



Central Services Cost Allocation Plan Yadkin County, North Carolina

FY 2017
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2017

TITLE 2 OF THE CFR, PART 200 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 costs included in this proposal dated _____ to establish cost allocations or billings for the fiscal year ended _____ are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal 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

Signature

Name of Official

Title

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200.

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All Monetary Values are US Dollars

MAXIMUS

MAXCAP 2018 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

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Section A: Cost Allocation Methodology and Process

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for YADKIN COUNTY, NORTH CAROLINA. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions /programs for Fiscal Year (FY) 2017.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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Cost Allocation Methodology and Process

- **Results**

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

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MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the

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Cost Allocation Methodology and Process

allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation

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Cost Allocation Methodology and Process

- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

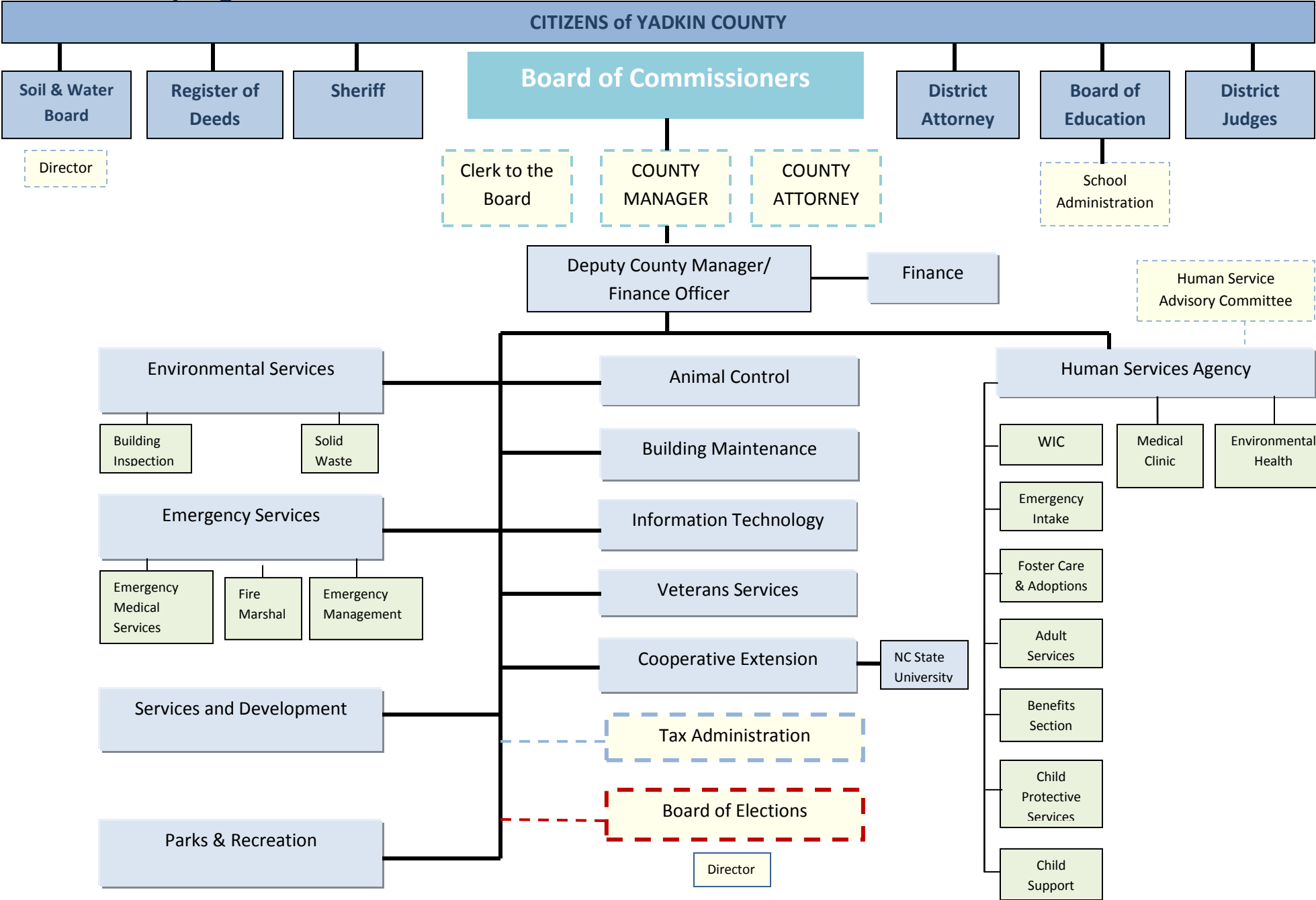
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

Yadkin County Organizational Structure



Section C: Cost Allocation Plan

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Social Services	Child Support	Governing Body	Tax Assessor	Revaluation
Building Depr	28,615	0	2,640	2,708	0
Equip Depr	248	0	0	41	0
Annual Audit	11,689	0	317	750	709
Professional Svcs	18,910	0	3,181	5,975	3,382
Insurance	933	0	0	99	66
Administration	74,678	0	621	7,823	5,579
Finance	41,269	0	1,780	4,228	3,994
Information Services	132,046	0	10,424	29,536	0
Public Buildings	32,893	0	5,291	16,955	0
Sheriff	23,025	39,002	0	0	0
Communications	507	0	0	0	0
Fire Marshal	485	0	0	51	35
Non Departmental	7,051	0	0	3,780	407
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	372,349	39,002	24,254	71,946	14,172

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	License Plate Agency	Court Facilities	Elections	Register of Deeds	Interfund Transfers
Building Depr	211	12,063	3,813	1,085	0
Equip Depr	0	0	18	27	0
Annual Audit	326	334	705	597	13
Professional Svcs	1,691	0	2,077	3,117	0
Insurance	32	0	32	50	0
Administration	2,682	672	3,446	4,313	23
Finance	1,837	1,878	3,973	3,363	74
Information Services	0	0	5,206	3,472	0
Public Buildings	1,319	42,859	5,438	6,784	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	16	0	16	25	0
Non Departmental	193	0	1,552	2,338	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	8,307	57,806	26,276	25,171	110

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Sheriff Receiving	Liason Office	Jail	Separation Allowance	Emergency Services
Building Depr	0	0	195,994	0	12,921
Equip Depr	0	0	0	0	178,891
Annual Audit	0	255	1,414	60	2,226
Professional Svcs	0	2,537	17,756	0	30,358
Insurance	0	50	351	0	569
Administration	0	3,646	25,150	160	41,110
Finance	0	1,432	7,968	336	12,546
Information Services	0	0	0	0	48,646
Public Buildings	0	0	0	0	0
Sheriff	958,528	0	181,356	0	0
Communications	0	0	0	0	133,444
Fire Marshal	0	25	179	0	290
Non Departmental	0	304	2,074	0	10,818
Debt Service Exp	0	0	107,623	0	2,435
Allocated Costs for Fiscal 2017	958,528	8,249	539,865	556	474,254

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Fire Marshal Receiving	Building Inspection	Medical Examiner	Animal Control	Planning & Zoning
Building Depr	0	3,175	0	148	989
Equip Depr	0	18	0	24	9
Annual Audit	0	773	77	1,352	550
Professional Svcs	0	3,768	0	3,052	1,884
Insurance	0	66	0	50	32
Administration	0	5,647	157	5,655	3,124
Finance	0	4,358	432	7,604	3,101
Information Services	0	15,634	0	6,951	3,472
Public Buildings	0	4,528	0	5,885	1,404
Sheriff	0	0	0	0	0
Communications	0	0	0	52,003	0
Fire Marshal	24,855	35	0	25	16
Non Departmental	0	1,758	0	2,103	878
Debt Service Exp	0	0	0	2,426	0
Allocated Costs for Fiscal 2017	24,855	39,760	666	87,278	15,459

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Economic Development	Econ Dev Proj Exp	Cooperative Extension Service	Soil & Water Conservation	Health Department
Building Depr	0	0	0	0	0
Equip Depr	0	0	32	0	71
Annual Audit	52	12	435	728	873
Professional Svcs	0	0	708	2,537	12,537
Insurance	0	0	0	50	216
Administration	254	51	914	4,607	14,971
Finance	205	68	2,447	4,103	4,804
Information Services	0	0	13,898	6,951	36,483
Public Buildings	0	0	10,493	4,569	5,352
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	25	110
Non Departmental	0	0	2,485	300	6,642
Debt Service Exp	0	0	61,284	97,075	0
Allocated Costs for Fiscal 2017	511	131	92,696	120,945	82,059

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Nursing/ Medical	Preparedness	Tuberculosis	Breast/ Cervical Cancer	Child Health
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	1,048	401	21	342	874
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	1,978	750	36	635	1,724
Finance	5,882	2,248	116	1,925	4,928
Information Services	0	0	0	0	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	7	1	0	1	18
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	8,915	3,400	173	2,903	7,544

YADKIN COUNTY, NORTH CAROLINA
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Schedule A - Allocated Costs By Department

Central Service Departments	Immunization	Maternal Health	Family Planning	WIC	WIC Nutrition
Building Depr	0	0	0	2,422	0
Equip Depr	0	0	0	0	0
Annual Audit	456	815	884	303	248
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	869	1,546	1,732	457	486
Finance	2,564	4,557	4,969	1,390	1,398
Information Services	0	0	0	0	0
Public Buildings	0	0	0	2,753	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	4	7	16	1	7
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	3,893	6,925	7,601	7,326	2,139

YADKIN COUNTY, NORTH CAROLINA
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Schedule A - Allocated Costs By Department

Central Service Departments	WIC Client Services	WIC Breastfeeding	WIC Breastfeeding Peer Counsel	Environmental Health	Health Carolinians
Building Depr	0	0	0	1,179	0
Equip Depr	0	0	0	9	0
Annual Audit	362	258	236	765	908
Professional Svcs	0	0	0	3,575	0
Insurance	0	0	0	66	0
Administration	747	486	435	5,622	1,697
Finance	2,037	1,452	1,328	4,309	5,105
Information Services	0	0	0	0	0
Public Buildings	0	0	0	1,674	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	35	0
Non Departmental	18	4	1	1,078	7
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	3,164	2,200	2,000	18,312	7,717

YADKIN COUNTY, NORTH CAROLINA
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Schedule A - Allocated Costs By Department

Central Service Departments	Mental Health	JCPC	Veterans Affairs	Public Schools	Community College
Building Depr	0	0	254	0	0
Equip Depr	0	0	6	0	0
Annual Audit	12	118	303	83	12
Professional Svcs	0	0	974	0	0
Insurance	0	0	16	0	0
Administration	114	304	1,607	59	193
Finance	68	609	1,706	177	68
Information Services	0	0	1,733	0	0
Public Buildings	0	0	1,584	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	8	0	0
Non Departmental	0	0	550	0	0
Debt Service Exp	0	0	0	667,871	0
Allocated Costs for Fiscal 2017	194	1,031	8,741	668,190	273

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Schedule A - Allocated Costs By Department

Central Service Departments	Hospital	Recreation	Spec Rev Occ Tax Expense	E-911 Wire	Fund 40
Building Depr	0	0	0	0	0
Equip Depr	0	32	0	0	0
Annual Audit	835	2,195	2	329	132
Professional Svcs	209	5,781	0	0	0
Insurance	16	99	0	0	0
Administration	2,749	10,493	4	940	482
Finance	4,709	12,366	13	1,851	739
Information Services	1,733	8,685	0	0	0
Public Buildings	75,987	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	8	51	0	0	0
Non Departmental	23,985	75,811	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	110,231	115,513	19	3,120	1,353

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Veh Replace	Fund 45	VFDs	Solid Waste	Water/Sewer
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	18	3
Annual Audit	110	183	149	1,392	721
Professional Svcs	0	0	0	2,077	64
Insurance	0	0	0	32	0
Administration	406	334	270	6,315	1,316
Finance	617	1,026	837	7,833	3,066
Information Services	0	0	0	5,206	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	16	0
Non Departmental	0	0	0	1,574	230
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2017	1,133	1,543	1,256	24,463	5,400

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Law Enforcement Fd	Tourism Develop	General Fixed Asset Fd	Other	Total Allocated
Building Depr	0	0	0	17,974	286,191
Equip Depr	0	0	0	35	179,482
Annual Audit	1	135	29	31	38,940
Professional Svcs	0	0	0	773	126,923
Insurance	0	0	0	0	2,825
Administration	2	269	53	0	250,393
Finance	6	760	162	0	192,621
Information Services	0	0	0	0	330,076
Public Buildings	0	0	0	190,002	415,770
Sheriff	0	0	0	0	1,201,911
Communications	0	0	0	332,959	518,913
Fire Marshal	0	0	0	0	26,306
Non Departmental	0	0	0	2,711	148,714
Debt Service Exp	0	0	0	0	938,714
Allocated Costs for Fiscal 2017	9	1,164	244	544,485	4,657,779

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depr	0	0	(291,450)		
Equip Depr	0	0	(439,296)		
Annual Audit	0	0	0		
Professional Svcs	0	0	0		
Insurance	0	0	0		
Administration	0	74,945	0		
Finance	0	0	0		
Information Services	0	0	0		
Public Buildings	0	0	0		
Sheriff	2,460,119	0	0		
Communications	0	0	0		
Fire Marshal	50,836	0	0		
Non Departmental	0	88,969	0	240,544	
Debt Service Exp	0	0	0	3,122,095	
Allocated Costs for Fiscal 2017	2,510,955	163,914	(730,746)	3,362,639	9,964,541

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depr	0		291,450		0	
Equip Depr	0		439,296		0	
Administration	368,538		0	(74,945)	0	
Finance	214,720		0		0	
Information Services	269,937		0		0	
Public Buildings	403,335		0		0	
Sheriff	2,967,421		0		(2,460,119)	
Communications	646,637		0		0	
Fire Marshal	67,781		0		(50,836)	
Non Departmental	968,932	(240,544)	0	(88,969)	0	
Debt Service Exp	4,057,240	(3,122,095)	0		0	
Social Services						372,349
Child Support						39,002
Governing Body						24,254
Tax Assessor						71,946
Revaluation						14,172
License Plate Agency						8,307
Court Facilities						57,806
Elections						26,276
Register of Deeds						25,171
Interfund Transfers						110
Sheriff Receiving						958,528
Liason Office						8,249
Jail						539,865
Separation Allowance						556
Emergency Services						474,254
Fire Marshal Receiving						24,855
Building Inspection						39,760
Medical Examiner						666
Animal Control						87,278
Planning & Zoning						15,459
Economic Development						511
Econ Dev Proj Exp						131
Cooperative Extension Service						92,696
Soil & Water Conservation						120,945
Health Department						82,059
Nursing/ Medical						8,915
Preparedness						3,400
Tuberculosis						173
Breast/ Cervical Cancer						2,903
Child Health						7,544
Immunization						3,893
Maternal Health						6,925
Family Planning						7,601
WIC						7,326
WIC Nutrition						2,139
WIC Client Services						3,164
WIC Breastfeeding						2,200
WIC Breastfeeding Peer Counsel						2,000
Environmental Health						18,312
Health Carolinians						7,717
Mental Health						194

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
JCPC						1,031
Veterans Affairs						8,741
Public Schools						668,190
Community College						273
Hospital						110,231
Recreation						115,513
Spec Rev Occ Tax Expense						19
E-911 Wire						3,120
Fund 40						1,353
Veh Replace						1,133
Fund 45						1,543
VFDs						1,256
Solid Waste						24,463
Water/Sewer						5,400
Law Enforcement Fd						9
Tourism Develop						1,164
General Fixed Asset Fd						244
Other						544,485
Totals	9,964,541	(3,362,639)	730,746	(163,914)	(2,510,955)	4,657,779

