



**Central Services
Cost Allocation Plan
Yadkin County,
North Carolina**

FY 2019
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2019

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 2020 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) 2019.

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

YADKIN COUNTY, NORTH CAROLINA
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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.

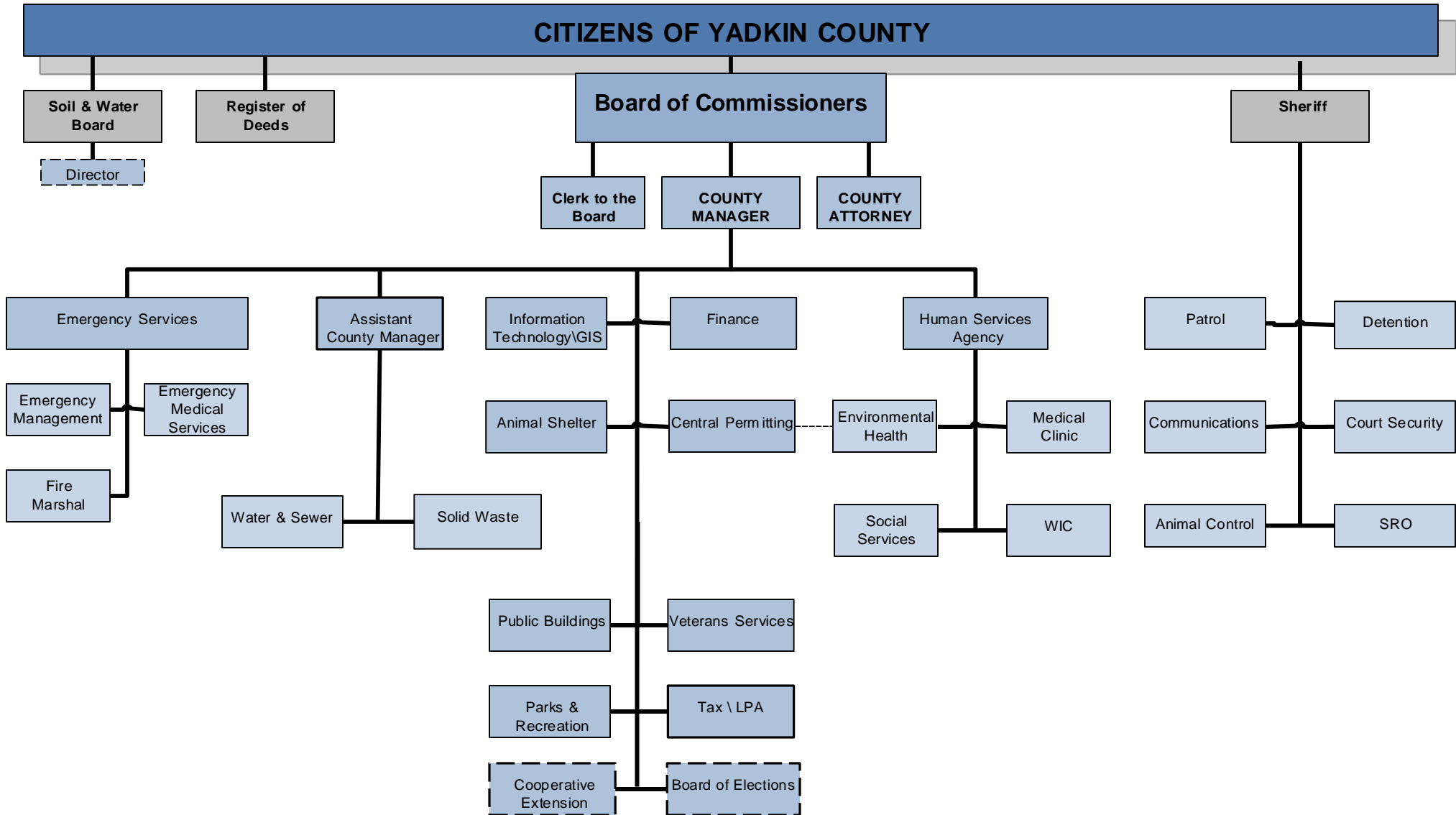
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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



5/29/20

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	29,062	0	2,640	2,789	0
Equip Depr	0	0	0	0	0
Annual Audit	11,986	0	315	613	534
Professional Svcs	17,339	0	3,495	5,156	3,777
Insurance	832	0	0	77	67
Administration	71,175	0	769	6,088	5,224
Finance	51,575	0	1,928	3,763	3,277
Information Services	99,127	0	7,529	28,858	0
Public Buildings	37,166	0	5,535	17,744	0
Sheriff	25,616	45,607	0	0	0
Communications	2,677	0	0	0	0
Fire Marshal	574	0	0	52	43
Non Departmental	46,229	0	726	60,797	3,719
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	393,358	45,607	22,937	125,937	16,641

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	218	12,421	3,813	1,118	0
Equip Depr	0	0	0	0	0
Annual Audit	311	256	652	572	13
Professional Svcs	1,741	0	2,021	2,161	0
Insurance	31	0	31	31	0
Administration	2,552	616	3,393	3,235	27
Finance	1,905	1,567	4,000	3,508	75
Information Services	0	1,255	5,019	2,508	0
Public Buildings	1,379	48,598	5,686	7,104	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	19	0	19	19	0
Non Departmental	1,712	0	2,588	3,034	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	9,868	64,713	27,222	23,290	115

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	12,429
Equip Depr	0	0	0	0	249,490
Annual Audit	0	259	1,401	61	2,139
Professional Svcs	0	4,039	16,835	0	35,684
Insurance	0	71	295	0	607
Administration	0	4,863	21,520	166	41,990
Finance	0	1,590	8,605	376	12,977
Information Services	0	0	0	0	30,116
Public Buildings	0	0	0	0	0
Sheriff	1,157,684	0	186,953	0	0
Communications	0	0	0	0	132,751
Fire Marshal	0	50	199	0	410
Non Departmental	0	3,980	16,617	0	43,662
Debt Service Exp	0	0	83,390	0	1,287
Allocated Costs for Fiscal 2019	1,157,684	14,852	531,809	603	563,542

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	0	0	0	0
Annual Audit	0	820	95	1,622	277
Professional Svcs	0	4,926	0	3,350	186
Insurance	0	77	0	52	0
Administration	0	6,602	233	6,893	661
Finance	0	5,033	584	9,820	1,699
Information Services	0	10,035	0	5,019	1,255
Public Buildings	0	4,737	0	6,832	1,467
Sheriff	0	0	0	0	0
Communications	0	0	0	48,245	0
Fire Marshal	34,074	53	0	34	0
Non Departmental	0	5,956	0	6,495	586
Debt Service Exp	0	0	0	1,283	0
Allocated Costs for Fiscal 2019	34,074	41,414	912	89,793	7,120

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	0	0	0
Annual Audit	35	5	288	642	826
Professional Svcs	0	0	513	2,891	11,729
Insurance	0	0	0	45	176
Administration	116	40	721	4,284	12,281
Finance	216	30	1,767	3,939	4,531
Information Services	0	0	10,035	5,019	30,116
Public Buildings	0	0	10,979	4,778	5,561
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	29	119
Non Departmental	0	0	1,598	3,450	15,097
Debt Service Exp	0	0	47,273	71,863	0
Allocated Costs for Fiscal 2019	367	75	73,174	96,940	80,436

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	917	382	35	43	594
Professional Svcs	1,123	0	0	0	0
Insurance	20	0	0	0	0
Administration	3,256	861	81	90	1,385
Finance	5,433	2,239	216	238	3,516
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	12	0	0	0	0
Non Departmental	1,107	1	0	0	10
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	11,868	3,483	332	371	5,505

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	360	616	610	393	254
Professional Svcs	0	0	0	870	0
Insurance	0	0	0	14	0
Administration	843	1,396	1,411	1,487	611
Finance	2,162	3,587	3,601	1,551	1,559
Information Services	0	0	0	0	0
Public Buildings	0	0	0	3,123	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	10	0
Non Departmental	4	6	10	852	5
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	3,369	5,605	5,632	10,722	2,429

**YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
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	0	0
Annual Audit	372	261	254	698	999
Professional Svcs	0	0	0	2,037	870
Insurance	0	0	0	35	14
Administration	924	619	594	3,817	3,251
Finance	2,284	1,598	1,559	4,285	6,135
Information Services	0	0	0	2,508	0
Public Buildings	0	0	0	1,756	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	23	10
Non Departmental	14	3	1	2,020	857
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	3,594	2,481	2,408	18,358	12,136

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	261	0	0
Equip Depr	0	0	0	0	0
Annual Audit	8	129	298	222	23
Professional Svcs	0	0	963	0	0
Insurance	0	0	14	0	0
Administration	73	331	1,610	64	194
Finance	46	707	1,821	168	137
Information Services	0	0	1,255	0	0
Public Buildings	0	0	1,655	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	10	0	0
Non Departmental	0	0	1,149	0	0
Debt Service Exp	0	0	0	476,274	0
Allocated Costs for Fiscal 2019	127	1,167	9,036	476,728	354

YADKIN COUNTY, NORTH CAROLINA
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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	0	0	0	0
Annual Audit	730	1,918	5	202	124
Professional Svcs	499	6,014	0	0	0
Insurance	19	97	0	0	0
Administration	2,872	10,274	22	542	534
Finance	4,479	11,498	30	1,238	760
Information Services	3,762	6,275	0	0	0
Public Buildings	86,162	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	11	64	0	0	0
Non Departmental	1,768	66,847	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	100,302	102,987	57	1,982	1,418

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	0	0
Annual Audit	76	44	150	1,497	1,261
Professional Svcs	0	0	0	2,704	1,010
Insurance	0	0	0	45	14
Administration	267	101	348	7,276	3,442
Finance	466	268	921	9,174	5,964
Information Services	0	0	0	3,762	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	29	10
Non Departmental	0	0	0	11,875	3,096
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2019	809	413	1,419	36,362	14,797

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	286,632
Equip Depr	0	0	0	0	249,490
Annual Audit	1	133	23	85	37,439
Professional Svcs	0	0	0	1,026	132,959
Insurance	0	0	0	0	2,664
Administration	3	330	52	0	242,410
Finance	7	813	137	0	201,362
Information Services	0	0	0	18,818	272,271
Public Buildings	0	0	0	198,827	449,089
Sheriff	0	0	0	0	1,415,860
Communications	0	0	0	333,769	517,442
Fire Marshal	0	0	0	0	35,873
Non Departmental	0	0	0	5,596	311,467
Debt Service Exp	0	0	0	0	681,370
Allocated Costs for Fiscal 2019	11	1,276	212	576,095	4,836,328

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	(291,891)		
Equip Depr	0	0	(523,430)		
Annual Audit	0	0	0		
Professional Svcs	0	0	0		
Insurance	0	0	0		
Administration	0	152,823	0		
Finance	0	0	0		
Information Services	0	0	0		
Public Buildings	0	0	0		
Sheriff	2,469,817	0	0		
Communications	0	0	0		
Fire Marshal	94,662	0	0		
Non Departmental	0	16,604	0	670,390	
Debt Service Exp	0	0	0	3,541,993	
Allocated Costs for Fiscal 2019	2,564,479	169,427	(815,321)	4,212,383	10,967,296

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		291,891		0	
Equip Depr	0		523,430		0	
Annual Audit	0		0		0	
Professional Svcs	0		0		0	
Insurance	0		0		0	
Administration	432,734		0	(152,823)	0	
Finance	196,762		0		0	
Information Services	322,415		0		0	
Public Buildings	436,298		0		0	
Sheriff	2,970,219		0		(2,469,817)	
Communications	652,334		0		0	
Fire Marshal	117,490		0		(94,662)	
Non Departmental	1,618,238	(670,390)	0	(16,604)	0	
Debt Service Exp	4,220,806	(3,541,993)	0		0	
Social Services						393,358
Child Support						45,607
Governing Body						22,937
Tax Assessor						125,937
Revaluation						16,641
License Plate Agency						9,868
Court Facilities						64,713
Elections						27,222
Register of Deeds						23,290
Interfund Transfers						115
Sheriff Receiving						1,157,684
Liason Office						14,852
Jail						531,809
Separation Allowance						603
Emergency Services						563,542
Fire Marshal Receiving						34,074
Building Inspection						41,414
Medical Examiner						912
Animal Control						89,793
Planning & Zoning						7,120
Economic Development						367
Econ Dev Proj Exp						75
Cooperative Extension Service						73,174
Soil & Water Conservation						96,940
Health Department						80,436
Nursing/ Medical						11,868
Preparedness						3,483
Tuberculosis						332
Breast/ Cervical Cancer						371
Child Health						5,505
Immunization						3,369
Maternal Health						5,605
Family Planning						5,632
WIC						10,722
WIC Nutrition						2,429
WIC Client Services						3,594
WIC Breastfeeding						2,481
WIC Breastfeeding Peer Counsel						2,408

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
Environmental Health						18,358
Health Carolinians						12,136
Mental Health						127
JCPC						1,167
Veterans Affairs						9,036
Public Schools						476,728
Community College						354
Hospital						100,302
Recreation						102,987
Spec Rev Occ Tax Expense						57
E-911 Wire						1,982
Fund 40						1,418
Veh Replace						809
Fund 45						413
VFDs						1,419
Solid Waste						36,362
Water/Sewer						14,797
Law Enforcement Fd						11
Tourism Develop						1,276
General Fixed Asset Fd						212
Other						576,095
Totals	10,967,296	(4,212,383)	815,321	(169,427)	(2,564,479)	4,836,328

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
1.4.8 OTH BLDGS	COST PER DEPARTMENT	DEPRECIATION REPORT
Equip Depr		
2.4.1 EQUIP DEPR	DEPRECIATION EXPENSE	FIXED ASSETS REPORT
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 TELEPHONE	NUMBER OF PHONE LINES, EXCL DSS	COUNTY RECORDS
13.4.6 BANK FEES	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
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 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	291,891			
Total Departmental Cost Adjustments:	291,891			291,891
Total To Be Allocated:	291,891			291,891

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	291,891	0	40,186	361	24,931
Functional Cost	291,891	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	291,891	0	40,186	361	24,931
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	291,891	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	OTH BLDGS
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BLDG DEPR	12,429	16,807	736	195,994	447
Functional Cost	12,429	16,807	736	195,994	447
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	12,429	16,807	736	195,994	447
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	12,429	16,807	736	195,994	447

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	12,429		12,429		12,429
Schedule .4 Total for EMS BLDG	100	100.000000	12,429		12,429	0	12,429

