23	652
PARKS AND REC	342.000000	2.223523	5,132		5,132	194	5,326
COMM SPORTS COMPLEX	9.000000	0.058514	133		133	3	136
CHAMPION PARK	52.000000	0.338079	780		780	31	811
LIBRARY	763.000000	4.960666	11,449		11,449	440	11,889
SCHOOLS	35.000000	0.227553	523		523	19	542
REVALUATION	65.000000	0.422599	976		976	36	1,012
FIRE DISTRICTS	36.000000	0.234055	536		536	20	556
SILVERMONT	8.000000	0.052012	118		118	3	121
RES GRANT 2000	10.000000	0.065015	149		149	5	154
SMART START	66.000000	0.429101	991		991	37	1,028
NEW ADV CENTER	236.000000	1.534361	3,543		3,543	134	3,677
EMER TELEPH FD	1.000000	0.006502	14		14		14
ALL OTHERS	927.000000	6.026916	13,909		13,909	532	14,441
Sub Total	15,381.000000	100.000000	230,789	0	230,789	7,813	238,602
Total	15,381.000000	100.000000	230,789	0	230,789	7,813	238,602

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - GEN ACCTG/AP

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Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF ACCOUNTING TRANSACTIONS PROCESSED

Allocation Source : DETAILED TRANSACTION COUNT

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	122.000000	2.093342	1,194		1,194		1,194
HOUSEKEEPING	113.000000	1.938916	1,106		1,106		1,106
ADMINISTRATION	94.000000	1.612903	919		919		919
HUMAN RESOURCES	98.000000	1.681537	956		956		956
INFORMATION TECH	94.000000	1.612903	919		919		919
SAFETY/FIRE MARSHAL	102.000000	1.750172	998		998		998
FINANCE	97.000000	1.664379	947		947		947
SHERIFF	173.000000	2.968428	1,687		1,687	69	1,756
PROJECT MANAGER	90.000000	1.544269	879		879	31	910
COMMUNICATIONS	155.000000	2.659574	1,514		1,514	56	1,570
SOCIAL SERVICES	128.000000	2.196294	1,250		1,250	45	1,295
SW ADMIN	119.000000	2.041867	1,162		1,162	43	1,205
SW MAINTENANCE	107.000000	1.835964	1,044		1,044	37	1,081
SW COLLECTIONS	148.000000	2.539465	1,446		1,446	52	1,498
SW TRANSPORTATION	141.000000	2.419355	1,379		1,379	50	1,429
SW OPERATIONS	122.000000	2.093342	1,193		1,193	44	1,237
BD OF COMMISSION	56.000000	0.960879	545		545	19	564
BD OF ELECTIONS	103.000000	1.767330	1,007		1,007	36	1,043
TAX ADMIN	101.000000	1.733013	986		986	35	1,021
REG OF DEEDS	94.000000	1.612903	919		919	33	952
SR CITIZEN TRANS	98.000000	1.681537	956		956	33	989
TVS TRANSPORT	82.000000	1.407001	800		800	30	830
CHILD DEV TRANS	94.000000	1.612903	919		919	33	952
PUBLIC TRANSPORT	100.000000	1.715855	975		975	35	1,010
MED-DRIVE TRANSPORTATION	88.000000	1.509952	860		860	31	891
SCHOOL RES OFCR	107.000000	1.835964	1,044		1,044	37	1,081
JAIL	175.000000	3.002745	1,709		1,709	61	1,770
COURT SERVICES	136.000000	2.333562	1,329		1,329	48	1,377
NARC TASK FRCE	130.000000	2.230611	1,269		1,269	47	1,316
SCH RES OFC-COPS	108.000000	1.853123	1,055		1,055	37	1,092
INVESTIG SECTION	134.000000	2.299245	1,311		1,311	47	1,358
EMERGENCY MGMT	97.000000	1.664379	947		947	33	980
EMS	158.000000	2.711050	1,542		1,542	56	1,598
ANIMAL SERVICES	148.000000	2.539465	1,446		1,446	52	1,498
BLDG PERM ENF	117.000000	2.007550	1,144		1,144	43	1,187
PLANNING & DEV	94.000000	1.612903	919		919	33	952

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WAT CONS	93.000000	1.595745	909		909	33	942
HEALTH	862.000000	14.790666	8,433		8,433	339	8,772
VETERANS SERVICE	52.000000	0.892244	506		506	18	524
CHILD DEVELOPMT	3.000000	0.051476	28		28	1	29
PARKS AND REC	123.000000	2.110501	1,201		1,201	45	1,246
CHAMPION PARK	12.000000	0.205903	116		116	3	119
LIBRARY	120.000000	2.059025	1,172		1,172	43	1,215
REVALUATION	108.000000	1.853123	1,055		1,055	37	1,092
RES GRANT 2000	42.000000	0.720659	409		409	13	422
SMART START	42.000000	0.720659	409		409	13	422
NEW ADV CENTER	121.000000	2.076184	1,181		1,181	44	1,225
ALL OTHERS	127.000000	2.179135	1,242		1,242	45	1,287
Sub Total	5,828.000000	100.000000	56,936	0	56,936	1,840	58,776
Total	5,828.000000	100.000000	56,936	0	56,936	1,840	58,776

