

## Appendix G: Indirect Cost Allocation Plan



**COUNTY OF LEXINGTON  
SOUTH CAROLINA**

**CONSOLIDATED LOCAL CENTRAL SERVICE  
COST ALLOCATION PLAN AND  
INDIRECT COST PROPOSAL**

**For Fiscal Year  
Ending June, 2015  
Based on Comprehensive Annual Financial Report**

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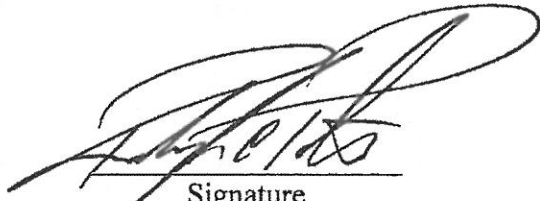
**CERTIFICATION BY AUTHORIZED LOCAL GOVERNMENT OFFICIALS**

I hereby certify that the information contained in the

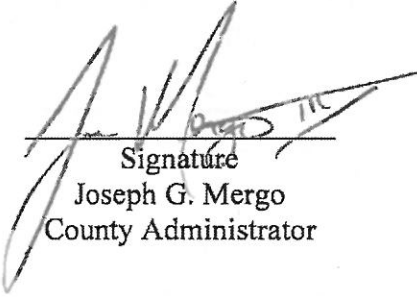
Check One:

- Indirect Cost Proposal
- Central Service Cost Allocation Plan
- Consolidated Local Central Service Cost Allocation and indirect Cost Proposal

for the rate of 14.36% for the fiscal year ending June 30, 2015 is prepared in conformance with Federal Management Circular 74-4 and the implementing instructions contained on the Guide OASC - 10 published by the Department of Health and Human Services. I further certify: (1) that no costs other than those incurred by the grantee/contractor or allocated to the grantee/contractor via an approved central service cost application plan were included in its indirect cost pool as finally accepted, and that such incurred costs are legal obligations of the grantee/contractor and allowable under the governing cost principals, (2) that the same costs have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent accounting treatment, and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rate agreed to herein as not subsequently found to be materially inaccurate.



Signature  
Randolph C. Poston  
Chief Financial Officer



Signature  
Joseph G. Mergo  
County Administrator

County of Lexington  
Name of Local Government

Feb. 17, 2016  
Date

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FORM OF GOVERNMENT**

Lexington County has a County Council with 9 elected members and an appointed County Administrator.

Councilmen are elected from 9 single member districts for four year staggered terms. The County Administrator is selected on the basis of his professional qualifications.

According to the Home Bill of 1975, Lexington County Government has the power to do, but is not limited to doing the following:

- (1) To assess and tax property; to appropriate money for general public works such as roads, drainage; courts and criminal justice administration; correctional institutions; public health; social services; transportation; planning, economic development; public safety, including police and fire protection, disaster preparedness, regulatory code enforcement; sanitation including solid waste collection and disposal; elections; libraries; and to provide for the regulation and enforcement of the above.
- (2) To establish agencies, departments, boards, commissions, and positions in the County which are necessary to provide local services to the public, and to regulate the functions of the above.
- (3) To develop personnel system policies and procedures for county employees by which all county employees are regulated except those elected directly by the people, and to be responsible for the employment and discharge of county personnel hired by the county government to work in county departments.
- (4) To provide for an accounting and reporting system whereby funds are received, safety kept, allocated and disbursed.

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, COUNTY ADMINISTRATOR**

The County Administrator is the chief administrative officer of the government. According to the Home Rule Act of 1975, his responsibilities also include: to serve as chief administrative officer of the county government; to execute the policies, directives, and legislative actions of the Council; to direct and coordinate operational agencies and administrative activities of the County government; to prepare operating and capital improvement budgets for submission to the Council; to supervise the expenditure of appropriated funds; to prepare annual, monthly, and other reports for Council on finances and administrative activities of the County; and to be responsible for the administration of County personnel policies including salary and classification plans approved by Council. The County Administrator also has the overall responsibility of the administration of the County's purchasing system.

All functions and services provided by the County Administrator benefit all departments of the County. Federal programs are benefited because the County Administrator is responsible for preparing budgets to submit to the County Council which include Federal grants and grants coordination. Therefore, the costs of the County Administrator have been allocated to all departments of the County.

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, FINANCE DEPARTMENT**

The Finance Department is responsible for the supervision, coordination, and administration of major fiscal services, including accounting, payroll processing, budgeting, financial reporting, fixed assets, purchasing and procurement, central stores, print shop, and mailroom, and the County's self-funded health insurance fund. It advises the County Administrator, division heads, and department heads on fiscal policy, debt limit, and cash management. The Finance Department controls all County expenditures and maintains general accounting and fiscal records to ensure the reliability and accountability of all government officials. To establish a system of internal accounting controls which will provide management with a reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. The Procurement department ensures that any goods or services received by the County are purchased in accordance with County and State purchasing procedures. Procurement is also responsible for securing all goods and services for all County departments. The central stores, mailroom and print shop are also the responsibilities of the Finance department. Finally, the department is responsible for the accounts payable process for all County departments.