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	2,789		2,789		2,789
License Plate Agency	360	1.295290	218		218		218
Court Facilities	20,541	73.907100	12,421		12,421		12,421
Register of Deeds	1,848	6.649156	1,118		1,118		1,118
Veterans Affairs	432	1.554348	261		261		261
Schedule .4 Total for COURTHOUSE	27,793	100.000000	16,807		16,807	0	16,807

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 .4 - Detail Activity Allocations
For Department Building Depr

Activity - OTH BLDGS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Social Services	447	100.000000	447		447		447
Schedule .4 Total for OTH BLDGS	447	100.000000	447		447	0	447

Allocation Basis: COST PER DEPARTMENT
Allocation Source: DEPRECIATION REPORT

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	29,062	27,541	0	1,074	0
Governing Body	2,640	2,640	0	0	0
Tax Assessor	2,789	0	0	0	0
License Plate Agency	218	0	0	0	0
Court Facilities	12,421	0	0	0	0
Elections	3,813	0	0	3,813	0
Register of Deeds	1,118	0	0	0	0
Jail	195,994	0	0	0	0
Emergency Services	12,429	0	0	0	12,429
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	261	0	0	0	0
Other	17,974	3,736	0	14,238	0
Direct Bill	0	0	0	0	0
Total	291,891	40,186	361	24,931	12,429

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

Receiving Department	COURTHOUSE	IT	NEW JAIL	OTH BLDGS
Administration	0	0	0	0
Finance	0	0	0	0
Information Services	0	736	0	0
Public Buildings	0	0	0	0
Sheriff	0	0	0	0
Social Services	0	0	0	447
Governing Body	0	0	0	0
Tax Assessor	2,789	0	0	0
License Plate Agency	218	0	0	0
Court Facilities	12,421	0	0	0
Elections	0	0	0	0
Register of Deeds	1,118	0	0	0
Jail	0	0	195,994	0
Emergency Services	0	0	0	0
Building Inspection	0	0	0	0
Animal Control	0	0	0	0
Planning & Zoning	0	0	0	0
WIC	0	0	0	0
Environmental Health	0	0	0	0
Veterans Affairs	261	0	0	0
Other	0	0	0	0
Direct Bill	0	0	0	0
Total	16,807	736	195,994	447

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	523,430			
Total Departmental Cost Adjustments:	523,430			523,430
Total To Be Allocated:	523,430			523,430

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

	Total	G&A	EQUIP DEPR
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Cost Adjustments			
EQUIP DEPR	523,430	0	523,430
<hr/>			
Functional Cost	523,430	0	523,430
<hr/>			
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	523,430	0	523,430
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Equip Depr			
Schedule .3 Total	523,430	0	523,430

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	0.189710	993		993		993
Information Services	22,886	4.372313	22,886		22,886		22,886
Sheriff	142,222	27.171159	142,222		142,222		142,222
Communications	107,839	20.602373	107,839		107,839		107,839
Emergency Services	249,490	47.664445	249,490		249,490		249,490
Schedule .4 Total for EQUIP DEPR	523,430	100.000000	523,430		523,430	0	523,430

Allocation Basis: DEPRECIATION EXPENSE

Allocation Source: FIXED ASSETS REPORT

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

Receiving Department	Total	EQUIP DEPR
Administration	993	993
Information Services	22,886	22,886
Sheriff	142,222	142,222
Communications	107,839	107,839
Emergency Services	249,490	249,490
Direct Bill	0	0
Total	523,430	523,430

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		46,500	46,500	
Total Allocated Additions:		46,500	46,500	46,500
Total To Be Allocated:	0	46,500		46,500

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	46,500	0	41,850	4,650
2nd Allocation	46,500	0	41,850	4,650
Total For Annual Audit				
Schedule .3 Total	46,500	0	41,850	4,650

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	263	0.787732	0		0	330	330
Administration	553	1.656333	0		0	693	693
Finance	534	1.599425	0		0	669	669
Information Services	471	1.410729	0		0	590	590
Public Buildings	1,403	4.202234	0		0	1,759	1,759
Sheriff	1,732	5.187648	0		0	2,171	2,171
Communications	354	1.060293	0		0	444	444
Fire Marshal	362	1.084254	0		0	454	454
Non Departmental	1,510	4.522718	0		0	1,893	1,893
Debt Service Exp	46	0.137778	0		0	58	58
Social Services	6,687	20.028751	0		0	8,382	8,382
Governing Body	251	0.751790	0		0	315	315
Tax Assessor	489	1.464642	0		0	613	613
Revaluation	426	1.275946	0		0	534	534
License Plate Agency	248	0.742804	0		0	311	311
Court Facilities	204	0.611016	0		0	256	256
Elections	520	1.557492	0		0	652	652
Register of Deeds	456	1.365801	0		0	572	572
Interfund Transfers	10	0.029952	0		0	13	13
Liason Office	207	0.620002	0		0	259	259
Jail	1,118	3.348609	0		0	1,401	1,401
Separation Allowance	49	0.146764	0		0	61	61
Emergency Services	1,686	5.049870	0		0	2,113	2,113
Building Inspection	654	1.958846	0		0	820	820
Medical Examiner	76	0.227634	0		0	95	95
Animal Control	1,276	3.821847	0		0	1,599	1,599
Planning & Zoning	221	0.661934	0		0	277	277
Economic Development	28	0.083865	0		0	35	35
Econ Dev Proj Exp	4	0.011981	0		0	5	5
Cooperative Extension Service	230	0.688891	0		0	288	288
Soil & Water Conservation	512	1.533531	0		0	642	642
Health Department	589	1.764160	0		0	738	738
Nursing/ Medical	706	2.114596	0		0	885	885
Preparedness	291	0.871597	0		0	365	365
Tuberculosis	28	0.083865	0		0	35	35
Breast/ Cervical Cancer	31	0.092851	0		0	39	39
Child Health	457	1.368796	0		0	573	573
Immunization	281	0.841645	0		0	352	352
Maternal Health	466	1.395753	0		0	584	584
Family Planning	468	1.401743	0		0	587	587
WIC	202	0.605026	0		0	253	253
WIC Nutrition	203	0.608021	0		0	254	254
WIC Client Services	297	0.889568	0		0	372	372
WIC Breastfeeding	208	0.622997	0		0	261	261
WIC Breastfeeding Peer Counsel	203	0.608021	0		0	254	254
Environmental Health	557	1.668314	0		0	698	698
Health Carolinians	797	2.387157	0		0	999	999
Mental Health	6	0.017971	0		0	8	8
JCPC	92	0.275556	0		0	115	115
Veterans Affairs	237	0.709857	0		0	297	297
Public Schools	22	0.065894	0		0	28	28
Community College	18	0.053913	0		0	23	23

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	582	1.743193	0		0	730	730
Recreation	1,494	4.474796	0		0	1,873	1,873
Spec Rev Occ Tax Expense	4	0.011981	0		0	5	5
E-911 Wire	161	0.482224	0		0	202	202
Fund 40	99	0.296523	0		0	124	124
Veh Replace	61	0.182706	0		0	76	76
Fund 45	35	0.104831	0		0	44	44
VFDs	120	0.359421	0		0	150	150
Solid Waste	1,192	3.570252	0		0	1,494	1,494
Water/Sewer	775	2.321263	0		0	971	971
Law Enforcement Fd	1	0.002995	0		0	1	1
Tourism Develop	106	0.317489	0		0	133	133
General Fixed Asset Fd	18	0.053913	0		0	23	23
Schedule .4 Total for GENERAL AUDIT	33,387	100.000000	0		0	41,850	41,850

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	5,578,717	77.463418	0		0	3,604	3,604
Emergency Services	39,524	0.548812	0		0	26	26
Animal Control	36,320	0.504322	0		0	23	23
Health Department	136,288	1.892431	0		0	88	88
Nursing/ Medical	50,000	0.694276	0		0	32	32
Preparedness	26,332	0.365634	0		0	17	17
Tuberculosis	390	0.005415	0		0		0
Breast/ Cervical Cancer	6,792	0.094310	0		0	4	4
Child Health	31,980	0.444059	0		0	21	21
Immunization	13,164	0.182789	0		0	8	8
Maternal Health	50,174	0.696692	0		0	32	32
Family Planning	35,078	0.487076	0		0	23	23
WIC	216,917	3.012007	0		0	140	140
JCPC	21,786	0.302510	0		0	14	14
Veterans Affairs	2,000	0.027771	0		0	1	1
Public Schools	300,000	4.165658	0		0	194	194
Recreation	70,202	0.974792	0		0	45	45
Solid Waste	4,774	0.066289	0		0	3	3
Water/Sewer	449,508	6.241655	0		0	290	290
Other	131,798	1.830084	0		0	85	85
Schedule .4 Total for COMPLIANCE AUDIT	7,201,744	100.000000	0		0	4,650	4,650

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	330	330	0
Administration	693	693	0
Finance	669	669	0
Information Services	590	590	0
Public Buildings	1,759	1,759	0
Sheriff	2,171	2,171	0
Communications	444	444	0
Fire Marshal	454	454	0
Non Departmental	1,893	1,893	0
Debt Service Exp	58	58	0
Social Services	11,986	8,382	3,604
Governing Body	315	315	0
Tax Assessor	613	613	0
Revaluation	534	534	0
License Plate Agency	311	311	0
Court Facilities	256	256	0
Elections	652	652	0
Register of Deeds	572	572	0
Interfund Transfers	13	13	0
Liason Office	259	259	0
Jail	1,401	1,401	0
Separation Allowance	61	61	0
Emergency Services	2,139	2,113	26
Building Inspection	820	820	0
Medical Examiner	95	95	0
Animal Control	1,622	1,599	23
Planning & Zoning	277	277	0
Economic Development	35	35	0
Econ Dev Proj Exp	5	5	0
Cooperative Extension Service	288	288	0
Soil & Water Conservation	642	642	0
Health Department	826	738	88
Nursing/ Medical	917	885	32
Preparedness	382	365	17
Tuberculosis	35	35	0
Breast/ Cervical Cancer	43	39	4
Child Health	594	573	21
Immunization	360	352	8
Maternal Health	616	584	32
Family Planning	610	587	23
WIC	393	253	140
WIC Nutrition	254	254	0
WIC Client Services	372	372	0
WIC Breastfeeding	261	261	0
WIC Breastfeeding Peer Counsel	254	254	0
Environmental Health	698	698	0
Health Carolinians	999	999	0
Mental Health	8	8	0
JCPC	129	115	14
Veterans Affairs	298	297	1
Public Schools	222	28	194
Community College	23	23	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	730	730	0
Recreation	1,918	1,873	45
Spec Rev Occ Tax Expense	5	5	0
E-911 Wire	202	202	0
Fund 40	124	124	0
Veh Replace	76	76	0
Fund 45	44	44	0
VFDs	150	150	0
Solid Waste	1,497	1,494	3
Water/Sewer	1,261	971	290
Law Enforcement Fd	1	1	0
Tourism Develop	133	133	0
General Fixed Asset Fd	23	23	0
Other	85	0	85
Direct Bill	0	0	0
Total	46,500	41,850	4,650

**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		201,664	201,664	
Total Allocated Additions:		201,664	201,664	201,664
Total To Be Allocated:	0	201,664		201,664

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	52,912	0	0	52,912	0
Inbound - Non Departmental: LEGAL	125,779	0	0	0	125,779
Inbound - Non Departmental: CAP	4,650	0	0	0	0
Inbound - Non Departmental: TELE SYS	18,323	0	18,323	0	0
2nd Allocation	201,664	0	18,323	52,912	125,779
Total For Professional Svcs					
Schedule .3 Total	201,664	0	18,323	52,912	125,779

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	4,650
Inbound - Non Departmental: TELE SYS	0
2nd Allocation	4,650
Total For Professional Svcs	
Schedule .3 Total	4,650

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	10	2.544529	0		0	466	466
Finance	7	1.781170	0		0	326	326
Information Services	24	6.106870	0		0	1,119	1,119
Public Buildings	7	1.781170	0		0	326	326
Sheriff	56	14.249364	0		0	2,611	2,611
Communications	22	5.597964	0		0	1,026	1,026
Fire Marshal	2	0.508906	0		0	93	93
Social Services	81	20.610688	0		0	3,777	3,777
Governing Body	5	1.272265	0		0	233	233
Tax Assessor	18	4.580153	0		0	839	839
Elections	6	1.526718	0		0	280	280
Register of Deeds	9	2.290076	0		0	420	420
Emergency Services	26	6.615776	0		0	1,212	1,212
Building Inspection	11	2.798982	0		0	513	513
Animal Control	8	2.035623	0		0	373	373
Planning & Zoning	4	1.017812	0		0	186	186
Cooperative Extension Service	11	2.798982	0		0	513	513
Soil & Water Conservation	6	1.526718	0		0	280	280
Health Department	35	8.905852	0		0	1,632	1,632
Veterans Affairs	2	0.508906	0		0	93	93
Hospital	5	1.272265	0		0	233	233
Recreation	11	2.798982	0		0	513	513
Solid Waste	2	0.508906	0		0	93	93
Water/Sewer	3	0.763359	0		0	140	140
Other	22	5.597964	0		0	1,026	1,026
Schedule .4 Total for TELEPH LEASE/ ITS	393	100.000000	0		0	18,323	18,323

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	5.40	2.225244	0		0	1,177	1,177
Finance	3.00	1.236247	0		0	654	654
Information Services	5.00	2.060411	0		0	1,090	1,090
Public Buildings	5.00	2.060411	0		0	1,090	1,090
Sheriff	38.62	15.914617	0		0	8,421	8,421
Communications	10.85	4.471092	0		0	2,366	2,366
Fire Marshal	1.00	0.412082	0		0	218	218
Social Services	53.66	22.112334	0		0	11,703	11,703
Tax Assessor	4.96	2.043928	0		0	1,081	1,081
Revaluation	4.34	1.788437	0		0	946	946
License Plate Agency	2.00	0.824165	0		0	436	436
Elections	2.00	0.824165	0		0	436	436
Register of Deeds	2.00	0.824165	0		0	436	436
Liason Office	4.64	1.912062	0		0	1,012	1,012
Jail	19.34	7.969671	0		0	4,217	4,217
Emergency Services	39.60	16.318457	0		0	8,634	8,634
Building Inspection	5.07	2.089257	0		0	1,105	1,105
Animal Control	3.42	1.409321	0		0	746	746
Soil & Water Conservation	3.00	1.236247	0		0	654	654
Health Department	11.60	4.780154	0		0	2,529	2,529
Nursing/ Medical	1.29	0.531586	0		0	281	281
WIC	1.00	0.412082	0		0	218	218
Environmental Health	2.34	0.964272	0		0	510	510
Health Carolinians	1.00	0.412082	0		0	218	218
Veterans Affairs	1.00	0.412082	0		0	218	218
Hospital	1.22	0.502740	0		0	266	266
Recreation	6.32	2.604360	0		0	1,378	1,378
Solid Waste	3.00	1.236247	0		0	654	654
Water/Sewer	1.00	0.412082	0		0	218	218
Schedule .4 Total for INSUR CONSULT	242.67	100.000000	0		0	52,912	52,912

