



Central Services Cost Allocation Plan Yadkin County, North Carolina

FY 2020
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2020

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 2021 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) 2020.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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Cost Allocation Methodology and Process

- **Results**

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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Cost Allocation Methodology and Process

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation

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Cost Allocation Methodology and Process

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

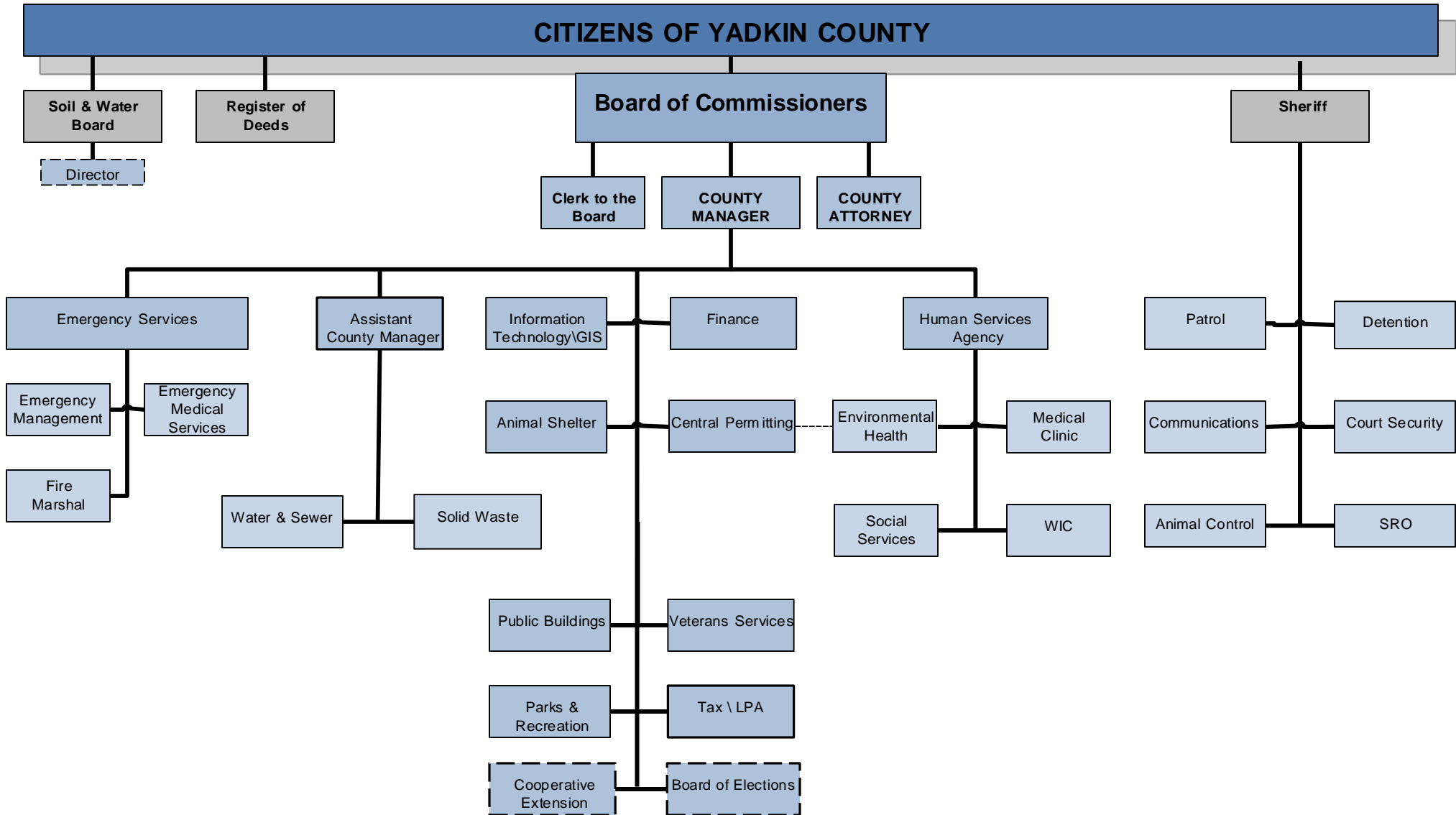
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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

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

Section B: Organizational Chart

Yadkin County Organizational Structure



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	29,210	0	2,640	2,977	0
Equip Depr	0	0	0	0	0
Annual Audit	14,899	0	378	746	688
Professional Svcs	16,248	0	3,663	6,144	4,495
Insurance	776	0	0	89	74
Administration	75,453	0	869	7,697	6,526
Finance	49,373	0	1,495	4,164	3,736
Information Services	117,636	0	7,589	22,768	0
Public Buildings	39,513	0	5,907	18,905	0
Sheriff	19,507	36,915	0	0	0
Communications	1,851	0	0	0	0
Fire Marshal	577	0	0	66	55
Non Departmental	47,203	0	744	89,322	4,382
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	412,247	36,915	23,286	152,878	19,957

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	232	13,258	3,813	1,193	0
Equip Depr	0	0	0	0	0
Annual Audit	402	370	891	790	17
Professional Svcs	899	0	2,054	2,182	0
Insurance	15	0	30	30	0
Administration	1,905	840	4,010	3,812	38
Finance	1,792	1,461	3,928	3,531	67
Information Services	0	2,530	5,060	2,530	0
Public Buildings	1,476	51,659	6,071	7,575	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	11	0	22	22	0
Non Departmental	882	0	2,648	3,107	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	7,614	70,118	28,527	24,772	122

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	12,956
Equip Depr	0	0	0	0	266,516
Annual Audit	0	339	1,898	66	2,760
Professional Svcs	0	4,370	17,370	0	37,351
Insurance	0	72	287	0	599
Administration	0	5,588	23,855	163	46,798
Finance	0	2,327	11,426	263	18,955
Information Services	0	0	0	0	45,537
Public Buildings	0	0	0	0	0
Sheriff	1,123,370	0	190,964	0	0
Communications	0	0	0	0	92,296
Fire Marshal	0	54	213	0	445
Non Departmental	0	4,253	16,962	0	45,135
Debt Service Exp	0	0	70,877	0	715
Allocated Costs for Fiscal 2020	1,123,370	17,003	529,846	492	570,062

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	1,111	123	2,118	0
Professional Svcs	0	4,965	0	3,038	171
Insurance	0	74	0	45	0
Administration	0	7,505	283	7,654	0
Finance	0	5,406	485	8,852	0
Information Services	0	6,325	0	5,060	1,265
Public Buildings	0	5,054	0	7,319	1,574
Sheriff	0	0	0	0	0
Communications	0	0	0	45,670	0
Fire Marshal	36,145	55	0	33	0
Non Departmental	0	6,038	0	6,224	596
Debt Service Exp	0	0	0	713	0
Allocated Costs for Fiscal 2020	36,145	39,707	890	86,875	4,594

**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	44	7	557	825	1,272
Professional Svcs	0	0	469	2,800	12,003
Insurance	0	0	0	42	174
Administration	129	42	1,302	4,699	13,879
Finance	175	27	2,202	3,834	6,469
Information Services	0	0	11,384	3,795	25,298
Public Buildings	0	0	11,707	5,099	5,957
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	31	129
Non Departmental	0	0	1,638	3,379	15,400
Debt Service Exp	0	0	40,289	58,848	0
Allocated Costs for Fiscal 2020	348	75	69,548	83,352	80,581

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

Central Service Departments	Nursing/ Medical	Preparedness	Tuberculosis	Breast/ Cervical Cancer	Child Health
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	1,315	685	20	6	857
Professional Svcs	2,535	0	0	0	0
Insurance	42	0	0	0	0
Administration	5,724	1,491	45	0	1,879
Finance	5,772	2,613	81	0	3,273
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	31	0	0	0	0
Non Departmental	2,465	7	0	0	14
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	17,884	4,796	147	6	6,023

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	525	902	1,131	533	359
Professional Svcs	0	0	0	899	0
Insurance	0	0	0	15	0
Administration	1,163	1,935	2,475	1,768	815
Finance	2,027	3,388	4,317	1,604	1,421
Information Services	0	0	0	0	0
Public Buildings	0	0	0	3,325	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	11	0
Non Departmental	7	9	14	871	7
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	3,721	6,234	7,936	11,446	2,602

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	601	349	177	964	1,233
Professional Svcs	0	0	0	1,798	899
Insurance	0	0	0	30	15
Administration	1,382	782	396	4,179	3,738
Finance	2,377	1,381	700	4,218	5,079
Information Services	0	0	0	0	0
Public Buildings	0	0	0	1,877	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	22	11
Non Departmental	16	2	1	1,767	876
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	4,377	2,514	1,275	16,035	11,851

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	279	0	0
Equip Depr	0	0	0	0	0
Annual Audit	10	171	373	325	48
Professional Svcs	0	0	948	0	0
Insurance	0	0	14	0	0
Administration	70	413	1,783	98	262
Finance	40	633	1,663	175	189
Information Services	0	0	2,530	0	0
Public Buildings	0	0	1,771	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	11	0	0
Non Departmental	0	0	1,139	0	0
Debt Service Exp	0	0	0	377,809	0
Allocated Costs for Fiscal 2020	120	1,218	10,511	378,407	499

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OMB COST ALLOCATION PLAN
Schedule A - Allocated Costs By Department

Central Service Departments	Hospital	Recreation	Coronavirus Relief Fund	Spec Rev Occ Tax Expense	E-911 Wire
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	855	2,656	13	7	346
Professional Svcs	632	5,794	0	0	0
Insurance	30	86	0	0	0
Administration	3,941	11,366	27	25	833
Finance	3,787	10,966	47	27	1,367
Information Services	3,795	8,854	0	0	0
Public Buildings	91,585	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	22	64	0	0	0
Non Departmental	2,496	73,781	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	107,142	113,566	88	59	2,546

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

Central Service Departments	Fund 40	Veh Replace	Fund 45	VFDs	Solid Waste
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	537	22	9	344	1,943
Professional Svcs	0	0	0	0	2,783
Insurance	0	0	0	0	45
Administration	2,599	77	438	763	8,153
Finance	2,121	88	34	1,360	8,273
Information Services	0	0	0	0	3,795
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	33
Non Departmental	0	0	0	0	2,941
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	5,257	187	480	2,468	27,964

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

Central Service Departments	Water/Sewer	Law Enforcement Fd	Tourism Develop	General Fixed Asset Fd	Other
Building Depr	0	0	0	0	17,974
Equip Depr	0	0	0	0	0
Annual Audit	1,739	2	175	32	0
Professional Svcs	1,926	0	0	0	938
Insurance	30	0	0	0	0
Administration	6,112	4	410	72	0
Finance	7,282	7	694	128	0
Information Services	1,265	0	0	0	0
Public Buildings	0	0	0	0	211,666
Sheriff	0	0	0	0	0
Communications	0	0	0	0	333,429
Fire Marshal	22	0	0	0	0
Non Departmental	4,754	0	0	0	3,276
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2020	23,130	12	1,279	232	567,283

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

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Building Depr	288,439	0	0	(293,699)	
Equip Depr	266,516	0	0	(534,588)	
Annual Audit	49,567	0	0	0	
Professional Svcs	137,375	0	0	0	
Insurance	2,611	0	0	0	
Administration	278,263	0	155,671	0	
Finance	207,102	0	0	0	
Information Services	277,015	0	0	0	
Public Buildings	478,039	0	0	0	
Sheriff	1,370,756	2,557,294	0	0	
Communications	473,246	0	0	0	
Fire Marshal	38,084	115,106	0	0	
Non Departmental	342,353	0	44,512	0	286,471
Debt Service Exp	549,251	0	0	0	3,683,031
Allocated Costs for Fiscal 2020	4,758,617	2,672,400	200,183	(828,287)	3,969,502

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

Central Service Departments	Total Expenditures
Building Depr	
Equip Depr	
Annual Audit	
Professional Svcs	
Insurance	
Administration	
Finance	
Information Services	
Public Buildings	
Sheriff	
Communications	
Fire Marshal	
Non Departmental	
Debt Service Exp	
Allocated Costs for Fiscal 2020	10,772,415

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		293,699		0	
Equip Depr	0		534,588		0	
Annual Audit	0		0		0	
Professional Svcs	0		0		0	
Insurance	0		0		0	
Administration	495,744		0	(155,671)	0	
Finance	199,531		0		0	
Information Services	340,516		0		0	
Public Buildings	464,317		0		0	
Sheriff	3,064,178		0		(2,557,294)	
Communications	664,821		0		0	
Fire Marshal	140,907		0		(115,106)	
Non Departmental	1,104,463	(286,471)	0	(44,512)	0	
Debt Service Exp	4,297,938	(3,683,031)	0		0	
Social Services						412,247
Child Support						36,915
Governing Body						23,286
Tax Assessor						152,878
Revaluation						19,957
License Plate Agency						7,614
Court Facilities						70,118
Elections						28,527
Register of Deeds						24,772
Interfund Transfers						122
Sheriff Receiving						1,123,370
Liason Office						17,003
Jail						529,846
Separation Allowance						492
Emergency Services						570,062
Fire Marshal Receiving						36,145
Building Inspection						39,707
Medical Examiner						890
Animal Control						86,875
Planning & Zoning						4,594
Economic Development						348
Econ Dev Proj Exp						75
Cooperative Extension Service						69,548
Soil & Water Conservation						83,352
Health Department						80,581
Nursing/ Medical						17,884
Preparedness						4,796
Tuberculosis						147
Breast/ Cervical Cancer						6
Child Health						6,023
Immunization						3,721
Maternal Health						6,234
Family Planning						7,936
WIC						11,446
WIC Nutrition						2,602
WIC Client Services						4,377
WIC Breastfeeding						2,514
WIC Breastfeeding Peer Counsel						1,275