Allocation Basis : NUMBER OF PR TRANSACTIONS

Allocation Source : DETAILED TRANSACTION COUNTY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - AMBUL BILLING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMS	100.000000	100.000000	49,418		49,418	1,682	51,100
Sub Total	100.000000	100.000000	49,418	0	49,418	1,682	51,100
Total	100.000000	100.000000	49,418	0	49,418	1,682	51,100

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : CONFIRMATION OF DUTIES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	144.000000	8.748481	2,711		2,711		2,711
HOUSEKEEPING	11.000000	0.668287	205		205		205
ADMINISTRATION	23.000000	1.397327	430		430		430
HUMAN RESOURCES	12.000000	0.729040	226		226		226
INFORMATION TECH	14.000000	0.850547	263		263		263
SAFETY/FIRE MARSHAL	9.000000	0.546780	166		166		166
FINANCE	31.000000	1.883354	580		580		580
SHERIFF	146.000000	8.869988	2,742		2,742	128	2,870
PROJECT MANAGER	4.000000	0.243013	76		76	2	78
COMMUNICATIONS	60.000000	3.645200	1,128		1,128	47	1,175
SOCIAL SERVICES	21.000000	1.275820	394		394	15	409
SW ADMIN	213.000000	12.940462	4,018		4,018	181	4,199
BD OF COMMISSION	3.000000	0.182260	56		56	2	58
BD OF ELECTIONS	38.000000	2.308627	713		713	30	743
TAX ADMIN	36.000000	2.187120	676		676	27	703
REG OF DEEDS	9.000000	0.546780	166		166	6	172
SR CITIZEN TRANS	20.000000	1.215067	375		375	14	389
HUMAN SERVICES	4.000000	0.243013	76		76	2	78
SCHOOL RES OFCR	6.000000	0.364520	111		111	3	114
JAIL	89.000000	5.407047	1,673		1,673	71	1,744
COURT SERVICES	2.000000	0.121507	35		35	1	36
NARC TASK FRCE	1.000000	0.060753	18		18		18
SCH RES OFC-COPS	3.000000	0.182260	56		56	2	58
INVESTIG SECTION	25.000000	1.518834	467		467	19	486
EMERGENCY MGMT	18.000000	1.093560	337		337	13	350
EMS	64.000000	3.888214	1,203		1,203	51	1,254
ANIMAL SERVICES	5.000000	0.303767	94		94	3	97
BLDG PERM ENF	25.000000	1.518834	467		467	19	486
PLANNING & DEV	3.000000	0.182260	56		56	2	58
ECONOMIC DEVELOP	4.000000	0.243013	76		76	2	78
COOP EXT	23.000000	1.397327	430		430	16	446
SOIL & WAT CONS	18.000000	1.093560	337		337	13	350
HEALTH	243.000000	14.763062	4,577		4,577	198	4,775
VETERANS SERVICE	1.000000	0.060753	18		18		18
CHILD DEVELOPMT	5.000000	0.303767	94		94	3	97
PARKS AND REC	45.000000	2.733900	844		844	34	878

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	138.000000	8.383961	2,595		2,595	107	2,702
REVALUATION	3.000000	0.182260	56		56	2	58
SILVERMONT	6.000000	0.364520	111		111	3	114
NEW ADV CENTER	24.000000	1.458080	447		447	18	465
ALL OTHERS	97.000000	5.893074	1,822		1,822	77	1,899
Sub Total	1,646.000000	100.000000	30,925	0	30,925	1,111	32,036
Total	1,646.000000	100.000000	30,925	0	30,925	1,111	32,036

Allocation Basis : NUMBER OF PURCHASE ORDERS

Allocation Source : PURCHASE ORDERS REPORT

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - DIRECT ASSIGN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	243.000000	100.000000	243		243		243
Sub Total	243.000000	100.000000	243	0	243	0	243
Total	243.000000	100.000000	243	0	243	0	243

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROFESSIONAL SERVICES	100.000000	100.000000	26,375		26,375		26,375
Sub Total	100.000000	100.000000	26,375	0	26,375	0	26,375
Total	100.000000	100.000000	26,375	0	26,375	0	26,375

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - EMS COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : DIRECT ASSIGN