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	5.40	2.800975	0		0	3,523	3,523
Finance	3.00	1.556097	0		0	1,957	1,957
Information Services	5.00	2.593496	0		0	3,262	3,262
Public Buildings	5.00	2.593496	0		0	3,262	3,262
Sheriff	38.62	20.032159	0		0	25,196	25,196
Communications	10.85	5.627885	0		0	7,079	7,079
Fire Marshal	1.00	0.518699	0		0	652	652
Governing Body	5.00	2.593496	0		0	3,262	3,262
Tax Assessor	4.96	2.572748	0		0	3,236	3,236
Revaluation	4.34	2.251154	0		0	2,831	2,831
License Plate Agency	2.00	1.037398	0		0	1,305	1,305
Elections	2.00	1.037398	0		0	1,305	1,305
Register of Deeds	2.00	1.037398	0		0	1,305	1,305
Liason Office	4.64	2.406764	0		0	3,027	3,027
Jail	19.34	10.031641	0		0	12,618	12,618
Emergency Services	39.60	20.540485	0		0	25,838	25,838
Building Inspection	5.07	2.629804	0		0	3,308	3,308
Animal Control	3.42	1.773951	0		0	2,231	2,231
Soil & Water Conservation	3.00	1.556097	0		0	1,957	1,957
Health Department	11.60	6.016910	0		0	7,568	7,568
Nursing/ Medical	1.29	0.669122	0		0	842	842
WIC	1.00	0.518699	0		0	652	652
Environmental Health	2.34	1.213756	0		0	1,527	1,527
Health Carolinians	1.00	0.518699	0		0	652	652
Veterans Affairs	1.00	0.518699	0		0	652	652
Recreation	6.32	3.278178	0		0	4,123	4,123
Solid Waste	3.00	1.556097	0		0	1,957	1,957
Water/Sewer	1.00	0.518699	0		0	652	652
Schedule .4 Total for LEGAL	192.79	100.000000	0		0	125,779	125,779

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	0		0	279	279
Finance	9	9.000000	0		0	419	419
Information Services	6	6.000000	0		0	279	279
Public Buildings	10	10.000000	0		0	465	465
Sheriff	12	12.000000	0		0	558	558
Communications	4	4.000000	0		0	186	186
Fire Marshal	2	2.000000	0		0	93	93
Non Departmental	11	11.000000	0		0	512	512
Social Services	40	40.000000	0		0	1,859	1,859
Schedule .4 Total for CAP	100	100.000000	0		0	4,650	4,650

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	5,445	466	1,177	3,523	279
Finance	3,356	326	654	1,957	419
Information Services	5,750	1,119	1,090	3,262	279
Public Buildings	5,143	326	1,090	3,262	465
Sheriff	36,786	2,611	8,421	25,196	558
Communications	10,657	1,026	2,366	7,079	186
Fire Marshal	1,056	93	218	652	93
Non Departmental	512	0	0	0	512
Social Services	17,339	3,777	11,703	0	1,859
Governing Body	3,495	233	0	3,262	0
Tax Assessor	5,156	839	1,081	3,236	0
Revaluation	3,777	0	946	2,831	0
License Plate Agency	1,741	0	436	1,305	0
Elections	2,021	280	436	1,305	0
Register of Deeds	2,161	420	436	1,305	0
Liason Office	4,039	0	1,012	3,027	0
Jail	16,835	0	4,217	12,618	0
Emergency Services	35,684	1,212	8,634	25,838	0
Building Inspection	4,926	513	1,105	3,308	0
Animal Control	3,350	373	746	2,231	0
Planning & Zoning	186	186	0	0	0
Cooperative Extension Service	513	513	0	0	0
Soil & Water Conservation	2,891	280	654	1,957	0
Health Department	11,729	1,632	2,529	7,568	0
Nursing/ Medical	1,123	0	281	842	0
WIC	870	0	218	652	0
Environmental Health	2,037	0	510	1,527	0
Health Carolineans	870	0	218	652	0
Veterans Affairs	963	93	218	652	0
Hospital	499	233	266	0	0
Recreation	6,014	513	1,378	4,123	0
Solid Waste	2,704	93	654	1,957	0
Water/Sewer	1,010	140	218	652	0
Other	1,026	1,026	0	0	0
Direct Bill	0	0	0	0	0
Total	201,664	18,323	52,912	125,779	4,650

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		330	330	
Administration		1,801	1,801	
Finance		1,586	1,586	
Total Allocated Additions:		3,717	3,717	3,717
Total To Be Allocated:	0	3,717		3,717

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	3,717	3,717	0
Reallocate Admin Costs		(3,717)	3,717
Unallocated Costs	0	0	0
2nd Allocation	3,717	0	3,717
Total For Insurance			
Schedule .3 Total	3,717	0	3,717

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	5.40	2.225244	0		0	82	82
Finance	3.00	1.236247	0		0	45	45
Information Services	5.00	2.060411	0		0	77	77
Public Buildings	5.00	2.060411	0		0	77	77
Sheriff	38.62	15.914617	0		0	593	593
Communications	10.85	4.471092	0		0	165	165
Fire Marshal	1.00	0.412082	0		0	14	14
Social Services	53.66	22.112334	0		0	832	832
Tax Assessor	4.96	2.043928	0		0	77	77
Revaluation	4.34	1.788437	0		0	67	67
License Plate Agency	2.00	0.824165	0		0	31	31
Elections	2.00	0.824165	0		0	31	31
Register of Deeds	2.00	0.824165	0		0	31	31
Liason Office	4.64	1.912062	0		0	71	71
Jail	19.34	7.969671	0		0	295	295
Emergency Services	39.60	16.318457	0		0	607	607
Building Inspection	5.07	2.089257	0		0	77	77
Animal Control	3.42	1.409321	0		0	52	52
Soil & Water Conservation	3.00	1.236247	0		0	45	45
Health Department	11.60	4.780154	0		0	176	176
Nursing/ Medical	1.29	0.531586	0		0	20	20
WIC	1.00	0.412082	0		0	14	14
Environmental Health	2.34	0.964272	0		0	35	35
Health Carolinians	1.00	0.412082	0		0	14	14
Veterans Affairs	1.00	0.412082	0		0	14	14
Hospital	1.22	0.502740	0		0	19	19
Recreation	6.32	2.604360	0		0	97	97
Solid Waste	3.00	1.236247	0		0	45	45
Water/Sewer	1.00	0.412082	0		0	14	14
Schedule .4 Total for INSURANCE	242.67	100.000000	0		0	3,717	3,717

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	82	82
Finance	45	45
Information Services	77	77
Public Buildings	77	77
Sheriff	593	593
Communications	165	165
Fire Marshal	14	14
Social Services	832	832
Tax Assessor	77	77
Revaluation	67	67
License Plate Agency	31	31
Elections	31	31
Register of Deeds	31	31
Liason Office	71	71
Jail	295	295
Emergency Services	607	607
Building Inspection	77	77
Animal Control	52	52
Soil & Water Conservation	45	45
Health Department	176	176
Nursing/ Medical	20	20
WIC	14	14
Environmental Health	35	35
Health Carolineans	14	14
Veterans Affairs	14	14
Hospital	19	19
Recreation	97	97
Solid Waste	45	45
Water/Sewer	14	14
Direct Bill	0	0
Total	3,717	3,717

**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 and Events Coordination 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:	432,734			432,734
Inbound Costs:				
Building Depr	1,999		1,999	
Equip Depr	993		993	
Annual Audit		693	693	
Professional Svcs		5,445	5,445	
Insurance		82	82	
Administration		5,989	5,989	
Finance		3,333	3,333	
Information Services		7,708	7,708	
Public Buildings		4,041	4,041	
Fire Marshal		54	54	
Non Departmental		20,563	20,563	
Total Allocated Additions:	2,992	47,908	50,900	50,900
Total To Be Allocated:	435,726	47,908		483,634

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	302,454	0	55,077	10,283	10,586
FRINGE BENEFITS	100,572	0	18,314	3,419	3,520
Other Expense & Cost					
WC INS	1,976	0	360	67	69
SUPPLIES & MATS	2,213	0	403	75	77
TRAVEL/TRANING	15,041	0	2,739	511	526
TELE & POSTAGE	167	0	30	6	6
MAINT CONT	8,378	0	1,526	285	293
INS & BOND	191	0	35	6	7
DUES & SUBS	1,742	0	317	59	61
Departmental Total					
Expenditures Per Financial Statement	432,734				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	432,734	0	78,801	14,711	15,145
Allocation Step 1					
Inbound - All Others	2,992	0	545	102	105
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(137,690)	0	0	0	0
1st Allocation	298,036	0	79,346	14,813	15,250
Allocation Step 2					
Inbound - All Others	47,908	0	8,719	1,628	1,673
Unallocated Costs	(15,133)	0	0	0	0
2nd Allocation	32,775	0	8,719	1,628	1,673
Total For Administration					
Schedule .3 Total	330,811	0	88,065	16,441	16,923

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

	GENL ACCOUNTING	PERSONNEL	EVENT COORD**	CLERK TO BD**
<u>Wages & Benefits</u>				
SALARIES & WAGES	60,763	70,169	44,824	50,752
FRINGE BENEFITS	20,205	23,333	14,905	16,876
<u>Other Expense & Cost</u>				
WC INS	397	458	293	332
SUPPLIES & MATS	445	514	328	371
TRAVEL/TRANING	3,022	3,490	2,229	2,524
TELE & POSTAGE	34	38	25	28
MAINT CONT	1,683	1,943	1,242	1,406
INS & BOND	38	45	28	32
DUES & SUBS	350	405	258	292
<u>Departmental Total</u>				
Expenditures Per Financial Statement				
<u>Deductions</u>				
*Total Disallowed Costs	0	0	0	0
Functional Cost	86,937	100,395	64,132	72,613
<u>Allocation Step 1</u>				
Inbound - All Others	601	694	443	502
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	(64,575)	(73,115)
1st Allocation	87,538	101,089	0	0
<u>Allocation Step 2</u>				
Inbound - All Others	9,620	11,135	7,092	8,041
Unallocated Costs	0	0	(7,092)	(8,041)
2nd Allocation	9,620	11,135	0	0
<u>Total For Administration</u>				
Schedule .3 Total	97,158	112,224	0	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	5.40	2.225244	1,766		1,766		1,766
Finance	3.00	1.236247	980		980	109	1,089
Information Services	5.00	2.060411	1,635		1,635	182	1,817
Public Buildings	5.00	2.060411	1,635		1,635	182	1,817
Sheriff	38.62	15.914617	12,628		12,628	1,417	14,045
Communications	10.85	4.471092	3,547		3,547	398	3,945
Fire Marshal	1.00	0.412082	327		327	36	363
Social Services	53.66	22.112334	17,549		17,549	2,006	19,555
Tax Assessor	4.96	2.043928	1,622		1,622	181	1,803
Revaluation	4.34	1.788437	1,419		1,419	157	1,576
License Plate Agency	2.00	0.824165	653		653	72	725
Elections	2.00	0.824165	653		653	72	725
Register of Deeds	2.00	0.824165	653		653	72	725
Liason Office	4.64	1.912062	1,517		1,517	168	1,685
Jail	19.34	7.969671	6,323		6,323	711	7,034
Emergency Services	39.60	16.318457	12,948		12,948	1,456	14,404
Building Inspection	5.07	2.089257	1,658		1,658	184	1,842
Animal Control	3.42	1.409321	1,119		1,119	124	1,243
Soil & Water Conservation	3.00	1.236247	980		980	109	1,089
Health Department	11.60	4.780154	3,793		3,793	424	4,217
Nursing/ Medical	1.29	0.531586	422		422	46	468
WIC	1.00	0.412082	327		327	36	363
Environmental Health	2.34	0.964272	766		766	85	851
Health Carolinians	1.00	0.412082	327		327	36	363
Veterans Affairs	1.00	0.412082	327		327	36	363
Hospital	1.22	0.502740	399		399	45	444
Recreation	6.32	2.604360	2,066		2,066	230	2,296
Solid Waste	3.00	1.236247	980		980	109	1,089
Water/Sewer	1.00	0.412082	327		327	36	363
Schedule .4 Total for DEPT COORD	242.67	100.000000	79,346		79,346	8,719	88,065

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	2,612,108	7.499075	1,111		1,111		1,111
Administration	432,734	1.242332	184		184		184
Finance	196,762	0.564882	83		83		92
Information Services	322,414	0.925615	137		137	15	152
Public Buildings	436,298	1.252564	185		185	22	207
Sheriff	2,970,219	8.527172	1,263		1,263	149	1,412
Communications	652,333	1.872776	278		278	32	310
Fire Marshal	117,490	0.337301	50		50	6	56
Non Departmental	1,618,238	4.645784	688		688	81	769
Debt Service Exp	4,220,807	12.117473	1,795		1,795	216	2,011
Social Services	6,862,588	19.701738	2,933		2,933	397	3,330
Governing Body	82,873	0.237919	35		35	4	39
Tax Assessor	461,915	1.326107	196		196	23	219
Revaluation	205,375	0.589609	87		87	10	97
License Plate Agency	82,496	0.236837	35		35	4	39
Court Facilities	51,292	0.147254	22		22	1	23
Elections	188,656	0.541611	80		80	9	89
Register of Deeds	246,962	0.709001	104		104	12	116
Liason Office	215,708	0.619274	91		91	11	102
Jail	1,928,192	5.535627	820		820	96	916
Separation Allowance	52,095	0.149559	22		22	1	23
Emergency Services	3,245,386	9.317147	1,380		1,380	163	1,543
Building Inspection	330,152	0.947830	140		140	15	155
Medical Examiner	26,900	0.077227	11		11	1	12
Animal Control	228,025	0.654635	96		96	11	107
Planning & Zoning	40,028	0.114916	17		17	1	18
Economic Development	76,000	0.218188	32		32	3	35
Econ Dev Proj Exp	67,000	0.192350	28		28	2	30
Cooperative Extension Service	109,246	0.313633	46		46	5	51
Soil & Water Conservation	231,616	0.664944	98		98	11	109
Health Department	334,927	0.961539	142		142	16	158
Nursing/ Medical	93,106	0.267297	39		39	5	44
Preparedness	26,289	0.075473	11		11	1	12
Tuberculosis	390	0.001120	0		0		0
Child Health	114,657	0.329168	48		48	5	53
Immunization	56,205	0.161358	24		24	1	25
Maternal Health	83,884	0.240822	35		35	4	39
Family Planning	101,537	0.291502	43		43	5	48
WIC	9,263	0.026593	4		4		4
WIC Nutrition	43,982	0.126267	19		19	1	20
WIC Client Services	122,862	0.352723	52		52	7	59
WIC Breastfeeding	26,415	0.075835	11		11	1	12
WIC Breastfeeding Peer Counsel	8,193	0.023521	3		3		3
Environmental Health	213,328	0.612441	90		90	11	101
Health Carolinians	70,258	0.201703	30		30	3	33
Mental Health	118,000	0.338765	50		50	6	56
JCPC	135,891	0.390128	57		57	7	64
Veterans Affairs	55,386	0.159007	23		23	1	24
Community College	299,936	0.861083	128		128	14	142
Hospital	178,435	0.512267	75		75	9	84
Recreation	533,822	1.532544	227		227	26	253
Spec Rev Occ Tax Expense	26,620	0.076423	11		11	1	12