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						16,035
Health Carolinians						11,851
Mental Health						120
JCPC						1,218
Veterans Affairs						10,511
Public Schools						378,407
Community College						499
Hospital						107,142
Recreation						113,566
Coronavirus Relief Fund						88
Spec Rev Occ Tax Expense						59
E-911 Wire						2,546
Fund 40						5,257
Veh Replace						187
Fund 45						480
VFDs						2,468
Solid Waste						27,964
Water/Sewer						23,130
Law Enforcement Fd						12
Tourism Develop						1,279
General Fixed Asset Fd						232
Other						567,283
Totals	10,772,415	(3,969,502)	828,287	(200,183)	(2,672,400)	4,758,617

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 GENL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
6.4.4 PERSONNEL	FT PERSONNEL	COUNTY RECORDS
Finance		
7.4.1 GEN ACCTG	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTDBUD0093
7.4.2 PAYROLL	FT PERSONNEL	COUNTY RECORDS
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
14.4.7 SHERIFF BLDG	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS

**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	293,699			
Total Departmental Cost Adjustments:	293,699			293,699
Total To Be Allocated:	293,699			293,699

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	293,699	0	40,186	361	24,931
Functional Cost	293,699	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	293,699	0	40,186	361	24,931
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	293,699	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	12,956	17,939	736	195,994	596
Functional Cost	12,956	17,939	736	195,994	596
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	12,956	17,939	736	195,994	596
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	12,956	17,939	736	195,994	596

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	12,956		12,956		12,956
Schedule .4 Total for EMS BLDG	100	100.000000	12,956		12,956	0	12,956

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	2,977		2,977		2,977
License Plate Agency	360	1.295290	232		232		232
Court Facilities	20,541	73.907100	13,258		13,258		13,258
Register of Deeds	1,848	6.649156	1,193		1,193		1,193
Veterans Affairs	432	1.554348	279		279		279
Schedule .4 Total for COURTHOUSE	27,793	100.000000	17,939		17,939	0	17,939

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	596	100.000000	596		596		596
Schedule .4 Total for OTH BLDGS	596	100.000000	596		596	0	596

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	2,046	846	0	463	0
Public Buildings	249	249	0	0	0
Sheriff	361	0	361	0	0
Social Services	29,210	27,541	0	1,074	0
Governing Body	2,640	2,640	0	0	0
Tax Assessor	2,977	0	0	0	0
License Plate Agency	232	0	0	0	0
Court Facilities	13,258	0	0	0	0
Elections	3,813	0	0	3,813	0
Register of Deeds	1,193	0	0	0	0
Jail	195,994	0	0	0	0
Emergency Services	12,956	0	0	0	12,956
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	279	0	0	0	0
Other	17,974	3,736	0	14,238	0
Direct Bill	0	0	0	0	0
Total	293,699	40,186	361	24,931	12,956

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	596
Governing Body	0	0	0	0
Tax Assessor	2,977	0	0	0
License Plate Agency	232	0	0	0
Court Facilities	13,258	0	0	0
Elections	0	0	0	0
Register of Deeds	1,193	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	279	0	0	0
Other	0	0	0	0
Direct Bill	0	0	0	0
Total	17,939	736	195,994	596

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	534,588			
Total Departmental Cost Adjustments:	534,588			534,588
Total To Be Allocated:	534,588			534,588

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	534,588	0	534,588
<hr/>			
Functional Cost	534,588	0	534,588
<hr/>			
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	534,588	0	534,588
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Equip Depr			
Schedule .3 Total	534,588	0	534,588

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	0.185751	993		993		993
Information Services	15,066	2.818245	15,066		15,066		15,066
Sheriff	144,174	26.969180	144,174		144,174		144,174
Communications	107,839	20.172357	107,839		107,839		107,839
Emergency Services	266,516	49.854467	266,516		266,516		266,516
Schedule .4 Total for EQUIP DEPR	534,588	100.000000	534,588		534,588	0	534,588

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	15,066	15,066
Sheriff	144,174	144,174
Communications	107,839	107,839
Emergency Services	266,516	266,516
Direct Bill	0	0
Total	534,588	534,588

**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		62,100	62,100	
Total Allocated Additions:		62,100	62,100	62,100
Total To Be Allocated:	0	62,100		62,100

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	62,100	0	55,890	6,210
2nd Allocation	62,100	0	55,890	6,210
Total For Annual Audit				
Schedule .3 Total	62,100	0	55,890	6,210

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	249	0.758984	0		0	424	424
Administration	548	1.670375	0		0	934	934
Finance	421	1.283263	0		0	717	717
Information Services	316	0.963209	0		0	538	538
Public Buildings	1,477	4.502088	0		0	2,516	2,516
Sheriff	1,816	5.535404	0		0	3,094	3,094
Communications	344	1.048557	0		0	586	586
Fire Marshal	369	1.124760	0		0	629	629
Non Departmental	1,770	5.395190	0		0	3,015	3,015
Debt Service Exp	47	0.143262	0		0	80	80
Social Services	5,755	17.541988	0		0	9,804	9,804
Governing Body	222	0.676685	0		0	378	378
Tax Assessor	438	1.335081	0		0	746	746
Revaluation	404	1.231445	0		0	688	688
License Plate Agency	236	0.719359	0		0	402	402
Court Facilities	217	0.661444	0		0	370	370
Elections	523	1.594172	0		0	891	891
Register of Deeds	464	1.414332	0		0	790	790
Interfund Transfers	10	0.030481	0		0	17	17
Liason Office	199	0.606578	0		0	339	339
Jail	1,114	3.395617	0		0	1,898	1,898
Separation Allowance	39	0.118877	0		0	66	66
Emergency Services	1,599	4.873960	0		0	2,724	2,724
Building Inspection	652	1.987381	0		0	1,111	1,111
Medical Examiner	72	0.219465	0		0	123	123
Animal Control	1,224	3.730911	0		0	2,085	2,085
Economic Development	26	0.079251	0		0	44	44
Econ Dev Proj Exp	4	0.012193	0		0	7	7
Cooperative Extension Service	327	0.996739	0		0	557	557
Soil & Water Conservation	484	1.475295	0		0	825	825
Health Department	608	1.853263	0		0	1,036	1,036
Nursing/ Medical	772	2.353156	0		0	1,315	1,315
Preparedness	388	1.182674	0		0	661	661
Tuberculosis	12	0.036578	0		0	20	20
Child Health	486	1.481391	0		0	828	828
Immunization	301	0.917487	0		0	513	513
Maternal Health	503	1.533209	0		0	857	857
Family Planning	641	1.953851	0		0	1,092	1,092
WIC	208	0.634011	0		0	354	354
WIC Nutrition	211	0.643155	0		0	359	359
WIC Client Services	353	1.075990	0		0	601	601
WIC Breastfeeding	205	0.624867	0		0	349	349
WIC Breastfeeding Peer Counsel	104	0.317006	0		0	177	177
Environmental Health	566	1.725242	0		0	964	964
Health Carolinians	724	2.206846	0		0	1,233	1,233
Mental Health	6	0.018289	0		0	10	10
JCPC	94	0.286524	0		0	160	160
Veterans Affairs	218	0.664492	0		0	371	371
Public Schools	26	0.079251	0		0	44	44
Community College	28	0.085348	0		0	48	48
Hospital	502	1.530161	0		0	855	855
Recreation	1,454	4.431981	0		0	2,477	2,477

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
Coronavirus Relief Fund	7	0.021337	0		0	12	12
Spec Rev Occ Tax Expense	4	0.012193	0		0	7	7
E-911 Wire	203	0.618770	0		0	346	346
Fund 40	315	0.960161	0		0	537	537
Veh Replace	13	0.039626	0		0	22	22
Fund 45	5	0.015241	0		0	9	9
VFDs	202	0.615722	0		0	344	344
Solid Waste	1,138	3.468772	0		0	1,939	1,939
Water/Sewer	1,021	3.112141	0		0	1,739	1,739
Law Enforcement Fd	1	0.003048	0		0	2	2
Tourism Develop	103	0.313957	0		0	175	175
General Fixed Asset Fd	19	0.057914	0		0	32	32
Schedule .4 Total for GENERAL AUDIT	32,807	100.000000	0		0	55,890	55,890

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	5,449,953	82.041305	0		0	5,095	5,095
Emergency Services	38,904	0.585644	0		0	36	36
Animal Control	34,561	0.520267	0		0	32	32
Health Department	252,596	3.802474	0		0	236	236
Preparedness	25,949	0.390625	0		0	24	24
Tuberculosis	20	0.000301	0		0	0	0
Breast/ Cervical Cancer	6,215	0.093558	0		0	6	6
Child Health	30,601	0.460655	0		0	29	29
Immunization	13,164	0.198165	0		0	12	12
Maternal Health	48,115	0.724303	0		0	45	45
Family Planning	41,283	0.621457	0		0	39	39
WIC	190,568	2.868731	0		0	178	178
JCPC	12,145	0.182826	0		0	11	11
Veterans Affairs	2,000	0.030107	0		0	2	2
Public Schools	300,000	4.516074	0		0	280	280
Recreation	190,982	2.874963	0		0	179	179
Coronavirus Relief Fund	1,574	0.023694	0		0	1	1
Solid Waste	4,308	0.064851	0		0	4	4
Schedule .4 Total for COMPLIANCE AUDIT	6,642,938	100.000000	0		0	6,210	6,210

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	424	424	0
Administration	934	934	0
Finance	717	717	0
Information Services	538	538	0
Public Buildings	2,516	2,516	0
Sheriff	3,094	3,094	0
Communications	586	586	0
Fire Marshal	629	629	0
Non Departmental	3,015	3,015	0
Debt Service Exp	80	80	0
Social Services	14,899	9,804	5,095
Governing Body	378	378	0
Tax Assessor	746	746	0
Revaluation	688	688	0
License Plate Agency	402	402	0
Court Facilities	370	370	0
Elections	891	891	0
Register of Deeds	790	790	0
Interfund Transfers	17	17	0
Liason Office	339	339	0
Jail	1,898	1,898	0
Separation Allowance	66	66	0
Emergency Services	2,760	2,724	36
Building Inspection	1,111	1,111	0
Medical Examiner	123	123	0
Animal Control	2,118	2,085	32
Economic Development	44	44	0
Econ Dev Proj Exp	7	7	0
Cooperative Extension Service	557	557	0
Soil & Water Conservation	825	825	0
Health Department	1,272	1,036	236
Nursing/ Medical	1,315	1,315	0
Preparedness	685	661	24
Tuberculosis	20	20	0
Breast/ Cervical Cancer	6	0	6
Child Health	857	828	29
Immunization	525	513	12
Maternal Health	902	857	45
Family Planning	1,131	1,092	39
WIC	533	354	178
WIC Nutrition	359	359	0
WIC Client Services	601	601	0
WIC Breastfeeding	349	349	0
WIC Breastfeeding Peer Counsel	177	177	0
Environmental Health	964	964	0
Health Carolinians	1,233	1,233	0
Mental Health	10	10	0
JCPC	171	160	11
Veterans Affairs	373	371	2
Public Schools	325	44	280
Community College	48	48	0
Hospital	855	855	0

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

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Recreation	2,656	2,477	179
Coronavirus Relief Fund	13	12	1
Spec Rev Occ Tax Expense	7	7	0
E-911 Wire	346	346	0
Fund 40	537	537	0
Veh Replace	22	22	0
Fund 45	9	9	0
VFDs	344	344	0
Solid Waste	1,943	1,939	4
Water/Sewer	1,739	1,739	0
Law Enforcement Fd	2	2	0
Tourism Develop	175	175	0
General Fixed Asset Fd	32	32	0
Direct Bill	0	0	0
Total	62,100	55,890	6,210

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		210,949	210,949	
Total Allocated Additions:		210,949	210,949	210,949
Total To Be Allocated:	0	210,949		210,949

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	51,963	0	0	51,963	0
Inbound - Non Departmental: LEGAL	137,403	0	0	0	137,403
Inbound - Non Departmental: CAP	4,650	0	0	0	0
Inbound - Non Departmental: TELE SYS	16,933	0	16,933	0	0
2nd Allocation	210,949	0	16,933	51,963	137,403
Total For Professional Svcs					
Schedule .3 Total	210,949	0	16,933	51,963	137,403

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	11	2.770781	0		0	469	469
Finance	7	1.763224	0		0	299	299
Information Services	23	5.793451	0		0	981	981
Public Buildings	7	1.763224	0		0	299	299
Sheriff	57	14.357683	0		0	2,431	2,431
Communications	22	5.541562	0		0	938	938
Fire Marshal	2	0.503778	0		0	85	85
Social Services	81	20.403022	0		0	3,455	3,455
Governing Body	5	1.259446	0		0	213	213
Tax Assessor	18	4.534005	0		0	768	768
Elections	6	1.511335	0		0	256	256
Register of Deeds	9	2.267003	0		0	384	384
Emergency Services	26	6.549118	0		0	1,109	1,109
Building Inspection	11	2.770781	0		0	469	469
Animal Control	8	2.015113	0		0	341	341
Planning & Zoning	4	1.007557	0		0	171	171
Cooperative Extension Service	11	2.770781	0		0	469	469
Soil & Water Conservation	6	1.511335	0		0	256	256
Health Department	35	8.816121	0		0	1,493	1,493
Veterans Affairs	2	0.503778	0		0	85	85
Hospital	5	1.259446	0		0	213	213
Recreation	14	3.526448	0		0	597	597
Solid Waste	2	0.503778	0		0	85	85
Water/Sewer	3	0.755668	0		0	128	128
Other	22	5.541562	0		0	938	938
Schedule .4 Total for TELEPH LEASE/ ITS	397	100.000000	0		0	16,933	16,933

