



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

FY 2021
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2021

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.

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Table of Contents

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule C - Summary Of Allocated Costs	C-17
Schedule E - Summary Of Allocation Basis	C-19
Building Depr.....	C-21
Schedule .1 - Nature and Extent of Services	C-21
Schedule .2 - Detail Costs To Be Allocated	C-22
Schedule .3 - Costs To Be Allocated By Activity.....	C-23
Schedule .4 - Detail Activity Allocations	C-25
Schedule .5 - Allocation Summary	C-33
Equip Depr.....	C-35
Schedule .1 - Nature and Extent of Services	C-35
Schedule .2 - Detail Costs To Be Allocated	C-36
Schedule .3 - Costs To Be Allocated By Activity.....	C-37
Schedule .4 - Detail Activity Allocations	C-38
Schedule .5 - Allocation Summary	C-39
Annual Audit	C-40
Schedule .1 - Nature and Extent of Services	C-40
Schedule .2 - Detail Costs To Be Allocated	C-41
Schedule .3 - Costs To Be Allocated By Activity.....	C-42
Schedule .4 - Detail Activity Allocations	C-43
Schedule .5 - Allocation Summary	C-46
Professional Svcs	C-48
Schedule .1 - Nature and Extent of Services	C-48
Schedule .2 - Detail Costs To Be Allocated	C-49
Schedule .3 - Costs To Be Allocated By Activity.....	C-50
Schedule .4 - Detail Activity Allocations	C-52
Schedule .5 - Allocation Summary	C-56
Insurance.....	C-57
Schedule .1 - Nature and Extent of Services	C-57
Schedule .2 - Detail Costs To Be Allocated	C-58
Schedule .3 - Costs To Be Allocated By Activity.....	C-59
Schedule .4 - Detail Activity Allocations	C-60
Schedule .5 - Allocation Summary	C-61
Administration.....	C-62
Schedule .1 - Nature and Extent of Services	C-62
Schedule .2 - Detail Costs To Be Allocated	C-63
Schedule .3 - Costs To Be Allocated By Activity.....	C-64
Schedule .4 - Detail Activity Allocations	C-66
Schedule .5 - Allocation Summary	C-72
Finance.....	C-74
Schedule .1 - Nature and Extent of Services	C-74

All Monetary Values are US Dollars

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Table of Contents

Schedule .2 - Detail Costs To Be Allocated	C-75
Schedule .3 - Costs To Be Allocated By Activity	C-76
Schedule .4 - Detail Activity Allocations	C-77
Schedule .5 - Allocation Summary	C-80
Information Services.....	C-82
Schedule .1 - Nature and Extent of Services	C-82
Schedule .2 - Detail Costs To Be Allocated	C-83
Schedule .3 - Costs To Be Allocated By Activity	C-84
Schedule .4 - Detail Activity Allocations	C-85
Schedule .5 - Allocation Summary	C-86
Public Buildings	C-87
Schedule .1 - Nature and Extent of Services	C-87
Schedule .2 - Detail Costs To Be Allocated	C-88
Schedule .3 - Costs To Be Allocated By Activity	C-89
Schedule .4 - Detail Activity Allocations	C-90
Schedule .5 - Allocation Summary	C-93
Sheriff	C-94
Schedule .1 - Nature and Extent of Services	C-94
Schedule .2 - Detail Costs To Be Allocated	C-95
Schedule .3 - Costs To Be Allocated By Activity	C-96
Schedule .4 - Detail Activity Allocations	C-98
Schedule .5 - Allocation Summary	C-102
Communications.....	C-103
Schedule .1 - Nature and Extent of Services	C-103
Schedule .2 - Detail Costs To Be Allocated	C-104
Schedule .3 - Costs To Be Allocated By Activity	C-105
Schedule .4 - Detail Activity Allocations	C-106
Schedule .5 - Allocation Summary	C-107
Fire Marshal.....	C-108
Schedule .1 - Nature and Extent of Services	C-108
Schedule .2 - Detail Costs To Be Allocated	C-109
Schedule .3 - Costs To Be Allocated By Activity	C-110
Schedule .4 - Detail Activity Allocations	C-111
Schedule .5 - Allocation Summary	C-113
Non Departmental	C-114
Schedule .1 - Nature and Extent of Services	C-114
Schedule .2 - Detail Costs To Be Allocated	C-115
Schedule .3 - Costs To Be Allocated By Activity	C-116
Schedule .4 - Detail Activity Allocations	C-119
Schedule .5 - Allocation Summary	C-129
Debt Service Exp.....	C-132
Schedule .1 - Nature and Extent of Services	C-132
Schedule .2 - Detail Costs To Be Allocated	C-133
Schedule .3 - Costs To Be Allocated By Activity	C-134
Schedule .4 - Detail Activity Allocations	C-136

All Monetary Values are US Dollars

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
Table of Contents

Schedule .5 - Allocation Summary C-143

Section D: Supplemental Data D-1

Reconciliation D-2

Roll Forward D-3

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) 2021.

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
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

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

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
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.

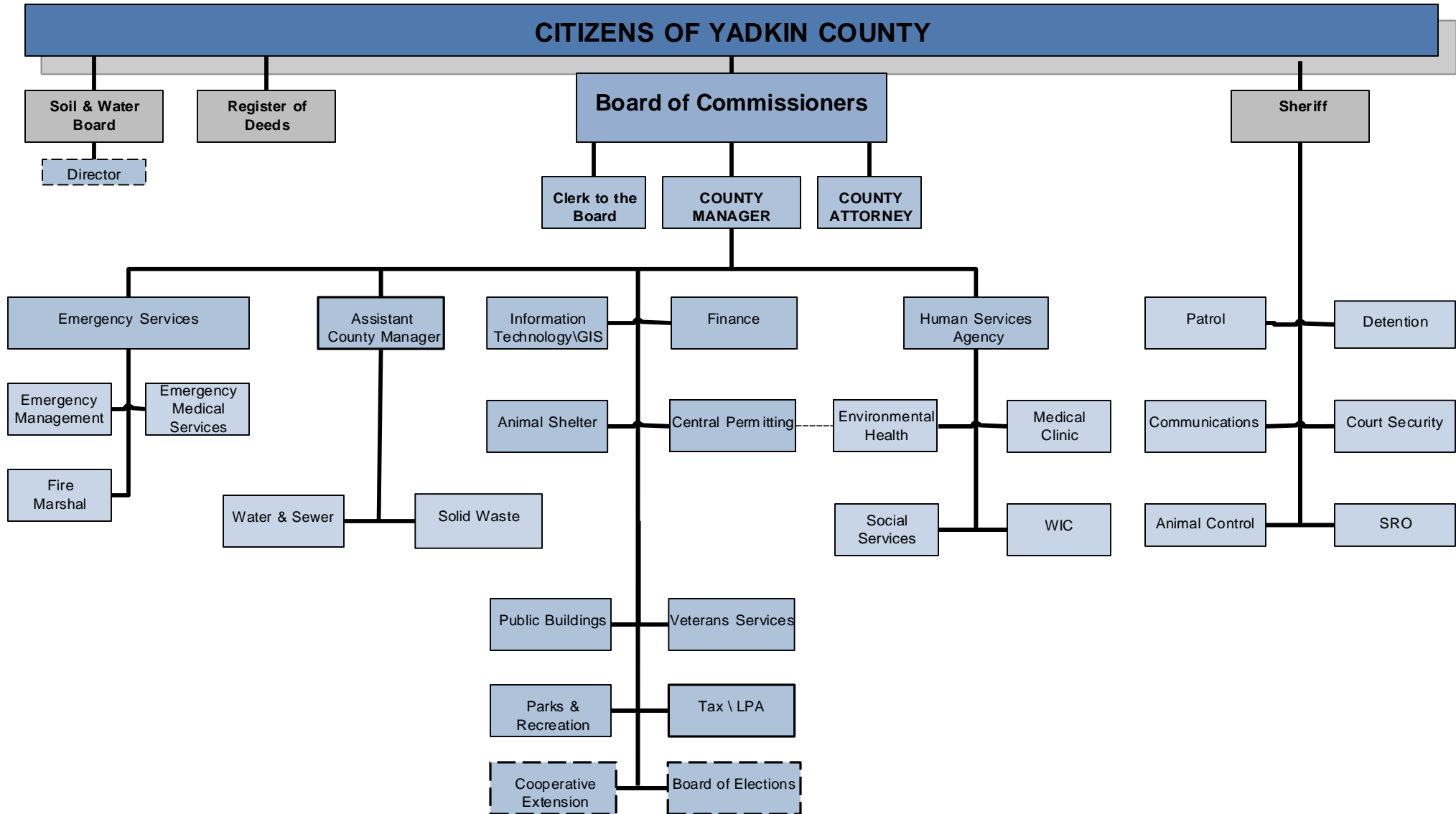
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts 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	3,291	0
Equip Depr	0	0	0	0	0
Annual Audit	13,677	0	368	824	590
Professional Svcs	16,774	0	3,503	7,204	3,589
Insurance	690	0	0	93	51
Administration	80,151	0	871	9,530	5,559
Finance	52,930	0	1,534	5,113	3,385
Information Services	106,636	0	8,099	24,297	0
Public Buildings	45,238	0	6,153	19,694	0
Sheriff	19,992	36,535	0	0	0
Communications	2,948	0	0	0	0
Fire Marshal	582	0	0	78	43
Non Departmental	49,632	0	668	59,509	3,671
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	418,461	36,535	23,837	129,633	16,888