All functions and services performed by the Finance Department benefit all departments of the County. Federal programs are benefited because the Finance Department coordinated federal grant program applications and expenditures for grants awarded to the County. Therefore, the costs of the Finance Department have been allocated to all departments of the County.

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, HUMAN RESOURCES DEPARTMENT**

The Human Resource Department is responsible for the recruitment, selection, placement, and conducting orientation sessions for all employees. Some of its other responsibilities include the administration and maintenance of a comprehensive classification and compensation plan; certification; personnel records and administration, employee health and life insurance program; Equal Employment Opportunity compliance and affirmative action planning and administration; and maintaining bonds on County employees.

All functions and services performed by the Human Resource Department benefit all departments of the County. Federal programs are benefited because the County employees are hired to work in these grant programs. Therefore, the costs of the Human Resource Department have been allocated to all departments of the County.

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, TREASURER**

The Treasurer's Office is responsible for receiving all tax payments, and providing accountable property tax payment records for the County, State, School Districts, Municipalities, bond attorneys, and the public. The office provides a system for daily investment of available, funds; provides for payments of bond issues, enforces the collection of property taxes; maintains records of bankruptcy notifications; maintains records of South Carolina Employment Security Commission liens; and sells State and County documentary stamps.

The services provided by the Treasurer benefit all departments of the County, but only 41.39% of the authorized personnel are allocated to County General Fund duties other than taxes (for a complete breakdown see Schedule B). Therefore, this percentage for the Treasurer has been distributed to all departments of the County.

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, INFORMATION SERVICES**

Information Services has several functions that are provided to all County departments. First County Departments have records stored in the computer. Also, systems development does research and development work through feasibility studies; analysis of present systems and procedures; developing and implementing new and/or improved business information systems. Systems maintenance utilizes programming and analysis to keep various systems from becoming ineffective. By servicing and maintaining the systems, efficiency and productivity for the departments are improved.

The Records Management microfilms records and documents for all County departments. Finally, Information Services maintains, develops, and implements all mainframe hard copy reporting for all departments of the County.

All functions and services performed by the Information Services Department benefit all departments of the County. Federal programs are benefited because records are processed, stored, and accessed in the computer on federal grants and projects. Therefore, the costs of Information Services have been allocated to all departments of the County.



**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, GENERAL SERVICES DIVISION**

The General Services Division consists of three (3) departments including: G.S. Administration Building Services, and Central Maintenance Garage. Services are provided to all County Departments.

The Administration Department provides coordination of each department within the division.

Building Services maintains all County buildings and grounds in a neat and orderly fashion. The department provides all custodial functions for county buildings, grounds, and the renovation and/or repairs to buildings and offices.

Central Maintenance Garage is responsible for ensuring that all County Vehicles and equipment are maintained, repaired, and kept in proper operating condition.

All functions and services performed by the General Services Division benefit all departments of the County. Each department's services are utilized in federal grants and projects. Therefore, the costs of General Services Division have been allocated to all departments of the County.

**COUNTY OF LEXINGTON, SOUTH CAROLINA  
CONSOLIDATED LOCAL CENTRAL SERVICE COST ALLOCATION PLAN  
AND INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDING JUNE 30, 2015  
BASED ON THE COMPREHENSIVE ANNUAL FINANCIAL REPORT  
STATEMENT OF FUNCTION AND BENEFIT, DEPRECIATION**

Depreciation for all County fixed asset property excluding revenue sharing, capital projects funds, and library property was computed. Depreciation has been distributed to all departments of the County, because federal grants and projects are benefited by these fixed asset items. County's calculation of depreciation is based on GASB 34 Statement.

# County of Lexington, South Carolina

## Notes to the Financial Statements

June 30, 2015

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### **Note 1 - Summary of Significant Accounting Policies**

The financial statements of the County of Lexington, South Carolina have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### **A. Reporting Entity**

As required by generally accepted accounting principles, these financial statements present County of Lexington (the primary government) and its potential component units. The primary government includes all funds, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

#### **Excluded from the reporting entity:**

##### **Lexington County Recreation District and Irmo/Chapin Recreation District**

Both recreation districts provide services and recreational facilities for the County citizens within special service districts chartered by the South Carolina legislature. The County Legislative Delegation appoints the members of the two boards who govern their respective district activities. The boards approve contracts, designate management, hold title to all assets, select their own independent auditors, and determine the use of the facilities. Although the County Council reviews the annual budgets for each recreation district, they have no responsibility for any funding deficits nor do they control the disposition of surplus funds. The County has no involvement in the fiscal management of either commission. The County Council does approve the property tax levy for their general operating budgets and/or bonded debt; however state statute establishes a minimum tax levy. Also, a material amount of operating revenues is in the form of user fees and state and federal grants.

## County of Lexington, South Carolina

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### **Lexington Medical Center**

The Lexington Medical Center is a hospital complex established on land titled to Lexington County. The Hospital provides medical services to the County's residents as well as persons outside the geographic boundaries of the County. A twenty-one member Health Services Board designates management of the Hospital; twenty members of this board are appointed by the Lexington County council. The board independently reviews, approves, and revises the Hospital's budget and the board has the sole responsibility for financing deficits and operating deficiencies, and for disposition of surplus funds. The board designates management, selects its own auditors, and exercises control over use of facilities and determination of services provided. The Hospital's operations are financed through user fees and state and federal funds. The County has no control or involvement in the Hospital's fiscal management. The land is a part of the reporting entity.