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	5.92	2.382965	0		0	1,238	1,238
Finance	4.00	1.610112	0		0	837	837
Information Services	5.00	2.012639	0		0	1,046	1,046
Public Buildings	4.87	1.960311	0		0	1,019	1,019
Sheriff	41.37	16.652578	0		0	8,653	8,653
Communications	10.45	4.206416	0		0	2,186	2,186
Fire Marshal	1.00	0.402528	0		0	209	209
Social Services	52.27	21.040129	0		0	10,933	10,933
Tax Assessor	5.98	2.407117	0		0	1,251	1,251
Revaluation	5.00	2.012639	0		0	1,046	1,046
License Plate Agency	1.00	0.402528	0		0	209	209
Elections	2.00	0.805056	0		0	418	418
Register of Deeds	2.00	0.805056	0		0	418	418
Liason Office	4.86	1.956285	0		0	1,017	1,017
Jail	19.32	7.776839	0		0	4,041	4,041
Emergency Services	40.31	16.225899	0		0	8,431	8,431
Building Inspection	5.00	2.012639	0		0	1,046	1,046
Animal Control	3.00	1.207584	0		0	628	628
Soil & Water Conservation	2.83	1.139154	0		0	592	592
Health Department	11.69	4.705551	0		0	2,445	2,445
Nursing/ Medical	2.82	1.135129	0		0	590	590
WIC	1.00	0.402528	0		0	209	209
Environmental Health	2.00	0.805056	0		0	418	418
Health Carolinians	1.00	0.402528	0		0	209	209
Veterans Affairs	0.96	0.386427	0		0	201	201
Hospital	2.00	0.805056	0		0	418	418
Recreation	5.78	2.326611	0		0	1,209	1,209
Solid Waste	3.00	1.207584	0		0	628	628
Water/Sewer	2.00	0.805056	0		0	418	418
Schedule .4 Total for INSUR CONSULT	248.43	100.000000	0		0	51,963	51,963

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	5.92	2.972484	0		0	4,084	4,084
Finance	4.00	2.008435	0		0	2,760	2,760
Information Services	5.00	2.510544	0		0	3,450	3,450
Public Buildings	4.87	2.445270	0		0	3,360	3,360
Sheriff	41.37	20.772242	0		0	28,542	28,542
Communications	10.45	5.247038	0		0	7,210	7,210
Fire Marshal	1.00	0.502109	0		0	690	690
Governing Body	5.00	2.510544	0		0	3,450	3,450
Tax Assessor	5.98	3.002611	0		0	4,126	4,126
Revaluation	5.00	2.510544	0		0	3,450	3,450
License Plate Agency	1.00	0.502109	0		0	690	690
Elections	2.00	1.004218	0		0	1,380	1,380
Register of Deeds	2.00	1.004218	0		0	1,380	1,380
Liason Office	4.86	2.440249	0		0	3,353	3,353
Jail	19.32	9.700743	0		0	13,329	13,329
Emergency Services	40.31	20.240008	0		0	27,810	27,810
Building Inspection	5.00	2.510544	0		0	3,450	3,450
Animal Control	3.00	1.506327	0		0	2,070	2,070
Soil & Water Conservation	2.83	1.420968	0		0	1,952	1,952
Health Department	11.69	5.869653	0		0	8,065	8,065
Nursing/ Medical	2.82	1.415947	0		0	1,946	1,946
WIC	1.00	0.502109	0		0	690	690
Environmental Health	2.00	1.004218	0		0	1,380	1,380
Health Carolinians	1.00	0.502109	0		0	690	690
Veterans Affairs	0.96	0.482025	0		0	662	662
Recreation	5.78	2.902189	0		0	3,988	3,988
Solid Waste	3.00	1.506327	0		0	2,070	2,070
Water/Sewer	2.00	1.004218	0		0	1,380	1,380
Schedule .4 Total for LEGAL	199.16	100.000000	0		0	137,403	137,403

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	1,860	1,860
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	6,071	469	1,238	4,084	279
Finance	4,313	299	837	2,760	419
Information Services	5,755	981	1,046	3,450	279
Public Buildings	5,142	299	1,019	3,360	465
Sheriff	40,184	2,431	8,653	28,542	558
Communications	10,520	938	2,186	7,210	186
Fire Marshal	1,077	85	209	690	93
Non Departmental	512	0	0	0	512
Social Services	16,248	3,455	10,933	0	1,860
Governing Body	3,663	213	0	3,450	0
Tax Assessor	6,144	768	1,251	4,126	0
Revaluation	4,495	0	1,046	3,450	0
License Plate Agency	899	0	209	690	0
Elections	2,054	256	418	1,380	0
Register of Deeds	2,182	384	418	1,380	0
Liason Office	4,370	0	1,017	3,353	0
Jail	17,370	0	4,041	13,329	0
Emergency Services	37,351	1,109	8,431	27,810	0
Building Inspection	4,965	469	1,046	3,450	0
Animal Control	3,038	341	628	2,070	0
Planning & Zoning	171	171	0	0	0
Cooperative Extension Service	469	469	0	0	0
Soil & Water Conservation	2,800	256	592	1,952	0
Health Department	12,003	1,493	2,445	8,065	0
Nursing/ Medical	2,535	0	590	1,946	0
WIC	899	0	209	690	0
Environmental Health	1,798	0	418	1,380	0
Health Carolinians	899	0	209	690	0
Veterans Affairs	948	85	201	662	0
Hospital	632	213	418	0	0
Recreation	5,794	597	1,209	3,988	0
Solid Waste	2,783	85	628	2,070	0
Water/Sewer	1,926	128	418	1,380	0
Other	938	938	0	0	0
Direct Bill	0	0	0	0	0
Total	210,949	16,933	51,963	137,403	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		424	424	
Administration		1,997	1,997	
Finance		1,269	1,269	
Total Allocated Additions:		3,690	3,690	3,690
Total To Be Allocated:	0	3,690		3,690

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	3,690	3,690	0
Reallocate Admin Costs		(3,690)	3,690
Unallocated Costs	0	0	0
2nd Allocation	3,690	0	3,690
Total For Insurance			
Schedule .3 Total	3,690	0	3,690

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	5.92	2.382965	0		0	88	88
Finance	4.00	1.610112	0		0	59	59
Information Services	5.00	2.012639	0		0	74	74
Public Buildings	4.87	1.960311	0		0	72	72
Sheriff	41.37	16.652578	0		0	614	614
Communications	10.45	4.206416	0		0	155	155
Fire Marshal	1.00	0.402528	0		0	15	15
Social Services	52.27	21.040129	0		0	776	776
Tax Assessor	5.98	2.407117	0		0	89	89
Revaluation	5.00	2.012639	0		0	74	74
License Plate Agency	1.00	0.402528	0		0	15	15
Elections	2.00	0.805056	0		0	30	30
Register of Deeds	2.00	0.805056	0		0	30	30
Liason Office	4.86	1.956285	0		0	72	72
Jail	19.32	7.776839	0		0	287	287
Emergency Services	40.31	16.225899	0		0	599	599
Building Inspection	5.00	2.012639	0		0	74	74
Animal Control	3.00	1.207584	0		0	45	45
Soil & Water Conservation	2.83	1.139154	0		0	42	42
Health Department	11.69	4.705551	0		0	174	174
Nursing/ Medical	2.82	1.135129	0		0	42	42
WIC	1.00	0.402528	0		0	15	15
Environmental Health	2.00	0.805056	0		0	30	30
Health Carolinians	1.00	0.402528	0		0	15	15
Veterans Affairs	0.96	0.386427	0		0	14	14
Hospital	2.00	0.805056	0		0	30	30
Recreation	5.78	2.326611	0		0	86	86
Solid Waste	3.00	1.207584	0		0	45	45
Water/Sewer	2.00	0.805056	0		0	30	30
Schedule .4 Total for INSURANCE	248.43	100.000000	0		0	3,690	3,690

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	88	88
Finance	59	59
Information Services	74	74
Public Buildings	72	72
Sheriff	614	614
Communications	155	155
Fire Marshal	15	15
Social Services	776	776
Tax Assessor	89	89
Revaluation	74	74
License Plate Agency	15	15
Elections	30	30
Register of Deeds	30	30
Liason Office	72	72
Jail	287	287
Emergency Services	599	599
Building Inspection	74	74
Animal Control	45	45
Soil & Water Conservation	42	42
Health Department	174	174
Nursing/ Medical	42	42
WIC	15	15
Environmental Health	30	30
Health Carolineans	15	15
Veterans Affairs	14	14
Hospital	30	30
Recreation	86	86
Solid Waste	45	45
Water/Sewer	30	30
Direct Bill	0	0
Total	3,690	3,690

**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.

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:	495,744			495,744
Inbound Costs:				
Building Depr	1,999		1,999	
Equip Depr	993		993	
Annual Audit		934	934	
Professional Svcs		6,071	6,071	
Insurance		88	88	
Administration		7,465	7,465	
Finance		3,701	3,701	
Information Services		9,550	9,550	
Public Buildings		4,306	4,306	
Fire Marshal		62	62	
Non Departmental		6,621	6,621	
Total Allocated Additions:	2,992	38,798	41,790	41,790
Total To Be Allocated:	498,736	38,798		537,534

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

	Total	G&A	DEPT COORD	BUDGET PREP	GENL ACCOUNTING
Wages & Benefits					
SALARIES & WAGES	350,028	25,027	65,455	9,346	74,801
FRINGE BENEFITS	111,753	7,990	20,898	2,984	23,882
Other Expense & Cost					
WC INS	2,600	186	486	69	556
SUPPLIES & MATS	2,507	179	469	67	536
TRAVEL/TRANING	17,330	1,239	3,241	463	3,703
TELE & POSTAGE	132	9	25	4	28
MAINT CONT	8,766	627	1,639	234	1,873
INS & BOND	196	14	37	5	42
DUES & SUBS	2,432	174	455	65	520
Departmental Total					
Expenditures Per Financial Statement	495,744				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	495,744	35,445	92,705	13,237	105,941
Allocation Step 1					
Inbound - All Others	2,992	214	559	80	639
Reallocate Admin Costs		(35,659)	7,182	1,027	8,209
Unallocated Costs	(144,434)	0	0	0	0
1st Allocation	354,302	0	100,446	14,344	114,789
Allocation Step 2					
Inbound - All Others	38,798	2,774	7,255	1,036	8,291
Reallocate Admin Costs		(2,774)	559	80	639
Unallocated Costs	(11,236)	0	0	0	0
2nd Allocation	27,562	0	7,814	1,116	8,930
Total For Administration					
Schedule .3 Total	381,864	0	108,260	15,460	123,719

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

	PERSONNEL	EVENT COORD**	CLERK TO BD**
<u>Wages & Benefits</u>			
SALARIES & WAGES	81,277	43,543	50,579
FRINGE BENEFITS	25,949	13,902	16,148
<u>Other Expense & Cost</u>			
WC INS	604	323	376
SUPPLIES & MATS	582	312	362
TRAVEL/TRANING	4,024	2,156	2,504
TELE & POSTAGE	31	16	19
MAINT CONT	2,036	1,090	1,267
INS & BOND	46	24	28
DUES & SUBS	564	303	351
<u>Departmental Total</u>			
Expenditures Per Financial Statement			
<u>Deductions</u>			
*Total Disallowed Costs	0	0	0
Functional Cost	115,113	61,669	71,634
<u>Allocation Step 1</u>			
Inbound - All Others	695	372	432
Reallocate Admin Costs	8,915	4,778	5,549
Unallocated Costs	0	(66,819)	(77,615)
1st Allocation	124,722	0	0
<u>Allocation Step 2</u>			
Inbound - All Others	9,009	4,826	5,606
Reallocate Admin Costs	694	372	432
Unallocated Costs	0	(5,198)	(6,038)
2nd Allocation	9,703	0	0
<u>Total For Administration</u>			
Schedule .3 Total	134,425	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	5.92	2.382965	2,394		2,394		2,394
Finance	4.00	1.610112	1,617		1,617	129	1,746
Information Services	5.00	2.012639	2,022		2,022	161	2,183
Public Buildings	4.87	1.960311	1,969		1,969	157	2,126
Sheriff	41.37	16.652578	16,727		16,727	1,333	18,060
Communications	10.45	4.206416	4,225		4,225	337	4,562
Fire Marshal	1.00	0.402528	404		404	32	437
Social Services	52.27	21.040129	21,134		21,134	1,685	22,819
Tax Assessor	5.98	2.407117	2,418		2,418	193	2,611
Revaluation	5.00	2.012639	2,022		2,022	161	2,183
License Plate Agency	1.00	0.402528	404		404	32	437
Elections	2.00	0.805056	809		809	64	873
Register of Deeds	2.00	0.805056	809		809	64	873
Liason Office	4.86	1.956285	1,965		1,965	157	2,122
Jail	19.32	7.776839	7,812		7,812	622	8,434
Emergency Services	40.31	16.225899	16,298		16,298	1,299	17,597
Building Inspection	5.00	2.012639	2,022		2,022	161	2,183
Animal Control	3.00	1.207584	1,213		1,213	97	1,310
Soil & Water Conservation	2.83	1.139154	1,144		1,144	91	1,235
Health Department	11.69	4.705551	4,727		4,727	377	5,103
Nursing/ Medical	2.82	1.135129	1,140		1,140	91	1,231
WIC	1.00	0.402528	404		404	32	437
Environmental Health	2.00	0.805056	809		809	64	873
Health Carolinians	1.00	0.402528	404		404	32	437
Veterans Affairs	0.96	0.386427	388		388	31	419
Hospital	2.00	0.805056	809		809	64	873
Recreation	5.78	2.326611	2,337		2,337	186	2,523
Solid Waste	3.00	1.207584	1,213		1,213	97	1,310
Water/Sewer	2.00	0.805056	809		809	64	873
Schedule .4 Total for DEPT COORD	248.43	100.000000	100,446		100,446	7,814	108,260