Deviation: 0

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
Building Depr		
1.4.1 HUMAN RES CTR	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDING RECORDS
1.4.2 SHERIFF BLDG	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
1.4.3 PERMIT BLDG	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
1.4.4 EMS BLDG	DIRECT ASSIGNMENT	CONFIRMATION OF OCCUPANCY
1.4.5 COURTHOUSE	SQUARE FOOTAGE OCCUPIED	SPACE ANALYSIS
1.4.6 IT	DA INFO SVCS	DA INFO SVCS
1.4.7 NEW JAIL	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
Equip Depr		
2.4.1 EQUIP DEPR	DEPRECIATION EXPENSE	FIXED ASSETS REPORT
2.4.2 TELE SYS	NUMBER OF LINES	COUNTY RECORDS
Annual Audit		
3.4.1 GENERAL AUDIT	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
3.4.2 COMPLIANCE AUDIT	FEDERAL AND STATE GRANT EXPENDITURES	AUDIT
Professional Svcs		
4.4.1 TELEPH LEASE/ ITS	NUMBER OF LINES	COUNTY RECORDS
4.4.2 INSUR CONSULT	FT PERSONNEL	COUNTY RECORDS
4.4.3 LEGAL	FT PERSONNEL, INCL COMM, EXCL DSS	COUNTY RECORDS
4.4.4 CAP	CONSULTANT'S TIME EXPRESSED AS A PERCENTAGE	CONSULTANT'S TIME LOG
Insurance		
5.4.1 INSURANCE	FT PERSONNEL	COUNTY RECORDS
Administration		
6.4.1 DEPT COORD	FT PERSONNEL	COUNTY RECORDS
6.4.2 BUDGET PREP	DEPARTMENT EXPENDITURES	EXPENDITURE REPORT
6.4.3 PAYROLL	FT PERSONNEL	COUNTY RECORDS
6.4.4 GENL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
6.4.5 PERSONNEL	FT PERSONNEL	COUNTY RECORDS
Finance		
7.4.1 GEN ACCTG	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
Information Services		
8.4.1 DATA PROC SVCS	NUMBER OF COMPUTERS	INFORMATION SERVICES RECORDS
Public Buildings		
9.4.1 MAINTENANCE	SQUARE FOOTAGE MAINTAINED	COUNTY RECORDS
9.4.2 JANITORIAL	SQUARE FOOTAGE MAINTAINED	COUNTY RECORDS
9.4.3 UTILITIES	SQUARE FOOTAGE OCCUPIED	COUNTY RECORDS
Sheriff		
10.4.1 SHERIFF ADMIN	NUMBER OF NON ADMIN EMPLOYEES SUPERVISED	COUNTY RECORDS
10.4.2 DSS SUPPORT	DIRECT ASSIGNMENT	CONFIRMATION OF SERVICES
10.4.3 CSE SUPPORT	DIRECT ASSIGNMENT	CONFIRMATION OF SERVICES
10.4.4 SHERIFF OPS	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED OFF	CONFIRMATION OF SERVICES
Communications		
11.4.1 DISPATCH	NUMBER OF DISPATCHES MADE	DEPARTMENTAL RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Fire Marshal		
12.4.1 SAFETY	FT PERSONNEL	COUNTY RECORDS
12.4.2 FM OPS	DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED OFF	CONFIRMATION OF SERVICES
Non Departmental		
13.4.1 AUDIT	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.2 PROF SVCS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.3 LEGAL	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.4 CAP	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.5 BANK FEES	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.6 TELEPHONE	NUMBER OF PHONE LINES, EXCL DSS	COUNTY RECORDS
13.4.7 TELE SYS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.8 GEN CO EXP	FT PERSONNEL	COUNTY RECORDS
13.4.9 DEPT SPECIFIC	COST PER DEPARTMENT	ANALYSIS OF EXPENDITURES
13.4.10 UNEMPLOYMENT	CLAIMS PER DEPT	ESC REPORT
13.4.11 UNEMPLOY RSRV	SALARY EXPENSE PER DEPT	EXPENDITURE REPORT
Debt Service Exp		
14.4.1 EMS BASE	DIRECT ASSIGNMENT	CONFIRMATION OF OCCUPANCY
14.4.2 JAIL	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
14.4.3 ANIMAL SHELTER	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
14.4.4 SCHOOLS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
14.4.5 AG BLDG	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
14.4.6 SOIL & WATER	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Building Depr**

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Building Depr

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
BLDG DEPR	291,450			
Total Departmental Cost Adjustments:	291,450		291,450	
Total To Be Allocated:	291,450		291,450	

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Building Depr

	Total	G&A	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BLDG DEPR	291,450	0	40,186	361	24,931
Functional Cost	291,450	0	40,186	361	24,931
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	291,450	0	40,186	361	24,931
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	291,450	0	40,186	361	24,931

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Building Depr

	EMS BLDG	COURTHOUSE	IT	NEW JAIL
<hr/>				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
BLDG DEPR	12,921	16,321	736	195,994
Functional Cost	12,921	16,321	736	195,994
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	12,921	16,321	736	195,994
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Building Depr				
Schedule .3 Total	12,921	16,321	736	195,994

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - HUMAN RES CTR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	1,091	4.974013	1,999		1,999		1,999
Finance	330	1.504514	605		605		605
Information Services	462	2.106319	846		846		846
Public Buildings	136	0.620042	249		249		249
Social Services	15,032	68.532871	27,541		27,541		27,541
Governing Body	1,441	6.569709	2,640		2,640		2,640
Animal Control	81	0.369290	148		148		148
WIC	1,322	6.027172	2,422		2,422		2,422
Other	2,039	9.296070	3,736		3,736		3,736
Schedule .4 Total for HUMAN RES CTR	21,934	100.000000	40,186		40,186	0	40,186

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC BUILDING RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - SHERIFF BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	6,240	100.000000	361		361		361
Schedule .4 Total for SHERIFF BLDG	6,240	100.000000	361		361	0	361

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC BUILDINGS RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - PERMIT BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Services	180	1.858928	463		463		463
Social Services	417	4.306517	1,074		1,074		1,074
Elections	1,481	15.294847	3,813		3,813		3,813
Building Inspection	1,233	12.733657	3,175		3,175		3,175
Planning & Zoning	384	3.965713	989		989		989
Environmental Health	458	4.729939	1,179		1,179		1,179
Other	5,530	57.110399	14,238		14,238		14,238
Schedule .4 Total for PERMIT BLDG	9,683	100.000000	24,931		24,931	0	24,931

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC BUILDINGS RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - EMS BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Emergency Services	100	100.000000	12,921		12,921		12,921
Schedule .4 Total for EMS BLDG	100	100.000000	12,921		12,921	0	12,921

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF OCCUPANCY

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Tax Assessor	4,612	16.594106	2,708		2,708		2,708
License Plate Agency	360	1.295290	211		211		211
Court Facilities	20,541	73.907100	12,063		12,063		12,063
Register of Deeds	1,848	6.649156	1,085		1,085		1,085
Veterans Affairs	432	1.554348	254		254		254
Schedule .4 Total for COURTHOUSE	27,793	100.000000	16,321		16,321	0	16,321

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE ANALYSIS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - IT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Services	100	100.000000	736		736		736
Schedule .4 Total for IT	100	100.000000	736		736	0	736

Allocation Basis: DA INFO SVCS
Allocation Source: DA INFO SVCS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Building Depr

Activity - NEW JAIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Jail	28,000	100.000000	195,994		195,994		195,994
Schedule .4 Total for NEW JAIL	28,000	100.000000	195,994		195,994	0	195,994

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC BUILDINGS RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Building Depr

Receiving Department	Total	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG	EMS BLDG
Administration	1,999	1,999	0	0	0
Finance	605	605	0	0	0
Information Services	2,045	846	0	463	0
Public Buildings	249	249	0	0	0
Sheriff	361	0	361	0	0
Social Services	28,615	27,541	0	1,074	0
Governing Body	2,640	2,640	0	0	0
Tax Assessor	2,708	0	0	0	0
License Plate Agency	211	0	0	0	0
Court Facilities	12,063	0	0	0	0
Elections	3,813	0	0	3,813	0
Register of Deeds	1,085	0	0	0	0
Jail	195,994	0	0	0	0
Emergency Services	12,921	0	0	0	12,921
Building Inspection	3,175	0	0	3,175	0
Animal Control	148	148	0	0	0
Planning & Zoning	989	0	0	989	0
WIC	2,422	2,422	0	0	0
Environmental Health	1,179	0	0	1,179	0
Veterans Affairs	254	0	0	0	0
Other	17,974	3,736	0	14,238	0
Direct Bill	0	0	0	0	0
Total	291,450	40,186	361	24,931	12,921

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Building Depr

Receiving Department	COURTHOUSE	IT	NEW JAIL
Administration	0	0	0
Finance	0	0	0
Information Services	0	736	0
Public Buildings	0	0	0
Sheriff	0	0	0
Social Services	0	0	0
Governing Body	0	0	0
Tax Assessor	2,708	0	0
License Plate Agency	211	0	0
Court Facilities	12,063	0	0
Elections	0	0	0
Register of Deeds	1,085	0	0
Jail	0	0	195,994
Emergency Services	0	0	0
Building Inspection	0	0	0
Animal Control	0	0	0
Planning & Zoning	0	0	0
WIC	0	0	0
Environmental Health	0	0	0
Veterans Affairs	254	0	0
Other	0	0	0
Direct Bill	0	0	0
Total	16,321	736	195,994

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Equip Depr

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

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Equip Depr

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
EQUIP DEPR	439,296			
Total Departmental Cost Adjustments:	439,296		439,296	
Total To Be Allocated:	439,296		439,296	

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Equip Depr

	Total	G&A	EQUIP DEPR	TELE SYS
<hr/>				
Deductions				
*Total Disallowed Costs	0	0	0	0
<hr/>				
Cost Adjustments				
EQUIP DEPR	439,296	0	438,315	981
Functional Cost	439,296	0	438,315	981
<hr/>				
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	439,296	0	438,315	981
<hr/>				
Allocation Step 2				
2nd Allocation	0	0	0	0
<hr/>				
Total For Equip Depr				
Schedule .3 Total	439,296	0	438,315	981

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Equip Depr

Activity - EQUIP DEPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	993	0.226549	993		993		993
Finance	1,000	0.228146	1,000		1,000		1,000
Information Services	25,502	5.818190	25,502		25,502		25,502
Public Buildings	243	0.055440	243		243		243
Sheriff	123,133	28.092354	123,133		123,133		123,133
Communications	108,627	24.782862	108,627		108,627		108,627
Emergency Services	178,817	40.796459	178,817		178,817		178,817
Schedule .4 Total for EQUIP DEPR	438,315	100.000000	438,315		438,315	0	438,315

Allocation Basis: DEPRECIATION EXPENSE
Allocation Source: FIXED ASSETS REPORT

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Equip Depr

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	9	2.702703	27		27		27
Finance	4	1.201201	12		12		12
Information Services	11	3.303303	32		32		32
Public Buildings	4	1.201201	12		12		12
Sheriff	58	17.417417	171		171		171
Communications	21	6.306306	62		62		62
Social Services	85	25.525526	248		248		248
Tax Assessor	14	4.204204	41		41		41
Elections	6	1.801802	18		18		18
Register of Deeds	9	2.702703	27		27		27
Emergency Services	25	7.507508	74		74		74
Building Inspection	6	1.801802	18		18		18
Animal Control	8	2.402402	24		24		24
Planning & Zoning	3	0.900901	9		9		9
Cooperative Extension Service	11	3.303303	32		32		32
Health Department	24	7.207207	71		71		71
Environmental Health	3	0.900901	9		9		9
Veterans Affairs	2	0.600601	6		6		6
Recreation	11	3.303303	32		32		32
Solid Waste	6	1.801802	18		18		18
Water/Sewer	1	0.300300	3		3		3
Other	12	3.603604	35		35		35
Schedule .4 Total for TELE SYS	333	100.000000	981		981	0	981

Allocation Basis: NUMBER OF LINES
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Equip Depr

Receiving Department	Total	EQUIP DEPR	TELE SYS
Administration	1,020	993	27
Finance	1,012	1,000	12
Information Services	25,534	25,502	32
Public Buildings	255	243	12
Sheriff	123,304	123,133	171
Communications	108,689	108,627	62
Social Services	248	0	248
Tax Assessor	41	0	41
Elections	18	0	18
Register of Deeds	27	0	27
Emergency Services	178,891	178,817	74
Building Inspection	18	0	18
Animal Control	24	0	24
Planning & Zoning	9	0	9
Cooperative Extension Service	32	0	32
Health Department	71	0	71
Environmental Health	9	0	9
Veterans Affairs	6	0	6
Recreation	32	0	32
Solid Waste	18	0	18
Water/Sewer	3	0	3
Other	35	0	35
Direct Bill	0	0	0
Total	439,296	438,315	981

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Annual Audit

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Annual Audit

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Non Departmental		47,675	47,675	
Total Allocated Additions:		47,675	47,675	47,675
Total To Be Allocated:	0	47,675		47,675

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Annual Audit

	Total	G&A	GENERAL AUDIT	COMPLIANCE AUDIT
<hr/>				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	47,675	0	42,907	4,768
2nd Allocation	47,675	0	42,907	4,768
Total For Annual Audit				
Schedule .3 Total	47,675	0	42,907	4,768

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Annual Audit

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	245	0.695391				298	298
Administration	574	1.629201				699	699
Finance	438	1.243188				533	533
Information Services	502	1.424841				611	611
Public Buildings	1,448	4.109900				1,763	1,763
Sheriff	1,948	5.529064				2,372	2,372
Communications	417	1.183583				508	508
Fire Marshal	254	0.720936				309	309
Non Departmental	1,301	3.692666				1,584	1,584
Debt Service Exp	48	0.136240				58	58
Social Services	5,994	17.012941				7,304	7,304
Governing Body	260	0.737965				317	317
Tax Assessor	616	1.748411				750	750
Revaluation	582	1.651907				709	709
License Plate Agency	268	0.760672				326	326
Court Facilities	274	0.777702				334	334
Elections	579	1.643392				705	705
Register of Deeds	490	1.390781				597	597
Interfund Transfers	11	0.031222				13	13
Liason Office	209	0.593211				255	255
Jail	1,161	3.295300				1,414	1,414
Separation Allowance	49	0.139078				60	60
Emergency Services	1,828	5.188465				2,226	2,226
Building Inspection	635	1.802339				773	773
Medical Examiner	63	0.178815				77	77
Animal Control	1,108	3.144868				1,349	1,349
Planning & Zoning	452	1.282925				550	550
Economic Development	30	0.085150				37	37
Econ Dev Proj Exp	10	0.028383				12	12
Cooperative Extension Service	357	1.013283				435	435
Soil & Water Conservation	598	1.697321				728	728
Health Department	700	1.986830				852	852
Nursing/ Medical	857	2.432448				1,044	1,044
Preparedness	328	0.930972				399	399
Tuberculosis	17	0.048252				21	21
Breast/ Cervical Cancer	281	0.797570				342	342
Child Health	718	2.037920				874	874
Immunization	374	1.061535				455	455
Maternal Health	664	1.884650				809	809
Family Planning	724	2.054950				882	882
WIC	203	0.576181				247	247
WIC Nutrition	204	0.579019				248	248
WIC Client Services	297	0.842984				362	362
WIC Breastfeeding	212	0.601726				258	258
WIC Breastfeeding Peer Counsel	194	0.550636				236	236
Environmental Health	628	1.782470				765	765
Health Carolinians	744	2.111717				906	906
Mental Health	10	0.028383				12	12
JCPC	89	0.252611				108	108
Veterans Affairs	249	0.706744				303	303
Public Schools	26	0.073797				32	32
Community College	10	0.028383				12	12

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Annual Audit

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hospital	686	1.947094				835	835
Recreation	1,802	5.114668				2,195	2,195
Spec Rev Occ Tax Expense	2	0.005677				2	2
E-911 Wire	270	0.766349				329	329
Fund 40	108	0.306540				132	132
Veh Replace	90	0.255450				110	110
Fund 45	150	0.425749				183	183
VFDs	122	0.346276				149	149
Solid Waste	1,141	3.238533				1,390	1,390
Water/Sewer	447	1.268733				544	544
Law Enforcement Fd	1	0.002838				1	1
Tourism Develop	111	0.315054				135	135
General Fixed Asset Fd	24	0.068120				29	29
Schedule .4 Total for GENERAL AUDIT	35,232	100.000000	0		0	42,907	42,907