### **Richland/Lexington Riverbanks Park, Columbia Metropolitan Airport, Midlands Technical College and Lexington School Districts One, Two, Three, Four, and Five**

These potential component units have separate elected or appointed boards and provide services for the County citizens as well as the general public. These potential component units are excluded from the County's reporting entity because the County does not have the ability to exercise influence over their daily operations, approve budgets, or designate management. Conversely, these boards are responsible for funding deficits, have control over the use of surplus funds, determine user fees, hold title to all assets, select their own independent auditors, sign contracts as the contracting authority, and exercise control over use of facilities and determination of services provided. The County Treasurer collects taxes for these units as represented in the County's agency funds, although a substantial portion of their revenue is federal and state funds and user fees.

### **B. Basis of Presentation, Basis of Accounting**

#### **Measurement Focus, Basis of Accounting and Basis of Presentation**

#### **Government-wide financial statements**

The government-wide statements, consisting of net positions and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. For the most part, the effect of interfund activity has been removed from the statements that distinguish between those activities of the county that are governmental and those that are considered business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

## ***Notes to the Financial Statements***

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The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous financial reporting model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds are summarized into a single column. The County reports the following major governmental funds: General Fund, Library Fund, "C" Funds, Farmers Market Fund, Economic Development Bond, and for the Business Type Activities are Red Bank Crossing Rental Properties, Solid Waste Funds and the Lexington County Airport at Pelion.

Internal service funds of a government are presented, in summary form, as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. The cost of these services is allocated to the appropriate functional activity. When appropriate, surplus or deficits in the internal service funds are allocated back to the various users within the entity-wide Statement of Activities.

The County's fiduciary funds are presented in the fund financial statement by type. Since, by definition, these assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The focus of the entity-wide financial statements under the new reporting model is to present the County as a whole. The focus of the Fund Financial Statements is on the major individual funds of the governmental and business-type categories, as well as the fiduciary funds.

### **Fund Financial Statements**

Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

# County of Lexington, South Carolina

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## Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

## Governmental Funds

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time. Entitlement and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the County before it has a legal claim to them, as when grant money is received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the County has a legal claim to the resources, the liability for the unearned revenue is removed from the balance sheet and revenue is recognized.



## ***Notes to the Financial Statements***

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The County reports the following major governmental funds:

*General fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Special Revenue Fund – Federal and State Grants.* This fund is used to account for the proceeds of specific federal and state revenue sources that are restricted or committed to expenditure for specified purposes other than debt or capital.

*Special revenue funds – Library.* This fund is used to account for the operations of the libraries and related activities.

*Special revenue funds – "C" Funds.* This fund is used to account for the operations of road paving and repairs and other related activities.

*Capital projects funds* account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Proceeds from issuing obligation bonds, revenue from federal grants, receipts designated for capital projects, and the related expenditures are recorded in the Capital Projects Fund.

### **Proprietary Funds**

Proprietary funds reporting focuses on the determination of operating income, changes in financial position and cash flows. They are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, accrual basis of accounting is utilized, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. All assets and liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e. revenue) and decreases (i.e. expenses) in net positions by distinguishing operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on all capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

## County of Lexington, South Carolina

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The County reports the following major enterprise funds:

*Enterprise funds* are used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The County maintains three Enterprise Funds which provides rental service, solid waste service and the airport at Pelion.

Additionally, the County reports the following fund types:

*Internal service funds* account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs, worker's compensation, risk management, and motor pool services.

### **Fiduciary Funds**

GAAP states that fiduciary funds should be used "to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and agency funds. The key distinction between trust funds and agency funds is that trust funds normally are subject to a "trust agreement that affects the degree of management involvement and the length of time that the resources are held."

Agency funds are used to account for situations where the government's role is simply custodial, such as the receipts, temporary investment, and remittance of fiduciary resources to individuals, private organizations or other governments. The County uses agency funds to account for taxes collected on behalf of other governmental units. It is common practice for separately levied taxes to be billed and collected by a single government when multiple local governments have the power to levy taxes on the same property. Property taxes are collected, temporarily retained and distributed by the County Treasurer in accordance with Acts of the General Assembly of South Carolina. Each governmental unit for which an agency fund is maintained is administered by a governing body independent of the County Council. The County's only fiduciary funds are agency funds for taxing units and escrow funds for respective programs. Fiduciary funds are omitted from the County's government-wide financial statements.



## ***Notes to the Financial Statements***

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### **Measurement Focus**

#### **Government-wide Financial Statements**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Positions.

#### **Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus, and only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources and uses of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net positions. The statement of changes in fund net positions presents increases and decreases in net positions. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

### **Basis of Accounting**

Basis of accounting determines when transactions are reported in the financial records on the financial statements. Government-wide financial statements are prepared using the accrual basis accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

#### **Revenues - Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.

## County of Lexington, South Carolina

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### Revenues - Exchange and Non-Exchange Transactions (con't)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlement and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, grants, interest, fees and charges for services.

### Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants received before eligibility requirements are met are recorded as unearned revenue. In governmental fund financial statements, receivables that will not be collected within the available period are reported as unearned revenue.

On governmental fund financial statements, other receivables that will not be collected within the available period have been reported as unearned revenue.

### Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation are not recognized in the governmental funds.

## *Notes to the Financial Statements*

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### **C. Cash and Investments (see note 3)**

The county's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in a cash and investment pool and allocated to each fund based on month-end deposit and investment balances.

South Carolina statutes authorize Lexington County to invest in obligations of the U.S. Government and agencies thereof, general obligations of the State of South Carolina or any of its political subdivisions, banks and savings and loan associations to the extent they are secured by the Federal Deposit Insurance Corporation. The County can also hold cash in certificates of deposit where the certificates are collaterally secured by the preceding securities held in a third party arrangement.

Investments are stated at amortized cost or fair value. It is the policy of the County to hold investments to maturity. The following investments are reported at fair value: participating interest-earning investments contracts that have a remaining maturity at time of acquisition of more than one year; and debt securities. The investments in the 2a-7-like external investment pool are determined by the pool's share price which is the same as the value of the pool. Money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less are reported at amortized cost.

The County invests through the SC Local Government Investment Pool, which was established by the State Treasurer pursuant to South Carolina law. The pool is a 2a-7-like pool that is not registered with the Securities and Exchange Commission as an investment company. The pool has a formal policy that it will operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940. The pool is included as an investment trust fund in the State of South Carolina Comprehensive Annual Financial Report and is subject to the audit procedures of the State Auditor.

### **D. Inventories and Prepaid Items**

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

# County of Lexington, South Carolina

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## E. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet, because their use is limited by applicable bond covenants. The "revenue bond construction" account is used to report those proceeds of revenue bond issuances that are restricted for use in construction. The "revenue bond current debt service" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "revenue bond future debt service" account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account. The "revenue bond renewal and replacement" account is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

## F. Capital Assets

Capital assets, which include land, buildings, equipment and infrastructure assets, are reported in the governmental-wide statements and applicable proprietary fund financial statements. Capital assets that are used for governmental activities are only capitalized in the governmental-wide statements and fully expended in the government funds. The County has established capitalization thresholds for capital assets of \$2,500. Capital assets are stated at cost or, if donated, at estimated fair market value at the time of donation. In some instances, capital asset historical costs were not available; therefore, the costs of these assets at the dates of acquisitions have been estimated. Expenditures materially extending the life of capital assets are capitalized. Capital assets are depreciated over their useful life, using the straight-line depreciation method.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, sewer systems, and lighting systems are capitalized.

Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method. A summary of the estimated useful lives is as follows:

Buildings	20 to 50 years
Vehicles	4 to 5 years
Furniture and Equipment	7 to 15 years
Machinery and Equipment	3 to 20 years
Infrastructure	10 to 50 years

## ***Notes to the Financial Statements***

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### **G. Compensated Absences**

County employees earn annual leave, based upon years of service, at the rates of 10, 15, or 20 days per year with the maximum accumulation being 45 days. Further, under no circumstances will employees be paid in excess of their maximum authorized accumulation in the case of termination.

Vested or accumulated vacation leave is not accrued in governmental funds as Lexington County intends to fund such costs from future operations, i.e. from assets not representing expendable available resources at year end. Based on a last-in, first-out (LIFO) flow assumption for the use of compensated absences, amounts of vested or accumulated vacation leave are reported in the government-wide statement. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits are accrued. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulation rights to receive sick pay benefits.

### **H. Short-term Interfund Receivables/Payables**

Governmental funds during the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables or payables". Within the government-wide financial statement internal balances are eliminated along with the interfund receivables and payables between funds.

### **I. Deferred outflows/inflows of revenues**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.



## County of Lexington, South Carolina

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In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type and arises only under a modified accrued basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds reported unavailable revenues of property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### **J. Net Positions and Fund Balance**

In the government-wide financial statements, the difference between the County's total assets and total liabilities represents net positions. Net positions for both governmental funds and proprietary fund types displays three components – net investment in capital assets; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net positions represent the net positions available for future operations.

#### *Net position flow assumption:*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

#### *Fund balance flow assumption:*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. In governmental fund financial statements, fund balances are classified as follows:

#### *Nonspendable fund balance*

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be convert to cash, for example, inventories and prepaid amounts. It also includes the long-term amounts of loans and notes receivable, as well as property acquired for resale.

## *Notes to the Financial Statements*

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### *Restricted fund balance*

The restricted fund balance classification includes amounts that are either restricted externally by creditors, grantors, contributors, or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

### *Committed fund balance*

The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

### *Assigned fund balance*

The assigned fund balance classification includes amounts that are constrained by the County's intent to be used for specific purposes but are not restricted or committed. The authority for making an assignment is not required to be the County's highest level of decision-making authority and as such, the nature of the actions necessary to remove or modify an assignment does not require the County's highest level of authority. Assigned fund balance amounts in the County's financial statements represent amount approved by County Council to be transferred and spent after year end. In the special revenue fund, assigned fund balances represent amounts to be spent for specific purposes.