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	3,066,473	7.848616	1,126		1,126		1,126
Administration	495,744	1.268853	182		182		182
Finance	199,531	0.510698	73		73		79
Information Services	340,516	0.871548	125		125	11	136
Public Buildings	464,317	1.188416	170		170	15	185
Sheriff	3,064,177	7.842739	1,125		1,125	96	1,221
Communications	664,821	1.701605	244		244	21	265
Fire Marshal	136,707	0.349901	50		50	4	54
Non Departmental	1,104,463	2.826865	405		405	35	440
Debt Service Exp	4,297,938	11.000542	1,578		1,578	135	1,713
Social Services	6,414,888	16.418861	2,355		2,355	203	2,558
Governing Body	77,205	0.197606	28		28	2	31
Tax Assessor	476,906	1.220637	175		175	15	190
Revaluation	267,957	0.685834	98		98	8	107
License Plate Agency	87,978	0.225179	32		32	3	35
Court Facilities	50,351	0.128873	18		18	2	20
Elections	192,982	0.493936	71		71	6	77
Register of Deeds	256,699	0.657019	94		94	8	102
Liason Office	202,127	0.517343	74		74	6	81
Jail	1,855,706	4.749666	681		681	58	740
Separation Allowance	38,354	0.098167	14		14	1	15
Emergency Services	3,286,973	8.412984	1,207		1,207	103	1,310
Building Inspection	372,485	0.953373	137		137	12	148
Medical Examiner	27,000	0.069106	10		10	1	11
Animal Control	236,734	0.605919	87		87	7	94
Economic Development	76,500	0.195801	28		28	2	30
Econ Dev Proj Exp	67,000	0.171486	25		25	2	27
Cooperative Extension Service	167,175	0.427883	61		61	5	67
Soil & Water Conservation	253,607	0.649105	93		93	8	101
Health Department	357,143	0.914105	131		131	11	142
Nursing/ Medical	121,043	0.309809	44		44	4	48
Preparedness	63,900	0.163552	23		23	2	25
Tuberculosis	20	0.000051	0		0		0
Child Health	108,751	0.278347	40		40	3	43
Immunization	64,521	0.165141	24		24	2	26
Maternal Health	88,475	0.226451	32		32	3	35
Family Planning	132,679	0.339591	49		49	4	53
WIC	8,338	0.021341	3		3	0	3
WIC Nutrition	44,703	0.114417	16		16	1	18
WIC Client Services	120,483	0.308375	44		44	4	48
WIC Breastfeeding	18,734	0.047950	7		7	1	7
WIC Breastfeeding Peer Counsel	7,850	0.020092	3		3	0	3
Environmental Health	209,544	0.536326	77		77	7	83
Health Carolinians	61,672	0.157849	23		23	2	25
Mental Health	118,000	0.302020	43		43	4	47
JCPC	145,374	0.372084	53		53	5	58
Veterans Affairs	49,489	0.126667	18		18	2	20
Community College	392,801	1.005371	144		144	12	157
Hospital	219,989	0.563060	81		81	7	88
Recreation	542,792	1.389272	199		199	17	216
Coronavirus Relief Fund	1,574	0.004029	1		1	0	1
Spec Rev Occ Tax Expense	24,740	0.063322	9		9	1	10

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	165,014	0.422352	61		61	5	66
Fund 40	3,535,674	9.049532	1,298		1,298	111	1,409
Veh Replace	69,999	0.179162	26		26	2	28
Fund 45	1,050,761	2.689415	386		386	33	419
Solid Waste	2,303,430	5.895613	846		846	72	918
Water/Sewer	746,490	1.910636	274		274	23	298
Tourism Develop	52,943	0.135507	19		19	2	21
Schedule .4 Total for BUDGET PREP	39,070,240	100.000000	14,344		14,344	1,116	15,460

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 - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	249	0.758984	871		871		871
Administration	548	1.670375	1,917		1,917		1,917
Finance	421	1.283263	1,473		1,473	117	1,590
Information Services	316	0.963209	1,106		1,106	88	1,194
Public Buildings	1,477	4.502088	5,168		5,168	412	5,580
Sheriff	1,816	5.535404	6,354		6,354	507	6,861
Communications	344	1.048557	1,204		1,204	96	1,300
Fire Marshal	369	1.124760	1,291		1,291	103	1,394
Non Departmental	1,770	5.395190	6,193		6,193	494	6,687
Debt Service Exp	47	0.143262	164		164	13	178
Social Services	5,755	17.541988	20,136		20,136	1,607	21,743
Governing Body	222	0.676685	777		777	62	839
Tax Assessor	438	1.335081	1,533		1,533	122	1,655
Revaluation	404	1.231445	1,414		1,414	113	1,526
License Plate Agency	236	0.719359	826		826	66	892
Court Facilities	217	0.661444	759		759	61	820
Elections	523	1.594172	1,830		1,830	146	1,976
Register of Deeds	464	1.414332	1,624		1,624	129	1,753
Interfund Transfers	10	0.030481	35		35	3	38
Liason Office	199	0.606578	696		696	55	752
Jail	1,114	3.395617	3,898		3,898	311	4,209
Separation Allowance	39	0.118877	136		136	11	147
Emergency Services	1,599	4.873960	5,595		5,595	446	6,041
Building Inspection	652	1.987381	2,281		2,281	182	2,463
Medical Examiner	72	0.219465	252		252	20	272
Animal Control	1,224	3.730911	4,283		4,283	341	4,624
Economic Development	26	0.079251	91		91	7	98
Econ Dev Proj Exp	4	0.012193	14		14	1	15
Cooperative Extension Service	327	0.996739	1,144		1,144	91	1,235
Soil & Water Conservation	484	1.475295	1,693		1,693	135	1,828
Health Department	608	1.853263	2,127		2,127	170	2,297
Nursing/ Medical	772	2.353156	2,701		2,701	215	2,917
Preparedness	388	1.182674	1,358		1,358	108	1,466
Tuberculosis	12	0.036578	42		42	3	45
Child Health	486	1.481391	1,700		1,700	136	1,836
Immunization	301	0.917487	1,053		1,053	84	1,137
Maternal Health	503	1.533209	1,760		1,760	140	1,900
Family Planning	641	1.953851	2,243		2,243	179	2,422
WIC	208	0.634011	728		728	58	786
WIC Nutrition	211	0.643155	738		738	59	797
WIC Client Services	353	1.075990	1,235		1,235	98	1,334
WIC Breastfeeding	205	0.624867	717		717	57	774
WIC Breastfeeding Peer Counsel	104	0.317006	364		364	29	393
Environmental Health	566	1.725242	1,980		1,980	158	2,138
Health Carolinians	724	2.206846	2,533		2,533	202	2,735
Mental Health	6	0.018289	21		21	2	23
JCPC	94	0.286524	329		329	26	355
Veterans Affairs	218	0.664492	763		763	61	824
Public Schools	26	0.079251	91		91	7	98
Community College	28	0.085348	98		98	8	106
Hospital	502	1.530161	1,756		1,756	140	1,897
Recreation	1,454	4.431981	5,087		5,087	406	5,493

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
Coronavirus Relief Fund	7	0.021337	24		24	2	26
Spec Rev Occ Tax Expense	4	0.012193	14		14	1	15
E-911 Wire	203	0.618770	710		710	57	767
Fund 40	315	0.960161	1,102		1,102	88	1,190
Veh Replace	13	0.039626	45		45	4	49
Fund 45	5	0.015241	18		18	1	19
VFDs	202	0.615722	707		707	56	763
Solid Waste	1,138	3.468772	3,982		3,982	317	4,299
Water/Sewer	1,021	3.112141	3,572		3,572	285	3,857
Law Enforcement Fd	1	0.003048	4		4	0	4
Tourism Develop	103	0.313957	360		360	29	389
General Fixed Asset Fd	19	0.057914	66		66	5	72
Schedule .4 Total for GENL ACCOUNTING	32,807	100.000000	114,789		114,789	8,930	123,719

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	5.92	2.382965	2,972		2,972		2,972
Finance	4.00	1.610112	2,008		2,008	160	2,168
Information Services	5.00	2.012639	2,510		2,510	200	2,710
Public Buildings	4.87	1.960311	2,445		2,445	195	2,640
Sheriff	41.37	16.652578	20,770		20,770	1,655	22,425
Communications	10.45	4.206416	5,246		5,246	418	5,664
Fire Marshal	1.00	0.402528	502		502	40	542
Social Services	52.27	21.040129	26,242		26,242	2,092	28,334
Tax Assessor	5.98	2.407117	3,002		3,002	239	3,241
Revaluation	5.00	2.012639	2,510		2,510	200	2,710
License Plate Agency	1.00	0.402528	502		502	40	542
Elections	2.00	0.805056	1,004		1,004	80	1,084
Register of Deeds	2.00	0.805056	1,004		1,004	80	1,084
Liason Office	4.86	1.956285	2,440		2,440	194	2,634
Jail	19.32	7.776839	9,699		9,699	773	10,472
Emergency Services	40.31	16.225899	20,237		20,237	1,613	21,850
Building Inspection	5.00	2.012639	2,510		2,510	200	2,710
Animal Control	3.00	1.207584	1,506		1,506	120	1,626
Soil & Water Conservation	2.83	1.139154	1,421		1,421	113	1,534
Health Department	11.69	4.705551	5,869		5,869	468	6,337
Nursing/ Medical	2.82	1.135129	1,416		1,416	113	1,529
WIC	1.00	0.402528	502		502	40	542
Environmental Health	2.00	0.805056	1,004		1,004	80	1,084
Health Carolinians	1.00	0.402528	502		502	40	542
Veterans Affairs	0.96	0.386427	482		482	38	520
Hospital	2.00	0.805056	1,004		1,004	80	1,084
Recreation	5.78	2.326611	2,902		2,902	231	3,133
Solid Waste	3.00	1.207584	1,506		1,506	120	1,626
Water/Sewer	2.00	0.805056	1,004		1,004	80	1,084
Schedule .4 Total for PERSONNEL	248.43	100.000000	124,722		124,722	9,703	134,425

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	GENL ACCOUNTING	PERSONNEL
Insurance	1,997	0	1,126	871	0
Administration	7,465	2,394	182	1,917	2,972
Finance	5,584	1,746	79	1,590	2,168
Information Services	6,222	2,183	136	1,194	2,710
Public Buildings	10,531	2,126	185	5,580	2,640
Sheriff	48,566	18,060	1,221	6,861	22,425
Communications	11,791	4,562	265	1,300	5,664
Fire Marshal	2,427	437	54	1,394	542
Non Departmental	7,127	0	440	6,687	0
Debt Service Exp	1,890	0	1,713	178	0
Social Services	75,453	22,819	2,558	21,743	28,334
Governing Body	869	0	31	839	0
Tax Assessor	7,697	2,611	190	1,655	3,241
Revaluation	6,526	2,183	107	1,526	2,710
License Plate Agency	1,905	437	35	892	542
Court Facilities	840	0	20	820	0
Elections	4,010	873	77	1,976	1,084
Register of Deeds	3,812	873	102	1,753	1,084
Interfund Transfers	38	0	0	38	0
Liason Office	5,588	2,122	81	752	2,634
Jail	23,855	8,434	740	4,209	10,472
Separation Allowance	163	0	15	147	0
Emergency Services	46,798	17,597	1,310	6,041	21,850
Building Inspection	7,505	2,183	148	2,463	2,710
Medical Examiner	283	0	11	272	0
Animal Control	7,654	1,310	94	4,624	1,626
Economic Development	129	0	30	98	0
Econ Dev Proj Exp	42	0	27	15	0
Cooperative Extension Service	1,302	0	67	1,235	0
Soil & Water Conservation	4,699	1,235	101	1,828	1,534
Health Department	13,879	5,103	142	2,297	6,337
Nursing/ Medical	5,724	1,231	48	2,917	1,529
Preparedness	1,491	0	25	1,466	0
Tuberculosis	45	0	0	45	0
Child Health	1,879	0	43	1,836	0
Immunization	1,163	0	26	1,137	0
Maternal Health	1,935	0	35	1,900	0
Family Planning	2,475	0	53	2,422	0
WIC	1,768	437	3	786	542
WIC Nutrition	815	0	18	797	0
WIC Client Services	1,382	0	48	1,334	0
WIC Breastfeeding	782	0	7	774	0
WIC Breastfeeding Peer Counsel	396	0	3	393	0
Environmental Health	4,179	873	83	2,138	1,084
Health Carolinians	3,738	437	25	2,735	542
Mental Health	70	0	47	23	0
JCPC	413	0	58	355	0
Veterans Affairs	1,783	419	20	824	520
Public Schools	98	0	0	98	0
Community College	262	0	157	106	0
Hospital	3,941	873	88	1,897	1,084
Recreation	11,366	2,523	216	5,493	3,133

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

Receiving Department	Total	DEPT COORD	BUDGET PREP	GENL ACCOUNTING	PERSONNEL
Coronavirus Relief Fund	27	0	1	26	0
Spec Rev Occ Tax Expense	25	0	10	15	0
E-911 Wire	833	0	66	767	0
Fund 40	2,599	0	1,409	1,190	0
Veh Replace	77	0	28	49	0
Fund 45	438	0	419	19	0
VFDs	763	0	0	763	0
Solid Waste	8,153	1,310	918	4,299	1,626
Water/Sewer	6,112	873	298	3,857	1,084
Law Enforcement Fd	4	0	0	4	0
Tourism Develop	410	0	21	389	0
General Fixed Asset Fd	72	0	0	72	0
Direct Bill	0	0	0	0	0
Total	381,864	108,260	15,460	123,719	134,425

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 and payroll processing for the county. General accounting costs are allocated based on accounting transactions and Payroll costs are allocated based on the number of full time personnel.