Allocation Source : ANALYSIS OF EXPENDITURES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : FINANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	GEN ACCTG/AP	PAYROLL	AMBUL BILLING	PURCHASING	DIRECT ASSIGN
PROFESSIONAL SERVICES	26,375	0	0	0	0	0
LEGAL	673	673	0	0	0	0
INSURANCE	3,781	3,781	0	0	0	0
FACILITY MAINTENANCE	12,472	8,567	1,194	0	2,711	0
HOUSEKEEPING	2,736	1,425	1,106	0	205	0
ADMINISTRATION	5,041	3,692	919	0	430	0
HUMAN RESOURCES	3,400	2,218	956	0	226	0
INFORMATION TECH	3,372	2,190	919	0	263	0
MISCELLANEOUS	720	720	0	0	0	0
SAFETY/FIRE MARSHAL	2,949	1,785	998	0	166	0
FINANCE	3,867	2,340	947	0	580	0
SHERIFF	17,570	12,701	1,756	0	2,870	243
PROJECT MANAGER	2,000	1,012	910	0	78	0
COMMUNICATIONS	9,100	6,355	1,570	0	1,175	0
SOCIAL SERVICES	39,292	37,588	1,295	0	409	0
SW ADMIN	12,570	7,166	1,205	0	4,199	0
SW MAINTENANCE	3,232	2,151	1,081	0	0	0
SW COLLECTIONS	3,256	1,758	1,498	0	0	0
SW TRANSPORTATION	1,862	433	1,429	0	0	0
SW OPERATIONS	2,653	1,416	1,237	0	0	0
BD OF COMMISSION	2,085	1,463	564	0	58	0
BD OF ELECTIONS	9,186	7,400	1,043	0	743	0
TAX ADMIN	7,350	5,626	1,021	0	703	0
REG OF DEEDS	4,456	3,332	952	0	172	0
COURT FACILITIES	602	602	0	0	0	0
SR CITIZEN TRANS	4,024	2,646	989	0	389	0
TVS TRANSPORT	2,855	2,025	830	0	0	0
CHILD DEV TRANS	3,024	2,072	952	0	0	0
PUBLIC TRANSPORT	2,597	1,587	1,010	0	0	0
HUMAN SERVICES	1,374	1,296	0	0	78	0
MED-DRIVE TRANSPORTATION	3,085	2,194	891	0	0	0
SCHOOL RES OFCR	2,394	1,199	1,081	0	114	0
JAIL	12,190	8,676	1,770	0	1,744	0
COURT SERVICES	2,519	1,106	1,377	0	36	0
TOXAWAY/SAPPHIRE PATR	307	307	0	0	0	0
NARC TASK FRCE	2,346	1,012	1,316	0	18	0
SCH RES OFC-COPS	2,412	1,262	1,092	0	58	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : FINANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	GEN ACCTG/AP	PAYROLL	AMBUL BILLING	PURCHASING	DIRECT ASSIGN
INVESTIG SECTION	4,228	2,384	1,358	0	486	0
EMERGENCY MGMT	2,809	1,479	980	0	350	0
EMS	63,609	9,657	1,598	51,100	1,254	0
ANIMAL SERVICES	4,790	3,195	1,498	0	97	0
AUTOPSIES	746	746	0	0	0	0
BLDG PERM ENF	4,463	2,790	1,187	0	486	0
PLANNING & DEV	2,659	1,649	952	0	58	0
ECONOMIC DEVELOP	2,494	2,416	0	0	78	0
COOP EXT	3,998	3,552	0	0	446	0
SOIL & WAT CONS	4,034	2,742	942	0	350	0
HEALTH	36,501	22,954	8,772	0	4,775	0
MENTAL HEALTH	14	14	0	0	0	0
VETERANS SERVICE	991	449	524	0	18	0
TITLE 3 NUTRITION	449	449	0	0	0	0
HOMECARE COMM GRANT	652	652	0	0	0	0
CHILD DEVELOPMT	1,465	1,339	29	0	97	0
DJJDP	652	652	0	0	0	0
PARKS AND REC	7,450	5,326	1,246	0	878	0
COMM SPORTS COMPLEX	136	136	0	0	0	0
CHAMPION PARK	930	811	119	0	0	0
LIBRARY	15,806	11,889	1,215	0	2,702	0
SCHOOLS	542	542	0	0	0	0
REVALUATION	2,162	1,012	1,092	0	58	0
FIRE DISTRICTS	556	556	0	0	0	0
SILVERMONT	235	121	0	0	114	0
RES GRANT 2000	576	154	422	0	0	0
SMART START	1,450	1,028	422	0	0	0
NEW ADV CENTER	5,367	3,677	1,225	0	465	0
EMER TELEPH FD	14	14	0	0	0	0
ALL OTHERS	17,627	14,441	1,287	0	1,899	0
Direct Bill	0	0	0	0	0	0
<b>Total</b>	<b>407,132</b>	<b>238,602</b>	<b>58,776</b>	<b>51,100</b>	<b>32,036</b>	<b>243</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : FINANCE