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	257	14,657	3,813	1,319	0
Equip Depr	0	0	0	0	0
Annual Audit	410	287	979	692	20
Professional Svcs	871	0	1,974	2,091	0
Insurance	12	0	25	25	0
Administration	1,973	677	4,205	3,676	45
Finance	1,936	1,198	4,253	3,334	82
Information Services	0	2,700	16,198	2,700	0
Public Buildings	1,537	59,384	6,324	7,891	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	10	0	21	21	0
Non Departmental	903	0	2,586	3,013	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	7,910	78,904	40,378	24,760	148

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	316,965
Annual Audit	0	342	1,776	64	2,779
Professional Svcs	0	3,484	17,909	0	31,511
Insurance	0	50	255	0	435
Administration	0	4,848	25,298	157	42,312
Finance	0	2,324	12,020	266	19,019
Information Services	0	0	0	0	51,294
Public Buildings	0	0	0	0	0
Sheriff	1,325,601	0	245,531	0	0
Communications	0	0	0	0	127,125
Fire Marshal	0	42	215	0	367
Non Departmental	0	3,546	18,283	0	40,887
Debt Service Exp	0	0	58,075	0	142
Allocated Costs for Fiscal 2021	1,325,601	14,636	575,356	487	645,790

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	962	178	2,058	9
Professional Svcs	0	4,781	0	2,923	155
Insurance	0	62	0	37	0
Administration	0	7,337	426	7,789	21
Finance	0	5,136	742	9,226	38
Information Services	0	8,099	0	5,399	1,350
Public Buildings	0	5,265	0	7,923	1,640
Sheriff	0	0	0	0	0
Communications	0	0	0	47,142	0
Fire Marshal	36,974	52	0	31	0
Non Departmental	0	5,986	0	6,240	534
Debt Service Exp	0	0	0	141	0
Allocated Costs for Fiscal 2021	36,974	40,855	1,346	89,058	4,735

**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	40	0	518	789	1,120
Professional Svcs	0	0	426	3,516	11,790
Insurance	0	0	0	47	149
Administration	120	0	1,222	5,665	14,228
Finance	165	0	2,086	4,137	6,557
Information Services	0	0	12,148	4,049	26,997
Public Buildings	0	0	12,196	5,312	5,840
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	39	125
Non Departmental	0	0	1,469	4,141	15,798
Debt Service Exp	0	0	33,305	45,537	0
Allocated Costs for Fiscal 2021	324	0	63,370	73,233	82,605

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

Central Service Departments	Nursing/ Medical	Medicaid Case Management	Preparedness	Tuberculosis	Breast/ Cervical Cancer
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	1,032	61	760	58	4
Professional Svcs	2,622	0	0	0	0
Insurance	37	0	0	0	0
Administration	5,410	147	1,728	133	0
Finance	4,980	254	3,126	241	0
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	32	0	0	0	0
Non Departmental	2,645	0	4	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	16,759	462	5,617	432	4

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

Central Service Departments	Child Health	Immunization	Maternal Health	Family Planning	WIC
Building Depr	0	0	0	0	2,422
Equip Depr	0	0	0	0	0
Annual Audit	709	435	746	809	469
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	1,606	996	1,660	1,823	785
Finance	2,866	1,775	2,980	3,259	1,420
Information Services	0	0	0	0	0
Public Buildings	0	0	0	0	3,822
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	28	13	13	21	4
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	5,208	3,219	5,399	5,913	8,922

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

Central Service Departments	WIC Nutrition	WIC Client Services	WIC Breastfeeding	WIC Breastfeeding Peer Counsel	Environmental Health
Building Depr	0	0	0	0	1,179
Equip Depr	0	0	0	0	0
Annual Audit	344	505	382	210	860
Professional Svcs	0	871	0	0	2,108
Insurance	0	12	0	0	30
Administration	802	2,204	880	485	4,452
Finance	1,433	2,329	1,591	875	4,119
Information Services	0	0	0	0	0
Public Buildings	0	0	0	0	1,956
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	10	0	0	25
Non Departmental	15	915	4	5	2,168
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	2,594	6,846	2,856	1,575	16,897

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

Central Service Departments	Health Carolinians	Mental Health	JCPC	Veterans Affairs	Public Schools
Building Depr	0	0	0	308	0
Equip Depr	0	0	0	0	0
Annual Audit	997	9	411	416	235
Professional Svcs	871	0	0	948	0
Insurance	12	0	0	12	0
Administration	3,306	66	805	1,970	84
Finance	4,383	38	1,338	1,955	152
Information Services	0	0	0	2,700	0
Public Buildings	0	0	0	1,845	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	10	0	0	10	0
Non Departmental	884	0	6	2,455	0
Debt Service Exp	0	0	0	0	279,297
Allocated Costs for Fiscal 2021	10,464	113	2,559	12,621	279,768

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

Central Service Departments	Community College	Hospital	Recreation	Coronavirus Relief Fund	Spec Rev Occ Tax Expense
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	61	787	2,796	2,369	6
Professional Svcs	0	512	5,995	0	0
Insurance	0	19	78	0	0
Administration	303	3,400	12,782	4,297	27
Finance	254	3,625	12,880	6,365	25
Information Services	0	6,749	10,799	0	0
Public Buildings	0	105,281	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	16	66	0	0
Non Departmental	0	2,022	88,160	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	618	122,412	133,555	13,032	58

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

Central Service Departments	Municipal Tax Fund	E-911 Wire	Fund 40	Veh Replace	Fund 45
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	6	339	718	71	2
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	219	884	1,878	308	3
Finance	25	1,414	2,079	298	6
Information Services	0	0	0	0	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	0	0	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	251	2,636	4,676	677	11