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:	199,531			199,531
Inbound Costs:				
Building Depr	605		605	
Annual Audit		717	717	
Professional Svcs		4,313	4,313	
Insurance		59	59	
Administration	5,172	413	5,584	
Finance		2,759	2,759	
Information Services		5,730	5,730	
Public Buildings		1,302	1,302	
Fire Marshal		42	42	
Non Departmental		48,263	48,263	
Total Allocated Additions:	5,776	63,600	69,376	69,376
Total To Be Allocated:	205,307	63,600		268,907

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

	Total	G&A	GEN ACCTG	PAYROLL
Wages & Benefits				
SALARIES & WAGES	136,391	0	111,050	25,341
FRINGE BENEFITS	46,685	0	38,011	8,674
Other Expense & Cost				
WC INS	480	0	391	89
SUPPLIES & MATS	2,905	0	2,365	540
TRAVEL	2,366	0	1,926	440
TELE & POSTAGE	1,920	0	1,563	357
MAINT CONT	5,700	0	4,641	1,059
INS & BOND	2,834	0	2,307	527
DUES & SUBS	250	0	204	46
Departmental Total				
Expenditures Per Financial Statement	199,531			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	199,531	0	162,458	37,073
Allocation Step 1				
Inbound - All Others	5,776	5,776	0	0
Reallocate Admin Costs		(5,776)	4,703	1,073
Unallocated Costs	0	0	0	0
1st Allocation	205,307	0	167,161	38,146
Allocation Step 2				
Inbound - All Others	63,600	63,600	0	0
Reallocate Admin Costs		(63,600)	51,783	11,817
Unallocated Costs	0	0	0	0
2nd Allocation	63,600	0	51,783	11,817
Total For Finance				
Schedule .3 Total	268,907	0	218,944	49,963

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	249	0.758984	1,269		1,269		1,269
Administration	548	1.670375	2,792		2,792		2,792
Finance	421	1.283263	2,145		2,145		2,145
Information Services	316	0.963209	1,610		1,610	518	2,128
Public Buildings	1,477	4.502088	7,526		7,526	2,421	9,947
Sheriff	1,816	5.535404	9,253		9,253	2,977	12,230
Communications	344	1.048557	1,753		1,753	564	2,317
Fire Marshal	369	1.124760	1,880		1,880	605	2,485
Non Departmental	1,770	5.395190	9,019		9,019	2,902	11,920
Debt Service Exp	47	0.143262	239		239	77	317
Social Services	5,755	17.541988	29,323		29,323	9,434	38,758
Governing Body	222	0.676685	1,131		1,131	364	1,495
Tax Assessor	438	1.335081	2,232		2,232	718	2,950
Revaluation	404	1.231445	2,058		2,058	662	2,721
License Plate Agency	236	0.719359	1,202		1,202	387	1,589
Court Facilities	217	0.661444	1,106		1,106	356	1,461
Elections	523	1.594172	2,665		2,665	857	3,522
Register of Deeds	464	1.414332	2,364		2,364	761	3,125
Interfund Transfers	10	0.030481	51		51	16	67
Liason Office	199	0.606578	1,014		1,014	326	1,340
Jail	1,114	3.395617	5,676		5,676	1,826	7,502
Separation Allowance	39	0.118877	199		199	64	263
Emergency Services	1,599	4.873960	8,147		8,147	2,621	10,769
Building Inspection	652	1.987381	3,322		3,322	1,069	4,391
Medical Examiner	72	0.219465	367		367	118	485
Animal Control	1,224	3.730911	6,237		6,237	2,006	8,243
Economic Development	26	0.079251	132		132	43	175
Econ Dev Proj Exp	4	0.012193	20		20	7	27
Cooperative Extension Service	327	0.996739	1,666		1,666	536	2,202
Soil & Water Conservation	484	1.475295	2,466		2,466	793	3,260
Health Department	608	1.853263	3,098		3,098	997	4,095
Nursing/ Medical	772	2.353156	3,934		3,934	1,266	5,199
Preparedness	388	1.182674	1,977		1,977	636	2,613
Tuberculosis	12	0.036578	61		61	20	81
Child Health	486	1.481391	2,476		2,476	797	3,273
Immunization	301	0.917487	1,534		1,534	493	2,027
Maternal Health	503	1.533209	2,563		2,563	825	3,388
Family Planning	641	1.953851	3,266		3,266	1,051	4,317
WIC	208	0.634011	1,060		1,060	341	1,401
WIC Nutrition	211	0.643155	1,075		1,075	346	1,421
WIC Client Services	353	1.075990	1,799		1,799	579	2,377
WIC Breastfeeding	205	0.624867	1,045		1,045	336	1,381
WIC Breastfeeding Peer Counsel	104	0.317006	530		530	170	700
Environmental Health	566	1.725242	2,884		2,884	928	3,812
Health Carolinians	724	2.206846	3,689		3,689	1,187	4,876
Mental Health	6	0.018289	31		31	10	40
JCPC	94	0.286524	479		479	154	633
Veterans Affairs	218	0.664492	1,111		1,111	357	1,468
Public Schools	26	0.079251	132		132	43	175
Community College	28	0.085348	143		143	46	189
Hospital	502	1.530161	2,558		2,558	823	3,381
Recreation	1,454	4.431981	7,409		7,409	2,383	9,792

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
Coronavirus Relief Fund	7	0.021337	36		36	11	47
Spec Rev Occ Tax Expense	4	0.012193	20		20	7	27
E-911 Wire	203	0.618770	1,034		1,034	333	1,367
Fund 40	315	0.960161	1,605		1,605	516	2,121
Veh Replace	13	0.039626	66		66	21	88
Fund 45	5	0.015241	25		25	8	34
VFDs	202	0.615722	1,029		1,029	331	1,360
Solid Waste	1,138	3.468772	5,798		5,798	1,866	7,664
Water/Sewer	1,021	3.112141	5,202		5,202	1,674	6,876
Law Enforcement Fd	1	0.003048	5		5	2	7
Tourism Develop	103	0.313957	525		525	169	694
General Fixed Asset Fd	19	0.057914	97		97	31	128
Schedule .4 Total for GEN ACCTG	32,807	100.000000	167,161		167,161	51,783	218,944

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 Finance

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.92	2.382965	909		909		909
Finance	4.00	1.610112	614		614		614
Information Services	5.00	2.012639	768		768	248	1,015
Public Buildings	4.87	1.960311	748		748	241	989
Sheriff	41.37	16.652578	6,352		6,352	2,050	8,402
Communications	10.45	4.206416	1,605		1,605	518	2,122
Fire Marshal	1.00	0.402528	154		154	50	203
Social Services	52.27	21.040129	8,026		8,026	2,590	10,616
Tax Assessor	5.98	2.407117	918		918	296	1,214
Revaluation	5.00	2.012639	768		768	248	1,015
License Plate Agency	1.00	0.402528	154		154	50	203
Elections	2.00	0.805056	307		307	99	406
Register of Deeds	2.00	0.805056	307		307	99	406
Liason Office	4.86	1.956285	746		746	241	987
Jail	19.32	7.776839	2,967		2,967	957	3,924
Emergency Services	40.31	16.225899	6,190		6,190	1,997	8,187
Building Inspection	5.00	2.012639	768		768	248	1,015
Animal Control	3.00	1.207584	461		461	149	609
Soil & Water Conservation	2.83	1.139154	435		435	140	575
Health Department	11.69	4.705551	1,795		1,795	579	2,374
Nursing/ Medical	2.82	1.135129	433		433	140	573
WIC	1.00	0.402528	154		154	50	203
Environmental Health	2.00	0.805056	307		307	99	406
Health Carolinians	1.00	0.402528	154		154	50	203
Veterans Affairs	0.96	0.386427	147		147	48	195
Hospital	2.00	0.805056	307		307	99	406
Recreation	5.78	2.326611	888		888	286	1,174
Solid Waste	3.00	1.207584	461		461	149	609
Water/Sewer	2.00	0.805056	307		307	99	406
Schedule .4 Total for PAYROLL	248.43	100.000000	38,146		38,146	11,817	49,963

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Receiving Department	Total	GEN ACCTG	PAYROLL
Insurance	1,269	1,269	0
Administration	3,701	2,792	909
Finance	2,759	2,145	614
Information Services	3,144	2,128	1,015
Public Buildings	10,936	9,947	989
Sheriff	20,632	12,230	8,402
Communications	4,439	2,317	2,122
Fire Marshal	2,688	2,485	203
Non Departmental	11,920	11,920	0
Debt Service Exp	317	317	0
Social Services	49,373	38,758	10,616
Governing Body	1,495	1,495	0
Tax Assessor	4,164	2,950	1,214
Revaluation	3,736	2,721	1,015
License Plate Agency	1,792	1,589	203
Court Facilities	1,461	1,461	0
Elections	3,928	3,522	406
Register of Deeds	3,531	3,125	406
Interfund Transfers	67	67	0
Liason Office	2,327	1,340	987
Jail	11,426	7,502	3,924
Separation Allowance	263	263	0
Emergency Services	18,955	10,769	8,187
Building Inspection	5,406	4,391	1,015
Medical Examiner	485	485	0
Animal Control	8,852	8,243	609
Economic Development	175	175	0
Econ Dev Proj Exp	27	27	0
Cooperative Extension Service	2,202	2,202	0
Soil & Water Conservation	3,834	3,260	575
Health Department	6,469	4,095	2,374
Nursing/ Medical	5,772	5,199	573
Preparedness	2,613	2,613	0
Tuberculosis	81	81	0
Child Health	3,273	3,273	0
Immunization	2,027	2,027	0
Maternal Health	3,388	3,388	0
Family Planning	4,317	4,317	0
WIC	1,604	1,401	203
WIC Nutrition	1,421	1,421	0
WIC Client Services	2,377	2,377	0
WIC Breastfeeding	1,381	1,381	0
WIC Breastfeeding Peer Counsel	700	700	0
Environmental Health	4,218	3,812	406
Health Carolinians	5,079	4,876	203
Mental Health	40	40	0
JCPC	633	633	0
Veterans Affairs	1,663	1,468	195
Public Schools	175	175	0
Community College	189	189	0
Hospital	3,787	3,381	406
Recreation	10,966	9,792	1,174

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

Receiving Department	Total	GEN ACCTG	PAYROLL
Coronavirus Relief Fund	47	47	0
Spec Rev Occ Tax Expense	27	27	0
E-911 Wire	1,367	1,367	0
Fund 40	2,121	2,121	0
Veh Replace	88	88	0
Fund 45	34	34	0
VFDs	1,360	1,360	0
Solid Waste	8,273	7,664	609
Water/Sewer	7,282	6,876	406
Law Enforcement Fd	7	7	0
Tourism Develop	694	694	0
General Fixed Asset Fd	128	128	0
Direct Bill	0	0	0
Total	268,907	218,944	49,963

**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:	340,516			340,516
Inbound Costs:				
Building Depr	2,046		2,046	
Equip Depr	15,066		15,066	
Annual Audit		538	538	
Professional Svcs		5,755	5,755	
Insurance		74	74	
Administration	5,763	460	6,222	
Finance	2,378	766	3,144	
Information Services		34,380	34,380	
Public Buildings		2,534	2,534	
Fire Marshal		53	53	
Non Departmental		58,016	58,016	
Total Allocated Additions:	25,252	102,576	127,829	127,829
Total To Be Allocated:	365,768	102,576		468,345

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	248,382	0	248,382
FRINGE BENEFITS	84,253	0	84,253
Other Expense & Cost			
WC INS	854	0	854
SUPPLIES & MATS	2,334	0	2,334
TRAVEL/TRAINING	4,345	0	4,345
INS & BOND	348	0	348
Departmental Total			
Expenditures Per Financial Statement	340,516		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	340,516	0	340,516
Allocation Step 1			
Inbound - All Others	25,252	25,252	0
Reallocate Admin Costs		(25,252)	25,252
Unallocated Costs	0	0	0
1st Allocation	365,768	0	365,768
Allocation Step 2			
Inbound - All Others	102,576	102,576	0
Reallocate Admin Costs		(102,576)	102,576
Unallocated Costs	0	0	0
2nd Allocation	102,576	0	102,576
Total For Information Services			
Schedule .3 Total	468,345	0	468,345

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	10	2.610966	9,550		9,550		9,550
Finance	6	1.566580	5,730		5,730		5,730
Information Services	36	9.399478	34,380		34,380		34,380
Public Buildings	5	1.305483	4,775		4,775	1,549	6,325
Sheriff	92	24.020888	87,861		87,861	28,511	116,371
Communications	11	2.872063	10,505		10,505	3,409	13,914
Fire Marshal	4	1.044386	3,820		3,820	1,240	5,060
Social Services	93	24.281984	88,816		88,816	28,821	117,636
Governing Body	6	1.566580	5,730		5,730	1,859	7,589
Tax Assessor	18	4.699739	17,190		17,190	5,578	22,768
Court Facilities	2	0.522193	1,910		1,910	620	2,530
Elections	4	1.044386	3,820		3,820	1,240	5,060
Register of Deeds	2	0.522193	1,910		1,910	620	2,530
Emergency Services	36	9.399478	34,380		34,380	11,156	45,537
Building Inspection	5	1.305483	4,775		4,775	1,549	6,325
Animal Control	4	1.044386	3,820		3,820	1,240	5,060
Planning & Zoning	1	0.261097	955		955	310	1,265
Cooperative Extension Service	9	2.349869	8,595		8,595	2,789	11,384
Soil & Water Conservation	3	0.783290	2,865		2,865	930	3,795
Health Department	20	5.221932	19,100		19,100	6,198	25,298
Veterans Affairs	2	0.522193	1,910		1,910	620	2,530
Hospital	3	0.783290	2,865		2,865	930	3,795
Recreation	7	1.827676	6,685		6,685	2,169	8,854
Solid Waste	3	0.783290	2,865		2,865	930	3,795
Water/Sewer	1	0.261097	955		955	310	1,265
Schedule .4 Total for DATA PROC SVCS	383	100.000000	365,768		365,768	102,576	468,345

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	9,550	9,550
Finance	5,730	5,730
Information Services	34,380	34,380
Public Buildings	6,325	6,325
Sheriff	116,371	116,371
Communications	13,914	13,914
Fire Marshal	5,060	5,060
Social Services	117,636	117,636
Governing Body	7,589	7,589
Tax Assessor	22,768	22,768
Court Facilities	2,530	2,530
Elections	5,060	5,060
Register of Deeds	2,530	2,530
Emergency Services	45,537	45,537
Building Inspection	6,325	6,325
Animal Control	5,060	5,060
Planning & Zoning	1,265	1,265
Cooperative Extension Service	11,384	11,384
Soil & Water Conservation	3,795	3,795
Health Department	25,298	25,298
Veterans Affairs	2,530	2,530
Hospital	3,795	3,795
Recreation	8,854	8,854
Solid Waste	3,795	3,795
Water/Sewer	1,265	1,265
Direct Bill	0	0
Total	468,345	468,345

**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:	464,317			464,317
Inbound Costs:				
Building Depr	249		249	
Annual Audit		2,516	2,516	
Professional Svcs		5,142	5,142	
Insurance		72	72	
Administration	9,752	778	10,531	
Finance	8,274	2,662	10,936	
Information Services	4,775	1,549	6,325	
Public Buildings		537	537	
Fire Marshal		51	51	
Non Departmental		5,117	5,117	
Total Allocated Additions:	23,050	18,426	41,476	41,476
Total To Be Allocated:	487,367	18,426		505,793