### *Unassigned fund balance*

The unassigned fund balance classification includes amounts that have not been assigned to other funds and has not been restricted, committed, or assigned for specific purposes within the general fund.

## **K. Interfund Transactions**

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenue in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. On the accrual and modified accrual basis of accounting, repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

## County of Lexington, South Carolina

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### L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding in the County's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

### M. Budgets

Budgets, which are adopted on a basis consistent with generally accepted accounting principles, are annually appropriated for the general fund. The County has various special revenue funds. The ones budgeted are shown below.

Library	Alcohol Enforcement Team
"C" Funds	Urban Entitlement Comm. Devel.
Drug Court	Home Program
Victim Witness Program	Clerk of Court Title IV-D
Sol. Community Juvenile Arbitration	Citizens Corp. Grant
Sol. & LE Forfeiture Funds (Narcotics)	DHEC/EMS Grant-In-Aid
Solicitor's State Fund	Economic Development
Pretrial Intervention	Rural Development Act
Worthless Check Unit	Accommodations Tax
DUI/Drug Case Prosecution	CCED Economic Development Grt
Alcohol Education Program	Tourism Development Fee
Law Enforcement Title IV-D	Temporary Alcohol Beverage Licenses
L/E Bulletproof Vest Program	Mini-bottle Tax
L/E White Collar Crime	Indigent Care Program
L/E Advanced Impaired Driver Enf.	Clerk of Crt Professional Bond Fees
L/E Multi-Juisd. Nar. Tsk Force	Emergency Telephone System E-911
River Bluff H/S – Resource Officer	SCE&G Support Fund
L/E Jag Equip. Grant	Public Defender
Violence Against Women Act	Victim's Bill of Rights
Hwy/Safety Enhance DUI Enf.	Campus Parking
LE Forfeiture Funds (Narcotics)	Personnel / Employee Committee
Inmate Service	Delinquent Tax Collection
L/E School District Resource Officers	Grants Administration
L/E Civil Process Server	Pass-Thru Grants



## ***Notes to the Financial Statements***

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The Council has granted the County Administrator the authority to approve budgetary line item transfers as needed throughout the year without regard to amount. Any supplemental appropriations necessary throughout the year must be authorized by Council. All annual appropriations lapse at fiscal year end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are canceled; therefore these commitments must be re-appropriated in the subsequent year.

### **N. Capital Contributions**

The County received donations of land, right of way, road and bridges and other infrastructure. The County accounts for these contributions under GASB Statement No. 33, *Accounting and Financial Reporting for NonExchange Transactions* (GASB 33).

County of Lexington: Finance Department  
 Consolidated Local Central Services Cost Allocation Plan and Indirect Cost Proposal  
 Fiscal Year Ended June 30, 2015 (Based on CAFR)