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

Central Service Departments	VFDs	Solid Waste	Water/Sewer	Deed of Trust Fund	Law Enforcement Fd
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	334	1,775	1,469	5	20
Professional Svcs	0	2,708	961	0	0
Insurance	0	38	12	0	0
Administration	767	8,087	4,619	18	83
Finance	1,395	8,051	6,342	19	82
Information Services	0	5,399	1,350	0	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	32	10	0	0
Non Departmental	0	3,197	3,490	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	2,496	29,287	18,253	42	185

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

Central Service Departments	Tourism Develop	Fines and Forfeitures Fund	Representative Payee Fund	Jail Inmate Pay Fund	General Fixed Asset Fd
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	149	5	87	2	30
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	368	61	320	59	70
Finance	621	19	361	6	127
Information Services	0	0	0	0	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	0	0	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2021	1,138	84	768	67	227

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

Central Service Departments	Other	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
Building Depr	17,974	290,332	0	0	(295,592)
Equip Depr	0	316,965	0	0	(597,232)
Annual Audit	0	48,963	0	0	0
Professional Svcs	852	130,949	0	0	0
Insurance	0	2,182	0	0	0
Administration	0	284,006	0	166,281	0
Finance	0	218,591	0	0	0
Information Services	0	296,962	0	0	0
Public Buildings	220,503	517,806	0	0	0
Sheriff	0	1,627,659	2,518,279	0	0
Communications	329,166	506,381	0	0	0
Fire Marshal	0	38,814	116,482	0	0
Non Departmental	2,937	325,849	0	31,447	0
Debt Service Exp	0	416,496	0	0	0
Allocated Costs for Fiscal 2021	571,433	5,021,956	2,634,761	197,728	(892,824)

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

Central Service Departments	Disallowed	Total Expenditures
Building Depr		
Equip Depr		
Annual Audit		
Professional Svcs		
Insurance		
Administration		
Finance		
Information Services		
Public Buildings		
Sheriff	238,707	
Communications		
Fire Marshal		
Non Departmental	392,314	
Debt Service Exp	3,530,374	
Allocated Costs for Fiscal 2021	4,161,395	11,123,016

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		295,592		0	
Equip Depr	0		597,232		0	
Annual Audit	0		0		0	
Professional Svcs	0		0		0	
Insurance	0		0		0	
Administration	509,099		0	(166,281)	0	
Finance	207,418		0		0	
Information Services	365,911		0		0	
Public Buildings	502,288		0		0	
Sheriff	3,355,225	(238,707)	0		(2,518,279)	
Communications	760,911		0		0	
Fire Marshal	140,763		0		(116,482)	
Non Departmental	1,205,768	(392,314)	0	(31,447)	0	
Debt Service Exp	4,075,633	(3,530,374)	0		0	
Social Services						418,461
Child Support						36,535
Governing Body						23,837
Tax Assessor						129,633
Revaluation						16,888
License Plate Agency						7,910
Court Facilities						78,904
Elections						40,378
Register of Deeds						24,760
Interfund Transfers						148
Sheriff Receiving						1,325,601
Liason Office						14,636
Jail						575,356
Separation Allowance						487
Emergency Services						645,790
Fire Marshal Receiving						36,974
Building Inspection						40,855
Medical Examiner						1,346
Animal Control						89,058
Planning & Zoning						4,735
Economic Development						324
Econ Dev Proj Exp						0
Cooperative Extension Service						63,370
Soil & Water Conservation						73,233
Health Department						82,605
Nursing/ Medical						16,759
Medicaid Case Management						462
Preparedness						5,617
Tuberculosis						432
Breast/ Cervical Cancer						4
Child Health						5,208
Immunization						3,219
Maternal Health						5,399
Family Planning						5,913
WIC						8,922
WIC Nutrition						2,594
WIC Client Services						6,846
WIC Breastfeeding						2,856

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
WIC Breastfeeding Peer Counsel						1,575
Environmental Health						16,897
Health Carolinians						10,464
Mental Health						113
JCPC						2,559
Veterans Affairs						12,621
Public Schools						279,768
Community College						618
Hospital						122,412
Recreation						133,555
Coronavirus Relief Fund						13,032
Spec Rev Occ Tax Expense						58
Municipal Tax Fund						251
E-911 Wire						2,636
Fund 40						4,676
Veh Replace						677
Fund 45						11
VFDs						2,496
Solid Waste						29,287
Water/Sewer						18,253
Deed of Trust Fund						42
Law Enforcement Fd						185
Tourism Develop						1,138
Fines and Forfeitures Fund						84
Representative Payee Fund						768
Jail Inmate Pay Fund						67
General Fixed Asset Fd						227
Other						571,433
Totals	11,123,016	(4,161,395)	892,824	(197,728)	(2,634,761)	5,021,956

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 GOV BODY, 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	295,592			
Total Departmental Cost Adjustments:	295,592			295,592
Total To Be Allocated:	295,592			295,592

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	295,592	0	40,186	361	24,931
Functional Cost	295,592	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	295,592	0	40,186	361	24,931
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	295,592	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	19,832	736	195,994	596
Functional Cost	12,956	19,832	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	19,832	736	195,994	596
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	12,956	19,832	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	3,291		3,291		3,291
License Plate Agency	360	1.295290	257		257		257
Court Facilities	20,541	73.907100	14,657		14,657		14,657
Register of Deeds	1,848	6.649156	1,319		1,319		1,319
Veterans Affairs	432	1.554348	308		308		308
Schedule .4 Total for COURTHOUSE	27,793	100.000000	19,832		19,832	0	19,832

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	3,291	0	0	0	0
License Plate Agency	257	0	0	0	0
Court Facilities	14,657	0	0	0	0
Elections	3,813	0	0	3,813	0
Register of Deeds	1,319	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	308	0	0	0	0
Other	17,974	3,736	0	14,238	0
Direct Bill	0	0	0	0	0
Total	295,592	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	3,291	0	0	0
License Plate Agency	257	0	0	0
Court Facilities	14,657	0	0	0
Elections	0	0	0	0
Register of Deeds	1,319	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	308	0	0	0
Other	0	0	0	0
Direct Bill	0	0	0	0
Total	19,832	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	597,232			
Total Departmental Cost Adjustments:	597,232			597,232
Total To Be Allocated:	597,232			597,232

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	597,232	0	597,232
<hr/>			
Functional Cost	597,232	0	597,232
<hr/>			
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	597,232	0	597,232
<hr/>			
Allocation Step 2			
2nd Allocation	0	0	0
<hr/>			
Total For Equip Depr			
Schedule .3 Total	597,232	0	597,232

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	662	0.110845	662		662		662
Information Services	15,637	2.618246	15,637		15,637		15,637
Sheriff	156,129	26.142102	156,129		156,129		156,129
Communications	107,839	18.056467	107,839		107,839		107,839
Emergency Services	316,965	53.072340	316,965		316,965		316,965
Schedule .4 Total for EQUIP DEPR	597,232	100.000000	597,232		597,232	0	597,232

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	662	662
Information Services	15,637	15,637
Sheriff	156,129	156,129
Communications	107,839	107,839
Emergency Services	316,965	316,965
Direct Bill	0	0
Total	597,232	597,232

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		60,250	60,250	
Total Allocated Additions:		60,250	60,250	60,250
Total To Be Allocated:	0	60,250		60,250

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	60,250	0	54,225	6,025
2nd Allocation	60,250	0	54,225	6,025
Total For Annual Audit				
Schedule .3 Total	60,250	0	54,225	6,025