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

	Total	G&A	MAINTENANCE	JANITORIAL	UTILITIES
<hr/>					
Wages & Benefits					
--- SALARIES & WAGES ---	165,842	44,611	72,391	48,840	0
--- FRINGE BENEFITS ---	69,899	18,803	30,511	20,585	0
Other Expense & Cost					
--- WC INS ---	7,671	2,063	3,349	2,259	0
--- SUPPLIES & MATS ---	13,967	3,757	6,097	4,113	0
--- UNIFORMS ---	2,222	598	970	654	0
--- BLDG/GROUND ---	38,084	0	38,084	0	0
--- VEH MAINT/GAS/LEASE ---	14,853	3,995	6,484	4,374	0
--- UTILITIES ---	88,645	0	0	0	88,645
--- MAINT CONTRACT ---	22,911	0	22,911	0	0
--- INS & BOND ---	37,950	10,209	16,565	11,176	0
--- BUILDING RENOVATIONS ---	2,273	611	993	669	0
Departmental Total					
--- Expenditures Per Financial Statement ---	464,317				
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Functional Cost	464,317	84,647	198,355	92,670	88,645
Allocation Step 1					
--- Inbound - All Others ---	23,050	23,050	0	0	0
--- Reallocate Admin Costs ---		(107,697)	56,265	26,287	25,145
--- Unallocated Costs ---	0	0	0	0	0
--- 1st Allocation ---	487,367	0	254,620	118,957	113,790
Allocation Step 2					
--- Inbound - All Others ---	18,426	18,426	0	0	0
--- Reallocate Admin Costs ---		(18,426)	9,626	4,497	4,302
--- Unallocated Costs ---	0	0	0	0	0
--- 2nd Allocation ---	18,426	0	9,626	4,497	4,302
Total For Public Buildings					
--- Schedule .3 Total ---	505,793	0	264,247	123,454	118,092

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	1,754		1,754		1,754
Finance	330	0.208382	531		531		531
Information Services	642	0.405398	1,032		1,032		1,032
Public Buildings	136	0.085879	219		219		219
Sheriff	8,352	5.273959	13,429		13,429	515	13,943
Social Services	15,449	9.755435	24,839		24,839	952	25,792
Governing Body	1,441	0.909935	2,317		2,317	89	2,406
Tax Assessor	4,612	2.912296	7,415		7,415	284	7,700
License Plate Agency	360	0.227326	579		579	22	601
Court Facilities	20,541	12.970833	33,026		33,026	1,266	34,293
Elections	1,481	0.935193	2,381		2,381	91	2,472
Register of Deeds	1,848	1.166939	2,971		2,971	114	3,085
Building Inspection	1,233	0.778591	1,982		1,982	76	2,058
Animal Control	4,266	2.693811	6,859		6,859	263	7,122
Planning & Zoning	384	0.242481	617		617	24	641
Cooperative Extension Service	2,856	1.803452	4,592		4,592	176	4,768
Soil & Water Conservation	1,244	0.785537	2,000		2,000	77	2,077
Health Department	1,831	1.156204	2,944		2,944	113	3,057
WIC	1,322	0.834791	2,126		2,126	82	2,207
Environmental Health	458	0.289209	736		736	28	765
Veterans Affairs	432	0.272791	695		695	27	721
Hospital	36,417	22.995902	58,552		58,552	2,245	60,797
Other	51,637	32.606732	83,023		83,023	3,183	86,207
Schedule .4 Total for MAINTENANCE	158,363	100.000000	254,620		254,620	9,626	264,247

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	888		888		888
Finance	330	0.225862	269		269		269
Information Services	642	0.439404	523		523		523
Public Buildings	136	0.093082	111		111		111
Sheriff	2,112	1.445516	1,720		1,720	66	1,786
Social Services	15,449	10.573758	12,578		12,578	483	13,061
Governing Body	1,441	0.986263	1,173		1,173	45	1,218
Tax Assessor	4,612	3.156591	3,755		3,755	144	3,899
License Plate Agency	360	0.246395	293		293	11	304
Court Facilities	20,541	14.058875	16,724		16,724	642	17,366
Elections	1,481	1.013641	1,206		1,206	46	1,252
Register of Deeds	1,848	1.264826	1,505		1,505	58	1,562
Building Inspection	1,233	0.843902	1,004		1,004	39	1,042
Animal Control	81	0.055439	66		66	3	68
Planning & Zoning	384	0.262821	313		313	12	325
Cooperative Extension Service	2,856	1.954732	2,325		2,325	89	2,415
Soil & Water Conservation	1,244	0.851431	1,013		1,013	39	1,052
WIC	1,322	0.904816	1,076		1,076	41	1,118
Environmental Health	458	0.313469	373		373	14	387
Veterans Affairs	432	0.295674	352		352	14	365
Hospital	36,417	24.924884	29,650		29,650	1,138	30,788
Other	51,637	35.341906	42,042		42,042	1,614	43,655
Schedule .4 Total for JANITORIAL	146,107	100.000000	118,957		118,957	4,497	123,454

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	1,664		1,664		1,664
Finance	330	0.442205	503		503		503
Information Services	642	0.860290	979		979		979
Public Buildings	136	0.182242	207		207		207
Sheriff	2,112	2.830113	3,220		3,220	125	3,346
Social Services	417	0.558786	636		636	25	661
Governing Body	1,441	1.930962	2,197		2,197	86	2,283
Tax Assessor	4,612	6.180152	7,032		7,032	274	7,306
License Plate Agency	360	0.482406	549		549	21	570
Elections	1,481	1.984563	2,258		2,258	88	2,346
Register of Deeds	1,848	2.476349	2,818		2,818	110	2,928
Building Inspection	1,233	1.652239	1,880		1,880	73	1,953
Animal Control	81	0.108541	124		124	5	128
Planning & Zoning	384	0.514566	586		586	23	608
Cooperative Extension Service	2,856	3.827084	4,355		4,355	170	4,524
Soil & Water Conservation	1,244	1.666979	1,897		1,897	74	1,971
Health Department	1,831	2.453568	2,792		2,792	109	2,901
Environmental Health	458	0.613727	698		698	27	726
Veterans Affairs	432	0.578887	659		659	26	684
Other	51,637	69.194384	78,736		78,736	3,067	81,804
Schedule .4 Total for UTILITIES	74,626	100.000000	113,790		113,790	4,302	118,092

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	4,306	1,754	888	1,664
Finance	1,302	531	269	503
Information Services	2,534	1,032	523	979
Public Buildings	537	219	111	207
Sheriff	19,075	13,943	1,786	3,346
Social Services	39,513	25,792	13,061	661
Governing Body	5,907	2,406	1,218	2,283
Tax Assessor	18,905	7,700	3,899	7,306
License Plate Agency	1,476	601	304	570
Court Facilities	51,659	34,293	17,366	0
Elections	6,071	2,472	1,252	2,346
Register of Deeds	7,575	3,085	1,562	2,928
Building Inspection	5,054	2,058	1,042	1,953
Animal Control	7,319	7,122	68	128
Planning & Zoning	1,574	641	325	608
Cooperative Extension Service	11,707	4,768	2,415	4,524
Soil & Water Conservation	5,099	2,077	1,052	1,971
Health Department	5,957	3,057	0	2,901
WIC	3,325	2,207	1,118	0
Environmental Health	1,877	765	387	726
Veterans Affairs	1,771	721	365	684
Hospital	91,585	60,797	30,788	0
Other	211,666	86,207	43,655	81,804
Direct Bill	0	0	0	0
Total	505,793	264,247	123,454	118,092

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:	3,064,178			3,064,178
Inbound Costs:				
Building Depr	361		361	
Equip Depr	144,174		144,174	
Annual Audit		3,094	3,094	
Professional Svcs		40,184	40,184	
Insurance		614	614	
Administration	44,975	3,591	48,566	
Finance	15,605	5,027	20,632	
Information Services	87,861	28,511	116,371	
Public Buildings	18,369	706	19,075	
Communications		456,262	456,262	
Fire Marshal		436	436	
Non Departmental		49,450	49,450	
Debt Service Exp		67,943	67,943	
Total Allocated Additions:	311,345	655,818	967,163	967,163
Total To Be Allocated:	3,375,523	655,818		4,031,341

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	1,730,755	0	266,363	7,442	14,192
FRINGE BENEFITS	845,284	0	130,089	3,635	6,931
Other Expense & Cost					
WC INS	94,072	0	14,478	405	771
PROF SVCS	7,500	0	1,154	32	62
SUPPLIES & MATS	27,947	0	4,301	120	229
UNIFORMS	14,180	0	2,182	61	116
DRUG MONEY	18,000	0	0	0	0
PREV / EDUC	1,699	0	261	7	14
GAS DIESEL	107,009	0	16,469	460	877
STRUCTURES	3,529	0	543	15	29
VEH MAINT	45,780	0	7,046	197	375
TRAVEL	6,046	0	930	26	50
TELEPHONE & POSTAGE	27,110	0	4,172	117	222
UTILITIES	27,413	0	4,219	118	225
MAINT CONTRACT	35,651	0	5,487	153	292
INS & BONDS	66,905	0	10,297	288	549
DUES & SUBS	1,196	0	184	5	10
EMPLOYEE RELATIONS	1,342	0	207	6	11
GUNS, VESTS, ETC	2,760	0	425	12	23
Departmental Total					
Expenditures Per Financial Statement	3,064,178				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	3,064,178	0	468,807	13,099	24,978
Allocation Step 1					
Inbound - All Others	311,345	311,345	0	0	0
Reallocate Admin Costs		(311,345)	47,635	1,331	2,538
Unallocated Costs	0	0	0	0	0
1st Allocation	3,375,523	0	516,442	14,430	27,516
Allocation Step 2					
Inbound - All Others	655,818	655,818	0	0	0
Reallocate Admin Costs		(655,818)	100,338	2,804	5,346
Unallocated Costs	0	0	0	0	0
2nd Allocation	655,818	0	100,338	2,804	5,346
Total For Sheriff					
Schedule .3 Total	4,031,341	0	616,779	17,233	32,862

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

SHERIFF OPS

Wages & Benefits	
SALARIES & WAGES	1,442,758
FRINGE BENEFITS	704,629
Other Expense & Cost	
WC INS	78,418
PROF SVCS	6,252
SUPPLIES & MATS	23,297
UNIFORMS	11,821
DRUG MONEY	18,000
PREV / EDUC	1,417
GAS DIESEL	89,203
STRUCTURES	2,942
VEH MAINT	38,162
TRAVEL	5,040
TELEPHONE & POSTAGE	22,599
UTILITIES	22,851
MAINT CONTRACT	29,719
INS & BONDS	55,771
DUES & SUBS	997
EMPLOYEE RELATIONS	1,118
GUNS, VESTS, ETC	2,300
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,557,294
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	259,842
Unallocated Costs	0
1st Allocation	2,817,136
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	547,331
Unallocated Costs	0
2nd Allocation	547,331
Total For Sheriff	
Schedule .3 Total	3,364,466

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	10.45	16.746795	86,487		86,487	16,803	103,291
Social Services	0.23	0.368590	1,904		1,904	370	2,273
Child Support	0.41	0.657051	3,393		3,393	659	4,053
Sheriff Receiving	31.99	51.266026	264,759		264,759	51,439	316,198
Jail	19.32	30.961538	159,898		159,898	31,066	190,964
Schedule .4 Total for SHERIFF ADMIN	62.40	100.000000	516,442		516,442	100,338	616,779

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	14,430		14,430	2,804	17,233
Schedule .4 Total for DSS SUPPORT	100	100.000000	14,430		14,430	2,804	17,233

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	27,516		27,516	5,346	32,862
Schedule .4 Total for CSE SUPPORT	100	100.000000	27,516		27,516	5,346	32,862

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	2,817,136	(2,557,294)	259,842	547,331	807,172
Schedule .4 Total for SHERIFF OPS	100	100.000000	2,817,136	(2,557,294)	259,842	547,331	807,172
Direct Billed				2,557,294	2,557,294		2,557,294
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	2,817,136	547,331	3,364,466

Allocation Basis: DIRECT ASSIGNMENT WITH DIRECT EXPENDITURES NETTED OFF

Allocation Source: CONFIRMATION OF SERVICES

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

Receiving Department	Total	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT	SHERIFF OPS
Communications	103,291	103,291	0	0	0
Social Services	19,507	2,273	17,233	0	0
Child Support	36,915	4,053	0	32,862	0
Sheriff Receiving	1,123,370	316,198	0	0	807,172
Jail	190,964	190,964	0	0	0
Direct Bill	2,557,294	0	0	0	2,557,294
Total	4,031,341	616,779	17,233	32,862	3,364,466

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:	664,821			664,821
Inbound Costs:				
Equip Depr	107,839		107,839	
Annual Audit		586	586	
Professional Svcs		10,520	10,520	
Insurance		155	155	
Administration	10,919	872	11,791	
Finance	3,357	1,082	4,439	
Information Services	10,505	3,409	13,914	
Sheriff	86,487	16,803	103,291	
Fire Marshal		110	110	
Non Departmental		12,042	12,042	
Total Allocated Additions:	219,108	45,579	264,687	264,687
Total To Be Allocated:	883,929	45,579		929,508

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	467,883	0	467,883
FRINGE BENEFITS	184,800	0	184,800
Other Expense & Cost			
WC INS	1,752	0	1,752
TELE/POSTAGE/TRAVEL	6,964	0	6,964
MAINT CONTRACT	2,117	0	2,117
INS & BONDS	1,305	0	1,305
Departmental Total			
Expenditures Per Financial Statement	664,821		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	664,821	0	664,821
Allocation Step 1			
Inbound - All Others	219,108	219,108	0
Reallocate Admin Costs		(219,108)	219,108
Unallocated Costs	0	0	0
1st Allocation	883,929	0	883,929
Allocation Step 2			
Inbound - All Others	45,579	45,579	0
Reallocate Admin Costs		(45,579)	45,579
Unallocated Costs	0	0	0
2nd Allocation	45,579	0	45,579
Total For Communications			
Schedule .3 Total	929,508	0	929,508