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
E-911 Wire	157,042	0.450850	66		66	8	74
Fund 40	521,663	1.497637	222		222	25	247
Veh Replace	192,344	0.552198	81		81	9	90
Solid Waste	2,344,430	6.730601	997		997	120	1,117
Water/Sewer	605,275	1.737678	258		258	31	289
Tourism Develop	46,354	0.133077	20		20	1	21
Schedule .4 Total for BUDGET PREP	34,832,402	100.000000	14,813		14,813	1,628	16,441

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	5.40	2.225244	340		340		340
Finance	3.00	1.236247	188		188	20	208
Information Services	5.00	2.060411	314		314	34	348
Public Buildings	5.00	2.060411	314		314	34	348
Sheriff	38.62	15.914617	2,427		2,427	271	2,698
Communications	10.85	4.471092	682		682	74	756
Fire Marshal	1.00	0.412082	62		62	7	69
Social Services	53.66	22.112334	3,378		3,378	398	3,776
Tax Assessor	4.96	2.043928	312		312	34	346
Revaluation	4.34	1.788437	273		273	28	301
License Plate Agency	2.00	0.824165	126		126	14	140
Elections	2.00	0.824165	126		126	14	140
Register of Deeds	2.00	0.824165	126		126	14	140
Liason Office	4.64	1.912062	292		292	32	324
Jail	19.34	7.969671	1,216		1,216	134	1,350
Emergency Services	39.60	16.318457	2,488		2,488	280	2,768
Building Inspection	5.07	2.089257	318		318	34	352
Animal Control	3.42	1.409321	214		214	24	238
Soil & Water Conservation	3.00	1.236247	188		188	20	208
Health Department	11.60	4.780154	729		729	81	810
Nursing/ Medical	1.29	0.531586	81		81	9	90
WIC	1.00	0.412082	62		62	7	69
Environmental Health	2.34	0.964272	147		147	15	162
Health Carolinians	1.00	0.412082	62		62	7	69
Veterans Affairs	1.00	0.412082	62		62	7	69
Hospital	1.22	0.502740	76		76	9	85
Recreation	6.32	2.604360	397		397	45	442
Solid Waste	3.00	1.236247	188		188	20	208
Water/Sewer	1.00	0.412082	62		62	7	69
Schedule .4 Total for PAYROLL	242.67	100.000000	15,250		15,250	1,673	16,923

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	263	0.787732	690		690		690
Administration	553	1.656333	1,450		1,450		1,450
Finance	534	1.599425	1,399		1,399	157	1,556
Information Services	471	1.410729	1,235		1,235	136	1,371
Public Buildings	1,403	4.202234	3,678		3,678	412	4,090
Sheriff	1,732	5.187648	4,541		4,541	510	5,051
Communications	354	1.060293	928		928	102	1,030
Fire Marshal	362	1.084254	949		949	105	1,054
Non Departmental	1,510	4.522718	3,959		3,959	445	4,404
Debt Service Exp	46	0.137778	121		121	14	135
Social Services	6,687	20.028751	17,539		17,539	2,061	19,600
Governing Body	251	0.751790	658		658	72	730
Tax Assessor	489	1.464642	1,282		1,282	143	1,425
Revaluation	426	1.275946	1,117		1,117	124	1,241
License Plate Agency	248	0.742804	650		650	72	722
Court Facilities	204	0.611016	534		534	59	593
Elections	520	1.557492	1,363		1,363	150	1,513
Register of Deeds	456	1.365801	1,195		1,195	133	1,328
Interfund Transfers	10	0.029952	26		26	1	27
Liason Office	207	0.620002	542		542	61	603
Jail	1,118	3.348609	2,931		2,931	327	3,258
Separation Allowance	49	0.146764	129		129	14	143
Emergency Services	1,686	5.049870	4,420		4,420	498	4,918
Building Inspection	654	1.958846	1,715		1,715	191	1,906
Medical Examiner	76	0.227634	199		199	22	221
Animal Control	1,276	3.821847	3,346		3,346	376	3,722
Planning & Zoning	221	0.661934	579		579	64	643
Economic Development	28	0.083865	73		73	8	81
Econ Dev Proj Exp	4	0.011981	10		10		10
Cooperative Extension Service	230	0.688891	603		603	67	670
Soil & Water Conservation	512	1.533531	1,342		1,342	149	1,491
Health Department	589	1.764160	1,545		1,545	173	1,718
Nursing/ Medical	706	2.114596	1,851		1,851	205	2,056
Preparedness	291	0.871597	764		764	85	849
Tuberculosis	28	0.083865	73		73	8	81
Breast/ Cervical Cancer	31	0.092851	81		81	9	90
Child Health	457	1.368796	1,199		1,199	133	1,332
Immunization	281	0.841645	737		737	81	818
Maternal Health	466	1.395753	1,222		1,222	135	1,357
Family Planning	468	1.401743	1,228		1,228	135	1,363
WIC	202	0.605026	529		529	59	588
WIC Nutrition	203	0.608021	532		532	59	591
WIC Client Services	297	0.889568	779		779	86	865
WIC Breastfeeding	208	0.622997	546		546	61	607
WIC Breastfeeding Peer Counsel	203	0.608021	532		532	59	591
Environmental Health	557	1.668314	1,460		1,460	162	1,622
Health Carolinians	797	2.387157	2,090		2,090	233	2,323
Mental Health	6	0.017971	16		16	1	17
JCPC	92	0.275556	242		242	25	267
Veterans Affairs	237	0.709857	621		621	70	691
Public Schools	22	0.065894	57		57	7	64
Community College	18	0.053913	47		47	5	52

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	582	1.743193	1,525		1,525	170	1,695
Recreation	1,494	4.474796	3,917		3,917	440	4,357
Spec Rev Occ Tax Expense	4	0.011981	10		10		10
E-911 Wire	161	0.482224	422		422	46	468
Fund 40	99	0.296523	260		260	27	287
Veh Replace	61	0.182706	160		160	17	177
Fund 45	35	0.104831	91		91	10	101
VFDs	120	0.359421	314		314	34	348
Solid Waste	1,192	3.570252	3,125		3,125	350	3,475
Water/Sewer	775	2.321263	2,032		2,032	226	2,258
Law Enforcement Fd	1	0.002995	3		3		3
Tourism Develop	106	0.317489	278		278	31	309
General Fixed Asset Fd	18	0.053913	47		47	5	52
Schedule .4 Total for GENL ACCOUNTING	33,387	100.000000	87,538		87,538	9,620	97,158

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	5.40	2.225244	2,249		2,249		2,249
Finance	3.00	1.236247	1,250		1,250	137	1,387
Information Services	5.00	2.060411	2,084		2,084	231	2,315
Public Buildings	5.00	2.060411	2,084		2,084	231	2,315
Sheriff	38.62	15.914617	16,088		16,088	1,810	17,898
Communications	10.85	4.471092	4,520		4,520	510	5,030
Fire Marshal	1.00	0.412082	417		417	46	463
Social Services	53.66	22.112334	22,348		22,348	2,566	24,914
Tax Assessor	4.96	2.043928	2,066		2,066	229	2,295
Revaluation	4.34	1.788437	1,808		1,808	201	2,009
License Plate Agency	2.00	0.824165	833		833	93	926
Elections	2.00	0.824165	833		833	93	926
Register of Deeds	2.00	0.824165	833		833	93	926
Liason Office	4.64	1.912062	1,933		1,933	216	2,149
Jail	19.34	7.969671	8,056		8,056	906	8,962
Emergency Services	39.60	16.318457	16,497		16,497	1,860	18,357
Building Inspection	5.07	2.089257	2,113		2,113	234	2,347
Animal Control	3.42	1.409321	1,425		1,425	158	1,583
Soil & Water Conservation	3.00	1.236247	1,250		1,250	137	1,387
Health Department	11.60	4.780154	4,832		4,832	546	5,378
Nursing/ Medical	1.29	0.531586	537		537	61	598
WIC	1.00	0.412082	417		417	46	463
Environmental Health	2.34	0.964272	974		974	107	1,081
Health Carolinians	1.00	0.412082	417		417	46	463
Veterans Affairs	1.00	0.412082	417		417	46	463
Hospital	1.22	0.502740	508		508	56	564
Recreation	6.32	2.604360	2,633		2,633	293	2,926
Solid Waste	3.00	1.236247	1,250		1,250	137	1,387
Water/Sewer	1.00	0.412082	417		417	46	463
Schedule .4 Total for PERSONNEL	242.67	100.000000	101,089		101,089	11,135	112,224

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	1,801	0	1,111	0	690
Administration	5,989	1,766	184	340	1,450
Finance	4,332	1,089	92	208	1,556
Information Services	6,003	1,817	152	348	1,371
Public Buildings	8,777	1,817	207	348	4,090
Sheriff	41,104	14,045	1,412	2,698	5,051
Communications	11,071	3,945	310	756	1,030
Fire Marshal	2,005	363	56	69	1,054
Non Departmental	5,173	0	769	0	4,404
Debt Service Exp	2,146	0	2,011	0	135
Social Services	71,175	19,555	3,330	3,776	19,600
Governing Body	769	0	39	0	730
Tax Assessor	6,088	1,803	219	346	1,425
Revaluation	5,224	1,576	97	301	1,241
License Plate Agency	2,552	725	39	140	722
Court Facilities	616	0	23	0	593
Elections	3,393	725	89	140	1,513
Register of Deeds	3,235	725	116	140	1,328
Interfund Transfers	27	0	0	0	27
Liason Office	4,863	1,685	102	324	603
Jail	21,520	7,034	916	1,350	3,258
Separation Allowance	166	0	23	0	143
Emergency Services	41,990	14,404	1,543	2,768	4,918
Building Inspection	6,602	1,842	155	352	1,906
Medical Examiner	233	0	12	0	221
Animal Control	6,893	1,243	107	238	3,722
Planning & Zoning	661	0	18	0	643
Economic Development	116	0	35	0	81
Econ Dev Proj Exp	40	0	30	0	10
Cooperative Extension Service	721	0	51	0	670
Soil & Water Conservation	4,284	1,089	109	208	1,491
Health Department	12,281	4,217	158	810	1,718
Nursing/ Medical	3,256	468	44	90	2,056
Preparedness	861	0	12	0	849
Tuberculosis	81	0	0	0	81
Breast/ Cervical Cancer	90	0	0	0	90
Child Health	1,385	0	53	0	1,332
Immunization	843	0	25	0	818
Maternal Health	1,396	0	39	0	1,357
Family Planning	1,411	0	48	0	1,363
WIC	1,487	363	4	69	588
WIC Nutrition	611	0	20	0	591
WIC Client Services	924	0	59	0	865
WIC Breastfeeding	619	0	12	0	607
WIC Breastfeeding Peer Counsel	594	0	3	0	591
Environmental Health	3,817	851	101	162	1,622
Health Carolinians	3,251	363	33	69	2,323
Mental Health	73	0	56	0	17
JCPC	331	0	64	0	267
Veterans Affairs	1,610	363	24	69	691
Public Schools	64	0	0	0	64
Community College	194	0	142	0	52

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	2,872	444	84	85	1,695
Recreation	10,274	2,296	253	442	4,357
Spec Rev Occ Tax Expense	22	0	12	0	10
E-911 Wire	542	0	74	0	468
Fund 40	534	0	247	0	287
Veh Replace	267	0	90	0	177
Fund 45	101	0	0	0	101
VFDs	348	0	0	0	348
Solid Waste	7,276	1,089	1,117	208	3,475
Water/Sewer	3,442	363	289	69	2,258
Law Enforcement Fd	3	0	0	0	3
Tourism Develop	330	0	21	0	309
General Fixed Asset Fd	52	0	0	0	52
Direct Bill	0	0	0	0	0
Total	330,811	88,065	16,441	16,923	97,158

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

Receiving Department	PERSONNEL
Insurance	0
Administration	2,249
Finance	1,387
Information Services	2,315
Public Buildings	2,315
Sheriff	17,898
Communications	5,030
Fire Marshal	463
Non Departmental	0
Debt Service Exp	0
Social Services	24,914
Governing Body	0
Tax Assessor	2,295
Revaluation	2,009
License Plate Agency	926
Court Facilities	0
Elections	926
Register of Deeds	926
Interfund Transfers	0
Liason Office	2,149
Jail	8,962
Separation Allowance	0
Emergency Services	18,357
Building Inspection	2,347
Medical Examiner	0
Animal Control	1,583
Planning & Zoning	0
Economic Development	0
Econ Dev Proj Exp	0
Cooperative Extension Service	0
Soil & Water Conservation	1,387
Health Department	5,378
Nursing/ Medical	598
Preparedness	0
Tuberculosis	0
Breast/ Cervical Cancer	0
Child Health	0
Immunization	0
Maternal Health	0
Family Planning	0
WIC	463
WIC Nutrition	0
WIC Client Services	0
WIC Breastfeeding	0
WIC Breastfeeding Peer Counsel	0
Environmental Health	1,081
Health Carolinians	463
Mental Health	0
JCPC	0
Veterans Affairs	463
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	564
Recreation	2,926
Spec Rev Occ Tax Expense	0
E-911 Wire	0
Fund 40	0
Veh Replace	0
Fund 45	0
VFDs	0
Solid Waste	1,387
Water/Sewer	463
Law Enforcement Fd	0
Tourism Develop	0
General Fixed Asset Fd	0
Direct Bill	0
Total	<u>112,224</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:	196,762			196,762
Inbound Costs:				
Building Depr	605		605	
Annual Audit		669	669	
Professional Svcs		3,356	3,356	
Insurance		45	45	
Administration	3,900	432	4,332	
Finance		3,219	3,219	
Information Services		4,819	4,819	
Public Buildings		1,220	1,220	
Fire Marshal		29	29	
Non Departmental		39,679	39,679	
Total Allocated Additions:	4,505	53,468	57,973	57,973
Total To Be Allocated:	201,267	53,468		254,735