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	225	0.630800	0		0	342	342
Administration	537	1.505509	0		0	816	816
Finance	479	1.342903	0		0	728	728
Information Services	358	1.003673	0		0	544	544
Public Buildings	1,653	4.634276	0		0	2,513	2,513
Sheriff	1,683	4.718383	0		0	2,559	2,559
Communications	383	1.073762	0		0	582	582
Fire Marshal	421	1.180297	0		0	640	640
Non Departmental	1,630	4.569794	0		0	2,478	2,478
Debt Service Exp	42	0.117749	0		0	64	64
Social Services	6,381	17.889487	0		0	9,701	9,701
Governing Body	242	0.678460	0		0	368	368
Tax Assessor	542	1.519527	0		0	824	824
Revaluation	388	1.087779	0		0	590	590
License Plate Agency	270	0.756960	0		0	410	410
Court Facilities	189	0.529872	0		0	287	287
Elections	600	1.682133	0		0	912	912
Register of Deeds	455	1.275617	0		0	692	692
Interfund Transfers	13	0.036446	0		0	20	20
Liason Office	225	0.630800	0		0	342	342
Jail	1,168	3.274552	0		0	1,776	1,776
Separation Allowance	42	0.117749	0		0	64	64
Emergency Services	1,760	4.934257	0		0	2,676	2,676
Building Inspection	633	1.774650	0		0	962	962
Medical Examiner	117	0.328016	0		0	178	178
Animal Control	1,349	3.781996	0		0	2,051	2,051
Planning & Zoning	6	0.016821	0		0	9	9
Economic Development	26	0.072892	0		0	40	40
Cooperative Extension Service	329	0.922370	0		0	500	500
Soil & Water Conservation	519	1.455045	0		0	789	789
Health Department	610	1.710168	0		0	927	927
Nursing/ Medical	679	1.903614	0		0	1,032	1,032
Medicaid Case Management	40	0.112142	0		0	61	61
Preparedness	493	1.382153	0		0	749	749
Tuberculosis	38	0.106535	0		0	58	58
Child Health	452	1.267207	0		0	687	687
Immunization	280	0.784995	0		0	426	426
Maternal Health	470	1.317671	0		0	715	715
Family Planning	514	1.441027	0		0	781	781
WIC	224	0.627996	0		0	341	341
WIC Nutrition	226	0.633603	0		0	344	344
WIC Client Services	332	0.930780	0		0	505	505
WIC Breastfeeding	251	0.703692	0		0	382	382
WIC Breastfeeding Peer Counsel	138	0.386891	0		0	210	210
Environmental Health	564	1.581205	0		0	857	857
Health Carolinians	656	1.839132	0		0	997	997
Mental Health	6	0.016821	0		0	9	9
JCPC	211	0.591550	0		0	321	321
Veterans Affairs	273	0.765370	0		0	415	415
Public Schools	24	0.067285	0		0	36	36
Community College	40	0.112142	0		0	61	61
Hospital	518	1.452241	0		0	787	787

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
Recreation	1,810	5.074434	0		0	2,752	2,752
Coronavirus Relief Fund	1,004	2.814769	0		0	1,526	1,526
Spec Rev Occ Tax Expense	4	0.011214	0		0	6	6
Municipal Tax Fund	4	0.011214	0		0	6	6
E-911 Wire	223	0.625193	0		0	339	339
Fund 40	328	0.919566	0		0	499	499
Veh Replace	47	0.131767	0		0	71	71
Fund 45	1	0.002804	0		0	2	2
VFDs	220	0.616782	0		0	334	334
Solid Waste	1,163	3.260534	0		0	1,768	1,768
Water/Sewer	966	2.708234	0		0	1,469	1,469
Deed of Trust Fund	3	0.008411	0		0	5	5
Law Enforcement Fd	13	0.036446	0		0	20	20
Tourism Develop	98	0.274748	0		0	149	149
Fines and Forfeitures Fund	3	0.008411	0		0	5	5
Representative Payee Fund	57	0.159803	0		0	87	87
Jail Inmate Pay Fund	1	0.002804	0		0	2	2
General Fixed Asset Fd	20	0.056071	0		0	30	30
Schedule .4 Total for GENERAL AUDIT	35,669	100.000000	0		0	54,225	54,225

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
Sheriff	30,823	0.337702	0		0	20	20
Social Services	6,023,588	65.995536	0		0	3,976	3,976
Elections	101,505	1.112107	0		0	67	67
Emergency Services	156,703	1.716867	0		0	103	103
Animal Control	10,951	0.119981	0		0	7	7
Cooperative Extension Service	26,880	0.294502	0		0	18	18
Health Department	292,394	3.203522	0		0	193	193
Preparedness	15,891	0.174105	0		0	10	10
Tuberculosis	544	0.005960	0		0	0	0
Breast/ Cervical Cancer	6,211	0.068049	0		0	4	4
Child Health	33,002	0.361576	0		0	22	22
Immunization	14,236	0.155972	0		0	9	9
Maternal Health	47,361	0.518896	0		0	31	31
Family Planning	42,437	0.464948	0		0	28	28
WIC	194,493	2.130901	0		0	128	128
Environmental Health	3,600	0.039442	0		0	2	2
JCPC	136,824	1.499069	0		0	90	90
Veterans Affairs	2,084	0.022833	0		0	1	1
Public Schools	300,000	3.286855	0		0	198	198
Recreation	67,978	0.744779	0		0	45	45
Coronavirus Relief Fund	1,276,926	13.990235	0		0	843	843
Fund 40	332,720	3.645341	0		0	220	220
Solid Waste	10,115	0.110822	0		0	7	7
Schedule .4 Total for COMPLIANCE AUDIT	9,127,266	100.000000	0		0	6,025	6,025

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	342	342	0
Administration	816	816	0
Finance	728	728	0
Information Services	544	544	0
Public Buildings	2,513	2,513	0
Sheriff	2,579	2,559	20
Communications	582	582	0
Fire Marshal	640	640	0
Non Departmental	2,478	2,478	0
Debt Service Exp	64	64	0
Social Services	13,677	9,701	3,976
Governing Body	368	368	0
Tax Assessor	824	824	0
Revaluation	590	590	0
License Plate Agency	410	410	0
Court Facilities	287	287	0
Elections	979	912	67
Register of Deeds	692	692	0
Interfund Transfers	20	20	0
Liason Office	342	342	0
Jail	1,776	1,776	0
Separation Allowance	64	64	0
Emergency Services	2,779	2,676	103
Building Inspection	962	962	0
Medical Examiner	178	178	0
Animal Control	2,058	2,051	7
Planning & Zoning	9	9	0
Economic Development	40	40	0
Cooperative Extension Service	518	500	18
Soil & Water Conservation	789	789	0
Health Department	1,120	927	193
Nursing/ Medical	1,032	1,032	0
Medicaid Case Management	61	61	0
Preparedness	760	749	10
Tuberculosis	58	58	0
Breast/ Cervical Cancer	4	0	4
Child Health	709	687	22
Immunization	435	426	9
Maternal Health	746	715	31
Family Planning	809	781	28
WIC	469	341	128
WIC Nutrition	344	344	0
WIC Client Services	505	505	0
WIC Breastfeeding	382	382	0
WIC Breastfeeding Peer Counsel	210	210	0
Environmental Health	860	857	2
Health Carolinians	997	997	0
Mental Health	9	9	0
JCPC	411	321	90
Veterans Affairs	416	415	1
Public Schools	235	36	198
Community College	61	61	0

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

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Hospital	787	787	0
Recreation	2,796	2,752	45
Coronavirus Relief Fund	2,369	1,526	843
Spec Rev Occ Tax Expense	6	6	0
Municipal Tax Fund	6	6	0
E-911 Wire	339	339	0
Fund 40	718	499	220
Veh Replace	71	71	0
Fund 45	2	2	0
VFDs	334	334	0
Solid Waste	1,775	1,768	7
Water/Sewer	1,469	1,469	0
Deed of Trust Fund	5	5	0
Law Enforcement Fd	20	20	0
Tourism Develop	149	149	0
Fines and Forfeitures Fund	5	5	0
Representative Payee Fund	87	87	0
Jail Inmate Pay Fund	2	2	0
General Fixed Asset Fd	30	30	0
Direct Bill	0	0	0
Total	60,250	54,225	6,025