Filename: ICP15.xls

Department	Dept No	(MEMO ONLY) Combined Totals	Indirect Cost Pool:				Indirect Cost Base:				Total ICB	Combined Totals				
			Personnel	Operating	Use Allow: Depreciation	Total ICP	Salaries & Wages	Frings Benefits	Operating	Capital			Other			
County Council	101100	805,690				0				306,587	143,431	339,184	16,488	3,592	805,690	805,690
County Administrator	101200	415,609				419,444		7,427							3,592	423,036
County Attorney	101300	205,208				0						205,208			205,208	205,208
Finance	101400	801,725				807,347		9,491							3,869	811,216
Procurement	101410	372,828				358,861		4,043							18,010	376,871
Central Stores	101420	364,374				382,940		19,762							1,196	384,136
Human Resources	101500	486,967				489,996		4,720							1,691	491,687
Planning & GIS	101600	761,386								390,440	135,414	49,755	185,877		761,486	
Community Devel.	101610	1,933,736								1,261,314	476,801	192,767	2,854		1,933,736	
Treasurer (Sch B)	101700	991,088				446,848		8,823		281,720	105,814	163,211	2,318		999,911	
Auditor	101800	829,301				0				535,508	208,882	81,019	3,892		829,301	
Assessor	101900	2,060,701				0				1,393,916	522,268	144,206	311		2,060,701	
Register of Deeds	102000	486,286				0				304,079	127,569	51,974	2,564		486,286	
Information Services	102100	2,261,042				1,999,363		150,057							411,736	
Microfilming	102110	167,171				207,211		40,540							2,411,099	
<b>ADMINISTRATIVE DIVISION</b>		<b>12,943,212</b>				<b>5,112,510</b>		<b>244,863</b>		<b>4,473,561</b>	<b>1,720,179</b>	<b>1,227,224</b>	<b>654,498</b>	<b>0</b>	<b>8,075,565</b>	<b>13,188,075</b>
<b>GENERAL SERVICES DIVISION</b>		<b>3,427,434</b>				<b>3,008,335</b>		<b>57,578</b>		<b>3,757,995</b>	<b>1,586,871</b>	<b>1,740,353</b>	<b>476,677</b>	<b>0</b>	<b>476,677</b>	<b>3,485,012</b>
PUBLIC WORKS DIVISION		8,605,019				0				16,322,035	7,208,592	3,677,280	2,741,457		8,605,019	
PUBLIC SAFETY DIVISION		29,949,364				0				5,239,965	1,863,760	1,563,748	251,060		29,949,364	
JUDICIAL DIVISION		8,918,533				0				19,511,615	7,770,999	8,169,875	1,924,068		8,918,533	
LAW ENFORCEMENT DIVISION		37,376,557				0				274,818	81,010	567,259	49,059		37,376,557	
BOARDS & COMMISSIONS		972,146				0				479,837	197,115	928,396	1,820		972,146	
HEALTH & HUMAN SERVICES		1,607,168				0				0	344,522	(376,807)	18,355		1,607,168	
NON-DEPARTMENTAL		(13,930)				0				0	0	0	0		(13,930)	
OTHER FINANCING SOURCES		0				0				0	0	0	0		0	
<b>* TOTAL GENERAL FUND</b>		<b>103,785,503</b>				<b>8,120,845</b>		<b>302,441</b>		<b>50,059,829</b>	<b>20,773,048</b>	<b>17,497,428</b>	<b>7,636,794</b>	<b>0</b>	<b>95,967,099</b>	<b>104,087,944</b>
<b>* SPECIAL REVENUE</b>		<b>25,423,172</b>				<b>85,652</b>		<b>3,426</b>		<b>4,885,123</b>	<b>1,810,561</b>	<b>13,943,480</b>	<b>4,698,356</b>	<b>0</b>	<b>25,337,520</b>	<b>25,423,172</b>
<b>* LIBRARY</b>		<b>7,225,141</b>				<b>0</b>		<b>0</b>		<b>3,444,471</b>	<b>1,264,164</b>	<b>1,082,153</b>	<b>1,434,353</b>	<b>0</b>	<b>7,225,141</b>	<b>7,225,141</b>
<b>* DEBT SERVICE</b>		<b>5,678,030</b>				<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,678,030</b>	<b>5,678,030</b>
<b>* CAPITAL PROJECTS</b>		<b>6,581,952</b>				<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>45,198</b>	<b>6,536,754</b>	<b>0</b>	<b>6,581,952</b>	<b>6,581,952</b>
<b>TOTAL (EXHIBIT 5)</b>		<b>148,693,798</b>				<b>8,535,955</b>		<b>375,541</b>		<b>59,439,677</b>	<b>24,277,566</b>	<b>57,585,736</b>	<b>20,306,257</b>	<b>0</b>	<b>167,287,266</b>	<b>175,823,221</b>
<b>* ENTERPRISE FUNDS</b>		<b>9,060,420</b>				<b>0</b>		<b>0</b>		<b>1,050,254</b>	<b>429,793</b>	<b>7,580,373</b>	<b>9,060,420</b>	<b>0</b>	<b>9,060,420</b>	<b>9,060,420</b>
<b>* INTERNAL SERVICE FUNDS</b>		<b>17,766,562</b>				<b>329,458</b>		<b>73,100</b>		<b>0</b>	<b>17,437,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,437,104</b>	<b>17,766,562</b>
<b>* USE ALLOWANCE (Depreciation)</b>		<b>302,441</b>				<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>** GRAND TOTALS - ALL COSTS</b>		<b>175,823,221</b>				<b>8,535,955</b>		<b>375,541</b>		<b>59,439,677</b>	<b>24,277,566</b>	<b>57,585,736</b>	<b>20,306,257</b>	<b>0</b>	<b>167,287,266</b>	<b>175,823,221</b>

Indirect Cost Pool / Indirect Cost Base (Salaries & Wages) = 8,535,955 / 59,439,677 = 14.36%

CAFR Total Expenditures	148,693,798
Exhibit 5	26,826,982
Exhibit 9	175,520,780
Total	302,441
Difference Use Allowance	175,823,221

County of Lexington: Finance Department  
 Consolidated Local Central Service Cost Allocation Plan and Indirect Cost Proposal  
 Fiscal Year Ended June 30, 2015  
 Personnel Analysis: Schedule A