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

	Total	G&A	GEN ACCTG
Wages & Benefits			
SALARIES & WAGES	129,568	0	129,568
FRINGE BENEFITS	44,350	0	44,350
Other Expense & Cost			
WC INS	138	0	138
SUPPLIES & MATS	4,291	0	4,291
TRAVEL	6,247	0	6,247
TELE & POSTAGE	3,827	0	3,827
MAINT CONT	5,370	0	5,370
INS & BOND	2,721	0	2,721
DUES & SUBS	250	0	250
Departmental Total			
Expenditures Per Financial Statement	196,762		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	196,762	0	196,762
Allocation Step 1			
Inbound - All Others	4,505	4,505	0
Reallocate Admin Costs		(4,505)	4,505
Unallocated Costs	0	0	0
1st Allocation	201,267	0	201,267
Allocation Step 2			
Inbound - All Others	53,468	53,468	0
Reallocate Admin Costs		(53,468)	53,468
Unallocated Costs	0	0	0
2nd Allocation	53,468	0	53,468
Total For Finance			
Schedule .3 Total	254,735	0	254,735

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	263	0.787732	1,586		1,586		1,586
Administration	553	1.656333	3,333		3,333		3,333
Finance	534	1.599425	3,219		3,219		3,219
Information Services	471	1.410729	2,840		2,840	785	3,625
Public Buildings	1,403	4.202234	8,457		8,457	2,341	10,798
Sheriff	1,732	5.187648	10,440		10,440	2,890	13,330
Communications	354	1.060293	2,133		2,133	589	2,722
Fire Marshal	362	1.084254	2,182		2,182	603	2,785
Non Departmental	1,510	4.522718	9,102		9,102	2,520	11,622
Debt Service Exp	46	0.137778	277		277	76	353
Social Services	6,687	20.028751	40,325		40,325	11,250	51,575
Governing Body	251	0.751790	1,513		1,513	415	1,928
Tax Assessor	489	1.464642	2,948		2,948	815	3,763
Revaluation	426	1.275946	2,568		2,568	709	3,277
License Plate Agency	248	0.742804	1,495		1,495	410	1,905
Court Facilities	204	0.611016	1,230		1,230	337	1,567
Elections	520	1.557492	3,134		3,134	866	4,000
Register of Deeds	456	1.365801	2,748		2,748	760	3,508
Interfund Transfers	10	0.029952	60		60	15	75
Liason Office	207	0.620002	1,248		1,248	342	1,590
Jail	1,118	3.348609	6,740		6,740	1,865	8,605
Separation Allowance	49	0.146764	296		296	80	376
Emergency Services	1,686	5.049870	10,164		10,164	2,813	12,977
Building Inspection	654	1.958846	3,942		3,942	1,091	5,033
Medical Examiner	76	0.227634	458		458	126	584
Animal Control	1,276	3.821847	7,692		7,692	2,128	9,820
Planning & Zoning	221	0.661934	1,332		1,332	367	1,699
Economic Development	28	0.083865	169		169	47	216
Econ Dev Proj Exp	4	0.011981	24		24	6	30
Cooperative Extension Service	230	0.688891	1,386		1,386	381	1,767
Soil & Water Conservation	512	1.533531	3,085		3,085	854	3,939
Health Department	589	1.764160	3,550		3,550	981	4,531
Nursing/ Medical	706	2.114596	4,256		4,256	1,177	5,433
Preparedness	291	0.871597	1,754		1,754	485	2,239
Tuberculosis	28	0.083865	169		169	47	216
Breast/ Cervical Cancer	31	0.092851	188		188	50	238
Child Health	457	1.368796	2,754		2,754	762	3,516
Immunization	281	0.841645	1,694		1,694	468	2,162
Maternal Health	466	1.395753	2,808		2,808	779	3,587
Family Planning	468	1.401743	2,820		2,820	781	3,601
WIC	202	0.605026	1,217		1,217	334	1,551
WIC Nutrition	203	0.608021	1,224		1,224	335	1,559
WIC Client Services	297	0.889568	1,789		1,789	495	2,284
WIC Breastfeeding	208	0.622997	1,254		1,254	344	1,598
WIC Breastfeeding Peer Counsel	203	0.608021	1,224		1,224	335	1,559
Environmental Health	557	1.668314	3,358		3,358	927	4,285
Health Carolinians	797	2.387157	4,804		4,804	1,331	6,135
Mental Health	6	0.017971	36		36	10	46
JCPC	92	0.275556	555		555	152	707
Veterans Affairs	237	0.709857	1,429		1,429	392	1,821
Public Schools	22	0.065894	133		133	35	168
Community College	18	0.053913	108		108	29	137

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	582	1.743193	3,509		3,509	970	4,479
Recreation	1,494	4.474796	9,006		9,006	2,492	11,498
Spec Rev Occ Tax Expense	4	0.011981	24		24	6	30
E-911 Wire	161	0.482224	971		971	267	1,238
Fund 40	99	0.296523	596		596	164	760
Veh Replace	61	0.182706	367		367	99	466
Fund 45	35	0.104831	211		211	57	268
VFDs	120	0.359421	723		723	198	921
Solid Waste	1,192	3.570252	7,186		7,186	1,988	9,174
Water/Sewer	775	2.321263	4,671		4,671	1,293	5,964
Law Enforcement Fd	1	0.002995	6		6	1	7
Tourism Develop	106	0.317489	639		639	174	813
General Fixed Asset Fd	18	0.053913	108		108	29	137
Schedule .4 Total for GEN ACCTG	33,387	100.000000	201,267		201,267	53,468	254,735

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	1,586	1,586
Administration	3,333	3,333
Finance	3,219	3,219
Information Services	3,625	3,625
Public Buildings	10,798	10,798
Sheriff	13,330	13,330
Communications	2,722	2,722
Fire Marshal	2,785	2,785
Non Departmental	11,622	11,622
Debt Service Exp	353	353
Social Services	51,575	51,575
Governing Body	1,928	1,928
Tax Assessor	3,763	3,763
Revaluation	3,277	3,277
License Plate Agency	1,905	1,905
Court Facilities	1,567	1,567
Elections	4,000	4,000
Register of Deeds	3,508	3,508
Interfund Transfers	75	75
Liason Office	1,590	1,590
Jail	8,605	8,605
Separation Allowance	376	376
Emergency Services	12,977	12,977
Building Inspection	5,033	5,033
Medical Examiner	584	584
Animal Control	9,820	9,820
Planning & Zoning	1,699	1,699
Economic Development	216	216
Econ Dev Proj Exp	30	30
Cooperative Extension Service	1,767	1,767
Soil & Water Conservation	3,939	3,939
Health Department	4,531	4,531
Nursing/ Medical	5,433	5,433
Preparedness	2,239	2,239
Tuberculosis	216	216
Breast/ Cervical Cancer	238	238
Child Health	3,516	3,516
Immunization	2,162	2,162
Maternal Health	3,587	3,587
Family Planning	3,601	3,601
WIC	1,551	1,551
WIC Nutrition	1,559	1,559
WIC Client Services	2,284	2,284
WIC Breastfeeding	1,598	1,598
WIC Breastfeeding Peer Counsel	1,559	1,559
Environmental Health	4,285	4,285
Health Carolinians	6,135	6,135
Mental Health	46	46
JCPC	707	707
Veterans Affairs	1,821	1,821
Public Schools	168	168
Community College	137	137

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

Receiving Department	Total	GEN ACCTG
Hospital	4,479	4,479
Recreation	11,498	11,498
Spec Rev Occ Tax Expense	30	30
E-911 Wire	1,238	1,238
Fund 40	760	760
Veh Replace	466	466
Fund 45	268	268
VFDs	921	921
Solid Waste	9,174	9,174
Water/Sewer	5,964	5,964
Law Enforcement Fd	7	7
Tourism Develop	813	813
General Fixed Asset Fd	137	137
Direct Bill	0	0
Total	254,735	254,735

**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:	322,415			322,415
Inbound Costs:				
Building Depr	2,045		2,045	
Equip Depr	22,886		22,886	
Annual Audit		590	590	
Professional Svcs		5,750	5,750	
Insurance		77	77	
Administration	5,405	598	6,003	
Finance	2,840	785	3,625	
Information Services		26,983	26,983	
Public Buildings		2,378	2,378	
Fire Marshal		50	50	
Non Departmental		58,279	58,279	
Total Allocated Additions:	33,176	95,490	128,666	128,666
Total To Be Allocated:	355,591	95,490		451,081

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

	Total	G&A	DATA PROC SVCS
Wages & Benefits			
SALARIES & WAGES	231,130	0	231,130
FRINGE BENEFITS	76,132	0	76,132
Other Expense & Cost			
WC INS	184	0	184
LEASE AGREEMENT	1,573	0	1,573
SUPPLIES & MATS	4,347	0	4,347
TRAVEL/TRAINING	8,627	0	8,627
TELE & POSTAGE	47	0	47
INS & BOND	375	0	375
Departmental Total			
Expenditures Per Financial Statement	322,415		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	322,415	0	322,415
Allocation Step 1			
Inbound - All Others	33,176	33,176	0
Reallocate Admin Costs		(33,176)	33,176
Unallocated Costs	0	0	0
1st Allocation	355,591	0	355,591
Allocation Step 2			
Inbound - All Others	95,490	95,490	0
Reallocate Admin Costs		(95,490)	95,490
Unallocated Costs	0	0	0
2nd Allocation	95,490	0	95,490
Total For Information Services			
Schedule .3 Total	451,081	0	451,081

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	8	2.168022	7,708		7,708		7,708
Finance	5	1.355014	4,819		4,819		4,819
Information Services	28	7.588076	26,983		26,983		26,983
Public Buildings	5	1.355014	4,819		4,819	1,456	6,275
Sheriff	90	24.390241	86,726		86,726	26,223	112,949
Communications	11	2.981030	10,600		10,600	3,201	13,801
Fire Marshal	5	1.355014	4,819		4,819	1,456	6,275
Social Services	79	21.409214	76,130		76,130	22,997	99,127
Governing Body	6	1.626016	5,781		5,781	1,748	7,529
Tax Assessor	23	6.233062	22,164		22,164	6,694	28,858
Court Facilities	1	0.271003	965		965	290	1,255
Elections	4	1.084011	3,854		3,854	1,165	5,019
Register of Deeds	2	0.542005	1,927		1,927	581	2,508
Emergency Services	24	6.504065	23,130		23,130	6,986	30,116
Building Inspection	8	2.168022	7,708		7,708	2,327	10,035
Animal Control	4	1.084011	3,854		3,854	1,165	5,019
Planning & Zoning	1	0.271003	965		965	290	1,255
Cooperative Extension Service	8	2.168022	7,708		7,708	2,327	10,035
Soil & Water Conservation	4	1.084011	3,854		3,854	1,165	5,019
Health Department	24	6.504065	23,130		23,130	6,986	30,116
Environmental Health	2	0.542005	1,927		1,927	581	2,508
Veterans Affairs	1	0.271003	965		965	290	1,255
Hospital	3	0.813008	2,891		2,891	871	3,762
Recreation	5	1.355014	4,819		4,819	1,456	6,275
Solid Waste	3	0.813008	2,891		2,891	871	3,762
Other	15	4.065041	14,454		14,454	4,364	18,818
Schedule .4 Total for DATA PROC SVCS	369	100.000000	355,591		355,591	95,490	451,081

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	7,708	7,708
Finance	4,819	4,819
Information Services	26,983	26,983
Public Buildings	6,275	6,275
Sheriff	112,949	112,949
Communications	13,801	13,801
Fire Marshal	6,275	6,275
Social Services	99,127	99,127
Governing Body	7,529	7,529
Tax Assessor	28,858	28,858
Court Facilities	1,255	1,255
Elections	5,019	5,019
Register of Deeds	2,508	2,508
Emergency Services	30,116	30,116
Building Inspection	10,035	10,035
Animal Control	5,019	5,019
Planning & Zoning	1,255	1,255
Cooperative Extension Service	10,035	10,035
Soil & Water Conservation	5,019	5,019
Health Department	30,116	30,116
Environmental Health	2,508	2,508
Veterans Affairs	1,255	1,255
Hospital	3,762	3,762
Recreation	6,275	6,275
Solid Waste	3,762	3,762
Other	18,818	18,818
Direct Bill	0	0
Total	451,081	451,081

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:	436,298			436,298
Inbound Costs:				
Building Depr	249		249	
Annual Audit		1,759	1,759	
Professional Svcs		5,143	5,143	
Insurance		77	77	
Administration	7,896	881	8,777	
Finance	8,457	2,341	10,798	
Information Services	4,819	1,456	6,275	
Public Buildings		504	504	
Fire Marshal		50	50	
Non Departmental		5,150	5,150	
Total Allocated Additions:	21,421	17,361	38,782	38,782
Total To Be Allocated:	457,719	17,361		475,080

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	165,904	43,633	72,749	49,522	0
FRINGE BENEFITS	67,739	17,815	29,704	20,220	0
Other Expense & Cost					
WC INS	7,893	2,076	3,461	2,356	0
SUPPLIES & MATS	12,799	3,366	5,612	3,821	0
UNIFORMS	3,423	900	1,501	1,022	0
BLDG/GROUND	34,037	0	34,037	0	0
VEH MAINT/GAS/LEASE	6,516	1,714	2,857	1,945	0
UTILITIES	83,260	0	0	0	83,260
MAINT CONTRACT	21,473	0	21,473	0	0
INS & BOND	32,349	8,508	14,185	9,656	0
BUILDING RENOVATIONS	905	238	397	270	0
Departmental Total					
Expenditures Per Financial Statement	436,298				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	436,298	78,250	185,976	88,812	83,260
Allocation Step 1					
Inbound - All Others	21,421	21,421	0	0	0
Reallocate Admin Costs		(99,671)	51,771	24,722	23,178
Unallocated Costs	0	0	0	0	0
1st Allocation	457,719	0	237,747	113,534	106,438
Allocation Step 2					
Inbound - All Others	17,361	17,361	0	0	0
Reallocate Admin Costs		(17,361)	9,024	4,302	4,035
Unallocated Costs	0	0	0	0	0
2nd Allocation	17,361	0	9,024	4,302	4,035
Total For Public Buildings					
Schedule .3 Total	475,080	0	246,771	117,836	110,473