**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		202,864	202,864	
Total Allocated Additions:		202,864	202,864	202,864
Total To Be Allocated:	0	202,864		202,864

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

	Total	G&A	TELEPH LEASE/ ITS	INSUR CONSULT	LEGAL
<hr/>					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
1st Allocation	0	0	0	0	0
Allocation Step 2					
Inbound - Non Departmental: PROF SVCS	52,054	0	0	52,054	0
Inbound - Non Departmental: LEGAL	130,245	0	0	0	130,245
Inbound - Non Departmental: CAP	4,650	0	0	0	0
Inbound - Non Departmental: TELE SYS	15,915	0	15,915	0	0
2nd Allocation	202,864	0	15,915	52,054	130,245
Total For Professional Svcs					
Schedule .3 Total	202,864	0	15,915	52,054	130,245

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	2.676399	0		0	426	426
Finance	7	1.703163	0		0	271	271
Information Services	27	6.569343	0		0	1,046	1,046
Public Buildings	7	1.703163	0		0	271	271
Sheriff	63	15.328467	0		0	2,440	2,440
Communications	22	5.352798	0		0	852	852
Fire Marshal	2	0.486618	0		0	77	77
Social Services	85	20.681266	0		0	3,291	3,291
Governing Body	5	1.216545	0		0	194	194
Tax Assessor	18	4.379562	0		0	697	697
Elections	6	1.459854	0		0	232	232
Register of Deeds	9	2.189781	0		0	349	349
Emergency Services	26	6.326034	0		0	1,007	1,007
Building Inspection	11	2.676399	0		0	426	426
Animal Control	8	1.946472	0		0	310	310
Planning & Zoning	4	0.973236	0		0	155	155
Cooperative Extension Service	11	2.676399	0		0	426	426
Soil & Water Conservation	6	1.459854	0		0	232	232
Health Department	35	8.515815	0		0	1,355	1,355
Veterans Affairs	2	0.486618	0		0	77	77
Hospital	5	1.216545	0		0	194	194
Recreation	14	3.406326	0		0	542	542
Solid Waste	2	0.486618	0		0	77	77
Water/Sewer	3	0.729927	0		0	116	116
Other	22	5.352798	0		0	852	852
Schedule .4 Total for TELEPH LEASE/ ITS	411	100.000000	0		0	15,915	15,915

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	7.32	2.941295	0		0	1,531	1,531
Finance	3.17	1.273757	0		0	663	663
Information Services	5.00	2.009081	0		0	1,046	1,046
Public Buildings	5.63	2.262225	0		0	1,178	1,178
Sheriff	41.10	16.514646	0		0	8,597	8,597
Communications	9.96	4.002089	0		0	2,083	2,083
Fire Marshal	1.00	0.401816	0		0	209	209
Social Services	55.57	22.328929	0		0	11,623	11,623
Tax Assessor	7.47	3.001567	0		0	1,562	1,562
Revaluation	4.12	1.655483	0		0	862	862
License Plate Agency	1.00	0.401816	0		0	209	209
Elections	2.00	0.803632	0		0	418	418
Register of Deeds	2.00	0.803632	0		0	418	418
Liason Office	4.00	1.607265	0		0	837	837
Jail	20.56	8.261341	0		0	4,300	4,300
Emergency Services	35.02	14.071604	0		0	7,325	7,325
Building Inspection	5.00	2.009081	0		0	1,046	1,046
Animal Control	3.00	1.205449	0		0	627	627
Soil & Water Conservation	3.77	1.514847	0		0	789	789
Health Department	11.98	4.813758	0		0	2,506	2,506
Nursing/ Medical	3.01	1.209467	0		0	630	630
WIC Client Services	1.00	0.401816	0		0	209	209
Environmental Health	2.42	0.972395	0		0	506	506
Health Carolinians	1.00	0.401816	0		0	209	209
Veterans Affairs	1.00	0.401816	0		0	209	209
Hospital	1.52	0.610761	0		0	318	318
Recreation	6.26	2.515369	0		0	1,309	1,309
Solid Waste	3.02	1.213485	0		0	632	632
Water/Sewer	0.97	0.389762	0		0	203	203
Schedule .4 Total for INSUR CONSULT	248.87	100.000000	0		0	52,054	52,054

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	7.32	3.719890	0		0	4,845	4,845
Finance	3.17	1.610936	0		0	2,098	2,098
Information Services	5.00	2.540909	0		0	3,309	3,309
Public Buildings	5.63	2.861063	0		0	3,726	3,726
Sheriff	41.10	20.886268	0		0	27,203	27,203
Communications	9.96	5.061490	0		0	6,592	6,592
Fire Marshal	1.00	0.508182	0		0	662	662
Governing Body	5.00	2.540909	0		0	3,309	3,309
Tax Assessor	7.47	3.796117	0		0	4,944	4,944
Revaluation	4.12	2.093709	0		0	2,727	2,727
License Plate Agency	1.00	0.508182	0		0	662	662
Elections	2.00	1.016363	0		0	1,324	1,324
Register of Deeds	2.00	1.016363	0		0	1,324	1,324
Liason Office	4.00	2.032727	0		0	2,648	2,648
Jail	20.56	10.448216	0		0	13,608	13,608
Emergency Services	35.02	17.796524	0		0	23,179	23,179
Building Inspection	5.00	2.540909	0		0	3,309	3,309
Animal Control	3.00	1.524545	0		0	1,986	1,986
Soil & Water Conservation	3.77	1.915845	0		0	2,495	2,495
Health Department	11.98	6.088017	0		0	7,929	7,929
Nursing/ Medical	3.01	1.529627	0		0	1,992	1,992
WIC Client Services	1.00	0.508182	0		0	662	662
Environmental Health	2.42	1.229800	0		0	1,602	1,602
Health Carolinians	1.00	0.508182	0		0	662	662
Veterans Affairs	1.00	0.508182	0		0	662	662
Recreation	6.26	3.181218	0		0	4,143	4,143
Solid Waste	3.02	1.534709	0		0	1,999	1,999
Water/Sewer	0.97	0.492936	0		0	642	642
Schedule .4 Total for LEGAL	196.78	100.000000	0		0	130,245	130,245

Allocation Basis: FT PERSONNEL, INCL GOV BODY, 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	7,081	426	1,531	4,845	279
Finance	3,451	271	663	2,098	419
Information Services	5,680	1,046	1,046	3,309	279
Public Buildings	5,640	271	1,178	3,726	465
Sheriff	38,797	2,440	8,597	27,203	558
Communications	9,713	852	2,083	6,592	186
Fire Marshal	1,041	77	209	662	93
Non Departmental	512	0	0	0	512
Social Services	16,774	3,291	11,623	0	1,860
Governing Body	3,503	194	0	3,309	0
Tax Assessor	7,204	697	1,562	4,944	0
Revaluation	3,589	0	862	2,727	0
License Plate Agency	871	0	209	662	0
Elections	1,974	232	418	1,324	0
Register of Deeds	2,091	349	418	1,324	0
Liason Office	3,484	0	837	2,648	0
Jail	17,909	0	4,300	13,608	0
Emergency Services	31,511	1,007	7,325	23,179	0
Building Inspection	4,781	426	1,046	3,309	0
Animal Control	2,923	310	627	1,986	0
Planning & Zoning	155	155	0	0	0
Cooperative Extension Service	426	426	0	0	0
Soil & Water Conservation	3,516	232	789	2,495	0
Health Department	11,790	1,355	2,506	7,929	0
Nursing/ Medical	2,622	0	630	1,992	0
WIC Client Services	871	0	209	662	0
Environmental Health	2,108	0	506	1,602	0
Health Carolinians	871	0	209	662	0
Veterans Affairs	948	77	209	662	0
Hospital	512	194	318	0	0
Recreation	5,995	542	1,309	4,143	0
Solid Waste	2,708	77	632	1,999	0
Water/Sewer	961	116	203	642	0
Other	852	852	0	0	0
Direct Bill	0	0	0	0	0
Total	202,864	15,915	52,054	130,245	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		342	342	
Administration		1,674	1,674	
Finance		1,076	1,076	
Total Allocated Additions:		3,091	3,091	3,091
Total To Be Allocated:	0	3,091		3,091