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	AUDIT	EMS COST PLAN
PROFESSIONAL SERVICES	26,375	0
LEGAL	0	0
INSURANCE	0	0
FACILITY MAINTENANCE	0	0
HOUSEKEEPING	0	0
ADMINISTRATION	0	0
HUMAN RESOURCES	0	0
INFORMATION TECH	0	0
MISCELLANEOUS	0	0
SAFETY/FIRE MARSHAL	0	0
FINANCE	0	0
SHERIFF	0	0
PROJECT MANAGER	0	0
COMMUNICATIONS	0	0
SOCIAL SERVICES	0	0
SW ADMIN	0	0
SW MAINTENANCE	0	0
SW COLLECTIONS	0	0
SW TRANSPORTATION	0	0
SW OPERATIONS	0	0
BD OF COMMISSION	0	0
BD OF ELECTIONS	0	0
TAX ADMIN	0	0
REG OF DEEDS	0	0
COURT FACILITIES	0	0
SR CITIZEN TRANS	0	0
TVS TRANSPORT	0	0
CHILD DEV TRANS	0	0
PUBLIC TRANSPORT	0	0
HUMAN SERVICES	0	0
MED-DRIVE TRANSPORTATION	0	0
SCHOOL RES OFCR	0	0
JAIL	0	0
COURT SERVICES	0	0
TOXAWAY/SAPPHIRE PATR	0	0
NARC TASK FRCE	0	0
SCH RES OFC-COPS	0	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : FINANCE



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	AUDIT	EMS COST PLAN
INVESTIG SECTION	0	0
EMERGENCY MGMT	0	0
EMS	0	0
ANIMAL SERVICES	0	0
AUTOPSIES	0	0
BLDG PERM ENF	0	0
PLANNING & DEV	0	0
ECONOMIC DEVELOP	0	0
COOP EXT	0	0
SOIL & WAT CONS	0	0
HEALTH	0	0
MENTAL HEALTH	0	0
VETERANS SERVICE	0	0
TITLE 3 NUTRITION	0	0
HOMECARE COMM GRANT	0	0
CHILD DEVELOPMT	0	0
DJJDP	0	0
PARKS AND REC	0	0
COMM SPORTS COMPLEX	0	0
CHAMPION PARK	0	0
LIBRARY	0	0
SCHOOLS	0	0
REVALUATION	0	0
FIRE DISTRICTS	0	0
SILVERMONT	0	0
RES GRANT 2000	0	0
SMART START	0	0
NEW ADV CENTER	0	0
EMER TELEPH FD	0	0
ALL OTHERS	0	0
Direct Bill	0	0
<b>Total</b>	<b>26,375</b>	<b>0</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**SHERIFF**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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This cost center is presented to capture costs associated with Sheriff support for child support enforcement and other DSS activities, to include court time, CPS escorts, investigative time, and dispatch time. Administrative costs are allocated based on the number of Sheriff personnel supervised. Costs associated with the child support function have been directly assigned to its own grantee department, as have all other DSS costs. Other costs are directly assigned to the Sheriff receiving department in the cost plan with direct expenditures netted off so that only indirect costs flow through the plan.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	2,238,907	0	2,238,907
VEHICLES	(61,036)	0	(61,036)
GRANTS	(27,880)	0	(27,880)
Total Deductions:	(88,916)	0	(88,916)
BLDG USE/DEPR/INTEREST	161,293	0	161,293
EQUIPMENT DEPRECIATION	173,220	0	173,220
PROFESSIONAL SERVICES	0	1,313	1,313
INSURANCE	0	97,801	97,801
PROPERTY INSURANCE	0	510	510
FACILITY MAINTENANCE	36,144	2,931	39,075
HOUSEKEEPING	13,762	999	14,761
ADMINISTRATION	18,586	1,478	20,064
HUMAN RESOURCES	11,319	575	11,894
INFORMATION TECH	8,012	2,266	10,278
MISCELLANEOUS	487	64	551
SAFETY/FIRE MARSHAL	3,344	175	3,519
FINANCE	16,902	668	17,570
PROJECT MANAGER	0	3,848	3,848
Total Allocated Additions:	443,069	112,628	555,697
Total To Be Allocated:	2,593,060	112,628	2,705,688

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	SHERIFF ADMIN	IV-D SUPPORT	DSS SUPPORT
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	1,293,288	0	204,210	20,693	43,066
FRINGE BENEFITS	430,573	0	67,987	6,889	14,338
PHYSICALS & SCREENING	3,235	0	511	52	108
CONTRACT SVCS	12,142	0	1,917	194	404
TOWING	780	0	123	12	26
OFFICE SUPLIES	4,591	0	725	73	153
OPERATING SUPPLIES	11,128	0	1,757	178	371
OP SUPPLIES K-9	5,048	0	0	0	0
COPY COST	4,989	0	788	80	166
WEAPONS	24,422	0	3,856	391	813
CRIME PREVENTION	6,488	0	1,024	104	216
DARE	7,030	0	0	0	0
CONCEALED WEAP PERM FEES	21,825	0	3,446	349	727
SHIELD SUPPLIES	17,279	0	0	0	0
UNIFORMS/SAFETY EQUIP	17,749	0	2,803	284	591
BULLET PROOF VESTS	5,443	0	859	87	181
AUTO-GAS	106,469	0	16,811	1,704	3,545
AUTO-MAINT	89,265	0	14,095	1,428	2,973
OTH EQUIP MAINT	2,096	0	331	34	70
UTILITIES	13,303	0	2,101	213	443
SW DISPOSAL	5	0	1	0	0
TELEPHONE	34,735	0	5,485	556	1,157
POSTAGE	1,915	0	302	31	64
TRAVEL	907	0	143	15	30
TRAIN & TRAVEL	7,595	0	1,199	122	253
SRT TRAINING	904	0	0	0	0
DUES & SUBS	1,636	0	258	26	54
ADVERTISING	487	0	0	0	0
SPONSORSHIPS	300	0	0	0	0
COMPS & PRINTERS	17,889	0	2,825	286	596
OTHER NON-CAP EQUIP	6,475	0	1,022	104	216
VEHICLES	61,036	0	0	0	0
GRANTS	27,880	0	0	0	0
Total Expenditures	2,238,907	0	334,579	33,905	70,561