Filename: ICP15A.xls

Dept No	Department	Salaries & Wages	Fringe Benefits	Total	Indirect Cost Pool	Indirect Cost Base
101100	County Council	306,587	143,431	450,018		450,018
101200	County Administrator	297,801	82,127	379,928	379,928	
101300	County Attorney	0	0	0		
101400	Finance	468,129	155,617	623,746	623,746	
101410	Procurement	244,322	90,619	334,941	334,941	
101420	Central Stores	233,963	95,554	329,517	329,517	
101500	Human Resources	317,079	108,125	425,204	425,204	
101600	Planning & GIS	390,440	135,414	525,854		525,854
101610	Community Devel.	1,261,314	476,801	1,738,115		1,738,115
101700	Treasurer (Sch B)	505,781	189,971	695,752	308,218	387,534
101800	Auditor	535,508	208,882	744,390		744,390
101900	Assessor	1,393,916	522,268	1,916,184		1,916,184
102000	Register of Deeds	304,079	127,569	431,648		431,648
102100	Information Services	859,960	293,116	1,153,076	1,153,076	
102110	Microfilming	88,921	39,703	128,624	128,624	
TOTAL ADMINISTRATIVE		7,207,800	2,669,197	9,876,997	3,683,254	6,193,743
111300	Building Services	958,756	468,658	1,427,414	1,427,414	
111400	Fleet Service	751,451	288,987	1,040,438	1,040,438	
TOTAL GENERAL SERVICES		1,710,207	757,645	2,467,852	2,467,852	0
121100	Public Works - Admin./Engr.	593,068	221,477	814,545		814,545
121300	Transportation	2,551,197	1,147,460	3,698,657		3,698,657
121400	Stormwater Management	613,731	217,933	831,664		831,664
TOTAL PUBLIC WORKS		3,757,996	1,586,870	5,344,866	0	5,344,866
131100	Public Safety - Admin.	118,422	41,698	160,120		160,120
131101	Emergency Preparednes	89,598	34,004	123,602		123,602
131200	Animal Control	470,487	191,216	661,703		661,703
131300	Communications	1,536,070	610,721	2,146,791		2,146,791
131400	Emergency Medical Services	5,983,348	2,659,716	8,643,064		8,643,064
131500	Fire Service	8,145,844	3,649,503	11,795,347		11,795,347
TOTAL PUBLIC SAFETY		16,343,769	7,186,858	23,530,627	0	23,530,627
141100	Clerk of Court	714,051	253,601	967,652		967,652
141101	Family Court	273,009	111,043	384,052		384,052
141200	Solicitor	1,589,149	526,128	2,115,277		2,115,277
141299	Circuit Court Expenses	0	0	0		0
141300	Coroner	432,001	151,560	583,561		583,561
141500	Probate Court	535,514	188,603	724,117		724,117
141600	Master-In-Equity	233,412	76,981	310,393		310,393
142000	Magistrate Court Services	1,462,829	555,844	2,018,673		2,018,673
149900	Other Judicial Services	0	0	0		0
TOTAL JUDICIAL		5,239,965	1,863,760	7,103,725	0	7,103,725

County of Lexington: Finance Department  
 Consolidated Local Central Service Cost Allocation Plan and Indirect Cost Proposal  
 Fiscal Year Ended June 30, 2015  
 Personnel Analysis: Schedule A

Filename: ICP15A.xls

Dept No	Department	Salaries & Wages	Fringe Benefits	Total	Cost Pool	Cost Base
151100	Law Enforcement - Admin.	1,987,805	687,539	2,675,344		2,675,344
151200	Operations	11,284,116	4,513,925	15,798,041		15,798,041
151210	Security Services	91,450	42,546	133,996		133,996
151220	Code Enforcement	301,012	123,586	424,598		424,598
151250	School Crossing Guards	114,113	24,621	138,734		138,734
151300	Jail Operations	5,733,118	2,378,783	8,111,901		8,111,901
159900	Non-Departmental	0	0	0		0
TOTAL LAW ENFORCEMENT		19,511,614	7,771,000	27,282,614	0	27,282,614
161100	Legislative Delegation	15,756	2,972	18,728		18,728
161200	Registration & Elections	259,063	78,037	337,100		337,100
161300	Assessment Appeals Board	0	0	0		0
169900	Other Agencies	0	0	0		0
TOTAL BOARDS & COMMISSIONS		274,819	81,009	355,828	0	355,828
171100	Health Department	0	0	0		0
171200	Social Services (140)	0	0	0		0
171300	Children's Shelter	102,686	42,169	144,855		144,855
171500	Veterans' Affairs	134,463	58,039	192,502		192,502
171700	Museum	128,273	40,778	169,051		169,051
171800	Vector Control	64,359	31,345	95,704		95,704
171900	Soil & Water Conservation District	50,057	24,783	74,840		74,840
TOTAL HEALTH & HUMAN SER.		479,838	197,114	676,952	0	676,952
999900	Non-Departmental Costs	0	344,522	344,522	0	344,522
** TOTAL INDIRECT COST RECOVERY- PERSONNEL		54,526,008	22,457,975	76,983,983	6,151,106	70,832,877

\*\* TOTAL PERSONNEL IN FY ENDING JUNE 30,2015  
 AS PER THE CAFR

76,983,983                      76,983,983

County of Lexington: Finance Department  
 Consolidated Local Central Service Cost Allocation Plan and Indirect Cost Proposal  
 Special Revenue Funds  
 Fiscal Year Ended June 30, 2015  
 Personnel Analysis: Schedule C