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	3,091	3,091	0
Reallocate Admin Costs		(3,091)	3,091
Unallocated Costs	0	0	0
2nd Allocation	3,091	0	3,091
Total For Insurance			
Schedule .3 Total	3,091	0	3,091

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	7.32	2.941295	0		0	91	91
Finance	3.17	1.273757	0		0	39	39
Information Services	5.00	2.009081	0		0	62	62
Public Buildings	5.63	2.262225	0		0	70	70
Sheriff	41.10	16.514646	0		0	511	511
Communications	9.96	4.002089	0		0	124	124
Fire Marshal	1.00	0.401816	0		0	12	12
Social Services	55.57	22.328929	0		0	690	690
Tax Assessor	7.47	3.001567	0		0	93	93
Revaluation	4.12	1.655483	0		0	51	51
License Plate Agency	1.00	0.401816	0		0	12	12
Elections	2.00	0.803632	0		0	25	25
Register of Deeds	2.00	0.803632	0		0	25	25
Liason Office	4.00	1.607265	0		0	50	50
Jail	20.56	8.261341	0		0	255	255
Emergency Services	35.02	14.071604	0		0	435	435
Building Inspection	5.00	2.009081	0		0	62	62
Animal Control	3.00	1.205449	0		0	37	37
Soil & Water Conservation	3.77	1.514847	0		0	47	47
Health Department	11.98	4.813758	0		0	149	149
Nursing/ Medical	3.01	1.209467	0		0	37	37
WIC Client Services	1.00	0.401816	0		0	12	12
Environmental Health	2.42	0.972395	0		0	30	30
Health Carolinians	1.00	0.401816	0		0	12	12
Veterans Affairs	1.00	0.401816	0		0	12	12
Hospital	1.52	0.610761	0		0	19	19
Recreation	6.26	2.515369	0		0	78	78
Solid Waste	3.02	1.213485	0		0	38	38
Water/Sewer	0.97	0.389762	0		0	12	12
Schedule .4 Total for INSURANCE	248.87	100.000000	0		0	3,091	3,091

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	91	91
Finance	39	39
Information Services	62	62
Public Buildings	70	70
Sheriff	511	511
Communications	124	124
Fire Marshal	12	12
Social Services	690	690
Tax Assessor	93	93
Revaluation	51	51
License Plate Agency	12	12
Elections	25	25
Register of Deeds	25	25
Liason Office	50	50
Jail	255	255
Emergency Services	435	435
Building Inspection	62	62
Animal Control	37	37
Soil & Water Conservation	47	47
Health Department	149	149
Nursing/ Medical	37	37
WIC Client Services	12	12
Environmental Health	30	30
Health Carolineans	12	12
Veterans Affairs	12	12
Hospital	19	19
Recreation	78	78
Solid Waste	38	38
Water/Sewer	12	12
Direct Bill	0	0
Total	3,091	3,091

**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:	509,099			509,099
Inbound Costs:				
Building Depr	1,999		1,999	
Equip Depr	662		662	
Annual Audit		816	816	
Professional Svcs		7,081	7,081	
Insurance		91	91	
Administration		8,638	8,638	
Finance		3,804	3,804	
Information Services		8,955	8,955	
Public Buildings		4,484	4,484	
Fire Marshal		72	72	
Non Departmental		7,774	7,774	
Total Allocated Additions:	2,661	41,715	44,376	44,376
Total To Be Allocated:	511,760	41,715		553,475

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	365,546	31,547	65,579	9,358	74,937
FRINGE BENEFITS	118,363	10,215	21,234	3,030	24,264
Other Expense & Cost					
WC INS	2,348	203	421	60	481
SUPPLIES & MATS	2,144	185	385	55	440
TRAVEL/TRANING	10,719	925	1,923	274	2,197
TELE & POSTAGE	124	11	22	3	25
MAINT CONT	8,192	707	1,470	210	1,679
INS & BOND	216	19	39	6	44
DUES & SUBS	1,447	125	260	37	297
Departmental Total					
Expenditures Per Financial Statement	509,099				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	509,099	43,937	91,333	13,033	104,364
Allocation Step 1					
Inbound - All Others	2,661	230	477	68	545
Reallocate Admin Costs		(44,167)	8,670	1,237	9,911
Unallocated Costs	(153,748)	0	0	0	0
1st Allocation	358,011	0	100,480	14,338	114,820
Allocation Step 2					
Inbound - All Others	41,715	3,600	7,484	1,068	8,552
Reallocate Admin Costs		(3,600)	707	101	808
Unallocated Costs	(12,532)	0	0	0	0
2nd Allocation	29,182	0	8,190	1,169	9,359
Total For Administration					
Schedule .3 Total	387,194	0	108,671	15,506	124,180

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	83,783	47,082	53,260
FRINGE BENEFITS	27,130	15,245	17,245
<u>Other Expense & Cost</u>			
WC INS	539	302	342
SUPPLIES & MATS	491	276	312
TRAVEL/TRANING	2,457	1,381	1,562
TELE & POSTAGE	29	16	18
MAINT CONT	1,877	1,055	1,194
INS & BOND	49	28	31
DUES & SUBS	331	186	211
<u>Departmental Total</u>			
Expenditures Per Financial Statement			
<u>Deductions</u>			
*Total Disallowed Costs	0	0	0
Functional Cost	116,686	65,571	74,175
<u>Allocation Step 1</u>			
Inbound - All Others	610	343	388
Reallocate Admin Costs	11,077	6,228	7,045
Unallocated Costs	0	(72,141)	(81,607)
1st Allocation	128,373	0	0
<u>Allocation Step 2</u>			
Inbound - All Others	9,561	5,373	6,078
Reallocate Admin Costs	903	508	574
Unallocated Costs	0	(5,880)	(6,652)
2nd Allocation	10,464	0	0
<u>Total For Administration</u>			
Schedule .3 Total	138,837	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	7.32	2.941295	2,955		2,955		2,955
Finance	3.17	1.273757	1,280		1,280	107	1,387
Information Services	5.00	2.009081	2,019		2,019	170	2,188
Public Buildings	5.63	2.262225	2,273		2,273	191	2,464
Sheriff	41.10	16.514646	16,594		16,594	1,394	17,988
Communications	9.96	4.002089	4,021		4,021	338	4,359
Fire Marshal	1.00	0.401816	404		404	34	438
Social Services	55.57	22.328929	22,436		22,436	1,884	24,321
Tax Assessor	7.47	3.001567	3,016		3,016	253	3,269
Revaluation	4.12	1.655483	1,663		1,663	140	1,803
License Plate Agency	1.00	0.401816	404		404	34	438
Elections	2.00	0.803632	807		807	68	875
Register of Deeds	2.00	0.803632	807		807	68	875
Liason Office	4.00	1.607265	1,615		1,615	136	1,751
Jail	20.56	8.261341	8,301		8,301	697	8,998
Emergency Services	35.02	14.071604	14,139		14,139	1,187	15,327
Building Inspection	5.00	2.009081	2,019		2,019	170	2,188
Animal Control	3.00	1.205449	1,211		1,211	102	1,313
Soil & Water Conservation	3.77	1.514847	1,522		1,522	128	1,650
Health Department	11.98	4.813758	4,837		4,837	406	5,243
Nursing/ Medical	3.01	1.209467	1,215		1,215	102	1,317
WIC Client Services	1.00	0.401816	404		404	34	438
Environmental Health	2.42	0.972395	977		977	82	1,059
Health Carolinians	1.00	0.401816	404		404	34	438
Veterans Affairs	1.00	0.401816	404		404	34	438
Hospital	1.52	0.610761	614		614	52	665
Recreation	6.26	2.515369	2,527		2,527	212	2,740
Solid Waste	3.02	1.213485	1,219		1,219	102	1,322
Water/Sewer	0.97	0.389762	392		392	33	425
Schedule .4 Total for DEPT COORD	248.87	100.000000	100,480		100,480	8,190	108,671