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS
Allocation Source: REPORT GLYTDBUD0093

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Annual Audit

Activity - COMPLIANCE AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Social Services	55,367,082	91.971945				4,385	4,385
Animal Control	33,915	0.056337				3	3
Economic Development	190,000	0.315615				15	15
Health Department	268,272	0.445635				21	21
Nursing/ Medical	50,000	0.083057				4	4
Preparedness	29,471	0.048955				2	2
Immunization	13,164	0.021867				1	1
Maternal Health	78,431	0.130284				6	6
Family Planning	22,601	0.037543				2	2
WIC	701,358	1.165047				56	56
Health Carolinians	20,855	0.034643				2	2
JCPC	124,840	0.207376				10	10
Public Schools	650,000	1.079735				51	51
Solid Waste	20,000	0.033223				2	2
Water/Sewer	2,240,552	3.721849				177	177
Other	389,427	0.646889				31	31
Schedule .4 Total for COMPLIANCE AUDIT	60,199,968	100.000000	0		0	4,768	4,768

Allocation Basis: FEDERAL AND STATE GRANT EXPENDITURES
Allocation Source: AUDIT

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Annual Audit

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Insurance	298	298	0
Administration	699	699	0
Finance	533	533	0
Information Services	611	611	0
Public Buildings	1,763	1,763	0
Sheriff	2,372	2,372	0
Communications	508	508	0
Fire Marshal	309	309	0
Non Departmental	1,584	1,584	0
Debt Service Exp	58	58	0
Social Services	11,689	7,304	4,385
Governing Body	317	317	0
Tax Assessor	750	750	0
Revaluation	709	709	0
License Plate Agency	326	326	0
Court Facilities	334	334	0
Elections	705	705	0
Register of Deeds	597	597	0
Interfund Transfers	13	13	0
Liason Office	255	255	0
Jail	1,414	1,414	0
Separation Allowance	60	60	0
Emergency Services	2,226	2,226	0
Building Inspection	773	773	0
Medical Examiner	77	77	0
Animal Control	1,352	1,349	3
Planning & Zoning	550	550	0
Economic Development	52	37	15
Econ Dev Proj Exp	12	12	0
Cooperative Extension Service	435	435	0
Soil & Water Conservation	728	728	0
Health Department	873	852	21
Nursing/ Medical	1,048	1,044	4
Preparedness	401	399	2
Tuberculosis	21	21	0
Breast/ Cervical Cancer	342	342	0
Child Health	874	874	0
Immunization	456	455	1
Maternal Health	815	809	6
Family Planning	884	882	2
WIC	303	247	56
WIC Nutrition	248	248	0
WIC Client Services	362	362	0
WIC Breastfeeding	258	258	0
WIC Breastfeeding Peer Counsel	236	236	0
Environmental Health	765	765	0
Health Carolinians	908	906	2
Mental Health	12	12	0
JCPC	118	108	10
Veterans Affairs	303	303	0
Public Schools	83	32	51
Community College	12	12	0

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Annual Audit

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Hospital	835	835	0
Recreation	2,195	2,195	0
Spec Rev Occ Tax Expense	2	2	0
E-911 Wire	329	329	0
Fund 40	132	132	0
Veh Replace	110	110	0
Fund 45	183	183	0
VFDs	149	149	0
Solid Waste	1,392	1,390	2
Water/Sewer	721	544	177
Law Enforcement Fd	1	1	0
Tourism Develop	135	135	0
General Fixed Asset Fd	29	29	0
Other	31	0	31
Direct Bill	0	0	0
Total	47,675	42,907	4,768

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Professional Svcs

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

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

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

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

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Professional Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Non Departmental		196,728	196,728	
Total Allocated Additions:		196,728	196,728	196,728
Total To Be Allocated:	0	196,728		196,728

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Professional Svcs

	Total	G&A	TELEPH LEASE/ ITS	INSUR CONSULT	LEGAL
<hr/>					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - Non Departmental: PROF SVCS	50,245	0	0	50,245	0
Inbound - Non Departmental: LEGAL	120,240	0	0	0	120,240
Inbound - Non Departmental: CAP	4,800	0	0	0	0
Inbound - Non Departmental: TELE SYS	21,443	0	21,443	0	0
2nd Allocation	196,728	0	21,443	50,245	120,240
Total For Professional Svcs					
Schedule .3 Total	196,728	0	21,443	50,245	120,240

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Professional Svcs

	CAP
<hr/>	
Deductions	
*Total Disallowed Costs	0
Functional Cost	0
Allocation Step 1	
1st Allocation	0
Allocation Step 2	
Inbound - Non Departmental: PROF SVCS	0
Inbound - Non Departmental: LEGAL	0
Inbound - Non Departmental: CAP	4,800
Inbound - Non Departmental: TELE SYS	0
2nd Allocation	4,800
Total For Professional Svcs	
Schedule .3 Total	4,800

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Professional Svcs

Activity - TELEPH LEASE/ ITS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	9	2.702703				580	580
Finance	4	1.201201				258	258
Information Services	11	3.303303				708	708
Public Buildings	4	1.201201				258	258
Sheriff	58	17.417417				3,735	3,735
Communications	21	6.306306				1,352	1,352
Social Services	85	25.525526				5,474	5,474
Tax Assessor	14	4.204204				902	902
Elections	6	1.801802				386	386
Register of Deeds	9	2.702703				580	580
Emergency Services	25	7.507508				1,610	1,610
Building Inspection	6	1.801802				386	386
Animal Control	8	2.402402				515	515
Planning & Zoning	3	0.900901				193	193
Cooperative Extension Service	11	3.303303				708	708
Health Department	24	7.207207				1,545	1,545
Environmental Health	3	0.900901				193	193
Veterans Affairs	2	0.600601				129	129
Recreation	11	3.303303				708	708
Solid Waste	6	1.801802				386	386
Water/Sewer	1	0.300300				64	64
Other	12	3.603604				773	773
Schedule .4 Total for TELEPH LEASE/ ITS	333	100.000000	0		0	21,443	21,443

Allocation Basis: NUMBER OF LINES
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Professional Svcs

Activity - INSUR CONSULT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333				1,047	1,047
Finance	3.00	1.250000				628	628
Information Services	4.00	1.666667				837	837
Public Buildings	5.00	2.083333				1,047	1,047
Sheriff	41.00	17.083333				8,584	8,584
Communications	12.00	5.000000				2,512	2,512
Fire Marshal	1.00	0.416667				209	209
Social Services	55.00	22.916666				11,516	11,516
Tax Assessor	6.00	2.500000				1,256	1,256
Revaluation	4.00	1.666667				837	837
License Plate Agency	2.00	0.833333				419	419
Elections	2.00	0.833333				419	419
Register of Deeds	3.00	1.250000				628	628
Liason Office	3.00	1.250000				628	628
Jail	21.00	8.750000				4,396	4,396
Emergency Services	34.00	14.166667				7,118	7,118
Building Inspection	4.00	1.666667				837	837
Animal Control	3.00	1.250000				628	628
Planning & Zoning	2.00	0.833333				419	419
Soil & Water Conservation	3.00	1.250000				628	628
Health Department	13.00	5.416667				2,722	2,722
Environmental Health	4.00	1.666667				837	837
Veterans Affairs	1.00	0.416667				209	209
Hospital	1.00	0.416667				209	209
Recreation	6.00	2.500000				1,256	1,256
Solid Waste	2.00	0.833333				419	419
Schedule .4 Total for INSUR CONSULT	240.00	100.000000	0		0	50,245	50,245

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Professional Svcs

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.645503				3,181	3,181
Finance	3.00	1.587302				1,909	1,909
Information Services	4.00	2.116402				2,545	2,545
Public Buildings	5.00	2.645503				3,181	3,181
Sheriff	41.00	21.693119				26,084	26,084
Communications	12.00	6.349206				7,634	7,634
Fire Marshal	1.00	0.529101				636	636
Governing Body	5.00	2.645503				3,181	3,181
Tax Assessor	6.00	3.174603				3,817	3,817
Revaluation	4.00	2.116402				2,545	2,545
License Plate Agency	2.00	1.058201				1,272	1,272
Elections	2.00	1.058201				1,272	1,272
Register of Deeds	3.00	1.587302				1,909	1,909
Liason Office	3.00	1.587302				1,909	1,909
Jail	21.00	11.111111				13,360	13,360
Emergency Services	34.00	17.989418				21,630	21,630
Building Inspection	4.00	2.116402				2,545	2,545
Animal Control	3.00	1.587302				1,909	1,909
Planning & Zoning	2.00	1.058201				1,272	1,272
Soil & Water Conservation	3.00	1.587302				1,909	1,909
Health Department	13.00	6.878307				8,270	8,270
Environmental Health	4.00	2.116402				2,545	2,545
Veterans Affairs	1.00	0.529101				636	636
Recreation	6.00	3.174603				3,817	3,817
Solid Waste	2.00	1.058201				1,272	1,272
Schedule .4 Total for LEGAL	189.00	100.000000	0		0	120,240	120,240

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Professional Svcs

Activity - CAP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	6	6.000000				288	288
Finance	9	9.000000				432	432
Information Services	6	6.000000				288	288
Public Buildings	10	10.000000				480	480
Sheriff	12	12.000000				576	576
Communications	4	4.000000				192	192
Fire Marshal	2	2.000000				96	96
Non Departmental	11	11.000000				528	528
Social Services	40	40.000000				1,920	1,920
Schedule .4 Total for CAP	100	100.000000	0		0	4,800	4,800

Allocation Basis: CONSULTANT'S TIME EXPRESSED AS A PERCENTAGE
Allocation Source: CONSULTANT'S TIME LOG

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Professional Svcs

Receiving Department	Total	TELEPH LEASE/ ITS	INSUR CONSULT	LEGAL	CAP
Administration	5,096	580	1,047	3,181	288
Finance	3,227	258	628	1,909	432
Information Services	4,378	708	837	2,545	288
Public Buildings	4,966	258	1,047	3,181	480
Sheriff	38,979	3,735	8,584	26,084	576
Communications	11,690	1,352	2,512	7,634	192
Fire Marshal	941	0	209	636	96
Non Departmental	528	0	0	0	528
Social Services	18,910	5,474	11,516	0	1,920
Governing Body	3,181	0	0	3,181	0
Tax Assessor	5,975	902	1,256	3,817	0
Revaluation	3,382	0	837	2,545	0
License Plate Agency	1,691	0	419	1,272	0
Elections	2,077	386	419	1,272	0
Register of Deeds	3,117	580	628	1,909	0
Liason Office	2,537	0	628	1,909	0
Jail	17,756	0	4,396	13,360	0
Emergency Services	30,358	1,610	7,118	21,630	0
Building Inspection	3,768	386	837	2,545	0
Animal Control	3,052	515	628	1,909	0
Planning & Zoning	1,884	193	419	1,272	0
Cooperative Extension Service	708	708	0	0	0
Soil & Water Conservation	2,537	0	628	1,909	0
Health Department	12,537	1,545	2,722	8,270	0
Environmental Health	3,575	193	837	2,545	0
Veterans Affairs	974	129	209	636	0
Hospital	209	0	209	0	0
Recreation	5,781	708	1,256	3,817	0
Solid Waste	2,077	386	419	1,272	0
Water/Sewer	64	64	0	0	0
Other	773	773	0	0	0
Direct Bill	0	0	0	0	0
Total	196,728	21,443	50,245	120,240	4,800

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Insurance**

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Annual Audit		298	298	
Administration		2,181	2,181	
Finance		1,529	1,529	
Total Allocated Additions:		4,008	4,008	4,008
Total To Be Allocated:	0	4,008		4,008

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	G&A	INSURANCE
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	4,008	4,008	0
Reallocate Admin Costs		(4,008)	4,008
Unallocated Costs	0	0	0
2nd Allocation	4,008	0	4,008
Total For Insurance			
Schedule .3 Total	4,008	0	4,008

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333				83	83
Finance	3.00	1.250000				50	50
Information Services	4.00	1.666667				66	66
Public Buildings	5.00	2.083333				83	83
Sheriff	41.00	17.083333				685	685
Communications	12.00	5.000000				200	200
Fire Marshal	1.00	0.416667				16	16
Social Services	55.00	22.916666				933	933
Tax Assessor	6.00	2.500000				99	99
Revaluation	4.00	1.666667				66	66
License Plate Agency	2.00	0.833333				32	32
Elections	2.00	0.833333				32	32
Register of Deeds	3.00	1.250000				50	50
Liason Office	3.00	1.250000				50	50
Jail	21.00	8.750000				351	351
Emergency Services	34.00	14.166667				569	569
Building Inspection	4.00	1.666667				66	66
Animal Control	3.00	1.250000				50	50
Planning & Zoning	2.00	0.833333				32	32
Soil & Water Conservation	3.00	1.250000				50	50
Health Department	13.00	5.416667				216	216
Environmental Health	4.00	1.666667				66	66
Veterans Affairs	1.00	0.416667				16	16
Hospital	1.00	0.416667				16	16
Recreation	6.00	2.500000				99	99
Solid Waste	2.00	0.833333				32	32
Schedule .4 Total for INSURANCE	240.00	100.000000	0		0	4,008	4,008

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	INSURANCE
Administration	83	83
Finance	50	50
Information Services	66	66
Public Buildings	83	83
Sheriff	685	685
Communications	200	200
Fire Marshal	16	16
Social Services	933	933
Tax Assessor	99	99
Revaluation	66	66
License Plate Agency	32	32
Elections	32	32
Register of Deeds	50	50
Liason Office	50	50
Jail	351	351
Emergency Services	569	569
Building Inspection	66	66
Animal Control	50	50
Planning & Zoning	32	32
Soil & Water Conservation	50	50
Health Department	216	216
Environmental Health	66	66
Veterans Affairs	16	16
Hospital	16	16
Recreation	99	99
Solid Waste	32	32
Direct Bill	0	0
Total	4,008	4,008

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Administration**

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

Department Coordination: Allocated based on full-time personnel.

Budget Preparation: Allocated based on department expenditures.

Payroll: Allocated based on full-time personnel.

General Accounting: Allocated based on accounting transactions.

Personnel: Allocated based on full-time personnel.