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	SHERIFF ADMIN	IV-D SUPPORT	DSS SUPPORT
<b>Functional Cost</b>	2,149,991	0	334,579	33,905	70,561
<b>Allocation Step 1</b>					
Inbound - All Others	443,069	0	68,946	6,981	14,540
Unallocated Costs	(88,916)	0	0	0	0
1st Allocation	2,593,060	0	403,525	40,886	85,101
<b>Allocation Step 2</b>					
Inbound - All Others	112,628	0	17,524	1,765	3,689
2nd Allocation	112,628	0	17,524	1,765	3,689
<b>Total Allocated</b>	<b>2,705,688</b>	<b>0</b>	<b>421,049</b>	<b>42,651</b>	<b>88,790</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
 Version : 1.0108

	SHERIFF OPS	Disallow Activity*
<b>Expenses &amp; Costs</b>		
SALARIES & WAGES	1,025,319	0
FRINGE BENEFITS	341,359	0
PHYSICALS & SCREENING	2,564	0
CONTRACT SVCS	9,627	0
TOWING	619	0
OFFICE SUPLIES	3,640	0
OPERATING SUPPLIES	8,822	0
OP SUPPLIES K-9	5,048	0
COPY COST	3,955	0
WEAPONS	19,362	0
CRIME PREVENTION	5,144	0
DARE	7,030	0
CONCEALED WEAP PERM FEES	17,303	0
SHIELD SUPPLIES	17,279	0
UNIFORMS/SAFETY EQUIP	14,071	0
BULLET PROOF VESTS	4,316	0
AUTO-GAS	84,409	0
AUTO-MAINT	70,769	0
OTH EQUIP MAINT	1,661	0
UTILITIES	10,546	0
SW DISPOSAL	4	0
TELEPHONE	27,537	0
POSTAGE	1,518	0
TRAVEL	719	0
TRAIN & TRAVEL	6,021	0
SRT TRAINING	904	0
DUES & SUBS	1,298	0
ADVERTISING	487	0
SPONSORSHIPS	300	0
COMPS & PRINTERS	14,182	0
OTHER NON-CAP EQUIP	5,133	0
VEHICLES	0	61,036
GRANTS	0	27,880
Total Expenditures	1,710,946	88,916

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	SHERIFF OPS	Disallow Activity*
<b>Functional Cost</b>	1,710,946	0
<b><u>Allocation Step 1</u></b>		
Inbound - All Others	352,602	0
Unallocated Costs	0	(88,916)
1st Allocation	2,063,548	0
<b><u>Allocation Step 2</u></b>		
Inbound - All Others	89,650	0
2nd Allocation	89,650	0
<b>Total Allocated</b>	2,153,198	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SHERIFF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	0.960000	1.280000	5,166		5,166	224	5,390
CHILD SUPPORT	0.410000	0.546667	2,206		2,206	95	2,301
SHERIFF (RECEIVING)	17.630000	23.506667	94,854		94,854	4,121	98,975
SCHOOL RES OFCR	8.000000	10.666667	43,041		43,041	1,868	44,909
JAIL	30.000000	40.000000	161,415		161,415	7,012	168,427
COURT SERVICES	6.000000	8.000000	32,281		32,281	1,402	33,683
NARC TASK FRCE	2.000000	2.666667	10,760		10,760	466	11,226
INVESTIG SECTION	7.000000	9.333333	37,661		37,661	1,636	39,297
ANIMAL SERVICES	3.000000	4.000000	16,141		16,141	700	16,841
Sub Total	75.000000	100.000000	403,525	0	403,525	17,524	421,049
Total	75.000000	100.000000	403,525	0	403,525	17,524	421,049

Allocation Basis : NUMBER OF NON ADMIN PERSONNEL SUPERVISED

Allocation Source : PAYROLL RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - IV-D SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.000000	100.000000	40,886		40,886	1,765	42,651
Sub Total	100.000000	100.000000	40,886	0	40,886	1,765	42,651
Total	100.000000	100.000000	40,886	0	40,886	1,765	42,651