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	1,638		1,638		1,638
Finance	330	0.208382	495		495		495
Information Services	642	0.405398	964		964		964
Public Buildings	136	0.085879	204		204		204
Sheriff	8,352	5.273959	12,539		12,539	479	13,018
Social Services	15,449	9.755435	23,193		23,193	889	24,082
Governing Body	1,441	0.909935	2,162		2,162	81	2,243
Tax Assessor	4,612	2.912296	6,924		6,924	267	7,191
License Plate Agency	360	0.227326	539		539	19	558
Court Facilities	20,541	12.970833	30,838		30,838	1,188	32,026
Elections	1,481	0.935193	2,222		2,222	83	2,305
Register of Deeds	1,848	1.166939	2,773		2,773	105	2,878
Building Inspection	1,233	0.778591	1,850		1,850	70	1,920
Animal Control	4,266	2.693811	6,404		6,404	246	6,650
Planning & Zoning	384	0.242481	576		576	20	596
Cooperative Extension Service	2,856	1.803452	4,286		4,286	164	4,450
Soil & Water Conservation	1,244	0.785537	1,867		1,867	70	1,937
Health Department	1,831	1.156204	2,747		2,747	104	2,851
WIC	1,322	0.834791	1,984		1,984	74	2,058
Environmental Health	458	0.289209	687		687	26	713
Veterans Affairs	432	0.272791	647		647	24	671
Hospital	36,417	22.995902	54,672		54,672	2,104	56,776
Other	51,637	32.606732	77,536		77,536	3,011	80,547
Schedule .4 Total for MAINTENANCE	158,363	100.000000	237,747		237,747	9,024	246,771

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	847		847		847
Finance	330	0.225862	256		256		256
Information Services	642	0.439404	498		498		498
Public Buildings	136	0.093082	106		106		106
Sheriff	2,112	1.445516	1,642		1,642	62	1,704
Social Services	15,449	10.573758	12,006		12,006	461	12,467
Governing Body	1,441	0.986263	1,119		1,119	39	1,158
Tax Assessor	4,612	3.156591	3,582		3,582	137	3,719
License Plate Agency	360	0.246395	280		280	9	289
Court Facilities	20,541	14.058875	15,962		15,962	610	16,572
Elections	1,481	1.013641	1,151		1,151	40	1,191
Register of Deeds	1,848	1.264826	1,437		1,437	53	1,490
Building Inspection	1,233	0.843902	957		957	34	991
Animal Control	81	0.055439	63		63	2	65
Planning & Zoning	384	0.262821	297		297	9	306
Cooperative Extension Service	2,856	1.954732	2,218		2,218	83	2,301
Soil & Water Conservation	1,244	0.851431	966		966	34	1,000
WIC	1,322	0.904816	1,029		1,029	36	1,065
Environmental Health	458	0.313469	354		354	12	366
Veterans Affairs	432	0.295674	335		335	11	346
Hospital	36,417	24.924884	28,296		28,296	1,090	29,386
Other	51,637	35.341906	40,133		40,133	1,580	41,713
Schedule .4 Total for JANITORIAL	146,107	100.000000	113,534		113,534	4,302	117,836

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	1,556		1,556		1,556
Finance	330	0.442205	469		469		469
Information Services	642	0.860290	916		916		916
Public Buildings	136	0.182242	194		194		194
Sheriff	2,112	2.830113	3,011		3,011	115	3,126
Social Services	417	0.558786	594		594	23	617
Governing Body	1,441	1.930962	2,054		2,054	80	2,134
Tax Assessor	4,612	6.180152	6,578		6,578	256	6,834
License Plate Agency	360	0.482406	513		513	19	532
Elections	1,481	1.984563	2,110		2,110	80	2,190
Register of Deeds	1,848	2.476349	2,635		2,635	101	2,736
Building Inspection	1,233	1.652239	1,759		1,759	67	1,826
Animal Control	81	0.108541	115		115	2	117
Planning & Zoning	384	0.514566	546		546	19	565
Cooperative Extension Service	2,856	3.827084	4,072		4,072	156	4,228
Soil & Water Conservation	1,244	1.666979	1,773		1,773	68	1,841
Health Department	1,831	2.453568	2,610		2,610	100	2,710
Environmental Health	458	0.613727	652		652	25	677
Veterans Affairs	432	0.578887	615		615	23	638
Other	51,637	69.194384	73,666		73,666	2,901	76,567
Schedule .4 Total for UTILITIES	74,626	100.000000	106,438		106,438	4,035	110,473

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	4,041	1,638	847	1,556
Finance	1,220	495	256	469
Information Services	2,378	964	498	916
Public Buildings	504	204	106	194
Sheriff	17,848	13,018	1,704	3,126
Social Services	37,166	24,082	12,467	617
Governing Body	5,535	2,243	1,158	2,134
Tax Assessor	17,744	7,191	3,719	6,834
License Plate Agency	1,379	558	289	532
Court Facilities	48,598	32,026	16,572	0
Elections	5,686	2,305	1,191	2,190
Register of Deeds	7,104	2,878	1,490	2,736
Building Inspection	4,737	1,920	991	1,826
Animal Control	6,832	6,650	65	117
Planning & Zoning	1,467	596	306	565
Cooperative Extension Service	10,979	4,450	2,301	4,228
Soil & Water Conservation	4,778	1,937	1,000	1,841
Health Department	5,561	2,851	0	2,710
WIC	3,123	2,058	1,065	0
Environmental Health	1,756	713	366	677
Veterans Affairs	1,655	671	346	638
Hospital	86,162	56,776	29,386	0
Other	198,827	80,547	41,713	76,567
Direct Bill	0	0	0	0
Total	475,080	246,771	117,836	110,473

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:	2,970,219			2,970,219
Inbound Costs:				
Building Depr	361		361	
Equip Depr	142,222		142,222	
Annual Audit		2,171	2,171	
Professional Svcs		36,786	36,786	
Insurance		593	593	
Administration	36,947	4,157	41,104	
Finance	10,440	2,890	13,330	
Information Services	86,726	26,223	112,949	
Public Buildings	17,192	656	17,848	
Communications		398,758	398,758	
Fire Marshal		378	378	
Non Departmental		253,837	253,837	
Total Allocated Additions:	293,888	726,449	1,020,337	1,020,337
Total To Be Allocated:	3,264,107	726,449		3,990,556

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	1,717,270	0	262,914	10,132	18,031
FRINGE BENEFITS	761,774	0	116,628	4,494	7,999
Other Expense & Cost					
WC INS	92,329	0	14,136	545	969
PROF SVCS	10,860	0	1,663	64	114
SUPPLIES & MATS	19,980	0	3,059	118	210
UNIFORMS	9,527	0	1,459	56	100
DRUG MONEY	18,000	0	0	0	0
PREV / EDUC	636	0	97	4	7
GAS DIESEL	121,513	0	18,604	717	1,276
STRUCTURES	1,534	0	235	9	16
VEH MAINT	37,264	0	5,705	220	391
TRAVEL	9,471	0	1,450	56	99
TELEPHONE & POSTAGE	30,924	0	4,734	182	325
UTILITIES	30,184	0	4,621	178	317
MAINT CONTRACT	34,026	0	5,209	201	357
INS & BONDS	70,351	0	10,771	415	739
DUES & SUBS	1,275	0	195	8	13
EMPLOYEE RELATIONS	1,534	0	235	9	16
GUNS, VESTS, ETC	1,767	0	271	10	19
Departmental Total					
Expenditures Per Financial Statement	2,970,219				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,970,219	0	451,986	17,418	30,998
Allocation Step 1					
Inbound - All Others	293,888	293,888	0	0	0
Reallocate Admin Costs		(293,888)	44,721	1,723	3,067
Unallocated Costs	0	0	0	0	0
1st Allocation	3,264,107	0	496,707	19,141	34,065
Allocation Step 2					
Inbound - All Others	726,449	726,449	0	0	0
Reallocate Admin Costs		(726,449)	110,544	4,257	7,583
Unallocated Costs	0	0	0	0	0
2nd Allocation	726,449	0	110,544	4,257	7,583
Total For Sheriff					
Schedule .3 Total	3,990,556	0	607,251	23,398	41,648

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

SHERIFF OPS

Wages & Benefits	
SALARIES & WAGES	1,426,193
FRINGE BENEFITS	632,653
Other Expense & Cost	
WC INS	76,679
PROF SVCS	9,019
SUPPLIES & MATS	16,593
UNIFORMS	7,912
DRUG MONEY	18,000
PREV / EDUC	528
GAS DIESEL	100,916
STRUCTURES	1,274
VEH MAINT	30,948
TRAVEL	7,866
TELEPHONE & POSTAGE	25,683
UTILITIES	25,068
MAINT CONTRACT	28,259
INS & BONDS	58,426
DUES & SUBS	1,059
EMPLOYEE RELATIONS	1,274
GUNS, VESTS, ETC	1,467
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,469,817
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	244,377
Unallocated Costs	0
1st Allocation	2,714,194
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	604,065
Unallocated Costs	0
2nd Allocation	604,065
Total For Sheriff	
Schedule .3 Total	3,318,259

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	10.85	17.271570	85,787		85,787	19,092	104,879
Social Services	0.23	0.366125	1,817		1,817	401	2,218
Child Support	0.41	0.652658	3,240		3,240	719	3,959
Sheriff Receiving	31.99	50.923273	252,943		252,943	56,299	309,242
Jail	19.34	30.786374	152,920		152,920	34,033	186,953
Schedule .4 Total for SHERIFF ADMIN	62.82	100.000000	496,707		496,707	110,544	607,251

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	19,141		19,141	4,257	23,398
Schedule .4 Total for DSS SUPPORT	100	100.000000	19,141		19,141	4,257	23,398

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	34,065		34,065	7,583	41,648
Schedule .4 Total for CSE SUPPORT	100	100.000000	34,065		34,065	7,583	41,648

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	2,714,194	(2,469,817)	244,377	604,065	848,442
Schedule .4 Total for SHERIFF OPS	100	100.000000	2,714,194	(2,469,817)	244,377	604,065	848,442
Direct Billed				2,469,817	2,469,817		2,469,817
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	2,714,194	604,065	3,318,259

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	104,879	104,879	0	0	0
Social Services	25,616	2,218	23,398	0	0
Child Support	45,607	3,959	0	41,648	0
Sheriff Receiving	1,157,684	309,242	0	0	848,442
Jail	186,953	186,953	0	0	0
Direct Bill	2,469,817	0	0	0	2,469,817
Total	3,990,556	607,251	23,398	41,648	3,318,259

**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:	652,334			652,334
Inbound Costs:				
Equip Depr	107,839		107,839	
Annual Audit		444	444	
Professional Svcs		10,657	10,657	
Insurance		165	165	
Administration	9,955	1,116	11,071	
Finance	2,133	589	2,722	
Information Services	10,600	3,201	13,801	
Sheriff	85,787	19,092	104,879	
Fire Marshal		107	107	
Non Departmental		12,181	12,181	
Total Allocated Additions:	216,314	47,552	263,866	263,866
Total To Be Allocated:	868,648	47,552		916,200

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	465,220	0	465,220
FRINGE BENEFITS	178,073	0	178,073
Other Expense & Cost			
WC INS	816	0	816
TELE/POSTAGE/TRAVEL	6,126	0	6,126
MAINT CONTRACT	630	0	630
INS & BONDS	1,407	0	1,407
SUPPLIES & MATERIALS	62	0	62
Departmental Total			
Expenditures Per Financial Statement	652,334		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	652,334	0	652,334
Allocation Step 1			
Inbound - All Others	216,314	216,314	0
Reallocate Admin Costs		(216,314)	216,314
Unallocated Costs	0	0	0
1st Allocation	868,648	0	868,648
Allocation Step 2			
Inbound - All Others	47,552	47,552	0
Reallocate Admin Costs		(47,552)	47,552
Unallocated Costs	0	0	0
2nd Allocation	47,552	0	47,552
Total For Communications			
Schedule .3 Total	916,200	0	916,200

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	18,511	45.905664	398,758		398,758		398,758
Social Services	113	0.280230	2,434		2,434	243	2,677
Emergency Services	5,596	13.877592	120,547		120,547	12,204	132,751
Animal Control	2,034	5.044142	43,815		43,815	4,430	48,245
Other	14,070	34.892372	303,094		303,094	30,675	333,769
Schedule .4 Total for DISPATCH	40,324	100.000000	868,648		868,648	47,552	916,200

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	398,758	398,758
Social Services	2,677	2,677
Emergency Services	132,751	132,751
Animal Control	48,245	48,245
Other	333,769	333,769
Direct Bill	0	0
Total	916,200	916,200

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:	117,490			117,490
Inbound Costs:				
Annual Audit		454	454	
Professional Svcs		1,056	1,056	
Insurance		14	14	
Administration	1,805	200	2,005	
Finance	2,182	603	2,785	
Information Services	4,819	1,456	6,275	
Fire Marshal		10	10	
Non Departmental		1,124	1,124	
Total Allocated Additions:	8,806	4,917	13,723	13,723
Total To Be Allocated:	126,296	4,917		131,213

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

	Total	G&A	SAFETY	FM OPS
Wages & Benefits				
SALARIES & WAGES	69,487	12,424	1,077	55,986
FRINGE BENEFITS	24,094	4,308	373	19,413
Other Expense & Cost				
WC INS	2,012	360	31	1,621
UNIFORMS/SUPPLIES	489	87	8	394
GAS/DIESEL	2,825	505	44	2,276
VEH/EQUIP MAINT	4,896	875	76	3,945
TRAVEL/TRAINING	1,400	250	22	1,128
INS & BONDS	646	116	10	520
DUES & SUBS	2,059	368	32	1,659
EQUIP < 5K	9,582	1,713	149	7,720
Departmental Total				
Expenditures Per Financial Statement	117,490			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	117,490	21,006	1,822	94,662
Allocation Step 1				
Inbound - All Others	8,806	8,806	0	0
Reallocate Admin Costs		(29,812)	564	29,248
Unallocated Costs	0	0	0	0
1st Allocation	126,296	0	2,386	123,910
Allocation Step 2				
Inbound - All Others	4,917	4,917	0	0
Reallocate Admin Costs		(4,917)	91	4,826
Unallocated Costs	0	0	0	0
2nd Allocation	4,917	0	91	4,826
Total For Fire Marshal				
Schedule .3 Total	131,213	0	2,477	128,736