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	368,538			368,538
Inbound Costs:				
Building Depr	1,999		1,999	
Equip Depr	1,020		1,020	
Annual Audit		699	699	
Professional Svcs		5,096	5,096	
Insurance		83	83	
Administration		5,817	5,817	
Finance		3,583	3,583	
Information Services		4,830	4,830	
Public Buildings		3,876	3,876	
Fire Marshal		39	39	
Non Departmental		25,966	25,966	
Total Allocated Additions:	3,019	49,989	53,008	53,008
Total To Be Allocated:	371,557	49,989		421,546

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Administration

	Total	G&A	DEPT COORD	BUDGET PREP	PAYROLL
<hr/>					
Wages & Benefits					
SALARIES & WAGES	257,507	0	51,913	15,837	29,897
FRINGE BENEFITS	86,109	0	17,360	5,296	9,997
Other Expense & Cost					
WC INS	1,860	0	375	114	216
SUPPLIES & MATS	2,722	0	549	167	316
TRAVEL/TRANING	10,441	0	2,105	642	1,212
TELE & POSTAGE	157	0	32	10	18
MAINT CONT	8,125	0	1,638	500	943
INS & BOND	223	0	45	14	26
DUES & SUBS	1,394	0	281	86	162
Departmental Total					
Expenditures Per Financial Statement	368,538				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	368,538	0	74,298	22,666	42,787
Allocation Step 1					
Inbound - All Others	3,019	0	608	186	350
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(66,064)	0	0	0	0
1st Allocation	305,493	0	74,906	22,852	43,137
Allocation Step 2					
Inbound - All Others	49,989	0	10,073	3,073	5,803
Unallocated Costs	(8,881)	0	0	0	0
2nd Allocation	41,108	0	10,073	3,073	5,803
Total For Administration					
Schedule .3 Total	346,601	0	84,979	25,925	48,940

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Administration

	GENL ACCOUNTING	PERSONNEL	CLERK TO BD**
<u>Wages & Benefits</u>			
SALARIES & WAGES	47,819	66,256	45,785
FRINGE BENEFITS	15,990	22,156	15,310
<u>Other Expense & Cost</u>			
WC INS	345	479	331
SUPPLIES & MATS	505	701	484
TRAVEL/TRANING	1,939	2,687	1,856
TELE & POSTAGE	29	40	28
MAINT CONT	1,509	2,090	1,445
INS & BOND	41	57	40
DUES & SUBS	259	358	248
<u>Departmental Total</u>			
Expenditures Per Financial Statement			
<u>Deductions</u>			
*Total Disallowed Costs	0	0	0
Functional Cost	68,436	94,824	65,527
<u>Allocation Step 1</u>			
Inbound - All Others	560	778	537
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(66,064)
1st Allocation	68,996	95,602	0
<u>Allocation Step 2</u>			
Inbound - All Others	9,279	12,880	8,881
Unallocated Costs	0	0	(8,881)
2nd Allocation	9,279	12,880	0
<u>Total For Administration</u>			
Schedule .3 Total	78,275	108,482	0

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - DEPT COORD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333	1,560		1,560		1,560
Finance	3.00	1.250000	937		937	126	1,063
Information Services	4.00	1.666667	1,248		1,248	169	1,417
Public Buildings	5.00	2.083333	1,560		1,560	212	1,772
Sheriff	41.00	17.083333	12,797		12,797	1,757	14,554
Communications	12.00	5.000000	3,745		3,745	513	4,258
Fire Marshal	1.00	0.416667	313		313	42	355
Social Services	55.00	22.916666	17,165		17,165	2,403	19,568
Tax Assessor	6.00	2.500000	1,872		1,872	254	2,126
Revaluation	4.00	1.666667	1,248		1,248	169	1,417
License Plate Agency	2.00	0.833333	624		624	84	708
Elections	2.00	0.833333	624		624	84	708
Register of Deeds	3.00	1.250000	937		937	126	1,063
Liason Office	3.00	1.250000	937		937	126	1,063
Jail	21.00	8.750000	6,554		6,554	901	7,455
Emergency Services	34.00	14.166667	10,612		10,612	1,455	12,067
Building Inspection	4.00	1.666667	1,248		1,248	169	1,417
Animal Control	3.00	1.250000	937		937	126	1,063
Planning & Zoning	2.00	0.833333	624		624	84	708
Soil & Water Conservation	3.00	1.250000	937		937	126	1,063
Health Department	13.00	5.416667	4,057		4,057	556	4,613
Environmental Health	4.00	1.666667	1,248		1,248	169	1,417
Veterans Affairs	1.00	0.416667	313		313	42	355
Hospital	1.00	0.416667	313		313	42	355
Recreation	6.00	2.500000	1,872		1,872	254	2,126
Solid Waste	2.00	0.833333	624		624	84	708
Schedule .4 Total for DEPT COORD	240.00	100.000000	74,906		74,906	10,073	84,979

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	2,572,675	7.441653	1,701		1,701		1,701
Administration	368,536	1.066018	244		244		244
Finance	214,719	0.621091	142		142	20	162
Information Services	269,939	0.780819	178		178	26	204
Public Buildings	403,334	1.166673	266		266	39	305
Sheriff	2,967,419	8.583479	1,962		1,962	283	2,245
Communications	646,637	1.870445	427		427	61	488
Fire Marshal	67,782	0.196064	44		44	6	50
Non Departmental	968,931	2.802705	640		640	93	733
Debt Service Exp	4,057,240	11.735867	2,681		2,681	395	3,076
Social Services	7,048,234	20.387535	4,665		4,665	732	5,397
Governing Body	58,346	0.168770	38		38	5	43
Tax Assessor	510,379	1.476309	338		338	49	387
Revaluation	322,789	0.933691	214		214	30	244
License Plate Agency	88,124	0.254905	58		58	9	67
Court Facilities	82,697	0.239207	54		54	9	63
Elections	184,743	0.534383	122		122	17	139
Register of Deeds	254,426	0.735946	168		168	25	193
Liason Office	199,925	0.578298	132		132	18	150
Jail	1,728,103	4.998666	1,142		1,142	164	1,306
Separation Allowance	67,975	0.196623	45		45	6	51
Emergency Services	3,448,635	9.975432	2,279		2,279	334	2,613
Building Inspection	255,774	0.739845	169		169	25	194
Medical Examiner	26,200	0.075785	17		17	1	18
Animal Control	212,488	0.614637	140		140	20	160
Planning & Zoning	133,076	0.384932	87		87	12	99
Economic Development	249,000	0.720251	164		164	23	187
Econ Dev Proj Exp	44,000	0.127273	29		29	2	31
Cooperative Extension Service	158,407	0.458204	105		105	15	120
Soil & Water Conservation	326,681	0.944949	216		216	30	246
Health Department	342,209	0.989865	226		226	31	257
Nursing/ Medical	91,065	0.263412	60		60	10	70
Preparedness	29,453	0.085195	19		19	1	20
Breast/ Cervical Cancer	11,725	0.033915	8		8	1	9
Child Health	164,499	0.475826	109		109	15	124
Immunization	51,043	0.147646	33		33	5	38
Maternal Health	89,374	0.258521	59		59	9	68
Family Planning	156,768	0.453463	104		104	15	119
WIC	9,100	0.026322	6		6		6
WIC Nutrition	45,198	0.130739	30		30	3	33
WIC Client Services	113,969	0.329664	75		75	11	86
WIC Breastfeeding	21,949	0.063489	14		14	1	15
WIC Breastfeeding Peer Counsel	6,284	0.018177	4		4		4
Environmental Health	245,664	0.710601	162		162	23	185
Health Carolinians	56,123	0.162340	37		37	5	42
Mental Health	126,000	0.364464	83		83	11	94
JCPC	142,163	0.411217	94		94	13	107
Veterans Affairs	52,873	0.152939	35		35	5	40
Community College	228,688	0.661497	151		151	22	173
Hospital	278,361	0.805180	185		185	26	211
Recreation	544,024	1.573630	360		360	52	412
E-911 Wire	451,150	1.304985	299		299	43	342

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 40	321,528	0.930044	213		213	30	243
Veh Replace	274,299	0.793430	181		181	26	207
Solid Waste	2,322,880	6.719102	1,535		1,535	223	1,758
Water/Sewer	425,654	1.231236	282		282	41	323
Tourism Develop	31,920	0.092331	21		21	2	23
Schedule .4 Total for BUDGET PREP	34,571,177	99.999685	22,852		22,852	3,073	25,925

Allocation Basis: DEPARTMENT EXPENDITURES

Allocation Source: EXPENDITURE REPORT

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333	898		898		898
Finance	3.00	1.250000	539		539	73	612
Information Services	4.00	1.666667	719		719	96	815
Public Buildings	5.00	2.083333	898		898	123	1,021
Sheriff	41.00	17.083333	7,369		7,369	1,013	8,382
Communications	12.00	5.000000	2,157		2,157	292	2,449
Fire Marshal	1.00	0.416667	179		179	25	204
Social Services	55.00	22.916666	9,887		9,887	1,394	11,281
Tax Assessor	6.00	2.500000	1,079		1,079	145	1,224
Revaluation	4.00	1.666667	719		719	96	815
License Plate Agency	2.00	0.833333	360		360	48	408
Elections	2.00	0.833333	360		360	48	408
Register of Deeds	3.00	1.250000	539		539	73	612
Liason Office	3.00	1.250000	539		539	73	612
Jail	21.00	8.750000	3,774		3,774	517	4,291
Emergency Services	34.00	14.166667	6,111		6,111	842	6,953
Building Inspection	4.00	1.666667	719		719	96	815
Animal Control	3.00	1.250000	539		539	73	612
Planning & Zoning	2.00	0.833333	360		360	48	408
Soil & Water Conservation	3.00	1.250000	539		539	73	612
Health Department	13.00	5.416667	2,337		2,337	316	2,653
Environmental Health	4.00	1.666667	719		719	96	815
Veterans Affairs	1.00	0.416667	179		179	25	204
Hospital	1.00	0.416667	179		179	25	204
Recreation	6.00	2.500000	1,079		1,079	145	1,224
Solid Waste	2.00	0.833333	360		360	48	408
Schedule .4 Total for PAYROLL	240.00	100.000000	43,137		43,137	5,803	48,940

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	245	0.695391	480		480		480
Administration	574	1.629201	1,124		1,124		1,124
Finance	438	1.243188	858		858	117	975
Information Services	502	1.424841	983		983	134	1,117
Public Buildings	1,448	4.109900	2,836		2,836	388	3,224
Sheriff	1,948	5.529064	3,815		3,815	526	4,341
Communications	417	1.183583	816		816	111	927
Fire Marshal	254	0.720936	497		497	68	565
Non Departmental	1,301	3.692666	2,548		2,548	350	2,898
Debt Service Exp	48	0.136240	94		94	12	106
Social Services	5,994	17.012941	11,742		11,742	1,705	13,447
Governing Body	260	0.737965	509		509	69	578
Tax Assessor	616	1.748411	1,206		1,206	164	1,370
Revaluation	582	1.651907	1,139		1,139	155	1,294
License Plate Agency	268	0.760672	525		525	70	595
Court Facilities	274	0.777702	536		536	73	609
Elections	579	1.643392	1,134		1,134	153	1,287
Register of Deeds	490	1.390781	960		960	129	1,089
Interfund Transfers	11	0.031222	21		21	2	23
Liason Office	209	0.593211	409		409	56	465
Jail	1,161	3.295300	2,273		2,273	309	2,582
Separation Allowance	49	0.139078	96		96	13	109
Emergency Services	1,828	5.188465	3,580		3,580	492	4,072
Building Inspection	635	1.802339	1,243		1,243	169	1,412
Medical Examiner	63	0.178815	123		123	16	139
Animal Control	1,108	3.144868	2,170		2,170	294	2,464
Planning & Zoning	452	1.282925	885		885	120	1,005
Economic Development	30	0.085150	58		58	9	67
Econ Dev Proj Exp	10	0.028383	19		19	1	20
Cooperative Extension Service	357	1.013283	699		699	95	794
Soil & Water Conservation	598	1.697321	1,171		1,171	159	1,330
Health Department	700	1.986830	1,371		1,371	187	1,558
Nursing/ Medical	857	2.432448	1,679		1,679	229	1,908
Preparedness	328	0.930972	642		642	88	730
Tuberculosis	17	0.048252	33		33	3	36
Breast/ Cervical Cancer	281	0.797570	551		551	75	626
Child Health	718	2.037920	1,407		1,407	193	1,600
Immunization	374	1.061535	732		732	99	831
Maternal Health	664	1.884650	1,301		1,301	177	1,478
Family Planning	724	2.054950	1,418		1,418	195	1,613
WIC	203	0.576181	397		397	54	451
WIC Nutrition	204	0.579019	399		399	54	453
WIC Client Services	297	0.842984	582		582	79	661
WIC Breastfeeding	212	0.601726	415		415	56	471
WIC Breastfeeding Peer Counsel	194	0.550636	380		380	51	431
Environmental Health	628	1.782470	1,230		1,230	166	1,396
Health Carolinians	744	2.111717	1,457		1,457	198	1,655
Mental Health	10	0.028383	19		19	1	20
JCPC	89	0.252611	174		174	23	197
Veterans Affairs	249	0.706744	488		488	68	556
Public Schools	26	0.073797	51		51	8	59
Community College	10	0.028383	19		19	1	20

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hospital	686	1.947094	1,344		1,344	183	1,527
Recreation	1,802	5.114668	3,529		3,529	486	4,015
Spec Rev Occ Tax Expense	2	0.005677	4		4		4
E-911 Wire	270	0.766349	528		528	70	598
Fund 40	108	0.306540	212		212	27	239
Veh Replace	90	0.255450	176		176	23	199
Fund 45	150	0.425749	294		294	40	334
VFDs	122	0.346276	239		239	31	270
Solid Waste	1,141	3.238533	2,234		2,234	303	2,537
Water/Sewer	447	1.268733	875		875	118	993
Law Enforcement Fd	1	0.002838	2		2		2
Tourism Develop	111	0.315054	218		218	28	246
General Fixed Asset Fd	24	0.068120	47		47	6	53
Schedule .4 Total for GENL ACCOUNTING	35,232	100.000000	68,996		68,996	9,279	78,275

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS
Allocation Source: REPORT GLYTDBUD0093

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Administration

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333	1,991		1,991		1,991
Finance	3.00	1.250000	1,194		1,194	162	1,356
Information Services	4.00	1.666667	1,593		1,593	216	1,809
Public Buildings	5.00	2.083333	1,991		1,991	270	2,261
Sheriff	41.00	17.083333	16,332		16,332	2,245	18,577
Communications	12.00	5.000000	4,780		4,780	657	5,437
Fire Marshal	1.00	0.416667	398		398	54	452
Social Services	55.00	22.916666	21,920		21,920	3,065	24,985
Tax Assessor	6.00	2.500000	2,391		2,391	325	2,716
Revaluation	4.00	1.666667	1,593		1,593	216	1,809
License Plate Agency	2.00	0.833333	796		796	108	904
Elections	2.00	0.833333	796		796	108	904
Register of Deeds	3.00	1.250000	1,194		1,194	162	1,356
Liason Office	3.00	1.250000	1,194		1,194	162	1,356
Jail	21.00	8.750000	8,365		8,365	1,151	9,516
Emergency Services	34.00	14.166667	13,543		13,543	1,862	15,405
Building Inspection	4.00	1.666667	1,593		1,593	216	1,809
Animal Control	3.00	1.250000	1,194		1,194	162	1,356
Planning & Zoning	2.00	0.833333	796		796	108	904
Soil & Water Conservation	3.00	1.250000	1,194		1,194	162	1,356
Health Department	13.00	5.416667	5,178		5,178	712	5,890
Environmental Health	4.00	1.666667	1,593		1,593	216	1,809
Veterans Affairs	1.00	0.416667	398		398	54	452
Hospital	1.00	0.416667	398		398	54	452
Recreation	6.00	2.500000	2,391		2,391	325	2,716
Solid Waste	2.00	0.833333	796		796	108	904
Schedule .4 Total for PERSONNEL	240.00	100.000000	95,602		95,602	12,880	108,482

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	Total	DEPT COORD	BUDGET PREP	PAYROLL	GENL ACCOUNTING
Insurance	2,181	0	1,701	0	480
Administration	5,817	1,560	244	898	1,124
Finance	4,168	1,063	162	612	975
Information Services	5,362	1,417	204	815	1,117
Public Buildings	8,583	1,772	305	1,021	3,224
Sheriff	48,099	14,554	2,245	8,382	4,341
Communications	13,559	4,258	488	2,449	927
Fire Marshal	1,626	355	50	204	565
Non Departmental	3,631	0	733	0	2,898
Debt Service Exp	3,182	0	3,076	0	106
Social Services	74,678	19,568	5,397	11,281	13,447
Governing Body	621	0	43	0	578
Tax Assessor	7,823	2,126	387	1,224	1,370
Revaluation	5,579	1,417	244	815	1,294
License Plate Agency	2,682	708	67	408	595
Court Facilities	672	0	63	0	609
Elections	3,446	708	139	408	1,287
Register of Deeds	4,313	1,063	193	612	1,089
Interfund Transfers	23	0	0	0	23
Liason Office	3,646	1,063	150	612	465
Jail	25,150	7,455	1,306	4,291	2,582
Separation Allowance	160	0	51	0	109
Emergency Services	41,110	12,067	2,613	6,953	4,072
Building Inspection	5,647	1,417	194	815	1,412
Medical Examiner	157	0	18	0	139
Animal Control	5,655	1,063	160	612	2,464
Planning & Zoning	3,124	708	99	408	1,005
Economic Development	254	0	187	0	67
Econ Dev Proj Exp	51	0	31	0	20
Cooperative Extension Service	914	0	120	0	794
Soil & Water Conservation	4,607	1,063	246	612	1,330
Health Department	14,971	4,613	257	2,653	1,558
Nursing/ Medical	1,978	0	70	0	1,908
Preparedness	750	0	20	0	730
Tuberculosis	36	0	0	0	36
Breast/ Cervical Cancer	635	0	9	0	626
Child Health	1,724	0	124	0	1,600
Immunization	869	0	38	0	831
Maternal Health	1,546	0	68	0	1,478
Family Planning	1,732	0	119	0	1,613
WIC	457	0	6	0	451
WIC Nutrition	486	0	33	0	453
WIC Client Services	747	0	86	0	661
WIC Breastfeeding	486	0	15	0	471
WIC Breastfeeding Peer Counsel	435	0	4	0	431
Environmental Health	5,622	1,417	185	815	1,396
Health Carolinians	1,697	0	42	0	1,655
Mental Health	114	0	94	0	20
JCPC	304	0	107	0	197
Veterans Affairs	1,607	355	40	204	556
Public Schools	59	0	0	0	59
Community College	193	0	173	0	20