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : CONFIRMATION OF DUTIES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - DSS SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	100.000000	100.000000	85,101		85,101	3,689	88,790
Sub Total	100.000000	100.000000	85,101	0	85,101	3,689	88,790
Total	100.000000	100.000000	85,101	0	85,101	3,689	88,790

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : CONFIRMATION OF DUTIES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : SHERIFF



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - SHERIFF OPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF (RECEIVING)	100.000000	100.000000	2,063,548	(1,710,946)	352,602	89,650	442,252
Sub Total	100.000000	100.000000	2,063,548	(1,710,946)	352,602	89,650	442,252
Direct Billed				1,710,946	1,710,946	0	1,710,946
Total	100.000000	100.000000	2,063,548	0	2,063,548	89,650	2,153,198

Allocation Basis : DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED

Allocation Source : CONFIRMATION OF DUTIES

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : SHERIFF



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	SHERIFF ADMIN	IV-D SUPPORT	DSS SUPPORT	SHERIFF OPS
SOCIAL SERVICES	94,180	5,390	0	88,790	0
CHILD SUPPORT	44,952	2,301	42,651	0	0
SHERIFF (RECEIVING)	541,227	98,975	0	0	442,252
SCHOOL RES OFCR	44,909	44,909	0	0	0
JAIL	168,427	168,427	0	0	0
COURT SERVICES	33,683	33,683	0	0	0
NARC TASK FRCE	11,226	11,226	0	0	0
INVESTIG SECTION	39,297	39,297	0	0	0
ANIMAL SERVICES	16,841	16,841	0	0	0
Direct Bill	1,710,946	0	0	0	1,710,946
<b>Total</b>	<b>2,705,688</b>	<b>421,049</b>	<b>42,651</b>	<b>88,790</b>	<b>2,153,198</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**PROJECT MANAGER**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Project Manager supports the county in various construction projects. The Project Manager's time and expenses were split up based on where time was spent for projects. Projects that will house an individual department were directly assigned. Projects that will house multiple departments are allocated based on projected square footage occupied.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : PROJECT MANAGER



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	85,443	0	85,443
PROFESSIONAL SERVICES	0	67	67
INSURANCE	0	917	917
ADMINISTRATION	727	60	787
HUMAN RESOURCES	454	21	475
MISCELLANEOUS	19	2	21
SAFETY/FIRE MARSHAL	134	6	140
FINANCE	1,931	69	2,000
Total Allocated Additions:	3,265	1,142	4,407
Total To Be Allocated:	88,708	1,142	89,850

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : PROJECT MANAGER



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	NEW PUB SAFETY BLDG	OTHER	Disallow Activity*
<b>Expenses &amp; Costs</b>					
SALARIES & WAGAES	66,847	0	10,027	56,820	0
FRINGE BENEFITS	16,683	0	2,502	14,181	0
OFFICE SUPPLIES	180	0	27	153	0
COPY COSTS	9	0	1	8	0
TELEPHONE	1,724	0	259	1,465	0
Total Expenditures	85,443	0	12,816	72,627	0
<b>Functional Cost</b>	85,443	0	12,816	72,627	0
<b>Allocation Step 1</b>					
Inbound - All Others	3,265	0	486	2,779	0
1st Allocation	88,708	0	13,302	75,406	0
<b>Allocation Step 2</b>					
Inbound - All Others	1,142	0	167	975	0
2nd Allocation	1,142	0	167	975	0
Total Allocated	89,850	0	13,469	76,381	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROJECT MANAGER



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - NEW PUB SAFETY BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY MAINTENANCE	6,300.000000	9.589041	1,275		1,275		1,275
SHERIFF	19,000.000000	28.919330	3,848		3,848		3,848
COMMUNICATIONS	5,300.000000	8.066971	1,073		1,073	21	1,094
JAIL	33,900.000000	51.598174	6,864		6,864	142	7,006
EMERGENCY MGMT	1,200.000000	1.826484	242		242	4	246
Sub Total	65,700.000000	100.000000	13,302	0	13,302	167	13,469
Total	65,700.000000	100.000000	13,302	0	13,302	167	13,469

Allocation Basis : OCCUPIED SQUARE FOOTAGE

Allocation Source : COUNTY RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : PROJECT MANAGER



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL SERVICES	15.000000	17.647059	13,307		13,307	171	13,478
PARKS AND REC	40.000000	47.058824	35,485		35,485	459	35,944
ALL OTHERS	30.000000	35.294118	26,614		26,614	345	26,959
Sub Total	85.000000	100.000000	75,406	0	75,406	975	76,381
Total	85.000000	100.000000	75,406	0	75,406	975	76,381

Allocation Basis : REMAINING % OF TIME

Allocation Source : PROJ MGR TIME LOGS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : PROJECT MANAGER