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	5.40	2.225244	54		54		54
Finance	3.00	1.236247	29		29		29
Information Services	5.00	2.060411	50		50		50
Public Buildings	5.00	2.060411	50		50		50
Sheriff	38.62	15.914617	378		378		378
Communications	10.85	4.471092	107		107		107
Fire Marshal	1.00	0.412082	10		10		10
Social Services	53.66	22.112334	529		529	45	574
Tax Assessor	4.96	2.043928	49		49	3	52
Revaluation	4.34	1.788437	43		43		43
License Plate Agency	2.00	0.824165	19		19		19
Elections	2.00	0.824165	19		19		19
Register of Deeds	2.00	0.824165	19		19		19
Liason Office	4.64	1.912062	47		47	3	50
Jail	19.34	7.969671	190		190	9	199
Emergency Services	39.60	16.318457	390		390	20	410
Building Inspection	5.07	2.089257	50		50	3	53
Animal Control	3.42	1.409321	34		34		34
Soil & Water Conservation	3.00	1.236247	29		29		29
Health Department	11.60	4.780154	114		114	5	119
Nursing/ Medical	1.29	0.531586	12		12		12
WIC	1.00	0.412082	10		10		10
Environmental Health	2.34	0.964272	23		23		23
Health Carolinians	1.00	0.412082	10		10		10
Veterans Affairs	1.00	0.412082	10		10		10
Hospital	1.22	0.502740	11		11		11
Recreation	6.32	2.604360	61		61	3	64
Solid Waste	3.00	1.236247	29		29		29
Water/Sewer	1.00	0.412082	10		10		10
Schedule .4 Total for SAFETY	242.67	100.000000	2,386		2,386	91	2,477

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	123,910	(94,662)	29,248	4,826	34,074
Schedule .4 Total for FM OPS	100	100.000000	123,910	(94,662)	29,248	4,826	34,074
Direct Billed				94,662	94,662		94,662
Schedule .3 Total for FM OPS	100	100.000000		0	123,910	4,826	128,736

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	54	54	0
Finance	29	29	0
Information Services	50	50	0
Public Buildings	50	50	0
Sheriff	378	378	0
Communications	107	107	0
Fire Marshal	10	10	0
Social Services	574	574	0
Tax Assessor	52	52	0
Revaluation	43	43	0
License Plate Agency	19	19	0
Elections	19	19	0
Register of Deeds	19	19	0
Liason Office	50	50	0
Jail	199	199	0
Emergency Services	410	410	0
Fire Marshal Receiving	34,074	0	34,074
Building Inspection	53	53	0
Animal Control	34	34	0
Soil & Water Conservation	29	29	0
Health Department	119	119	0
Nursing/ Medical	12	12	0
WIC	10	10	0
Environmental Health	23	23	0
Health Carolinians	10	10	0
Veterans Affairs	10	10	0
Hospital	11	11	0
Recreation	64	64	0
Solid Waste	29	29	0
Water/Sewer	10	10	0
Direct Bill	94,662	0	94,662
Total	131,213	2,477	128,736

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 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:	1,618,238			1,618,238
Deductions:				
CHRIST HAM	-18,396			
CAP OUTLAY TECH	-123,516			
BUILDING IMPROVEMENTS	-41,574			
LAND ACQUISITION	-486,904			
Total Deductions:	-670,390			-670,390
Inbound Costs:				
Annual Audit		1,893	1,893	
Professional Svcs		512	512	
Administration	4,647	526	5,173	
Finance	9,102	2,520	11,622	
Total Allocated Additions:	13,749	5,451	19,200	19,200
Total To Be Allocated:	961,597	5,451		967,048

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
Other Expense & Cost					
UNEMPLOYMENT INSUR-SELF FUND	1,820	0	0	0	0
PROF SVCS	266,086	0	0	0	0
PROF SVCS - CNTY ATTN	125,779	0	0	0	125,779
CONTRACTED SVCS	2,024	0	0	0	0
AUDIT	46,500	0	46,500	0	0
INSUR CONS	42,880	0	0	42,880	0
PUBLIC RELAT	18,019	0	0	0	0
PARKS	59,809	0	0	0	0
BANK FEES	(1,749)	0	0	0	0
VEH MAINT	5,874	0	0	0	0
TELEPHONE	45,330	0	0	0	0
TELE SYS	18,323	0	0	0	0
SOFTWARE CONTR	285,857	0	0	0	0
VEH LEASE	1,594	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,499	0	0	4,499	0
DUES - SOG	4,765	0	0	4,765	0
DUES & SUBS	12,780	0	0	0	0
HR SCREEN	6,890	0	0	0	0
*CHRIST HAM	18,396	0	0	0	0
*CAP OUTLAY TECH	123,516	0	0	0	0
*BUILDING IMPROVEMENTS	41,574	0	0	0	0
*LAND ACQUISITION	486,904	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,618,238				
Deductions					
*Total Disallowed Costs	(670,390)	0	0	0	0
Functional Cost	947,848	0	46,500	52,912	125,779
Allocation Step 1					
Inbound - All Others	13,749	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(16,604)	0	0	0	0
1st Allocation	944,993	0	46,500	52,912	125,779
Allocation Step 2					
Inbound - All Others	5,451	0	0	0	0
2nd Allocation	5,451	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	950,444	0	46,500	52,912	125,779

**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	4,650	0	0	0	7,210
PROF SVCS - CNTY ATTN	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	18,019
PARKS	0	0	0	0	0
BANK FEES	0	0	(1,749)	0	0
VEH MAINT	0	0	0	0	5,874
TELEPHONE	0	45,330	0	0	0
TELE SYS	0	0	0	18,323	0
SOFTWARE CONTR	0	0	0	0	145,896
VEH LEASE	0	0	0	0	1,594
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	6,890
*CHRIST HAM	0	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*LAND ACQUISITION	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	4,650	45,330	(1,749)	18,323	185,483
<hr/>					
Allocation Step 1					
Inbound - All Others	0	0	0	0	13,749
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,650	45,330	(1,749)	18,323	199,232
<hr/>					
Allocation Step 2					
Inbound - All Others	0	0	0	0	5,451
2nd Allocation	0	0	0	0	5,451
<hr/>					
Total For Non Departmental					
Schedule .3 Total	4,650	45,330	(1,749)	18,323	204,683

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

	DEPT SPECIFIC	UNEMPLOY RSRV	GEN GOVT**
<hr/>			
Other Expense & Cost			
UNEMPLOYMENT INSUR-SELF FUND	0	1,820	0
PROF SVCS	252,426	0	1,800
PROF SVCS - CNTY ATTN	0	0	0
CONTRACTED SVCS	0	0	2,024
AUDIT	0	0	0
INSUR CONS	0	0	0
PUBLIC RELAT	0	0	0
PARKS	59,809	0	0
BANK FEES	0	0	0
VEH MAINT	0	0	0
TELEPHONE	0	0	0
TELE SYS	0	0	0
SOFTWARE CONTR	139,961	0	0
VEH LEASE	0	0	0
DUES - NACO	0	0	0
DUES - NCACC	0	0	0
DUES - SOG	0	0	0
DUES & SUBS	0	0	12,780
HR SCREEN	0	0	0
*CHRIST HAM	0	0	0
*CAP OUTLAY TECH	0	0	0
*BUILDING IMPROVEMENTS	0	0	0
*LAND ACQUISITION	0	0	0
<hr/>			
Departmental Total			
Expenditures Per Financial Statement			
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Functional Cost	452,196	1,820	16,604
<hr/>			
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(16,604)
1st Allocation	452,196	1,820	0
<hr/>			
Allocation Step 2			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
<hr/>			
Total For Non Departmental			
Schedule .3 Total	452,196	1,820	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	46,500		46,500		46,500
Schedule .4 Total for AUDIT	100	100.000000	46,500		46,500	0	46,500

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	52,912		52,912		52,912
Schedule .4 Total for PROF SVCS	100	100.000000	52,912		52,912	0	52,912

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	125,779		125,779		125,779
Schedule .4 Total for LEGAL	100	100.000000	125,779		125,779	0	125,779

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	4,650		4,650		4,650
Schedule .4 Total for CAP	100	100.000000	4,650		4,650	0	4,650

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	10	3.205128	1,453		1,453		1,453
Finance	7	2.243590	1,017		1,017		1,017
Information Services	24	7.692308	3,487		3,487		3,487
Public Buildings	7	2.243590	1,017		1,017		1,017
Sheriff	56	17.948717	8,137		8,137		8,137
Communications	22	7.051282	3,196		3,196		3,196
Fire Marshal	2	0.641026	291		291		291
Governing Body	5	1.602564	726		726		726
Tax Assessor	18	5.769231	2,615		2,615		2,615
Elections	6	1.923077	872		872		872
Register of Deeds	9	2.884615	1,308		1,308		1,308
Emergency Services	26	8.333333	3,777		3,777		3,777
Building Inspection	11	3.525641	1,598		1,598		1,598
Animal Control	8	2.564103	1,162		1,162		1,162
Planning & Zoning	4	1.282051	581		581		581
Cooperative Extension Service	11	3.525641	1,598		1,598		1,598
Soil & Water Conservation	6	1.923077	872		872		872
Health Department	35	11.217949	5,085		5,085		5,085
Veterans Affairs	2	0.641026	291		291		291
Hospital	5	1.602564	726		726		726
Recreation	11	3.525641	1,598		1,598		1,598
Solid Waste	2	0.641026	291		291		291
Water/Sewer	3	0.961538	436		436		436
Other	22	7.051282	3,196		3,196		3,196
Schedule .4 Total for TELEPHONE	312	100.000000	45,330		45,330	0	45,330

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	(1,749)		(1,749)		(1,749)
Schedule .4 Total for BANK FEES	100	100.000000	(1,749)		(1,749)	0	(1,749)

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	18,323		18,323		18,323
Schedule .4 Total for TELE SYS	100	100.000000	18,323		18,323	0	18,323

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	5.40	2.225244	4,433		4,433		4,433
Finance	3.00	1.236247	2,462		2,462		2,462
Information Services	5.00	2.060411	4,105		4,105		4,105
Public Buildings	5.00	2.060411	4,105		4,105		4,105
Sheriff	38.62	15.914617	31,706		31,706		31,706
Communications	10.85	4.471092	8,907		8,907		8,907
Fire Marshal	1.00	0.412082	821		821		821
Social Services	53.66	22.112334	44,065		44,065	1,691	45,756
Tax Assessor	4.96	2.043928	4,072		4,072	155	4,227
Revaluation	4.34	1.788437	3,563		3,563	135	3,698
License Plate Agency	2.00	0.824165	1,641		1,641	62	1,703
Elections	2.00	0.824165	1,641		1,641	62	1,703
Register of Deeds	2.00	0.824165	1,641		1,641	62	1,703
Liason Office	4.64	1.912062	3,809		3,809	146	3,955
Jail	19.34	7.969671	15,878		15,878	608	16,486
Emergency Services	39.60	16.318457	32,512		32,512	1,241	33,753
Building Inspection	5.07	2.089257	4,162		4,162	157	4,319
Animal Control	3.42	1.409321	2,806		2,806	107	2,913
Soil & Water Conservation	3.00	1.236247	2,462		2,462	95	2,557
Health Department	11.60	4.780154	9,523		9,523	364	9,887
Nursing/ Medical	1.29	0.531586	1,059		1,059	40	1,099
WIC	1.00	0.412082	821		821	30	851
Environmental Health	2.34	0.964272	1,922		1,922	74	1,996
Health Carolinians	1.00	0.412082	821		821	30	851
Veterans Affairs	1.00	0.412082	821		821	30	851
Hospital	1.22	0.502740	1,001		1,001	36	1,037
Recreation	6.32	2.604360	5,190		5,190	201	5,391
Solid Waste	3.00	1.236247	2,462		2,462	95	2,557
Water/Sewer	1.00	0.412082	821		821	30	851
Schedule .4 Total for GEN CO EXP	242.67	100.000000	199,232		199,232	5,451	204,683

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	14,626	3.234438	14,626		14,626		14,626
Finance	37,927	8.387292	37,927		37,927		37,927
Information Services	50,648	11.200453	50,648		50,648		50,648
Sheriff	213,705	47.259377	213,705		213,705		213,705
Social Services	52	0.011499	52		52		52
Tax Assessor	53,915	11.922927	53,915		53,915		53,915
Emergency Services	5,814	1.285726	5,814		5,814		5,814
Animal Control	2,400	0.530743	2,400		2,400		2,400
Health Department	100	0.022114	100		100		100
Recreation	59,809	13.226344	59,809		59,809		59,809
Solid Waste	9,000	1.990287	9,000		9,000		9,000
Water/Sewer	1,800	0.398057	1,800		1,800		1,800
Other	2,400	0.530743	2,400		2,400		2,400
Schedule .4 Total for DEPT SPECIFIC	452,196	100.000000	452,196		452,196	0	452,196

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 - UNEMPLOY RSRV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	302,455	2.798273	51		51		51
Finance	129,569	1.198755	22		22		22
Information Services	231,729	2.143926	39		39		39
Public Buildings	165,904	1.534922	28		28		28
Sheriff	1,717,271	15.887963	289		289		289
Communications	465,218	4.304135	78		78		78
Fire Marshal	69,486	0.642875	12		12		12
Social Services	2,495,055	23.083919	421		421		421
Tax Assessor	238,487	2.206450	40		40		40
Revaluation	125,037	1.156826	21		21		21
License Plate Agency	56,245	0.520371	9		9		9
Elections	75,031	0.694177	13		13		13
Register of Deeds	135,688	1.255367	23		23		23
Liason Office	148,398	1.372959	25		25		25
Jail	778,037	7.198295	131		131		131
Emergency Services	1,890,537	17.490997	318		318		318
Building Inspection	233,938	2.164363	39		39		39
Animal Control	117,571	1.087751	20		20		20
Planning & Zoning	27,848	0.257646	5		5		5
Soil & Water Conservation	125,395	1.160138	21		21		21
Health Department	150,957	1.396634	25		25		25
Nursing/ Medical	44,544	0.412115	8		8		8
Preparedness	6,780	0.062728	1		1		1
Child Health	60,226	0.557203	10		10		10
Immunization	23,673	0.219019	4		4		4
Maternal Health	37,830	0.349998	6		6		6
Family Planning	58,835	0.544334	10		10		10
WIC	6,677	0.061775	1		1		1
WIC Nutrition	31,608	0.292433	5		5		5
WIC Client Services	80,753	0.747116	14		14		14
WIC Breastfeeding	18,284	0.169161	3		3		3
WIC Breastfeeding Peer Counsel	5,359	0.049581	1		1		1
Environmental Health	140,029	1.295530	24		24		24
Health Carolinians	34,174	0.316173	6		6		6
Veterans Affairs	39,349	0.364052	7		7		7
Hospital	32,623	0.301824	5		5		5
Recreation	291,707	2.698834	49		49		49
Solid Waste	163,191	1.509821	27		27		27
Water/Sewer	53,131	0.491561	9		9		9
Schedule .4 Total for UNEMPLOY RSRV	10,808,629	100.000000	1,820		1,820	0	1,820