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	Total	DEPT COORD	BUDGET PREP	PAYROLL	GENL ACCOUNTING
Hospital	2,749	355	211	204	1,527
Recreation	10,493	2,126	412	1,224	4,015
Spec Rev Occ Tax Expense	4	0	0	0	4
E-911 Wire	940	0	342	0	598
Fund 40	482	0	243	0	239
Veh Replace	406	0	207	0	199
Fund 45	334	0	0	0	334
VFDs	270	0	0	0	270
Solid Waste	6,315	708	1,758	408	2,537
Water/Sewer	1,316	0	323	0	993
Law Enforcement Fd	2	0	0	0	2
Tourism Develop	269	0	23	0	246
General Fixed Asset Fd	53	0	0	0	53
Direct Bill	0	0	0	0	0
Total	346,601	84,979	25,925	48,940	78,275

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	PERSONNEL
Insurance	0
Administration	1,991
Finance	1,356
Information Services	1,809
Public Buildings	2,261
Sheriff	18,577
Communications	5,437
Fire Marshal	452
Non Departmental	0
Debt Service Exp	0
Social Services	24,985
Governing Body	0
Tax Assessor	2,716
Revaluation	1,809
License Plate Agency	904
Court Facilities	0
Elections	904
Register of Deeds	1,356
Interfund Transfers	0
Liason Office	1,356
Jail	9,516
Separation Allowance	0
Emergency Services	15,405
Building Inspection	1,809
Medical Examiner	0
Animal Control	1,356
Planning & Zoning	904
Economic Development	0
Econ Dev Proj Exp	0
Cooperative Extension Service	0
Soil & Water Conservation	1,356
Health Department	5,890
Nursing/ Medical	0
Preparedness	0
Tuberculosis	0
Breast/ Cervical Cancer	0
Child Health	0
Immunization	0
Maternal Health	0
Family Planning	0
WIC	0
WIC Nutrition	0
WIC Client Services	0
WIC Breastfeeding	0
WIC Breastfeeding Peer Counsel	0
Environmental Health	1,809
Health Carolinians	0
Mental Health	0
JCPC	0
Veterans Affairs	452
Public Schools	0
Community College	0

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Administration

Receiving Department	PERSONNEL
Hospital	452
Recreation	2,716
Spec Rev Occ Tax Expense	0
E-911 Wire	0
Fund 40	0
Veh Replace	0
Fund 45	0
VFDs	0
Solid Waste	904
Water/Sewer	0
Law Enforcement Fd	0
Tourism Develop	0
General Fixed Asset Fd	0
Direct Bill	0
Total	<u>108,482</u>

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Finance**

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	214,720			214,720
Inbound Costs:				
Building Depr	605		605	
Equip Depr	1,012		1,012	
Annual Audit		533	533	
Professional Svcs		3,227	3,227	
Insurance		50	50	
Administration	3,670	498	4,168	
Finance		2,735	2,735	
Information Services		3,865	3,865	
Public Buildings		1,169	1,169	
Fire Marshal		24	24	
Non Departmental		8,972	8,972	
Total Allocated Additions:	5,287	21,073	26,360	26,360
Total To Be Allocated:	220,007	21,073		241,080

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Finance

	Total	G&A	GEN ACCTG
<hr/>			
Wages & Benefits			
SALARIES & WAGES	149,321	0	149,321
FRINGE BENEFITS	49,731	0	49,731
Other Expense & Cost			
WC INS	130	0	130
SUPPLIES & MATS	3,064	0	3,064
TRAVEL	1,672	0	1,672
TELE & POSTAGE	3,460	0	3,460
MAINT CONT	4,083	0	4,083
INS & BOND	3,009	0	3,009
DUES & SUBS	250	0	250
Departmental Total			
Expenditures Per Financial Statement	214,720		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	214,720	0	214,720
Allocation Step 1			
Inbound - All Others	5,287	5,287	0
Reallocate Admin Costs		(5,287)	5,287
Unallocated Costs	0	0	0
1st Allocation	220,007	0	220,007
Allocation Step 2			
Inbound - All Others	21,073	21,073	0
Reallocate Admin Costs		(21,073)	21,073
Unallocated Costs	0	0	0
2nd Allocation	21,073	0	21,073
Total For Finance			
Schedule .3 Total	241,080	0	241,080

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	245	0.695391	1,529		1,529		1,529
Administration	574	1.629201	3,583		3,583		3,583
Finance	438	1.243188	2,735		2,735		2,735
Information Services	502	1.424841	3,134		3,134	310	3,444
Public Buildings	1,448	4.109900	9,043		9,043	900	9,943
Sheriff	1,948	5.529064	12,163		12,163	1,206	13,369
Communications	417	1.183583	2,603		2,603	258	2,861
Fire Marshal	254	0.720936	1,585		1,585	153	1,738
Non Departmental	1,301	3.692666	8,123		8,123	805	8,928
Debt Service Exp	48	0.136240	300		300	29	329
Social Services	5,994	17.012941	37,441		37,441	3,828	41,269
Governing Body	260	0.737965	1,623		1,623	157	1,780
Tax Assessor	616	1.748411	3,847		3,847	381	4,228
Revaluation	582	1.651907	3,634		3,634	360	3,994
License Plate Agency	268	0.760672	1,674		1,674	163	1,837
Court Facilities	274	0.777702	1,711		1,711	167	1,878
Elections	579	1.643392	3,616		3,616	357	3,973
Register of Deeds	490	1.390781	3,059		3,059	304	3,363
Interfund Transfers	11	0.031222	68		68	6	74
Liason Office	209	0.593211	1,306		1,306	126	1,432
Jail	1,161	3.295300	7,250		7,250	718	7,968
Separation Allowance	49	0.139078	306		306	30	336
Emergency Services	1,828	5.188465	11,415		11,415	1,131	12,546
Building Inspection	635	1.802339	3,965		3,965	393	4,358
Medical Examiner	63	0.178815	394		394	38	432
Animal Control	1,108	3.144868	6,920		6,920	684	7,604
Planning & Zoning	452	1.282925	2,823		2,823	278	3,101
Economic Development	30	0.085150	188		188	17	205
Econ Dev Proj Exp	10	0.028383	62		62	6	68
Cooperative Extension Service	357	1.013283	2,229		2,229	218	2,447
Soil & Water Conservation	598	1.697321	3,733		3,733	370	4,103
Health Department	700	1.986830	4,370		4,370	434	4,804
Nursing/ Medical	857	2.432448	5,352		5,352	530	5,882
Preparedness	328	0.930972	2,048		2,048	200	2,248
Tuberculosis	17	0.048252	106		106	10	116
Breast/ Cervical Cancer	281	0.797570	1,755		1,755	170	1,925
Child Health	718	2.037920	4,483		4,483	445	4,928
Immunization	374	1.061535	2,335		2,335	229	2,564
Maternal Health	664	1.884650	4,146		4,146	411	4,557
Family Planning	724	2.054950	4,520		4,520	449	4,969
WIC	203	0.576181	1,267		1,267	123	1,390
WIC Nutrition	204	0.579019	1,274		1,274	124	1,398
WIC Client Services	297	0.842984	1,855		1,855	182	2,037
WIC Breastfeeding	212	0.601726	1,324		1,324	128	1,452
WIC Breastfeeding Peer Counsel	194	0.550636	1,211		1,211	117	1,328
Environmental Health	628	1.782470	3,921		3,921	388	4,309
Health Carolinians	744	2.111717	4,645		4,645	460	5,105
Mental Health	10	0.028383	62		62	6	68
JCPC	89	0.252611	556		556	53	609
Veterans Affairs	249	0.706744	1,555		1,555	151	1,706
Public Schools	26	0.073797	162		162	15	177
Community College	10	0.028383	62		62	6	68

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Finance

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hospital	686	1.947094	4,284		4,284	425	4,709
Recreation	1,802	5.114668	11,252		11,252	1,114	12,366
Spec Rev Occ Tax Expense	2	0.005677	12		12	1	13
E-911 Wire	270	0.766349	1,687		1,687	164	1,851
Fund 40	108	0.306540	674		674	65	739
Veh Replace	90	0.255450	563		563	54	617
Fund 45	150	0.425749	937		937	89	1,026
VFDs	122	0.346276	763		763	74	837
Solid Waste	1,141	3.238533	7,126		7,126	707	7,833
Water/Sewer	447	1.268733	2,791		2,791	275	3,066
Law Enforcement Fd	1	0.002838	6		6		6
Tourism Develop	111	0.315054	692		692	68	760
General Fixed Asset Fd	24	0.068120	149		149	13	162
Schedule .4 Total for GEN ACCTG	35,232	100.000000	220,007		220,007	21,073	241,080

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS
Allocation Source: REPORT GLYTDBUD0093

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	GEN ACCTG
Insurance	1,529	1,529
Administration	3,583	3,583
Finance	2,735	2,735
Information Services	3,444	3,444
Public Buildings	9,943	9,943
Sheriff	13,369	13,369
Communications	2,861	2,861
Fire Marshal	1,738	1,738
Non Departmental	8,928	8,928
Debt Service Exp	329	329
Social Services	41,269	41,269
Governing Body	1,780	1,780
Tax Assessor	4,228	4,228
Revaluation	3,994	3,994
License Plate Agency	1,837	1,837
Court Facilities	1,878	1,878
Elections	3,973	3,973
Register of Deeds	3,363	3,363
Interfund Transfers	74	74
Liason Office	1,432	1,432
Jail	7,968	7,968
Separation Allowance	336	336
Emergency Services	12,546	12,546
Building Inspection	4,358	4,358
Medical Examiner	432	432
Animal Control	7,604	7,604
Planning & Zoning	3,101	3,101
Economic Development	205	205
Econ Dev Proj Exp	68	68
Cooperative Extension Service	2,447	2,447
Soil & Water Conservation	4,103	4,103
Health Department	4,804	4,804
Nursing/ Medical	5,882	5,882
Preparedness	2,248	2,248
Tuberculosis	116	116
Breast/ Cervical Cancer	1,925	1,925
Child Health	4,928	4,928
Immunization	2,564	2,564
Maternal Health	4,557	4,557
Family Planning	4,969	4,969
WIC	1,390	1,390
WIC Nutrition	1,398	1,398
WIC Client Services	2,037	2,037
WIC Breastfeeding	1,452	1,452
WIC Breastfeeding Peer Counsel	1,328	1,328
Environmental Health	4,309	4,309
Health Carolinians	5,105	5,105
Mental Health	68	68
JCPC	609	609
Veterans Affairs	1,706	1,706
Public Schools	177	177
Community College	68	68

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Finance

Receiving Department	Total	GEN ACCTG
Hospital	4,709	4,709
Recreation	12,366	12,366
Spec Rev Occ Tax Expense	13	13
E-911 Wire	1,851	1,851
Fund 40	739	739
Veh Replace	617	617
Fund 45	1,026	1,026
VFDs	837	837
Solid Waste	7,833	7,833
Water/Sewer	3,066	3,066
Law Enforcement Fd	6	6
Tourism Develop	760	760
General Fixed Asset Fd	162	162
Direct Bill	0	0
Total	241,080	241,080

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Information Services**

The Information Services department provides technological support to county departments when requested. Costs are allocated based on the number of computers maintained.

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Information Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	269,937			269,937
Inbound Costs:				
Building Depr	2,045		2,045	
Equip Depr	25,534		25,534	
Annual Audit		611	611	
Professional Svcs		4,378	4,378	
Insurance		66	66	
Administration	4,721	641	5,362	
Finance	3,134	310	3,444	
Information Services		14,494	14,494	
Public Buildings		2,277	2,277	
Fire Marshal		33	33	
Non Departmental		202,354	202,354	
Total Allocated Additions:	35,434	225,164	260,598	260,598
Total To Be Allocated:	305,371	225,164		530,535

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Information Services

	Total	G&A	DATA PROC SVCS
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Wages & Benefits			
SALARIES & WAGES	190,206	0	190,206
FRINGE BENEFITS	64,473	0	64,473
Other Expense & Cost			
WC INS	173	0	173
SUPPLIES & MATS	9,323	0	9,323
TRAVEL/TRAINING	5,231	0	5,231
TELE & POSTAGE	93	0	93
INS & BOND	438	0	438
Departmental Total			
Expenditures Per Financial Statement	269,937		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	269,937	0	269,937
Allocation Step 1			
Inbound - All Others	35,434	35,434	0
Reallocate Admin Costs		(35,434)	35,434
Unallocated Costs	0	0	0
1st Allocation	305,371	0	305,371
Allocation Step 2			
Inbound - All Others	225,164	225,164	0
Reallocate Admin Costs		(225,164)	225,164
Unallocated Costs	0	0	0
2nd Allocation	225,164	0	225,164
Total For Information Services			
Schedule .3 Total	530,535	0	530,535

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Information Services

Activity - DATA PROC SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5	1.582278	4,830		4,830		4,830
Finance	4	1.265823	3,865		3,865		3,865
Information Services	15	4.746835	14,494		14,494		14,494
Public Buildings	5	1.582278	4,830		4,830	3,855	8,685
Sheriff	83	26.265824	80,229		80,229	64,039	144,268
Communications	11	3.481013	10,629		10,629	8,482	19,111
Fire Marshal	3	0.949367	2,897		2,897	2,309	5,206
Social Services	76	24.050633	73,444		73,444	58,602	132,046
Governing Body	6	1.898734	5,797		5,797	4,627	10,424
Tax Assessor	17	5.379747	16,429		16,429	13,107	29,536
Elections	3	0.949367	2,897		2,897	2,309	5,206
Register of Deeds	2	0.632911	1,932		1,932	1,540	3,472
Emergency Services	28	8.860759	27,058		27,058	21,588	48,646
Building Inspection	9	2.848101	8,695		8,695	6,939	15,634
Animal Control	4	1.265823	3,865		3,865	3,086	6,951
Planning & Zoning	2	0.632911	1,932		1,932	1,540	3,472
Cooperative Extension Service	8	2.531646	7,730		7,730	6,168	13,898
Soil & Water Conservation	4	1.265823	3,865		3,865	3,086	6,951
Health Department	21	6.645570	20,294		20,294	16,189	36,483
Veterans Affairs	1	0.316456	966		966	767	1,733
Hospital	1	0.316456	966		966	767	1,733
Recreation	5	1.582278	4,830		4,830	3,855	8,685
Solid Waste	3	0.949367	2,897		2,897	2,309	5,206
Schedule .4 Total for DATA PROC SVCS	316	100.000000	305,371		305,371	225,164	530,535