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	25,913	51.617466	456,262		456,262		456,262
Social Services	95	0.189235	1,673		1,673	178	1,851
Emergency Services	4,737	9.435879	83,406		83,406	8,889	92,296
Animal Control	2,344	4.669137	41,272		41,272	4,399	45,670
Other	17,113	34.088283	301,316		301,316	32,113	333,429
Schedule .4 Total for DISPATCH	50,202	100.000000	883,929		883,929	45,579	929,508

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	456,262	456,262
Social Services	1,851	1,851
Emergency Services	92,296	92,296
Animal Control	45,670	45,670
Other	333,429	333,429
Direct Bill	0	0
Total	929,508	929,508

**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:	140,907			140,907
Inbound Costs:				
Annual Audit		629	629	
Professional Svcs		1,077	1,077	
Insurance		15	15	
Administration	2,248	179	2,427	
Finance	2,034	654	2,688	
Information Services	3,820	1,240	5,060	
Fire Marshal		11	11	
Non Departmental		1,142	1,142	
Total Allocated Additions:	8,101	4,947	13,048	13,048
Total To Be Allocated:	149,008	4,947		153,955

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

	Total	G&A	SAFETY	FM OPS
<hr/>				
Wages & Benefits				

SALARIES & WAGES	71,555	12,057	1,045	58,453
FRINGE BENEFITS	35,685	6,013	521	29,151
Other Expense & Cost				

WC INS	3,470	585	51	2,834
UNIFORMS/SUPPLIES	793	134	12	647
GAS/DIESEL/LEASE	20,863	3,515	305	17,043
VEH/EQUIP MAINT	477	80	7	390
TRAVEL/TRAINING	432	73	6	353
INS & BONDS	1,201	202	18	981
DUES & SUBS	1,881	317	27	1,537
EQUIP < 5K	350	59	5	286
AUDIT ADJ - RETIREE INS	4,200	708	61	3,431
Departmental Total				

Expenditures Per Financial Statement	140,907			
Deductions				

*Total Disallowed Costs	0	0	0	0
Functional Cost	140,907	23,743	2,058	115,106
Allocation Step 1				

Inbound - All Others	8,101	8,101	0	0
Reallocate Admin Costs		(31,844)	559	31,285
Unallocated Costs	0	0	0	0
1st Allocation	149,008	0	2,617	146,391
Allocation Step 2				

Inbound - All Others	4,947	4,947	0	0
Reallocate Admin Costs		(4,947)	87	4,860
Unallocated Costs	0	0	0	0
2nd Allocation	4,947	0	87	4,860
Total For Fire Marshal				

Schedule .3 Total	153,955	0	2,704	151,251

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	5.92	2.382965	62		62		62
Finance	4.00	1.610112	42		42		42
Information Services	5.00	2.012639	53		53		53
Public Buildings	4.87	1.960311	51		51		51
Sheriff	41.37	16.652578	436		436		436
Communications	10.45	4.206416	110		110		110
Fire Marshal	1.00	0.402528	11		11		11
Social Services	52.27	21.040129	551		551	26	577
Tax Assessor	5.98	2.407117	63		63	3	66
Revaluation	5.00	2.012639	53		53	2	55
License Plate Agency	1.00	0.402528	11		11	0	11
Elections	2.00	0.805056	21		21	1	22
Register of Deeds	2.00	0.805056	21		21	1	22
Liason Office	4.86	1.956285	51		51	2	54
Jail	19.32	7.776839	204		204	10	213
Emergency Services	40.31	16.225899	425		425	20	445
Building Inspection	5.00	2.012639	53		53	2	55
Animal Control	3.00	1.207584	32		32	1	33
Soil & Water Conservation	2.83	1.139154	30		30	1	31
Health Department	11.69	4.705551	123		123	6	129
Nursing/ Medical	2.82	1.135129	30		30	1	31
WIC	1.00	0.402528	11		11	0	11
Environmental Health	2.00	0.805056	21		21	1	22
Health Carolinians	1.00	0.402528	11		11	0	11
Veterans Affairs	0.96	0.386427	10		10	0	11
Hospital	2.00	0.805056	21		21	1	22
Recreation	5.78	2.326611	61		61	3	64
Solid Waste	3.00	1.207584	32		32	1	33
Water/Sewer	2.00	0.805056	21		21	1	22
Schedule .4 Total for SAFETY	248.43	100.000000	2,617		2,617	87	2,704

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	146,391	(115,106)	31,285	4,860	36,145
Schedule .4 Total for FM OPS	100	100.000000	146,391	(115,106)	31,285	4,860	36,145
Direct Billed				115,106	115,106		115,106
Schedule .3 Total for FM OPS	100	100.000000		0	146,391	4,860	151,251

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	62	62	0
Finance	42	42	0
Information Services	53	53	0
Public Buildings	51	51	0
Sheriff	436	436	0
Communications	110	110	0
Fire Marshal	11	11	0
Social Services	577	577	0
Tax Assessor	66	66	0
Revaluation	55	55	0
License Plate Agency	11	11	0
Elections	22	22	0
Register of Deeds	22	22	0
Liason Office	54	54	0
Jail	213	213	0
Emergency Services	445	445	0
Fire Marshal Receiving	36,145	0	36,145
Building Inspection	55	55	0
Animal Control	33	33	0
Soil & Water Conservation	31	31	0
Health Department	129	129	0
Nursing/ Medical	31	31	0
WIC	11	11	0
Environmental Health	22	22	0
Health Carolinians	11	11	0
Veterans Affairs	11	11	0
Hospital	22	22	0
Recreation	64	64	0
Solid Waste	33	33	0
Water/Sewer	22	22	0
Direct Bill	115,106	0	115,106
Total	153,955	2,704	151,251

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:	1,104,463			1,104,463
Deductions:				
AG BUILDING GRANT EXP	-12,137			
CHRIST HAM	-18,243			
CAP OUTLAY TECH	-146,018			
BUILDING IMPROVEMENTS	-110,073			
LAND ACQUISITION	0			
Total Deductions:	-286,471			-286,471
Inbound Costs:				
Annual Audit		3,015	3,015	
Professional Svcs		512	512	
Administration	6,599	528	7,127	
Finance	9,019	2,902	11,920	
Total Allocated Additions:	15,617	6,957	22,574	22,574
Total To Be Allocated:	833,609	6,957		840,566

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	2,274	0	0	0	0
PROF SVCS	87,240	0	0	0	0
PROF SVCS - CNTY ATTN	137,403	0	0	0	137,403
CONTRACTED SVCS	4,341	0	0	0	0
*AG BUILDING GRANT EXP	12,137	0	0	0	0
AUDIT	62,100	0	62,100	0	0
INSUR CONS	41,605	0	0	41,605	0
PUBLIC RELAT	25,758	0	0	0	0
PARKS	66,613	0	0	0	0
BANK FEES	4,098	0	0	0	0
VEH MAINT	5,663	0	0	0	0
TELEPHONE	47,050	0	0	0	0
TELE SYS	16,933	0	0	0	0
SOFTWARE CONTR	282,165	0	0	0	0
VEH LEASE	3,836	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,628	0	0	4,628	0
DUES - SOG	4,962	0	0	4,962	0
DUES & SUBS	13,785	0	0	0	0
HR SCREEN	6,770	0	0	0	0
*CHRIST HAM	18,243	0	0	0	0
*CAP OUTLAY TECH	146,018	0	0	0	0
*BUILDING IMPROVEMENTS	110,073	0	0	0	0
*LAND ACQUISITION	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,104,463				
Deductions					
*Total Disallowed Costs	(286,471)	0	0	0	0
Functional Cost	817,992	0	62,100	51,963	137,403
Allocation Step 1					
Inbound - All Others	15,617	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(44,512)	0	0	0	0
1st Allocation	789,097	0	62,100	51,963	137,403
Allocation Step 2					
Inbound - All Others	6,957	0	0	0	0
2nd Allocation	6,957	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	796,054	0	62,100	51,963	137,403

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
Other Expense & Cost					
UNEMPLOYMENT INSUR-SELF FUND	0	0	0	0	0
PROF SVCS	4,650	0	0	0	12,671
PROF SVCS - CNTY ATTN	0	0	0	0	0
CONTRACTED SVCS	0	0	0	0	1,900
*AG BUILDING GRANT EXP	0	0	0	0	0
AUDIT	0	0	0	0	0
INSUR CONS	0	0	0	0	0
PUBLIC RELAT	0	0	0	0	25,758
PARKS	0	0	0	0	0
BANK FEES	0	0	4,098	0	0
VEH MAINT	0	0	0	0	5,663
TELEPHONE	0	47,050	0	0	0
TELE SYS	0	0	0	16,933	0
SOFTWARE CONTR	0	0	0	0	133,923
VEH LEASE	0	0	0	0	3,836
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	6,770
*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
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,650	47,050	4,098	16,933	190,521
Allocation Step 1					
Inbound - All Others	0	0	0	0	15,617
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,650	47,050	4,098	16,933	206,138
Allocation Step 2					
Inbound - All Others	0	0	0	0	6,957
2nd Allocation	0	0	0	0	6,957
Total For Non Departmental					
Schedule .3 Total	4,650	47,050	4,098	16,933	213,095

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	2,274	0
PROF SVCS	39,192	0	30,727
PROF SVCS - CNTY ATTN	0	0	0
CONTRACTED SVCS	2,441	0	0
*AG BUILDING GRANT EXP	0	0	0
AUDIT	0	0	0
INSUR CONS	0	0	0
PUBLIC RELAT	0	0	0
PARKS	66,613	0	0
BANK FEES	0	0	0
VEH MAINT	0	0	0
TELEPHONE	0	0	0
TELE SYS	0	0	0
SOFTWARE CONTR	148,242	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	13,785
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	256,488	2,274	44,512
<hr/>			
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(44,512)
1st Allocation	256,488	2,274	0
<hr/>			
Allocation Step 2			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
<hr/>			
Total For Non Departmental			
Schedule .3 Total	256,488	2,274	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	62,100		62,100		62,100
Schedule .4 Total for AUDIT	100	100.000000	62,100		62,100	0	62,100

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	51,963		51,963		51,963
Schedule .4 Total for PROF SVCS	100	100.000000	51,963		51,963	0	51,963

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	137,403		137,403		137,403
Schedule .4 Total for LEGAL	100	100.000000	137,403		137,403	0	137,403

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	11	3.481013	1,638		1,638		1,638
Finance	7	2.215190	1,042		1,042		1,042
Information Services	23	7.278481	3,425		3,425		3,425
Public Buildings	7	2.215190	1,042		1,042		1,042
Sheriff	57	18.037976	8,487		8,487		8,487
Communications	22	6.962025	3,276		3,276		3,276
Fire Marshal	2	0.632911	298		298		298
Governing Body	5	1.582278	744		744		744
Tax Assessor	18	5.696203	2,680		2,680		2,680
Elections	6	1.898734	893		893		893
Register of Deeds	9	2.848101	1,340		1,340		1,340
Emergency Services	26	8.227848	3,871		3,871		3,871
Building Inspection	11	3.481013	1,638		1,638		1,638
Animal Control	8	2.531646	1,191		1,191		1,191
Planning & Zoning	4	1.265823	596		596		596
Cooperative Extension Service	11	3.481013	1,638		1,638		1,638
Soil & Water Conservation	6	1.898734	893		893		893
Health Department	35	11.075949	5,211		5,211		5,211
Veterans Affairs	2	0.632911	298		298		298
Hospital	5	1.582278	744		744		744
Recreation	14	4.430380	2,084		2,084		2,084
Solid Waste	2	0.632911	298		298		298
Water/Sewer	3	0.949367	447		447		447
Other	22	6.962025	3,276		3,276		3,276
Schedule .4 Total for TELEPHONE	316	100.000000	47,050		47,050	0	47,050

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	4,098		4,098		4,098
Schedule .4 Total for BANK FEES	100	100.000000	4,098		4,098	0	4,098

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	16,933		16,933		16,933
Schedule .4 Total for TELE SYS	100	100.000000	16,933		16,933	0	16,933

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	5.92	2.382965	4,912		4,912		4,912
Finance	4.00	1.610112	3,319		3,319		3,319
Information Services	5.00	2.012639	4,149		4,149		4,149
Public Buildings	4.87	1.960311	4,041		4,041		4,041
Sheriff	41.37	16.652578	34,327		34,327		34,327
Communications	10.45	4.206416	8,671		8,671		8,671
Fire Marshal	1.00	0.402528	830		830		830
Social Services	52.27	21.040129	43,372		43,372	2,068	45,440
Tax Assessor	5.98	2.407117	4,962		4,962	237	5,199
Revaluation	5.00	2.012639	4,149		4,149	198	4,347
License Plate Agency	1.00	0.402528	830		830	40	869
Elections	2.00	0.805056	1,660		1,660	79	1,739
Register of Deeds	2.00	0.805056	1,660		1,660	79	1,739
Liason Office	4.86	1.956285	4,033		4,033	192	4,225
Jail	19.32	7.776839	16,031		16,031	764	16,795
Emergency Services	40.31	16.225899	33,448		33,448	1,595	35,043
Building Inspection	5.00	2.012639	4,149		4,149	198	4,347
Animal Control	3.00	1.207584	2,489		2,489	119	2,608
Soil & Water Conservation	2.83	1.139154	2,348		2,348	112	2,460
Health Department	11.69	4.705551	9,700		9,700	463	10,162
Nursing/ Medical	2.82	1.135129	2,340		2,340	112	2,452
WIC	1.00	0.402528	830		830	40	869
Environmental Health	2.00	0.805056	1,660		1,660	79	1,739
Health Carolinians	1.00	0.402528	830		830	40	869
Veterans Affairs	0.96	0.386427	797		797	38	835
Hospital	2.00	0.805056	1,660		1,660	79	1,739
Recreation	5.78	2.326611	4,796		4,796	229	5,025
Solid Waste	3.00	1.207584	2,489		2,489	119	2,608
Water/Sewer	2.00	0.805056	1,660		1,660	79	1,739
Schedule .4 Total for GEN CO EXP	248.43	100.000000	206,138		206,138	6,957	213,095