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	46,500	46,500	0	0	0
Professional Svcs	201,664	0	52,912	125,779	4,650
Administration	20,563	0	0	0	0
Finance	39,679	0	0	0	0
Information Services	58,279	0	0	0	0
Public Buildings	5,150	0	0	0	0
Sheriff	253,837	0	0	0	0
Communications	12,181	0	0	0	0
Fire Marshal	1,124	0	0	0	0
Social Services	46,229	0	0	0	0
Governing Body	726	0	0	0	0
Tax Assessor	60,797	0	0	0	0
Revaluation	3,719	0	0	0	0
License Plate Agency	1,712	0	0	0	0
Elections	2,588	0	0	0	0
Register of Deeds	3,034	0	0	0	0
Liason Office	3,980	0	0	0	0
Jail	16,617	0	0	0	0
Emergency Services	43,662	0	0	0	0
Building Inspection	5,956	0	0	0	0
Animal Control	6,495	0	0	0	0
Planning & Zoning	586	0	0	0	0
Cooperative Extension Service	1,598	0	0	0	0
Soil & Water Conservation	3,450	0	0	0	0
Health Department	15,097	0	0	0	0
Nursing/ Medical	1,107	0	0	0	0
Preparedness	1	0	0	0	0
Child Health	10	0	0	0	0
Immunization	4	0	0	0	0
Maternal Health	6	0	0	0	0
Family Planning	10	0	0	0	0
WIC	852	0	0	0	0
WIC Nutrition	5	0	0	0	0
WIC Client Services	14	0	0	0	0
WIC Breastfeeding	3	0	0	0	0
WIC Breastfeeding Peer Counsel	1	0	0	0	0
Environmental Health	2,020	0	0	0	0
Health Carolinians	857	0	0	0	0
Veterans Affairs	1,149	0	0	0	0
Hospital	1,768	0	0	0	0
Recreation	66,847	0	0	0	0
Solid Waste	11,875	0	0	0	0
Water/Sewer	3,096	0	0	0	0
Other	5,596	0	0	0	0
Direct Bill	0	0	0	0	0
Total	950,444	46,500	52,912	125,779	4,650

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	18,323	0	0
Administration	1,453	0	0	4,433	14,626
Finance	1,017	(1,749)	0	2,462	37,927
Information Services	3,487	0	0	4,105	50,648
Public Buildings	1,017	0	0	4,105	0
Sheriff	8,137	0	0	31,706	213,705
Communications	3,196	0	0	8,907	0
Fire Marshal	291	0	0	821	0
Social Services	0	0	0	45,756	52
Governing Body	726	0	0	0	0
Tax Assessor	2,615	0	0	4,227	53,915
Revaluation	0	0	0	3,698	0
License Plate Agency	0	0	0	1,703	0
Elections	872	0	0	1,703	0
Register of Deeds	1,308	0	0	1,703	0
Liason Office	0	0	0	3,955	0
Jail	0	0	0	16,486	0
Emergency Services	3,777	0	0	33,753	5,814
Building Inspection	1,598	0	0	4,319	0
Animal Control	1,162	0	0	2,913	2,400
Planning & Zoning	581	0	0	0	0
Cooperative Extension Service	1,598	0	0	0	0
Soil & Water Conservation	872	0	0	2,557	0
Health Department	5,085	0	0	9,887	100
Nursing/ Medical	0	0	0	1,099	0
Preparedness	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	851	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	0	0	0	1,996	0
Health Carolinians	0	0	0	851	0
Veterans Affairs	291	0	0	851	0
Hospital	726	0	0	1,037	0
Recreation	1,598	0	0	5,391	59,809
Solid Waste	291	0	0	2,557	9,000
Water/Sewer	436	0	0	851	1,800
Other	3,196	0	0	0	2,400
Direct Bill	0	0	0	0	0
Total	45,330	(1,749)	18,323	204,683	452,196

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

Receiving Department	UNEMPLOY RSRV
Annual Audit	0
Professional Svcs	0
Administration	51
Finance	22
Information Services	39
Public Buildings	28
Sheriff	289
Communications	78
Fire Marshal	12
Social Services	421
Governing Body	0
Tax Assessor	40
Revaluation	21
License Plate Agency	9
Elections	13
Register of Deeds	23
Liason Office	25
Jail	131
Emergency Services	318
Building Inspection	39
Animal Control	20
Planning & Zoning	5
Cooperative Extension Service	0
Soil & Water Conservation	21
Health Department	25
Nursing/ Medical	8
Preparedness	1
Child Health	10
Immunization	4
Maternal Health	6
Family Planning	10
WIC	1
WIC Nutrition	5
WIC Client Services	14
WIC Breastfeeding	3
WIC Breastfeeding Peer Counsel	1
Environmental Health	24
Health Carlineans	6
Veterans Affairs	7
Hospital	5
Recreation	49
Solid Waste	27
Water/Sewer	9
Other	0
Direct Bill	0
Total	1,820

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:	4,220,806			4,220,806
Deductions:				
PRINCIPAL	-3,541,993			
Total Deductions:	-3,541,993			-3,541,993
Inbound Costs:				
Annual Audit		58	58	
Administration	1,916	230	2,146	
Finance	277	76	353	
Total Allocated Additions:	2,193	364	2,557	2,557
Total To Be Allocated:	681,006	364		681,370

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	678,813	0	1,282	83,077	1,278
*PRINCIPAL	3,541,993	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,220,806				
Deductions					
*Total Disallowed Costs	(3,541,993)	0	0	0	0
Functional Cost	678,813	0	1,282	83,077	1,278
Allocation Step 1					
Inbound - All Others	2,193	2,193	0	0	0
Reallocate Admin Costs		(2,193)	5	268	5
Unallocated Costs	0	0	0	0	0
1st Allocation	681,006	0	1,287	83,345	1,283
Allocation Step 2					
Inbound - All Others	364	364	0	0	0
Reallocate Admin Costs		(364)	0	45	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	364	0	0	45	0
Total For Debt Service Exp					
Schedule .3 Total	681,370	0	1,287	83,390	1,283

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	474,486	47,098	71,592
*PRINCIPAL	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	474,486	47,098	71,592
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,531	152	232
Unallocated Costs	0	0	0
1st Allocation	476,017	47,250	71,824
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	257	23	39
Unallocated Costs	0	0	0
2nd Allocation	257	23	39
Total For Debt Service Exp			
Schedule .3 Total	476,274	47,273	71,863

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	1,287		1,287		1,287
Schedule .4 Total for EMS BASE	100	100.000000	1,287		1,287	0	1,287

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	28,000	100.000000	83,345		83,345	45	83,390
Schedule .4 Total for JAIL	28,000	100.000000	83,345		83,345	45	83,390

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	1,283		1,283		1,283
Schedule .4 Total for ANIMAL SHELTER	100	100.000000	1,283		1,283	0	1,283

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	476,017		476,017	257	476,274
Schedule .4 Total for SCHOOLS	100	100.000000	476,017		476,017	257	476,274

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	47,250		47,250	23	47,273
Schedule .4 Total for AG BLDG	100	100.000000	47,250		47,250	23	47,273

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	71,824		71,824	39	71,863
Schedule .4 Total for SOIL & WATER	100	100.000000	71,824		71,824	39	71,863

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	83,390	0	83,390	0	0
Emergency Services	1,287	1,287	0	0	0
Animal Control	1,283	0	0	1,283	0
Cooperative Extension Service	47,273	0	0	0	0
Soil & Water Conservation	71,863	0	0	0	0
Public Schools	476,274	0	0	0	476,274
Direct Bill	0	0	0	0	0
Total	681,370	1,287	83,390	1,283	476,274

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	47,273	0
Soil & Water Conservation	0	71,863
Public Schools	0	0
Direct Bill	0	0
Total	47,273	71,863

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA

RECONCILIATION OF COST PLAN TO CAFR FISCAL YEAR ENDING JUNE 30, 2019

CAP COST PLAN			CAFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
6	Administration	432,734	Administration	432,734	64
7	Finance	196,762	Finance	196,762	64
8	Information Services	322,415	Information Services	322,415	64
9	Public Buildings	436,298	Public Buildings	436,298	65
10	Sheriff	2,970,219	Sheriff	2,970,219	65
11	Communication	652,334	Communication	652,334	65
12	Fire Marshal	117,490	Fire Marshal	117,490	66
			Professional Fees	1,324,233	64
			Other Non-Departmental	294,005	67
13	Non-Departmental	1,618,238	Total	1,618,238	
14	Debt Service	4,220,806	Debt Service	4,220,806	69

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

CENTRAL SERVICE DEPARTMENTS	ACTUAL 19	PROPOSED FY 2019 (FROM FY 2017)	ROLL FORWARD	PROPOSED FY 2021 BASED ON FY 2019	FIXED COSTS FOR FY 2021	
BUILDING DEPRECIATION	\$ 29,062	\$ 28,615	\$ 447	\$ 29,062	\$ 29,509	310
EQUIPMENT DEPRECIATION	-	248	(248)	-	(248)	310
AUDIT - GENERAL AUDIT	8,382	7,304	1,078	8,382	9,460	311
AUDIT - COMPLIANCE AUDIT	3,604	4,385	(781)	3,604	2,823	310
PROF SVCS - TELECOMM / CAP	5,636	7,402	(1,766)	5,636	3,870	310
PROF SVCS - INSUR CONSULT	11,703	11,508	195	11,703	11,898	311
INSURANCE	832	933	(101)	832	731	311
ADMINISTRATION	71,175	74,678	(3,503)	71,175	67,672	311
FINANCE	51,575	41,269	10,306	51,575	61,881	311
INFORMATION SERVICES	99,127	132,046	(32,919)	99,127	66,208	311
PUBLIC BUILDINGS	37,166	32,893	4,273	37,166	41,439	310
SHERIFF	25,616	23,025	2,591	25,616	28,207	310
COMMUNICATIONS	2,677	507	2,170	2,677	4,847	310
FIRE MARSHAL	574	485	89	574	663	311
NON DEPARTMENTAL	46,229	7,051	39,178	46,229	85,407	310
TOTAL	\$ 393,358	\$ 372,349	\$ 21,009	\$ 393,358	\$ 414,367	

\$34,530.58
per month

310: \$195,854 (\$16,321.17/mo)
311: \$218,513 (\$18,209.42/mo)

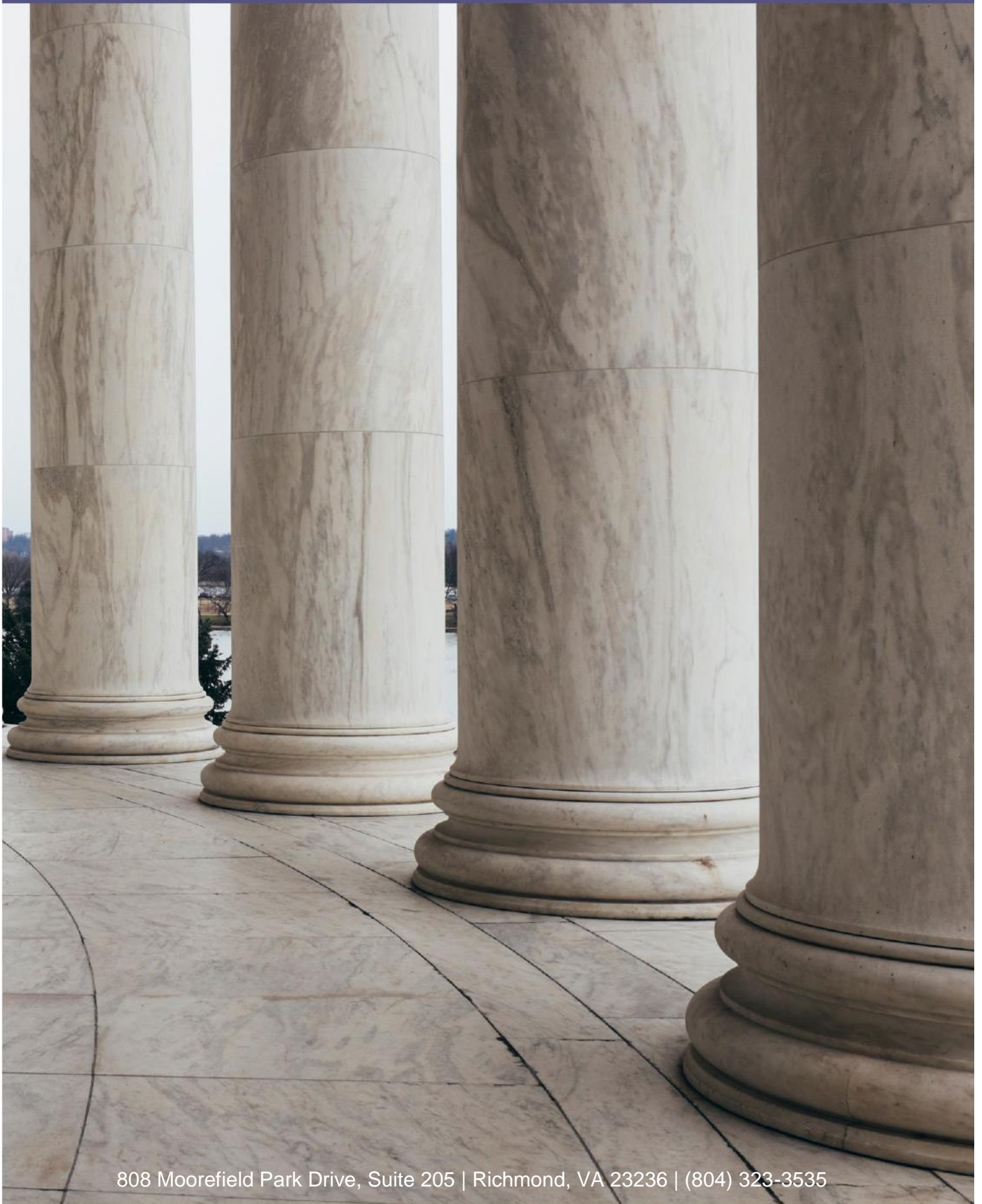
YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 19	PROPOSED FY 2019 (FROM FY 2017)	ROLL FORWARD	PROPOSED FY 2021 BASED ON FY 2019	FIXED COSTS FOR FY 2021
SHERIFF	\$ 45,607	\$ 39,002	\$ 6,605	\$ 45,607	\$ 52,212
TOTAL	\$ 45,607	\$ 39,002	\$ 6,605	\$ 45,607	\$ 52,212

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

\$4,351.00
per month

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