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Information Services

Receiving Department	Total	DATA PROC SVCS
Administration	4,830	4,830
Finance	3,865	3,865
Information Services	14,494	14,494
Public Buildings	8,685	8,685
Sheriff	144,268	144,268
Communications	19,111	19,111
Fire Marshal	5,206	5,206
Social Services	132,046	132,046
Governing Body	10,424	10,424
Tax Assessor	29,536	29,536
Elections	5,206	5,206
Register of Deeds	3,472	3,472
Emergency Services	48,646	48,646
Building Inspection	15,634	15,634
Animal Control	6,951	6,951
Planning & Zoning	3,472	3,472
Cooperative Extension Service	13,898	13,898
Soil & Water Conservation	6,951	6,951
Health Department	36,483	36,483
Veterans Affairs	1,733	1,733
Hospital	1,733	1,733
Recreation	8,685	8,685
Solid Waste	5,206	5,206
Direct Bill	0	0
Total	530,535	530,535

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Public Buildings**

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Public Buildings

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	403,335			403,335
Inbound Costs:				
Building Depr	249		249	
Equip Depr	255		255	
Annual Audit		1,763	1,763	
Professional Svcs		4,966	4,966	
Insurance		83	83	
Administration	7,551	1,032	8,583	
Finance	9,043	900	9,943	
Information Services	4,830	3,855	8,685	
Public Buildings		484	484	
Fire Marshal		39	39	
Non Departmental		1,286	1,286	
Total Allocated Additions:	21,928	14,408	36,336	36,336
Total To Be Allocated:	425,263	14,408		439,671

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Public Buildings

	Total	G&A	MAINTENANCE	JANITORIAL	UTILITIES
Wages & Benefits					
SALARIES & WAGES	118,087	40,232	40,091	37,764	0
FRINGE BENEFITS	59,472	20,262	20,191	19,019	0
Other Expense & Cost					
WC INS	3,088	1,052	1,048	988	0
PROF SVCS	5,000	1,703	1,698	1,599	0
SUPPLIES & MATS	15,406	5,249	5,230	4,927	0
EQUIP < 5K	3,547	1,209	1,204	1,134	0
UNIFORMS	2,104	717	714	673	0
BLDG/GROUND	48,577	0	48,577	0	0
VEH MAINT/GAS	2,009	685	682	642	0
UTILITIES	85,952	0	0	0	85,952
MAINT CONTRACT	20,347	0	20,347	0	0
INS & BOND	37,768	12,868	12,822	12,078	0
BUILDING RENOVATIONS	1,978	673	672	633	0
Departmental Total					
Expenditures Per Financial Statement	403,335				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	403,335	84,650	153,276	79,457	85,952
Allocation Step 1					
Inbound - All Others	21,928	21,928	0	0	0
Reallocate Admin Costs		(106,578)	51,261	26,573	28,744
Unallocated Costs	0	0	0	0	0
1st Allocation	425,263	0	204,537	106,030	114,696
Allocation Step 2					
Inbound - All Others	14,408	14,408	0	0	0
Reallocate Admin Costs		(14,408)	6,937	3,588	3,883
Unallocated Costs	0	0	0	0	0
2nd Allocation	14,408	0	6,937	3,588	3,883
Total For Public Buildings					
Schedule .3 Total	439,671	0	211,474	109,618	118,579

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Public Buildings

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	1,091	0.688924	1,408		1,408		1,408
Finance	330	0.208382	425		425		425
Information Services	642	0.405398	827		827		827
Public Buildings	136	0.085879	176		176		176
Sheriff	8,352	5.273959	10,787		10,787	369	11,156
Social Services	15,449	9.755435	19,953		19,953	682	20,635
Governing Body	1,441	0.909935	1,861		1,861	63	1,924
Tax Assessor	4,612	2.912296	5,958		5,958	205	6,163
License Plate Agency	360	0.227326	464		464	16	480
Court Facilities	20,541	12.970833	26,530		26,530	912	27,442
Elections	1,481	0.935193	1,912		1,912	65	1,977
Register of Deeds	1,848	1.166939	2,385		2,385	79	2,464
Building Inspection	1,233	0.778591	1,592		1,592	54	1,646
Animal Control	4,266	2.693811	5,509		5,509	189	5,698
Planning & Zoning	384	0.242481	495		495	16	511
Cooperative Extension Service	2,856	1.803452	3,686		3,686	125	3,811
Soil & Water Conservation	1,244	0.785537	1,606		1,606	54	1,660
Health Department	1,831	1.156204	2,363		2,363	79	2,442
WIC	1,322	0.834791	1,707		1,707	56	1,763
Environmental Health	458	0.289209	590		590	18	608
Veterans Affairs	432	0.272791	558		558	18	576
Hospital	36,417	22.995902	47,034		47,034	1,618	48,652
Other	51,637	32.606732	66,711		66,711	2,319	69,030
Schedule .4 Total for MAINTENANCE	158,363	100.000000	204,537		204,537	6,937	211,474

Allocation Basis: SQUARE FOOTAGE MAINTAINED
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Public Buildings

Activity - JANITORIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	1,091	0.746713	790		790		790
Finance	330	0.225862	238		238		238
Information Services	642	0.439404	465		465		465
Public Buildings	136	0.093082	99		99		99
Sheriff	2,112	1.445516	1,532		1,532	50	1,582
Social Services	15,449	10.573758	11,215		11,215	382	11,597
Governing Body	1,441	0.986263	1,046		1,046	33	1,079
Tax Assessor	4,612	3.156591	3,345		3,345	113	3,458
License Plate Agency	360	0.246395	261		261	7	268
Court Facilities	20,541	14.058875	14,907		14,907	510	15,417
Elections	1,481	1.013641	1,074		1,074	35	1,109
Register of Deeds	1,848	1.264826	1,340		1,340	43	1,383
Building Inspection	1,233	0.843902	896		896	28	924
Animal Control	81	0.055439	59		59	1	60
Planning & Zoning	384	0.262821	278		278	7	285
Cooperative Extension Service	2,856	1.954732	2,072		2,072	70	2,142
Soil & Water Conservation	1,244	0.851431	904		904	28	932
WIC	1,322	0.904816	960		960	30	990
Environmental Health	458	0.313469	331		331	10	341
Veterans Affairs	432	0.295674	313		313	9	322
Hospital	36,417	24.924884	26,426		26,426	909	27,335
Other	51,637	35.341906	37,479		37,479	1,323	38,802
Schedule .4 Total for JANITORIAL	146,107	100.000000	106,030		106,030	3,588	109,618

Allocation Basis: SQUARE FOOTAGE MAINTAINED
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Public Buildings

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	1,091	1.461957	1,678		1,678		1,678
Finance	330	0.442205	506		506		506
Information Services	642	0.860290	985		985		985
Public Buildings	136	0.182242	209		209		209
Sheriff	2,112	2.830113	3,245		3,245	112	3,357
Social Services	417	0.558786	639		639	22	661
Governing Body	1,441	1.930962	2,213		2,213	75	2,288
Tax Assessor	4,612	6.180152	7,088		7,088	246	7,334
License Plate Agency	360	0.482406	553		553	18	571
Elections	1,481	1.984563	2,274		2,274	78	2,352
Register of Deeds	1,848	2.476349	2,839		2,839	98	2,937
Building Inspection	1,233	1.652239	1,893		1,893	65	1,958
Animal Control	81	0.108541	124		124	3	127
Planning & Zoning	384	0.514566	588		588	20	608
Cooperative Extension Service	2,856	3.827084	4,388		4,388	152	4,540
Soil & Water Conservation	1,244	1.666979	1,912		1,912	65	1,977
Health Department	1,831	2.453568	2,813		2,813	97	2,910
Environmental Health	458	0.613727	703		703	22	725
Veterans Affairs	432	0.578887	664		664	22	686
Other	51,637	69.194384	79,382		79,382	2,788	82,170
Schedule .4 Total for UTILITIES	74,626	100.000000	114,696		114,696	3,883	118,579

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Public Buildings

Receiving Department	Total	MAINTENANCE	JANITORIAL	UTILITIES
Administration	3,876	1,408	790	1,678
Finance	1,169	425	238	506
Information Services	2,277	827	465	985
Public Buildings	484	176	99	209
Sheriff	16,095	11,156	1,582	3,357
Social Services	32,893	20,635	11,597	661
Governing Body	5,291	1,924	1,079	2,288
Tax Assessor	16,955	6,163	3,458	7,334
License Plate Agency	1,319	480	268	571
Court Facilities	42,859	27,442	15,417	0
Elections	5,438	1,977	1,109	2,352
Register of Deeds	6,784	2,464	1,383	2,937
Building Inspection	4,528	1,646	924	1,958
Animal Control	5,885	5,698	60	127
Planning & Zoning	1,404	511	285	608
Cooperative Extension Service	10,493	3,811	2,142	4,540
Soil & Water Conservation	4,569	1,660	932	1,977
Health Department	5,352	2,442	0	2,910
WIC	2,753	1,763	990	0
Environmental Health	1,674	608	341	725
Veterans Affairs	1,584	576	322	686
Hospital	75,987	48,652	27,335	0
Other	190,002	69,030	38,802	82,170
Direct Bill	0	0	0	0
Total	439,671	211,474	109,618	118,579

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Sheriff

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

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Sheriff

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,967,421			2,967,421
Inbound Costs:				
Building Depr	361		361	
Equip Depr	123,304		123,304	
Annual Audit		2,372	2,372	
Professional Svcs		38,979	38,979	
Insurance		685	685	
Administration	42,275	5,824	48,099	
Finance	12,163	1,206	13,369	
Information Services	80,229	64,039	144,268	
Public Buildings	15,564	531	16,095	
Communications		393,760	393,760	
Fire Marshal		326	326	
Non Departmental		16,619	16,619	
Total Allocated Additions:	273,896	524,341	798,237	798,237
Total To Be Allocated:	3,241,317	524,341		3,765,658

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Sheriff

	Total	G&A	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT
Wages & Benefits					
SALARIES & WAGES	1,645,419	0	258,166	9,214	15,631
FRINGE BENEFITS	786,010	0	123,325	4,402	7,467
Other Expense & Cost					
WC INS	79,325	0	12,446	444	754
PROF SVCS	9,530	0	1,495	53	91
SUPPLIES & MATS	25,303	0	3,970	142	240
UNIFORMS	19,494	0	3,059	109	185
DRUG MONEY	18,000	0	0	0	0
PREV / EDUC	367	0	58	2	3
GAS DIESEL	100,474	0	15,764	563	955
STRUCTURES	39,668	0	6,224	222	377
VEH MAINT	54,914	0	8,616	308	522
TRAVEL	7,072	0	1,110	40	67
TELEPHONE & POSTAGE	30,388	0	4,768	170	289
UTILITIES	28,676	0	4,499	161	272
MAINT CONTRACT	33,803	0	5,304	189	321
INS & BONDS	81,770	0	12,830	458	777
DUES & SUBS	1,204	0	189	7	11
EMPLOYEE RELATIONS	1,710	0	268	10	16
EQUIP < \$5K	1,376	0	216	8	13
GUNS, VESTS, ETC	2,918	0	458	16	28
Departmental Total					
Expenditures Per Financial Statement	2,967,421				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,967,421	0	462,765	16,518	28,019
Allocation Step 1					
Inbound - All Others	273,896	273,896	0	0	0
Reallocate Admin Costs		(273,896)	42,713	1,523	2,584
Unallocated Costs	0	0	0	0	0
1st Allocation	3,241,317	0	505,478	18,041	30,603
Allocation Step 2					
Inbound - All Others	524,341	524,341	0	0	0
Reallocate Admin Costs		(524,341)	81,768	2,917	4,950
Unallocated Costs	0	0	0	0	0
2nd Allocation	524,341	0	81,768	2,917	4,950
Total For Sheriff					
Schedule .3 Total	3,765,658	0	587,246	20,958	35,553

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Sheriff

SHERIFF OPS

Wages & Benefits	
SALARIES & WAGES	1,362,408
FRINGE BENEFITS	650,816
Other Expense & Cost	
WC INS	65,681
PROF SVCS	7,891
SUPPLIES & MATS	20,951
UNIFORMS	16,141
DRUG MONEY	18,000
PREV / EDUC	304
GAS DIESEL	83,192
STRUCTURES	32,845
VEH MAINT	45,468
TRAVEL	5,855
TELEPHONE & POSTAGE	25,161
UTILITIES	23,744
MAINT CONTRACT	27,989
INS & BONDS	67,705
DUES & SUBS	997
EMPLOYEE RELATIONS	1,416
EQUIP < \$5K	1,139
GUNS, VESTS, ETC	2,416
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,460,119
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	227,076
Unallocated Costs	0
1st Allocation	2,687,195
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	434,706
Unallocated Costs	0
2nd Allocation	434,706
Total For Sheriff	
Schedule .3 Total	3,121,901

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Sheriff

Activity - SHERIFF ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Communications	12.00	17.647059	89,200		89,200	14,428	103,628
Social Services	0.24	0.352941	1,783		1,783	284	2,067
Child Support	0.40	0.588235	2,972		2,972	477	3,449
Sheriff Receiving	34.36	50.529412	255,417		255,417	41,329	296,746
Jail	21.00	30.882353	156,106		156,106	25,250	181,356
Schedule .4 Total for SHERIFF ADMIN	68.00	100.000000	505,478		505,478	81,768	587,246

Allocation Basis: NUMBER OF NON ADMIN EMPLOYEES SUPERVISED

Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Sheriff

Activity - DSS SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Social Services	100	100.000000	18,041		18,041	2,917	20,958
Schedule .4 Total for DSS SUPPORT	100	100.000000	18,041		18,041	2,917	20,958

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF SERVICES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Sheriff

Activity - CSE SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Support	100	100.000000	30,603		30,603	4,950	35,553
Schedule .4 Total for CSE SUPPORT	100	100.000000	30,603		30,603	4,950	35,553

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF SERVICES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Sheriff

Activity - SHERIFF OPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Receiving	100	100.000000	2,687,195	(2,460,119)	227,076	434,706	661,782
Schedule .4 Total for SHERIFF OPS	100	100.000000	2,687,195	(2,460,119)	227,076	434,706	661,782
Direct Billed				2,460,119	2,460,119		2,460,119
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	2,687,195	434,706	3,121,901

Allocation Basis: DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED OFF

Allocation Source: CONFIRMATION OF SERVICES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Sheriff

Receiving Department	Total	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT	SHERIFF OPS
Communications	103,628	103,628	0	0	0
Social Services	23,025	2,067	20,958	0	0
Child Support	39,002	3,449	0	35,553	0
Sheriff Receiving	958,528	296,746	0	0	661,782
Jail	181,356	181,356	0	0	0
Direct Bill	2,460,119	0	0	0	2,460,119
Total	3,765,658	587,246	20,958	35,553	3,121,901

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Communications**

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Communications

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	646,637			646,637
Inbound Costs:				
Equip Depr	108,689		108,689	
Annual Audit		508	508	
Professional Svcs		11,690	11,690	
Insurance		200	200	
Administration	11,925	1,634	13,559	
Finance	2,603	258	2,861	
Information Services	10,629	8,482	19,111	
Sheriff	89,200	14,428	103,628	
Fire Marshal		95	95	
Non Departmental		5,695	5,695	
Total Allocated Additions:	223,046	42,990	266,036	266,036
Total To Be Allocated:	869,683	42,990		912,673

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Communications

	Total	G&A	DISPATCH
<hr/>			
Wages & Benefits			
SALARIES & WAGES	440,523	0	440,523
FRINGE BENEFITS	183,553	0	183,553
Other Expense & Cost			
WC INS	768	0	768
TELE/POSTAGE/TRAVEL	9,453	0	9,453
MAINT CONTRACT	10,649	0	10,649
INS & BONDS	1,643	0	1,643
SUPPLIES & MATERIALS	48	0	48
Departmental Total			
Expenditures Per Financial Statement	646,637		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	646,637	0	646,637
Allocation Step 1			
Inbound - All Others	223,046	223,046	0
Reallocate Admin Costs		(223,046)	223,046
Unallocated Costs	0	0	0
1st Allocation	869,683	0	869,683
Allocation Step 2			
Inbound - All Others	42,990	42,990	0
Reallocate Admin Costs		(42,990)	42,990
Unallocated Costs	0	0	0
2nd Allocation	42,990	0	42,990
Total For Communications			
Schedule .3 Total	912,673	0	912,673