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
Finance	39,776	15.507938	39,776		39,776		39,776
Information Services	50,392	19.646923	50,392		50,392		50,392
Sheriff	6,283	2.449627	6,283		6,283		6,283
Social Services	1,252	0.488132	1,252		1,252		1,252
Tax Assessor	81,393	31.733648	81,393		81,393		81,393
Emergency Services	5,829	2.272621	5,829		5,829		5,829
Animal Control	2,400	0.935716	2,400		2,400		2,400
Recreation	66,613	25.971196	66,613		66,613		66,613
Water/Sewer	2,550	0.994199	2,550		2,550		2,550
Schedule .4 Total for DEPT SPECIFIC	256,488	100.000000	256,488		256,488	0	256,488

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	350,028	3.139675	71		71		71
Finance	136,391	1.223398	28		28		28
Information Services	248,381	2.227924	51		51		51
Public Buildings	165,843	1.487576	34		34		34
Sheriff	1,730,756	15.524505	353		353		353
Communications	467,883	4.196809	95		95		95
Fire Marshal	71,555	0.641833	15		15		15
Social Services	2,504,056	22.460839	511		511		511
Tax Assessor	246,739	2.213195	50		50		50
Revaluation	174,100	1.561639	36		36		36
License Plate Agency	60,185	0.539846	12		12		12
Elections	79,319	0.711474	16		16		16
Register of Deeds	139,002	1.246818	28		28		28
Liason Office	137,973	1.237588	28		28		28
Jail	817,126	7.329443	167		167		167
Emergency Services	1,920,489	17.226369	392		392		392
Building Inspection	261,467	2.345302	53		53		53
Animal Control	123,444	1.107266	25		25		25
Soil & Water Conservation	123,085	1.104046	25		25		25
Health Department	130,874	1.173911	27		27		27
Nursing/ Medical	64,520	0.578730	13		13		13
Preparedness	33,018	0.296164	7		7		7
Child Health	66,732	0.598572	14		14		14
Immunization	31,964	0.286710	7		7		7
Maternal Health	43,138	0.386938	9		9		9
Family Planning	68,502	0.614448	14		14		14
WIC	6,006	0.053873	1		1		1
WIC Nutrition	31,889	0.286037	7		7		7
WIC Client Services	80,022	0.717780	16		16		16
WIC Breastfeeding	11,899	0.106731	2		2		2
WIC Breastfeeding Peer Counsel	4,973	0.044607	1		1		1
Environmental Health	140,270	1.258191	29		29		29
Health Carolinians	32,883	0.294953	7		7		7
Veterans Affairs	33,789	0.303080	7		7		7
Hospital	61,405	0.550790	13		13		13
Recreation	287,002	2.574346	59		59		59
Solid Waste	170,721	1.531330	35		35		35
Water/Sewer	91,113	0.817264	19		19		19
Schedule .4 Total for UNEMPLOY RSRV	11,148,542	100.000000	2,274		2,274	0	2,274

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	62,100	62,100	0	0	0
Professional Svcs	210,949	0	51,963	137,403	4,650
Administration	6,621	0	0	0	0
Finance	48,263	0	0	0	0
Information Services	58,016	0	0	0	0
Public Buildings	5,117	0	0	0	0
Sheriff	49,450	0	0	0	0
Communications	12,042	0	0	0	0
Fire Marshal	1,142	0	0	0	0
Social Services	47,203	0	0	0	0
Governing Body	744	0	0	0	0
Tax Assessor	89,322	0	0	0	0
Revaluation	4,382	0	0	0	0
License Plate Agency	882	0	0	0	0
Elections	2,648	0	0	0	0
Register of Deeds	3,107	0	0	0	0
Liason Office	4,253	0	0	0	0
Jail	16,962	0	0	0	0
Emergency Services	45,135	0	0	0	0
Building Inspection	6,038	0	0	0	0
Animal Control	6,224	0	0	0	0
Planning & Zoning	596	0	0	0	0
Cooperative Extension Service	1,638	0	0	0	0
Soil & Water Conservation	3,379	0	0	0	0
Health Department	15,400	0	0	0	0
Nursing/ Medical	2,465	0	0	0	0
Preparedness	7	0	0	0	0
Child Health	14	0	0	0	0
Immunization	7	0	0	0	0
Maternal Health	9	0	0	0	0
Family Planning	14	0	0	0	0
WIC	871	0	0	0	0
WIC Nutrition	7	0	0	0	0
WIC Client Services	16	0	0	0	0
WIC Breastfeeding	2	0	0	0	0
WIC Breastfeeding Peer Counsel	1	0	0	0	0
Environmental Health	1,767	0	0	0	0
Health Carolinians	876	0	0	0	0
Veterans Affairs	1,139	0	0	0	0
Hospital	2,496	0	0	0	0
Recreation	73,781	0	0	0	0
Solid Waste	2,941	0	0	0	0
Water/Sewer	4,754	0	0	0	0
Other	3,276	0	0	0	0
Direct Bill	0	0	0	0	0
Total	796,054	62,100	51,963	137,403	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	16,933	0	0
Administration	1,638	0	0	4,912	0
Finance	1,042	4,098	0	3,319	39,776
Information Services	3,425	0	0	4,149	50,392
Public Buildings	1,042	0	0	4,041	0
Sheriff	8,487	0	0	34,327	6,283
Communications	3,276	0	0	8,671	0
Fire Marshal	298	0	0	830	0
Social Services	0	0	0	45,440	1,252
Governing Body	744	0	0	0	0
Tax Assessor	2,680	0	0	5,199	81,393
Revaluation	0	0	0	4,347	0
License Plate Agency	0	0	0	869	0
Elections	893	0	0	1,739	0
Register of Deeds	1,340	0	0	1,739	0
Liason Office	0	0	0	4,225	0
Jail	0	0	0	16,795	0
Emergency Services	3,871	0	0	35,043	5,829
Building Inspection	1,638	0	0	4,347	0
Animal Control	1,191	0	0	2,608	2,400
Planning & Zoning	596	0	0	0	0
Cooperative Extension Service	1,638	0	0	0	0
Soil & Water Conservation	893	0	0	2,460	0
Health Department	5,211	0	0	10,162	0
Nursing/ Medical	0	0	0	2,452	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	869	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	1,739	0
Health Carolinians	0	0	0	869	0
Veterans Affairs	298	0	0	835	0
Hospital	744	0	0	1,739	0
Recreation	2,084	0	0	5,025	66,613
Solid Waste	298	0	0	2,608	0
Water/Sewer	447	0	0	1,739	2,550
Other	3,276	0	0	0	0
Direct Bill	0	0	0	0	0
Total	47,050	4,098	16,933	213,095	256,488

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	71
Finance	28
Information Services	51
Public Buildings	34
Sheriff	353
Communications	95
Fire Marshal	15
Social Services	511
Governing Body	0
Tax Assessor	50
Revaluation	36
License Plate Agency	12
Elections	16
Register of Deeds	28
Liason Office	28
Jail	167
Emergency Services	392
Building Inspection	53
Animal Control	25
Planning & Zoning	0
Cooperative Extension Service	0
Soil & Water Conservation	25
Health Department	27
Nursing/ Medical	13
Preparedness	7
Child Health	14
Immunization	7
Maternal Health	9
Family Planning	14
WIC	1
WIC Nutrition	7
WIC Client Services	16
WIC Breastfeeding	2
WIC Breastfeeding Peer Counsel	1
Environmental Health	29
Health Carlineans	7
Veterans Affairs	7
Hospital	13
Recreation	59
Solid Waste	35
Water/Sewer	19
Other	0
Direct Bill	0
Total	<u>2,274</u>

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:	4,297,938			4,297,938
Deductions:				
PRINCIPAL	-3,683,031			
Total Deductions:	-3,683,031			-3,683,031
Inbound Costs:				
Annual Audit		80	80	
Administration	1,742	148	1,890	
Finance	239	77	317	
Total Allocated Additions:	1,982	305	2,287	2,287
Total To Be Allocated:	616,889	305		617,194

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	614,907	0	712	70,582	710
*PRINCIPAL	3,683,031	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,297,938				
Deductions					
*Total Disallowed Costs	(3,683,031)	0	0	0	0
Functional Cost	614,907	0	712	70,582	710
Allocation Step 1					
Inbound - All Others	1,982	0	3	256	3
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	616,889	0	715	70,838	713
Allocation Step 2					
Inbound - All Others	305	0	0	39	0
2nd Allocation	305	0	0	39	0
Total For Debt Service Exp					
Schedule .3 Total	617,194	0	715	70,877	713

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

	SCHOOLS	AG BLDG	SOIL & WATER	SHERIFF BLDG
Other Expense & Cost				
INTEREST AMOUNTS	376,236	40,121	58,603	67,943
*PRINCIPAL	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	376,236	40,121	58,603	67,943
Allocation Step 1				
Inbound - All Others	1,363	145	212	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	377,599	40,266	58,815	67,943
Allocation Step 2				
Inbound - All Others	210	22	33	0
2nd Allocation	210	22	33	0
Total For Debt Service Exp				
Schedule .3 Total	377,809	40,289	58,848	67,943

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	715		715	0	715
Schedule .4 Total for EMS BASE	100	100.000000	715		715	0	715

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	70,838		70,838	39	70,877
Schedule .4 Total for JAIL	28,000	100.000000	70,838		70,838	39	70,877

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	713		713	0	713
Schedule .4 Total for ANIMAL SHELTER	100	100.000000	713		713	0	713

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	377,599		377,599	210	377,809
Schedule .4 Total for SCHOOLS	100	100.000000	377,599		377,599	210	377,809

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	40,266		40,266	22	40,289
Schedule .4 Total for AG BLDG	100	100.000000	40,266		40,266	22	40,289

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	58,815		58,815	33	58,848
Schedule .4 Total for SOIL & WATER	100	100.000000	58,815		58,815	33	58,848

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 - SHERIFF BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	6,240	100.000000	67,943		67,943		67,943
Schedule .4 Total for SHERIFF BLDG	6,240	100.000000	67,943		67,943	0	67,943

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

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
Sheriff	67,943	0	0	0	0
Jail	70,877	0	70,877	0	0
Emergency Services	715	715	0	0	0
Animal Control	713	0	0	713	0
Cooperative Extension Service	40,289	0	0	0	0
Soil & Water Conservation	58,848	0	0	0	0
Public Schools	377,809	0	0	0	377,809
Direct Bill	0	0	0	0	0
Total	617,194	715	70,877	713	377,809

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

Receiving Department	AG BLDG	SOIL & WATER	SHERIFF BLDG
Sheriff	0	0	67,943
Jail	0	0	0
Emergency Services	0	0	0
Animal Control	0	0	0
Cooperative Extension Service	40,289	0	0
Soil & Water Conservation	0	58,848	0
Public Schools	0	0	0
Direct Bill	0	0	0
Total	40,289	58,848	67,943

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA

RECONCILIATION OF COST PLAN TO AFR FISCAL YEAR ENDING JUNE 30, 2020

CAP COST PLAN			CAFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
6	Administration	495,744	Administration	495,744	66
7	Finance	199,531	Finance	199,531	66
8	Information Services	340,516	Information Services	340,516	66
9	Public Buildings	464,317	Public Buildings	464,317	67
10	Sheriff	3,064,178	Sheriff	3,064,178	67
11	Communication	664,821	Communication	664,821	68
12	Fire Marshal	140,907	Fire Marshal	140,907	68
			Professional Fees	697,765	66
			Other Non-Departmental	406,698	67
13	Non-Departmental	1,104,463	Total	1,104,463	
14	Debt Service	4,297,938	Debt Service	4,297,938	72

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

CENTRAL SERVICE DEPARTMENTS	ACTUAL 20	PROPOSED FY 2020 (FROM FY 2018)	ROLL FORWARD	PROPOSED FY 2022 BASED ON FY 2020	FIXED COSTS FOR FY 2022	
BUILDING DEPRECIATION	\$ 29,210	\$ 28,615	\$ 595	\$ 29,210	\$ 29,806	310
EQUIPMENT DEPRECIATION	-	120	(120)	-	(120)	310
AUDIT - GENERAL AUDIT	9,804	7,206	2,598	9,804	12,402	311
AUDIT - COMPLIANCE AUDIT	5,095	2,724	2,371	5,095	7,466	310
PROF SVCS - TELECOMM / CAP	5,315	6,774	(1,459)	5,315	3,856	310
PROF SVCS - INSUR CONSULT	10,933	11,617	(684)	10,933	10,249	311
INSURANCE	776	792	(16)	776	761	311
ADMINISTRATION	75,453	58,684	16,769	75,453	92,223	311
FINANCE	49,373	39,347	10,026	49,373	59,400	311
INFORMATION SERVICES	117,636	154,757	(37,121)	117,636	80,516	311
PUBLIC BUILDINGS	39,513	37,180	2,333	39,513	41,846	310
SHERIFF	19,507	24,890	(5,383)	19,507	14,124	310
COMMUNICATIONS	1,851	759	1,092	1,851	2,943	310
FIRE MARSHAL	577	467	110	577	687	311
NON DEPARTMENTAL	47,203	13,105	34,098	47,203	81,301	310
TOTAL	\$ 412,247	\$ 387,037	\$ 25,210	\$ 412,247	\$ 437,458	

\$36,454.79
per month

310: \$181,221 (\$15,101.76/mo)
311: \$256,236 (\$21,353.04/mo)

YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 20	PROPOSED FY 2020 (FROM FY 2018)	ROLL FORWARD	PROPOSED FY 2022 BASED ON FY 2020	FIXED COSTS FOR FY 2022
SHERIFF	\$ 36,915	\$ 41,626	\$ (4,711)	\$ 36,915	\$ 32,203
TOTAL	\$ 36,915	\$ 41,626	\$ (4,711)	\$ 36,915	\$ 32,203

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

\$2,683.59
per month

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