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	2,714,530	6.622851	950		950		950
Administration	509,099	1.242089	178		178		178
Finance	207,418	0.506054	73		73	6	79
Information Services	365,911	0.892742	128		128	11	139
Public Buildings	502,288	1.225471	176		176	16	191
Sheriff	3,355,224	8.186002	1,174		1,174	104	1,278
Communications	760,911	1.856454	266		266	24	290
Fire Marshal	140,762	0.343428	49		49	4	54
Non Departmental	1,205,769	2.941809	422		422	37	459
Debt Service Exp	4,075,632	9.943638	1,426		1,426	126	1,552
Social Services	6,576,002	16.043986	2,300		2,300	205	2,505
Governing Body	72,320	0.176445	25		25	2	28
Tax Assessor	510,162	1.244682	178		178	16	194
Revaluation	261,697	0.638483	92		92	8	100
License Plate Agency	91,110	0.222288	32		32	3	35
Court Facilities	47,266	0.115319	17		17	1	18
Elections	312,062	0.761362	109		109	10	119
Register of Deeds	251,391	0.613338	88		88	8	96
Liason Office	200,718	0.489707	70		70	6	76
Jail	1,920,604	4.685848	672		672	59	731
Separation Allowance	26,710	0.065166	9		9	1	10
Emergency Services	3,326,353	8.115564	1,164		1,164	103	1,267
Building Inspection	382,365	0.932886	134		134	12	146
Medical Examiner	48,150	0.117475	17		17	1	18
Animal Control	247,338	0.603450	87		87	8	94
Economic Development	76,500	0.186643	27		27	2	29
Cooperative Extension Service	196,273	0.478863	69		69	6	75
Soil & Water Conservation	256,279	0.625264	90		90	8	98
Health Department	419,238	1.022848	147		147	13	160
Nursing/ Medical	109,621	0.267451	38		38	3	42
Medicaid Case Management	21,142	0.051582	7		7	1	8
Preparedness	23,131	0.056435	8		8	1	9
Tuberculosis	255	0.000622	0		0		0
Child Health	78,592	0.191747	27		27	2	30
Immunization	51,672	0.126068	18		18	2	20
Maternal Health	56,228	0.137184	20		20	2	21
Family Planning	81,680	0.199281	29		29	3	31
WIC	10,780	0.026301	4		4	0	4
WIC Nutrition	37,355	0.091138	13		13	1	14
WIC Client Services	129,259	0.315363	45		45	4	49
WIC Breastfeeding	12,305	0.030021	4		4	0	5
WIC Breastfeeding Peer Counsel	10,682	0.026062	4		4	0	4
Environmental Health	191,251	0.466610	67		67	6	73
Health Carolinians	56,940	0.138921	20		20	2	22
Mental Health	118,000	0.287894	41		41	4	45
JCPC	181,092	0.441824	63		63	6	69
Veterans Affairs	56,744	0.138443	20		20	2	22
Community College	430,002	1.049110	150		150	13	164
Hospital	206,328	0.503395	72		72	6	79
Recreation	605,640	1.477627	212		212	19	231
Coronavirus Relief Fund	2,090,681	5.100798	731		731	65	796
Spec Rev Occ Tax Expense	34,095	0.083184	12		12	1	13

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
Municipal Tax Fund	539,648	1.316621	189		189	17	205
E-911 Wire	278,658	0.679864	97		97	9	106
Fund 40	1,928,288	4.704595	675		675	60	734
Veh Replace	377,562	0.921168	132		132	12	144
Solid Waste	2,681,429	6.542092	938		938	83	1,021
Water/Sewer	745,016	1.817674	261		261	23	284
Deed of Trust Fund	20,285	0.049491	7		7	1	8
Law Enforcement Fd	99,746	0.243358	35		35	3	38
Tourism Develop	67,792	0.165397	24		24	2	26
Fines and Forfeitures Fund	132,258	0.322680	46		46	4	50
Representative Payee Fund	317,148	0.773771	111		111	10	121
Jail Inmate Pay Fund	145,945	0.356073	51		51	5	56
Schedule .4 Total for BUDGET PREP	40,987,332	100.000000	14,338		14,338	1,169	15,506

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	225	0.630800	724		724		724
Administration	537	1.505509	1,729		1,729		1,729
Finance	479	1.342903	1,542		1,542	128	1,670
Information Services	358	1.003673	1,152		1,152	96	1,248
Public Buildings	1,653	4.634276	5,321		5,321	443	5,764
Sheriff	1,683	4.718383	5,418		5,418	451	5,869
Communications	383	1.073762	1,233		1,233	103	1,336
Fire Marshal	421	1.180297	1,355		1,355	113	1,468
Non Departmental	1,630	4.569794	5,247		5,247	437	5,684
Debt Service Exp	42	0.117749	135		135	11	146
Social Services	6,381	17.889487	20,541		20,541	1,712	22,253
Governing Body	242	0.678460	779		779	65	844
Tax Assessor	542	1.519527	1,745		1,745	145	1,890
Revaluation	388	1.087779	1,249		1,249	104	1,353
License Plate Agency	270	0.756960	869		869	72	942
Court Facilities	189	0.529872	608		608	51	659
Elections	600	1.682133	1,931		1,931	161	2,092
Register of Deeds	455	1.275617	1,465		1,465	122	1,587
Interfund Transfers	13	0.036446	42		42	3	45
Liason Office	225	0.630800	724		724	60	785
Jail	1,168	3.274552	3,760		3,760	313	4,073
Separation Allowance	42	0.117749	135		135	11	146
Emergency Services	1,760	4.934257	5,666		5,666	472	6,137
Building Inspection	633	1.774650	2,038		2,038	170	2,207
Medical Examiner	117	0.328016	377		377	31	408
Animal Control	1,349	3.781996	4,342		4,342	362	4,704
Planning & Zoning	6	0.016821	19		19	2	21
Economic Development	26	0.072892	84		84	7	91
Cooperative Extension Service	329	0.922370	1,059		1,059	88	1,147
Soil & Water Conservation	519	1.455045	1,671		1,671	139	1,810
Health Department	610	1.710168	1,964		1,964	164	2,127
Nursing/ Medical	679	1.903614	2,186		2,186	182	2,368
Medicaid Case Management	40	0.112142	129		129	11	139
Preparedness	493	1.382153	1,587		1,587	132	1,719
Tuberculosis	38	0.106535	122		122	10	133
Child Health	452	1.267207	1,455		1,455	121	1,576
Immunization	280	0.784995	901		901	75	976
Maternal Health	470	1.317671	1,513		1,513	126	1,639
Family Planning	514	1.441027	1,655		1,655	138	1,792
WIC	224	0.627996	721		721	60	781
WIC Nutrition	226	0.633603	728		728	61	788
WIC Client Services	332	0.930780	1,069		1,069	89	1,158
WIC Breastfeeding	251	0.703692	808		808	67	875
WIC Breastfeeding Peer Counsel	138	0.386891	444		444	37	481
Environmental Health	564	1.581205	1,816		1,816	151	1,967
Health Carolinians	656	1.839132	2,112		2,112	176	2,288
Mental Health	6	0.016821	19		19	2	21
JCPC	211	0.591550	679		679	57	736
Veterans Affairs	273	0.765370	879		879	73	952
Public Schools	24	0.067285	77		77	6	84
Community College	40	0.112142	129		129	11	139
Hospital	518	1.452241	1,667		1,667	139	1,806