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Communications

Activity - DISPATCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	18,493	45.276044	393,760		393,760		393,760
Social Services	22	0.053862	467		467	40	507
Emergency Services	5,748	14.072714	122,387		122,387	11,057	133,444
Animal Control	2,240	5.484147	47,697		47,697	4,306	52,003
Other	14,342	35.113233	305,372		305,372	27,587	332,959
Schedule .4 Total for DISPATCH	40,845	100.000000	869,683		869,683	42,990	912,673

Allocation Basis: NUMBER OF DISPATCHES MADE

Allocation Source: DEPARTMENTAL RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Communications

Receiving Department	Total	DISPATCH
Sheriff	393,760	393,760
Social Services	507	507
Emergency Services	133,444	133,444
Animal Control	52,003	52,003
Other	332,959	332,959
Direct Bill	0	0
Total	912,673	912,673

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Fire Marshal**

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Fire Marshal

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	67,781			67,781
Inbound Costs:				
Annual Audit		309	309	
Professional Svcs		941	941	
Insurance		16	16	
Administration	1,431	195	1,626	
Finance	1,585	153	1,738	
Information Services	2,897	2,309	5,206	
Fire Marshal		8	8	
Non Departmental		81	81	
Total Allocated Additions:	5,913	4,012	9,925	9,925
Total To Be Allocated:	73,694	4,012		77,706

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Fire Marshal

	Total	G&A	SAFETY	FM OPS
<hr/>				
Wages & Benefits				
--- SALARIES & WAGES ---	44,927	10,333	899	33,695
--- FRINGE BENEFITS ---	15,955	3,670	319	11,966
Other Expense & Cost				
--- WC INS ---	1,517	349	30	1,138
--- UNIFORMS ---	487	112	10	365
--- GAS/DIESEL ---	2,235	514	45	1,676
--- VEH/EQUIP MAINT ---	1,706	392	34	1,280
--- TRAVEL/TRAINING ---	100	23	2	75
--- INS & BONDS ---	754	173	15	566
--- DUES & SUBS ---	100	23	2	75
Departmental Total				
--- Expenditures Per Financial Statement ---	67,781			
Deductions				
--- *Total Disallowed Costs ---	0	0	0	0
Functional Cost	67,781	15,589	1,356	50,836
Allocation Step 1				
--- Inbound - All Others ---	5,913	5,913	0	0
--- Reallocate Admin Costs ---		(21,502)	558	20,944
--- Unallocated Costs ---	0	0	0	0
--- 1st Allocation ---	73,694	0	1,914	71,780
Allocation Step 2				
--- Inbound - All Others ---	4,012	4,012	0	0
--- Reallocate Admin Costs ---		(4,012)	101	3,911
--- Unallocated Costs ---	0	0	0	0
--- 2nd Allocation ---	4,012	0	101	3,911
Total For Fire Marshal				
--- Schedule .3 Total ---	77,706	0	2,015	75,691

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Fire Marshal

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333	39		39		39
Finance	3.00	1.250000	24		24		24
Information Services	4.00	1.666667	33		33		33
Public Buildings	5.00	2.083333	39		39		39
Sheriff	41.00	17.083333	326		326		326
Communications	12.00	5.000000	95		95		95
Fire Marshal	1.00	0.416667	8		8		8
Social Services	55.00	22.916666	442		442	43	485
Tax Assessor	6.00	2.500000	48		48	3	51
Revaluation	4.00	1.666667	33		33	2	35
License Plate Agency	2.00	0.833333	15		15	1	16
Elections	2.00	0.833333	15		15	1	16
Register of Deeds	3.00	1.250000	24		24	1	25
Liason Office	3.00	1.250000	24		24	1	25
Jail	21.00	8.750000	168		168	11	179
Emergency Services	34.00	14.166667	270		270	20	290
Building Inspection	4.00	1.666667	33		33	2	35
Animal Control	3.00	1.250000	24		24	1	25
Planning & Zoning	2.00	0.833333	15		15	1	16
Soil & Water Conservation	3.00	1.250000	24		24	1	25
Health Department	13.00	5.416667	103		103	7	110
Environmental Health	4.00	1.666667	33		33	2	35
Veterans Affairs	1.00	0.416667	8		8		8
Hospital	1.00	0.416667	8		8		8
Recreation	6.00	2.500000	48		48	3	51
Solid Waste	2.00	0.833333	15		15	1	16
Schedule .4 Total for SAFETY	240.00	100.000000	1,914		1,914	101	2,015

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Fire Marshal

Activity - FM OPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fire Marshal Receiving	100	100.000000	71,780	(50,836)	20,944	3,911	24,855
Schedule .4 Total for FM OPS	100	100.000000	71,780	(50,836)	20,944	3,911	24,855
Direct Billed				50,836	50,836		50,836
Schedule .3 Total for FM OPS	100	100.000000		0	71,780	3,911	75,691

Allocation Basis: DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED OFF

Allocation Source: CONFIRMATION OF SERVICES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Fire Marshal

Receiving Department	Total	SAFETY	FM OPS
Administration	39	39	0
Finance	24	24	0
Information Services	33	33	0
Public Buildings	39	39	0
Sheriff	326	326	0
Communications	95	95	0
Fire Marshal	8	8	0
Social Services	485	485	0
Tax Assessor	51	51	0
Revaluation	35	35	0
License Plate Agency	16	16	0
Elections	16	16	0
Register of Deeds	25	25	0
Liason Office	25	25	0
Jail	179	179	0
Emergency Services	290	290	0
Fire Marshal Receiving	24,855	0	24,855
Building Inspection	35	35	0
Animal Control	25	25	0
Planning & Zoning	16	16	0
Soil & Water Conservation	25	25	0
Health Department	110	110	0
Environmental Health	35	35	0
Veterans Affairs	8	8	0
Hospital	8	8	0
Recreation	51	51	0
Solid Waste	16	16	0
Direct Bill	50,836	0	50,836
Total	77,706	2,015	75,691

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Non Departmental

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

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Non Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	968,932			968,932
Deductions:				
CHRIST HAM	-18,165			
CAP OUTLAY TECH	-148,125			
BUILDING IMPROVEMENTS	-74,254			
Total Deductions:	-240,544			-240,544
Inbound Costs:				
Annual Audit		1,584	1,584	
Professional Svcs		528	528	
Administration	3,188	443	3,631	
Finance	8,123	805	8,928	
Total Allocated Additions:	11,311	3,360	14,671	14,671
Total To Be Allocated:	739,699	3,360		743,059

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	Total	G&A	AUDIT	PROF SVCS	LEGAL
<hr/>					
Other Expense & Cost					
UNEMPLOYMENT INSUR-SELF FUND	5,484	0	0	0	0
PROF SVCS	96,762	0	0	0	0
PROF SVCS - CNTY ATTNY	120,240	0	0	0	120,240
CONTRACTED SVCS	11,886	0	0	0	0
AUDIT	47,675	0	47,675	0	0
INSUR CONS	40,500	0	0	40,500	0
PUBLIC RELAT	19,587	0	0	0	0
PARKS	72,720	0	0	0	0
BANK FEES	7,821	0	0	0	0
TELEPHONE	56,018	0	0	0	0
VEH MAINT	637	0	0	0	0
SOFTWARE CONTR	199,542	0	0	0	0
TELE SYS	21,443	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,436	0	0	4,436	0
DUES - SOG	4,541	0	0	4,541	0
DUES & SUBS	13,157	0	0	0	0
HR SCREEN	5,171	0	0	0	0
*CHRIST HAM	18,165	0	0	0	0
*CAP OUTLAY TECH	148,125	0	0	0	0
*BUILDING IMPROVEMENTS	74,254	0	0	0	0
<hr/>					
Departmental Total					
Expenditures Per Financial Statement	968,932				
<hr/>					
Deductions					
*Total Disallowed Costs	(240,544)	0	0	0	0
<hr/>					
Functional Cost	728,388	0	47,675	50,245	120,240
<hr/>					
Allocation Step 1					
Inbound - All Others	11,311	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(88,969)	0	0	0	0
1st Allocation	650,730	0	47,675	50,245	120,240
<hr/>					
Allocation Step 2					
Inbound - All Others	3,360	0	0	0	0
2nd Allocation	3,360	0	0	0	0
<hr/>					
Total For Non Departmental					
Schedule .3 Total	654,090	0	47,675	50,245	120,240

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

	CAP	TELEPHONE	BANK FEES	TELE SYS	GEN CO EXP
<hr/>					
Other Expense & Cost					
UNEMPLOYMENT INSUR-SELF FUND	0	0	0	0	0
PROF SVCS	4,800	0	0	0	0
PROF SVCS - CNTY ATTNY	0	0	0	0	0
CONTRACTED SVCS	0	0	0	0	0
AUDIT	0	0	0	0	0
INSUR CONS	0	0	0	0	0
PUBLIC RELAT	0	0	0	0	0
PARKS	0	0	0	0	0
BANK FEES	0	0	7,821	0	0
TELEPHONE	0	56,018	0	0	0
VEH MAINT	0	0	0	0	637
SOFTWARE CONTR	0	0	0	0	0
TELE SYS	0	0	0	21,443	0
DUES - NACO	0	0	0	0	0
DUES - NCACC	0	0	0	0	0
DUES - SOG	0	0	0	0	0
DUES & SUBS	0	0	0	0	0
HR SCREEN	0	0	0	0	5,171
*CHRIST HAM	0	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
<hr/>					
Departmental Total					
Expenditures Per Financial Statement					
<hr/>					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
<hr/>					
Functional Cost	4,800	56,018	7,821	21,443	5,808
<hr/>					
Allocation Step 1					
Inbound - All Others	0	0	0	0	11,311
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,800	56,018	7,821	21,443	17,119
<hr/>					
Allocation Step 2					
Inbound - All Others	0	0	0	0	3,360
2nd Allocation	0	0	0	0	3,360
<hr/>					
Total For Non Departmental					
Schedule .3 Total	4,800	56,018	7,821	21,443	20,479

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Non Departmental

	DEPT SPECIFIC	UNEMPLOYMENT	UNEMPLOY RSRV	GEN GOVT**
<hr/>				
Other Expense & Cost				
UNEMPLOYMENT INSUR-SELF FUND	0	3,174	2,310	0
PROF SVCS	47,623	0	0	44,339
PROF SVCS - CNTY ATTNY	0	0	0	0
CONTRACTED SVCS	0	0	0	11,886
AUDIT	0	0	0	0
INSUR CONS	0	0	0	0
PUBLIC RELAT	0	0	0	19,587
PARKS	72,720	0	0	0
BANK FEES	0	0	0	0
TELEPHONE	0	0	0	0
VEH MAINT	0	0	0	0
SOFTWARE CONTR	199,542	0	0	0
TELE SYS	0	0	0	0
DUES - NACO	0	0	0	0
DUES - NCACC	0	0	0	0
DUES - SOG	0	0	0	0
DUES & SUBS	0	0	0	13,157
HR SCREEN	0	0	0	0
*CHRIST HAM	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0
<hr/>				
Departmental Total				
Expenditures Per Financial Statement				
<hr/>				
Deductions				
*Total Disallowed Costs	0	0	0	0
<hr/>				
Functional Cost	319,885	3,174	2,310	88,969
<hr/>				
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	(88,969)
1st Allocation	319,885	3,174	2,310	0
<hr/>				
Allocation Step 2				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
<hr/>				
Total For Non Departmental				
Schedule .3 Total	319,885	3,174	2,310	0

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Annual Audit	100	100.000000	47,675		47,675		47,675
Schedule .4 Total for AUDIT	100	100.000000	47,675		47,675	0	47,675

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - PROF SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	50,245		50,245		50,245
Schedule .4 Total for PROF SVCS	100	100.000000	50,245		50,245	0	50,245

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	120,240		120,240		120,240
Schedule .4 Total for LEGAL	100	100.000000	120,240		120,240	0	120,240

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - CAP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	4,800		4,800		4,800
Schedule .4 Total for CAP	100	100.000000	4,800		4,800	0	4,800

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	9	3.629032	2,033		2,033		2,033
Finance	4	1.612903	904		904		904
Information Services	11	4.435484	2,485		2,485		2,485
Public Buildings	4	1.612903	904		904		904
Sheriff	58	23.387098	13,099		13,099		13,099
Communications	21	8.467742	4,743		4,743		4,743
Tax Assessor	14	5.645161	3,162		3,162		3,162
Elections	6	2.419355	1,355		1,355		1,355
Register of Deeds	9	3.629032	2,033		2,033		2,033
Emergency Services	25	10.080645	5,647		5,647		5,647
Building Inspection	6	2.419355	1,355		1,355		1,355
Animal Control	8	3.225806	1,807		1,807		1,807
Planning & Zoning	3	1.209677	678		678		678
Cooperative Extension Service	11	4.435484	2,485		2,485		2,485
Health Department	24	9.677419	5,421		5,421		5,421
Environmental Health	3	1.209677	678		678		678
Veterans Affairs	2	0.806452	452		452		452
Recreation	11	4.435484	2,485		2,485		2,485
Solid Waste	6	2.419355	1,355		1,355		1,355
Water/Sewer	1	0.403226	226		226		226
Other	12	4.838710	2,711		2,711		2,711
Schedule .4 Total for TELEPHONE	248	100.000000	56,018		56,018	0	56,018

Allocation Basis: NUMBER OF PHONE LINES, EXCL DSS
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - BANK FEES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Finance	100	100.000000	7,821		7,821		7,821
Schedule .4 Total for BANK FEES	100	100.000000	7,821		7,821	0	7,821

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	21,443		21,443		21,443
Schedule .4 Total for TELE SYS	100	100.000000	21,443		21,443	0	21,443

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - GEN CO EXP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.083333	356		356		356
Finance	3.00	1.250000	214		214		214
Information Services	4.00	1.666667	285		285		285
Public Buildings	5.00	2.083333	356		356		356
Sheriff	41.00	17.083333	2,925		2,925		2,925
Communications	12.00	5.000000	855		855		855
Fire Marshal	1.00	0.416667	71		71		71
Social Services	55.00	22.916666	3,938		3,938	1,098	5,036
Tax Assessor	6.00	2.500000	427		427	119	546
Revaluation	4.00	1.666667	285		285	79	364
License Plate Agency	2.00	0.833333	141		141	39	180
Elections	2.00	0.833333	141		141	39	180
Register of Deeds	3.00	1.250000	214		214	60	274
Liason Office	3.00	1.250000	214		214	60	274
Jail	21.00	8.750000	1,498		1,498	417	1,915
Emergency Services	34.00	14.166667	2,424		2,424	677	3,101
Building Inspection	4.00	1.666667	285		285	79	364
Animal Control	3.00	1.250000	214		214	60	274
Planning & Zoning	2.00	0.833333	141		141	39	180
Soil & Water Conservation	3.00	1.250000	214		214	60	274
Health Department	13.00	5.416667	926		926	259	1,185
Environmental Health	4.00	1.666667	285		285	79	364
Veterans Affairs	1.00	0.416667	71		71	19	90
Hospital	1.00	0.416667	71		71	19	90
Recreation	6.00	2.500000	427		427	119	546
Solid Waste	2.00	0.833333	141		141	39	180
Schedule .4 Total for GEN CO EXP	240.00	100.000000	17,119		17,119	3,360	20,479

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - DEPT SPECIFIC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	23,520	7.352642	23,520		23,520		23,520
Information Services	199,542	62.379293	199,542		199,542		199,542
Sheriff	231	0.072213	231		231		231
Hospital	23,872	7.462682	23,872		23,872		23,872
Recreation	72,720	22.733170	72,720		72,720		72,720
Schedule .4 Total for DEPT SPECIFIC	319,885	100.000000	319,885		319,885	0	319,885