Filename: ICP15C.xls

Dept No	Department	Salaries & Wages	Fringe Benefits	Total	Indirect Cost Pool	Indirect Cost Base
181101	Economic Development (2000)	182,495	59,600	242,095		242,095
181200	Community Development (2400)	136,204	43,687	179,891		179,891
181201	Community Development (2400)	21,788	8,743	30,531		30,531
181200	Home Program (2401)	46,784	16,480	63,264		63,264
181201	Home Program (2401)	18,235	1,451	19,686		19,686
141100	Ck of Court/Title IV-D (2410)	187,151	88,899	276,050		276,050
151200	LE - (2425)	76,851	33,508	110,359		110,359
151200	LE - (2437)	49,430	19,706	69,136		69,136
151200	LE - (2446)	48,762	20,487	69,249		69,249
151200	LE - (2456)	99,163	37,701	136,864		136,864
141200	Solicitors - Drug Court (2460)	43,646	13,549	57,195		57,195
141200	Solicitors - (2500)	116,820	40,730	157,550		157,550
141200	Solicitors - (2501)	115,352	36,504	151,856		151,856
131300	E-911 Communications (2605)	98,872	41,109	139,981		139,981
131101	PS - SCE&G Support Fund	8,714	1,510	10,224		10,224
141200	Solicitors - (2611)	91,273	30,482	121,755		121,755
141200	Solicitors - Pre-trial (2612)	143,351	49,271	192,622		192,622
141200	Solicitors - Worthless Check (2613)	135,282	40,525	175,807		175,807
141200	Solicitors - (2614)	5,107	2,252	7,359		7,359
141200	Solicitors - (2615)	18,703	5,807	24,510		24,510
141400	Public Defender - (2619)	881,001	283,339	1,164,340		1,164,340
141200	Victim's Bill of Rights (2620)	76,865	25,580	102,445		102,445
142000	Victim's Bill of Rights (2620)	63,787	27,351	91,138		91,138
151200	Victim's Bill of Rights (2620)	77,614	36,712	114,326		114,326
151300	LE - Inmate Services (2632)	114,849	58,612	173,461		173,461
151200	LE - Sch Dist. #1 Contract (2633)	549,306	224,191	773,497		773,497
151201	LE - Sch Dist. #1 Contract (2633)	43,347	16,926	60,273		60,273
151200	LE - Sch Dist. #2 Contract (2634)	236,256	95,618	331,874		331,874
151200	LE - Civil Process Server (2638)	62,295	11,752	74,047		74,047
151200	LE - Sch Dist. #3 Contract (2639)	46,580	18,952	65,532		65,532
151201	LE - Sch Dist. #3 Contract (2639)	32,699	15,659	48,358		48,358
151200	LE - Sch Dist. #4 (2640)	135,884	55,594	191,478		191,478
151200	LE - Sch Dist. #5 (2641)	494,016	204,980	698,996		698,996
151200	LE - Alcohol Enforcement Team (2642)	2,926	701	3,627		3,627
121100	PW - "C" Funds (2700)	56,265	19,320	75,585		75,585
101610	PW - (2711)	65	13	78		78
121100	PW - (2711)	2,261	462	2,723		2,723
121400	PW - (2711)	7,028	1,351	8,379		8,379
121100	PW - (2900)	4,228	796	5,024		5,024
111300	Campus Parking - (2920)	563	149	712		712
101700	Delinquent Tax Collection (2950)	247,706	96,910	344,616		344,616
142000	Mag. Court Service (2999)	105,599	23,592	129,191		129,191
		4,885,123	1,810,561	6,695,684	0	6,695,684
101400	Grants Administration (2990)	56,446	25,780	82,226	82,226	
** TOTAL INDIRECT COST RECOVERY- PERSONNEL		4,941,569	1,836,341	6,777,910	82,226	6,695,684
** TOTAL PERSONNEL IN FY ENDING JUNE 30, 2015 AS PER THE CAFR WITHIN				6,777,910		6,777,910
Total Expenditures (CAFR)						
- Personal		6,777,910				
- Operating		13,946,906				
- Capital		4,698,356				
Total expenditures		25,423,172				

COUNTY OF LEXINGTON: FINANCE DEPARTMENT  
 Consolidated Local Central Service Cost Allocation Plan and Indirect Cost Proposal  
 Fiscal Year Ended June 30, 2015 (Based on CAFR H-2)

Filename: lcp15d.xls

Calculation of Use Allowance (Depreciation): Schedule D

Code	Fixed Asset Description	GFAAG FY 14-15 CAFR	Library Exclusions	Total GFAAG w/o Library	Unallowable Depreciation Items	Total Potential Use Allowance Items	Per Item Breakout		
							General Fund	Purchase with Revenue Sharing & Federal Grt	Capital Projects
01	Land	13,554,237	639,780	12,914,457	12,914,457	0	0	0	0
02	Buildings	94,574,780	11,664,285	82,910,495	73,463,800	9,446,695	0	0	0
03	Improvements	3,110,122	751,545	2,358,577	2,166,697	191,880	0	0	0
04	Machinery & Equip.	21,870,970	0	21,870,970	21,569,004	301,966	0	0	0
05	Office Furniture & Equip.	8,429,149	974,053	7,455,096	5,465,755	1,989,341	0	0	0
06	Vehicles	33,695,110	187,101	33,508,009	32,880,326	627,683	0	0	0
03	Infrastructure	263,434,235	0	263,434,235	263,434,235	0	0	0	0
--	Books - Library	3,870,189	3,870,189	0	0	0	0	0	0
--	Construction in Progress	25,229,162	0	25,229,162	25,229,162	0	0	0	0
<b>TOTALS</b>		467,767,954	18,086,953	449,681,001	437,123,436	12,557,565	12,557,565	0	0

Proof Total

12,557,565

Calculation of Use Allowance:

Buildings	Actual Depreciation (Cal. Started in FY 14-15 Gasb 34)
	Building/Impr
	89,360
Equipment	Equipment
	286,181
Total Use Allowance	<u>375,541</u>