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	NEW PUB SAFETY BLDG	OTHER
FACILITY MAINTENANCE	1,275	1,275	0
SHERIFF	3,848	3,848	0
COMMUNICATIONS	1,094	1,094	0
JAIL	7,006	7,006	0
EMERGENCY MGMT	246	246	0
ANIMAL SERVICES	13,478	0	13,478
PARKS AND REC	35,944	0	35,944
ALL OTHERS	26,959	0	26,959
Direct Bill	0	0	0
<b>Total</b>	<b>89,850</b>	<b>13,469</b>	<b>76,381</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**COMMUNICATIONS**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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This department is set up as a central service to identify the indirect costs associated with providing dispatch services to EMS. Related costs are assigned based on call data provided by EMS. Other Communications time is assigned to the Communications receiving department in the cost plan. Other costs are directly assigned to the Communications receiving department in the cost plan with direct expenditures netted off so that only indirect costs flow through the plan.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : COMMUNICATIONS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	1,267,756	0	1,267,756
OTH EQUIP	(582,134)	0	(582,134)
Total Deductions:	(582,134)	0	(582,134)
BLDG USE/DEPR/INTEREST	40,954	0	40,954
EQUIPMENT DEPRECIATION	153,082	0	153,082
PROFESSIONAL SERVICES	0	420	420
INSURANCE	0	10,070	10,070
FACILITY MAINTENANCE	9,534	774	10,308
HOUSEKEEPING	3,838	279	4,117
ADMINISTRATION	6,551	531	7,082
HUMAN RESOURCES	4,075	205	4,280
INFORMATION TECH	4,006	1,133	5,139
MISCELLANEOUS	175	23	198
SAFETY/FIRE MARSHAL	1,202	63	1,265
FINANCE	8,763	337	9,100
PROJECT MANAGER	1,073	21	1,094
Total Allocated Additions:	233,253	13,856	247,109
Total To Be Allocated:	918,875	13,856	932,731

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : COMMUNICATIONS



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
 Plan Year : 2010  
 Version : 1.0108

	Total	G/A	EMS CALLS	OTHER CALLS	Disallow Activity*
<b>Expenses &amp; Costs</b>					
SALARIES & WAGES	413,664	0	37,312	376,352	0
FRINGE BENEFITS	132,018	0	11,908	120,110	0
CONTRACT SVCS	11,204	0	1,011	10,193	0
EQUIP RENTAL	9,800	0	884	8,916	0
OFFICE SUPPLIES	1,440	0	130	1,310	0
OPER SUPPLIES	5,965	0	538	5,427	0
COPY COST	4,997	0	451	4,546	0
UNIFORMS/SAFETY EQUIP	5,586	0	504	5,082	0
ROAD SIGNS	8,374	0	0	8,374	0
AUTO-GASOLINE	3,068	0	277	2,791	0
AUTO-MAINT	4,675	0	422	4,253	0
OTH EQUIP MAINT	10,136	0	914	9,222	0
UTILITIES	8,682	0	783	7,899	0
TELEPHONE	48,050	0	4,334	43,716	0
POSTAGE	509	0	46	463	0
TRAVEL	8	0	1	7	0
TRAINING & TRAVEL	2,939	0	265	2,674	0
DUES & SUBS	212	0	19	193	0
OTH NON CAP EQUIP	14,295	0	1,289	13,006	0
OTH EQUIP	582,134	0	0	0	582,134
Total Expenditures	1,267,756	0	61,088	624,534	582,134
<b>Functional Cost</b>	685,622	0	61,088	624,534	0
<b>Allocation Step 1</b>					
Inbound - All Others	233,253	0	20,777	212,476	0
Unallocated Costs	(582,134)	0	0	0	(582,134)
1st Allocation	918,875	0	81,865	837,010	0
<b>Allocation Step 2</b>					
Inbound - All Others	13,856	0	1,227	12,629	0
2nd Allocation	13,856	0	1,227	12,629	0
Total Allocated	932,731	0	83,092	849,639	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : COMMUNICATIONS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - EMS CALLS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMS	100.000000	100.000000	81,865		81,865	1,227	83,092
Sub Total	100.000000	100.000000	81,865	0	81,865	1,227	83,092
Total	100.000000	100.000000	81,865	0	81,865	1,227	83,092

Allocation Basis : DIRECT ASSIGNMENT

Allocation Source : CALL DATA

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : COMMUNICATIONS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - OTHER CALLS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATIONS (RECEIVING)	100.000000	100.000000	837,010	(624,534)	212,476	12,629	225,105
Sub Total	100.000000	100.000000	837,010	(624,534)	212,476	12,629	225,105
Direct Billed				624,534	624,534	0	624,534
Total	100.000000	100.000000	837,010	0	837,010	12,629	849,639

Allocation Basis : DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED

Allocation Source : CALL DATA

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : COMMUNICATIONS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Receiving Department	Total	EMS CALLS	OTHER CALLS
EMS	83,092	83,092	0
COMMUNICATIONS (RECEIVING)	225,105	0	225,105
Direct Bill	624,534	0	624,534
<b>Total</b>	<b>932,731</b>	<b>83,092</b>	<b>849,639</b>