Allocation Basis: COST PER DEPARTMENT

Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - UNEMPLOYMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Social Services	1,480	46.628859	1,480		1,480		1,480
Tax Assessor	18	0.567108	18		18		18
Emergency Services	1,676	52.804033	1,676		1,676		1,676
Schedule .4 Total for UNEMPLOYMENT	3,174	100.000000	3,174		3,174	0	3,174

Allocation Basis: CLAIMS PER DEPT

Allocation Source: ESC REPORT

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Non Departmental

Activity - UNEMPLOY RSRV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	257,507	2.468384	57		57		57
Finance	149,321	1.431346	33		33		33
Information Services	189,956	1.820861	42		42		42
Public Buildings	118,087	1.131946	26		26		26
Sheriff	1,642,069	15.740378	364		364		364
Communications	438,998	4.208102	97		97		97
Fire Marshal	44,927	0.430657	10		10		10
Social Services	2,414,183	23.141634	535		535		535
Tax Assessor	245,204	2.350452	54		54		54
Revaluation	194,030	1.859913	43		43		43
License Plate Agency	59,509	0.570435	13		13		13
Elections	76,154	0.729989	17		17		17
Register of Deeds	140,056	1.342535	31		31		31
Liason Office	135,347	1.297396	30		30		30
Jail	719,759	6.899393	159		159		159
Emergency Services	1,779,578	17.058498	394		394		394
Building Inspection	174,938	1.676903	39		39		39
Animal Control	99,679	0.955493	22		22		22
Planning & Zoning	89,036	0.853472	20		20		20
Soil & Water Conservation	117,785	1.129051	26		26		26
Health Department	164,662	1.578400	36		36		36
Nursing/ Medical	33,447	0.320613	7		7		7
Preparedness	6,169	0.059134	1		1		1
Breast/ Cervical Cancer	5,277	0.050584	1		1		1
Child Health	81,488	0.781119	18		18		18
Immunization	18,430	0.176664	4		4		4
Maternal Health	30,323	0.290667	7		7		7
Family Planning	70,351	0.674363	16		16		16
WIC	6,516	0.062460	1		1		1
WIC Nutrition	30,114	0.288664	7		7		7
WIC Client Services	79,511	0.762168	18		18		18
WIC Breastfeeding	17,013	0.163081	4		4		4
WIC Breastfeeding Peer Counsel	5,221	0.050047	1		1		1
Environmental Health	162,805	1.560600	36		36		36
Health Carolinians	30,028	0.287839	7		7		7
Veterans Affairs	35,413	0.339458	8		8		8
Hospital	101,701	0.974875	23		23		23
Recreation	272,643	2.613474	60		60		60
Solid Waste	176,905	1.695758	39		39		39
Water/Sewer	18,068	0.173194	4		4		4
Schedule .4 Total for UNEMPLOY RSRV	10,432,208	100.000000	2,310		2,310	0	2,310

Allocation Basis: SALARY EXPENSE PER DEPT
Allocation Source: EXPENDITURE REPORT

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	Total	AUDIT	PROF SVCS	LEGAL	CAP
Annual Audit	47,675	47,675	0	0	0
Professional Svcs	196,728	0	50,245	120,240	4,800
Administration	25,966	0	0	0	0
Finance	8,972	0	0	0	0
Information Services	202,354	0	0	0	0
Public Buildings	1,286	0	0	0	0
Sheriff	16,619	0	0	0	0
Communications	5,695	0	0	0	0
Fire Marshal	81	0	0	0	0
Social Services	7,051	0	0	0	0
Tax Assessor	3,780	0	0	0	0
Revaluation	407	0	0	0	0
License Plate Agency	193	0	0	0	0
Elections	1,552	0	0	0	0
Register of Deeds	2,338	0	0	0	0
Liason Office	304	0	0	0	0
Jail	2,074	0	0	0	0
Emergency Services	10,818	0	0	0	0
Building Inspection	1,758	0	0	0	0
Animal Control	2,103	0	0	0	0
Planning & Zoning	878	0	0	0	0
Cooperative Extension Service	2,485	0	0	0	0
Soil & Water Conservation	300	0	0	0	0
Health Department	6,642	0	0	0	0
Nursing/ Medical	7	0	0	0	0
Preparedness	1	0	0	0	0
Breast/ Cervical Cancer	1	0	0	0	0
Child Health	18	0	0	0	0
Immunization	4	0	0	0	0
Maternal Health	7	0	0	0	0
Family Planning	16	0	0	0	0
WIC	1	0	0	0	0
WIC Nutrition	7	0	0	0	0
WIC Client Services	18	0	0	0	0
WIC Breastfeeding	4	0	0	0	0
WIC Breastfeeding Peer Counsel	1	0	0	0	0
Environmental Health	1,078	0	0	0	0
Health Carolinians	7	0	0	0	0
Veterans Affairs	550	0	0	0	0
Hospital	23,985	0	0	0	0
Recreation	75,811	0	0	0	0
Solid Waste	1,574	0	0	0	0
Water/Sewer	230	0	0	0	0
Other	2,711	0	0	0	0
Direct Bill	0	0	0	0	0
Total	654,090	47,675	50,245	120,240	4,800

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	TELEPHONE	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC
Annual Audit	0	0	0	0	0
Professional Svcs	0	0	21,443	0	0
Administration	2,033	0	0	356	23,520
Finance	904	7,821	0	214	0
Information Services	2,485	0	0	285	199,542
Public Buildings	904	0	0	356	0
Sheriff	13,099	0	0	2,925	231
Communications	4,743	0	0	855	0
Fire Marshal	0	0	0	71	0
Social Services	0	0	0	5,036	0
Tax Assessor	3,162	0	0	546	0
Revaluation	0	0	0	364	0
License Plate Agency	0	0	0	180	0
Elections	1,355	0	0	180	0
Register of Deeds	2,033	0	0	274	0
Liason Office	0	0	0	274	0
Jail	0	0	0	1,915	0
Emergency Services	5,647	0	0	3,101	0
Building Inspection	1,355	0	0	364	0
Animal Control	1,807	0	0	274	0
Planning & Zoning	678	0	0	180	0
Cooperative Extension Service	2,485	0	0	0	0
Soil & Water Conservation	0	0	0	274	0
Health Department	5,421	0	0	1,185	0
Nursing/ Medical	0	0	0	0	0
Preparedness	0	0	0	0	0
Breast/ Cervical Cancer	0	0	0	0	0
Child Health	0	0	0	0	0
Immunization	0	0	0	0	0
Maternal Health	0	0	0	0	0
Family Planning	0	0	0	0	0
WIC	0	0	0	0	0
WIC Nutrition	0	0	0	0	0
WIC Client Services	0	0	0	0	0
WIC Breastfeeding	0	0	0	0	0
WIC Breastfeeding Peer Counsel	0	0	0	0	0
Environmental Health	678	0	0	364	0
Health Carolinians	0	0	0	0	0
Veterans Affairs	452	0	0	90	0
Hospital	0	0	0	90	23,872
Recreation	2,485	0	0	546	72,720
Solid Waste	1,355	0	0	180	0
Water/Sewer	226	0	0	0	0
Other	2,711	0	0	0	0
Direct Bill	0	0	0	0	0
Total	56,018	7,821	21,443	20,479	319,885

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Non Departmental

Receiving Department	UNEMPLOYMENT	UNEMPLOY RSRV
Annual Audit	0	0
Professional Svcs	0	0
Administration	0	57
Finance	0	33
Information Services	0	42
Public Buildings	0	26
Sheriff	0	364
Communications	0	97
Fire Marshal	0	10
Social Services	1,480	535
Tax Assessor	18	54
Revaluation	0	43
License Plate Agency	0	13
Elections	0	17
Register of Deeds	0	31
Liason Office	0	30
Jail	0	159
Emergency Services	1,676	394
Building Inspection	0	39
Animal Control	0	22
Planning & Zoning	0	20
Cooperative Extension Service	0	0
Soil & Water Conservation	0	26
Health Department	0	36
Nursing/ Medical	0	7
Preparedness	0	1
Breast/ Cervical Cancer	0	1
Child Health	0	18
Immunization	0	4
Maternal Health	0	7
Family Planning	0	16
WIC	0	1
WIC Nutrition	0	7
WIC Client Services	0	18
WIC Breastfeeding	0	4
WIC Breastfeeding Peer Counsel	0	1
Environmental Health	0	36
Health Carlineans	0	7
Veterans Affairs	0	8
Hospital	0	23
Recreation	0	60
Solid Waste	0	39
Water/Sewer	0	4
Other	0	0
Direct Bill	0	0
Total	3,174	2,310

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .1 - Nature and Extent of Services
For Department Debt Service Exp

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department Debt Service Exp

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,057,240			4,057,240
Deductions:				
PRINCIPAL	-3,122,095			
Total Deductions:	-3,122,095			-3,122,095
Inbound Costs:				
Annual Audit		58	58	
Administration	2,775	407	3,182	
Finance	300	29	329	
Total Allocated Additions:	3,075	494	3,569	3,569
Total To Be Allocated:	938,220	494		938,714

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Debt Service Exp

	Total	G&A	EMS BASE	JAIL	ANIMAL SHELTER
Other Expense & Cost					
INTEREST AMOUNTS	935,145	0	2,426	107,213	2,417
*PRINCIPAL	3,122,095	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,057,240				
Deductions					
*Total Disallowed Costs	(3,122,095)	0	0	0	0
Functional Cost	935,145	0	2,426	107,213	2,417
Allocation Step 1					
Inbound - All Others	3,075	3,075	0	0	0
Reallocate Admin Costs		(3,075)	8	354	8
Unallocated Costs	0	0	0	0	0
1st Allocation	938,220	0	2,434	107,567	2,425
Allocation Step 2					
Inbound - All Others	494	494	0	0	0
Reallocate Admin Costs		(494)	1	56	1
Unallocated Costs	0	0	0	0	0
2nd Allocation	494	0	1	56	1
Total For Debt Service Exp					
Schedule .3 Total	938,714	0	2,435	107,623	2,426

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department Debt Service Exp

	SCHOOLS	AG BLDG	SOIL & WATER
Other Expense & Cost			
INTEREST AMOUNTS	665,331	61,053	96,705
*PRINCIPAL	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	665,331	61,053	96,705
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,186	200	319
Unallocated Costs	0	0	0
1st Allocation	667,517	61,253	97,024
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	354	31	51
Unallocated Costs	0	0	0
2nd Allocation	354	31	51
Total For Debt Service Exp			
Schedule .3 Total	667,871	61,284	97,075

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Debt Service Exp

Activity - EMS BASE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Emergency Services	100	100.000000	2,434		2,434	1	2,435
Schedule .4 Total for EMS BASE	100	100.000000	2,434		2,434	1	2,435

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF OCCUPANCY

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Debt Service Exp

Activity - JAIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Jail	5,976	100.000000	107,567		107,567	56	107,623
Schedule .4 Total for JAIL	5,976	100.000000	107,567		107,567	56	107,623

Allocation Basis: SQUARE FOOTAGE OCCUPIED
Allocation Source: PUBLIC BUILDINGS RECORDS

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Debt Service Exp

Activity - ANIMAL SHELTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	100	100.000000	2,425		2,425	1	2,426
Schedule .4 Total for ANIMAL SHELTER	100	100.000000	2,425		2,425	1	2,426

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Debt Service Exp

Activity - SCHOOLS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Schools	100	100.000000	667,517		667,517	354	667,871
Schedule .4 Total for SCHOOLS	100	100.000000	667,517		667,517	354	667,871

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Debt Service Exp

Activity - AG BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cooperative Extension Service	100	100.000000	61,253		61,253	31	61,284
Schedule .4 Total for AG BLDG	100	100.000000	61,253		61,253	31	61,284

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department Debt Service Exp

Activity - SOIL & WATER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Soil & Water Conservation	100	100.000000	97,024		97,024	51	97,075
Schedule .4 Total for SOIL & WATER	100	100.000000	97,024		97,024	51	97,075

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Debt Service Exp

Receiving Department	Total	EMS BASE	JAIL	ANIMAL SHELTER	SCHOOLS
Jail	107,623	0	107,623	0	0
Emergency Services	2,435	2,435	0	0	0
Animal Control	2,426	0	0	2,426	0
Cooperative Extension Service	61,284	0	0	0	0
Soil & Water Conservation	97,075	0	0	0	0
Public Schools	667,871	0	0	0	667,871
Direct Bill	0	0	0	0	0
Total	938,714	2,435	107,623	2,426	667,871

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department Debt Service Exp

Receiving Department	AG BLDG	SOIL & WATER
Jail	0	0
Emergency Services	0	0
Animal Control	0	0
Cooperative Extension Service	61,284	0
Soil & Water Conservation	0	97,075
Public Schools	0	0
Direct Bill	0	0
Total	61,284	97,075

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA

RECONCILIATION OF COST PLAN TO CAFR FISCAL YEAR ENDING JUNE 30, 2017

CAP COST PLAN			CAFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
6	Administration	368,538	Administration	368,538	73
7	Finance	214,720	Finance	214,720	74
8	Information Services	269,937	Information Services	269,937	74
9	Public Buildings	403,335	Public Buildings Sheriff	403,335	75
10	Sheriff	2,967,421	Communication	2,967,421	75
11	Communication	646,637	Fire Marshal Professional	646,637	75
12	Fire Marshal	67,781	Fees Other Non- Departmental	67,781	76
				604,947	74
				363,985	75
13	Non-Departmental	968,932	Total	968,932	
14	Debt Service	4,057,240	Debt Service	4,057,240	80

**YADKIN COUNTY, NORTH CAROLINA
SOCIAL SERVICES ROLL FORWARD**

CENTRAL SERVICE DEPARTMENTS	ACTUAL 17	PROPOSED FY 2017 (FROM FY 2015)	ROLL FORWARD	PROPOSED FY 2019 BASED ON FY 2017	FIXED COSTS FOR FY 2019	
BUILDING DEPRECIATION	\$ 28,615	\$ 28,590	\$ 25	\$ 28,615	\$ 28,640	310
EQUIPMENT DEPRECIATION	248	288	(40)	248	208	310
AUDIT - GENERAL AUDIT	7,304	8,873	(1,569)	7,304	5,735	311
AUDIT - COMPLIANCE AUDIT	4,385	4,640	(255)	4,385	4,130	310
PROF SVCS - TELECOMM / CAP	7,402	8,441	(1,039)	7,402	6,363	310
PROF SVCS - INSUR CONSULT	11,508	14,777	(3,269)	11,508	8,239	311
INSURANCE	933	1,067	(134)	933	799	311
ADMINISTRATION	74,678	62,142	12,536	74,678	87,214	311
FINANCE	41,269	64,981	(23,712)	41,269	17,557	311
INFORMATION SERVICES	132,046	118,881	13,165	132,046	145,211	311
PUBLIC BUILDINGS	32,893	41,613	(8,720)	32,893	24,173	310
SHERIFF	23,025	31,355	(8,330)	23,025	14,695	310
COMMUNICATIONS	507	3,192	(2,685)	507	(2,178)	310
FIRE MARSHAL	485	623	(138)	485	347	311
NON DEPARTMENTAL	7,051	5,467	1,584	7,051	8,635	310
TOTAL	\$ 372,349	\$ 394,930	\$ (22,581)	\$ 372,349	\$ 349,768	

\$29,147.33
per month

310: \$84,666 (\$7,055.50/mo)
311: \$265,102 (\$22,091.83/mo)

YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 17	PROPOSED FY 2017 (FROM FY 2015)	ROLL FORWARD	PROPOSED FY 2019 BASED ON FY 2017	FIXED COSTS FOR FY 2019
SHERIFF	\$ 39,002	\$ 46,353	\$ (7,351)	\$ 39,002	\$ 31,651
TOTAL	\$ 39,002	\$ 46,353	\$ (7,351)	\$ 39,002	\$ 31,651

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

\$2,637.58
per month

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