**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**COURT FACILITIES**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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The Court Facilities cost center is set up to accumulate the costs for the operation of the court space in the Courthouse. Costs are allocated based on the square footage of the court facilities space with common areas prorated.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : COURT FACILITIES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	29,439	0	29,439
BLDG USE/DEPR/INTEREST	17,248	0	17,248
EQUIPMENT DEPRECIATION	1,557	0	1,557
PROFESSIONAL SERVICES	0	40	40
PROPERTY INSURANCE	0	3,459	3,459
FACILITY MAINTENANCE	45,581	3,662	49,243
HOUSEKEEPING	25,317	1,859	27,176
ADMINISTRATION	4,782	0	4,782
FINANCE	582	20	602
Total Allocated Additions:	95,067	9,040	104,107
Total To Be Allocated:	124,506	9,040	133,546

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : COURT FACILITIES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	COURT FAC	Disallow Activity*
<b>Expenses &amp; Costs</b>				
COMP SOFT MAINT	1,300	0	1,300	0
OTH EQUIP MAINT	941	0	941	0
UTILITIES	14,018	0	14,018	0
COURT COST	12,093	0	12,093	0
COURT OPERATIONS COST	1,087	0	1,087	0
Total Expenditures	29,439	0	29,439	0
<b>Functional Cost</b>	29,439	0	29,439	0
<b>Allocation Step 1</b>				
Inbound - All Others	95,067	0	95,067	0
1st Allocation	124,506	0	124,506	0
<b>Allocation Step 2</b>				
Inbound - All Others	9,040	0	9,040	0
2nd Allocation	9,040	0	9,040	0
Total Allocated	133,546	0	133,546	0

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : COURT FACILITIES



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COURT FAC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COURT ROOMS	6,562.000000	43.216544	53,809		53,809	3,907	57,716
ALL OTHERS	8,622.000000	56.783456	70,697		70,697	5,133	75,830
Sub Total	15,184.000000	100.000000	124,506	0	124,506	9,040	133,546
Total	15,184.000000	100.000000	124,506	0	124,506	9,040	133,546

Allocation Basis : SQUARE FOOTAGE OCCUPIED

Allocation Source : COUNTY-WIDE SPACE STUDY

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : COURT FACILITIES



Detail

Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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Receiving Department	Total	COURT FAC
COURT ROOMS	57,716	57,716
ALL OTHERS	75,830	75,830
Direct Bill	0	0
<b>Total</b>	<b>133,546</b>	<b>133,546</b>

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**TRANSYLVANIA COUNTY, NORTH CAROLINA**

**Transylvania County**

**COURT ROOMS**

**Nature and Extent of Services**



Plan Name : NC TRANSYLVANIA COUNTY FY 10  
Plan Year : 2010  
Version : 1.0108

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The Court Rooms central service is set up to receive the inbound costs being allocated to court room space from other departments. Costs are allocated based on the number of court days used per department in order to show costs for Social Services and Child Support Enforcement.

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .2 - Detail Costs To Be Allocated

Department : COURT ROOMS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
COURT FACILITIES	53,809	3,907	57,716
Total Allocated Additions:	53,809	3,907	57,716
Total To Be Allocated:	53,809	3,907	57,716

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .3 - Costs To Be Allocated By Activity

Department : COURT ROOMS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

	Total	G/A	COURT ROOMS	Disallow Activity*
<b>Expenses &amp; Costs</b>				
<b>Functional Cost</b>	0	0	0	0
<b>Allocation Step 1</b>				
Inbound - All Others	53,809	0	53,809	0
1st Allocation	53,809	0	53,809	0
<b>Allocation Step 2</b>				
Inbound - All Others	3,907	0	3,907	0
2nd Allocation	3,907	0	3,907	0
<b>Total Allocated</b>	<b>57,716</b>	<b>0</b>	<b>57,716</b>	<b>0</b>

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .4 - Detail Activity Allocations

Department : COURT ROOMS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

Activity - COURT ROOMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	24.000000	5.479452	2,948		2,948	214	3,162
CHILD SUPPORT	24.000000	5.479452	2,948		2,948	214	3,162
ALL OTHERS	390.000000	89.041096	47,913		47,913	3,479	51,392
Sub Total	438.000000	100.000000	53,809	0	53,809	3,907	57,716
Total	438.000000	100.000000	53,809	0	53,809	3,907	57,716

Allocation Basis : NUMBER OF COURT DAYS

Allocation Source : COUNTY RECORDS

TRANSYLVANIA COUNTY, NORTH CAROLINA

Transylvania County

Schedule .5 - Allocation Summary

Department : COURT ROOMS



Plan Name : NC TRANSYLVANIA COUNTY FY 10

Plan Year : 2010

Version : 1.0108

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Receiving Department	Total	COURT ROOMS
SOCIAL SERVICES	3,162	3,162
CHILD SUPPORT	3,162	3,162
ALL OTHERS	51,392	51,392
Direct Bill	0	0
<b>Total</b>	<b>57,716</b>	<b>57,716</b>

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