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
Recreation	1,810	5.074434	5,826		5,826	485	6,312
Coronavirus Relief Fund	1,004	2.814769	3,232		3,232	269	3,501
Spec Rev Occ Tax Expense	4	0.011214	13		13	1	14
Municipal Tax Fund	4	0.011214	13		13	1	14
E-911 Wire	223	0.625193	718		718	60	778
Fund 40	328	0.919566	1,056		1,056	88	1,144
Veh Replace	47	0.131767	151		151	13	164
Fund 45	1	0.002804	3		3	0	3
VFDs	220	0.616782	708		708	59	767
Solid Waste	1,163	3.260534	3,744		3,744	312	4,056
Water/Sewer	966	2.708234	3,110		3,110	259	3,369
Deed of Trust Fund	3	0.008411	10		10	1	10
Law Enforcement Fd	13	0.036446	42		42	3	45
Tourism Develop	98	0.274748	315		315	26	342
Fines and Forfeitures Fund	3	0.008411	10		10	1	10
Representative Payee Fund	57	0.159803	183		183	15	199
Jail Inmate Pay Fund	1	0.002804	3		3	0	3
General Fixed Asset Fd	20	0.056071	64		64	5	70
Schedule .4 Total for GENL ACCOUNTING	35,669	100.000000	114,820		114,820	9,359	124,180

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	7.32	2.941295	3,776		3,776		3,776
Finance	3.17	1.273757	1,635		1,635	137	1,772
Information Services	5.00	2.009081	2,579		2,579	217	2,796
Public Buildings	5.63	2.262225	2,904		2,904	244	3,148
Sheriff	41.10	16.514646	21,200		21,200	1,781	22,981
Communications	9.96	4.002089	5,138		5,138	431	5,569
Fire Marshal	1.00	0.401816	516		516	43	559
Social Services	55.57	22.328929	28,664		28,664	2,408	31,072
Tax Assessor	7.47	3.001567	3,853		3,853	324	4,177
Revaluation	4.12	1.655483	2,125		2,125	178	2,304
License Plate Agency	1.00	0.401816	516		516	43	559
Elections	2.00	0.803632	1,032		1,032	87	1,118
Register of Deeds	2.00	0.803632	1,032		1,032	87	1,118
Liason Office	4.00	1.607265	2,063		2,063	173	2,237
Jail	20.56	8.261341	10,605		10,605	891	11,496
Emergency Services	35.02	14.071604	18,064		18,064	1,517	19,581
Building Inspection	5.00	2.009081	2,579		2,579	217	2,796
Animal Control	3.00	1.205449	1,547		1,547	130	1,677
Soil & Water Conservation	3.77	1.514847	1,945		1,945	163	2,108
Health Department	11.98	4.813758	6,180		6,180	519	6,698
Nursing/ Medical	3.01	1.209467	1,553		1,553	130	1,683
WIC Client Services	1.00	0.401816	516		516	43	559
Environmental Health	2.42	0.972395	1,248		1,248	105	1,353
Health Carolinians	1.00	0.401816	516		516	43	559
Veterans Affairs	1.00	0.401816	516		516	43	559
Hospital	1.52	0.610761	784		784	66	850
Recreation	6.26	2.515369	3,229		3,229	271	3,500
Solid Waste	3.02	1.213485	1,558		1,558	131	1,689
Water/Sewer	0.97	0.389762	500		500	42	542
Schedule .4 Total for PERSONNEL	248.87	100.000000	128,373		128,373	10,464	138,837

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	1,674	0	950	724	0
Administration	8,638	2,955	178	1,729	3,776
Finance	4,909	1,387	79	1,670	1,772
Information Services	6,372	2,188	139	1,248	2,796
Public Buildings	11,568	2,464	191	5,764	3,148
Sheriff	48,115	17,988	1,278	5,869	22,981
Communications	11,553	4,359	290	1,336	5,569
Fire Marshal	2,518	438	54	1,468	559
Non Departmental	6,143	0	459	5,684	0
Debt Service Exp	1,698	0	1,552	146	0
Social Services	80,151	24,321	2,505	22,253	31,072
Governing Body	871	0	28	844	0
Tax Assessor	9,530	3,269	194	1,890	4,177
Revaluation	5,559	1,803	100	1,353	2,304
License Plate Agency	1,973	438	35	942	559
Court Facilities	677	0	18	659	0
Elections	4,205	875	119	2,092	1,118
Register of Deeds	3,676	875	96	1,587	1,118
Interfund Transfers	45	0	0	45	0
Liason Office	4,848	1,751	76	785	2,237
Jail	25,298	8,998	731	4,073	11,496
Separation Allowance	157	0	10	146	0
Emergency Services	42,312	15,327	1,267	6,137	19,581
Building Inspection	7,337	2,188	146	2,207	2,796
Medical Examiner	426	0	18	408	0
Animal Control	7,789	1,313	94	4,704	1,677
Planning & Zoning	21	0	0	21	0
Economic Development	120	0	29	91	0
Cooperative Extension Service	1,222	0	75	1,147	0
Soil & Water Conservation	5,665	1,650	98	1,810	2,108
Health Department	14,228	5,243	160	2,127	6,698
Nursing/ Medical	5,410	1,317	42	2,368	1,683
Medicaid Case Management	147	0	8	139	0
Preparedness	1,728	0	9	1,719	0
Tuberculosis	133	0	0	133	0
Child Health	1,606	0	30	1,576	0
Immunization	996	0	20	976	0
Maternal Health	1,660	0	21	1,639	0
Family Planning	1,823	0	31	1,792	0
WIC	785	0	4	781	0
WIC Nutrition	802	0	14	788	0
WIC Client Services	2,204	438	49	1,158	559
WIC Breastfeeding	880	0	5	875	0
WIC Breastfeeding Peer Counsel	485	0	4	481	0
Environmental Health	4,452	1,059	73	1,967	1,353
Health Carolinians	3,306	438	22	2,288	559
Mental Health	66	0	45	21	0
JCPC	805	0	69	736	0
Veterans Affairs	1,970	438	22	952	559
Public Schools	84	0	0	84	0
Community College	303	0	164	139	0
Hospital	3,400	665	79	1,806	850

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
Recreation	12,782	2,740	231	6,312	3,500
Coronavirus Relief Fund	4,297	0	796	3,501	0
Spec Rev Occ Tax Expense	27	0	13	14	0
Municipal Tax Fund	219	0	205	14	0
E-911 Wire	884	0	106	778	0
Fund 40	1,878	0	734	1,144	0
Veh Replace	308	0	144	164	0
Fund 45	3	0	0	3	0
VFDs	767	0	0	767	0
Solid Waste	8,087	1,322	1,021	4,056	1,689
Water/Sewer	4,619	425	284	3,369	542
Deed of Trust Fund	18	0	8	10	0
Law Enforcement Fd	83	0	38	45	0
Tourism Develop	368	0	26	342	0
Fines and Forfeitures Fund	61	0	50	10	0
Representative Payee Fund	320	0	121	199	0
Jail Inmate Pay Fund	59	0	56	3	0
General Fixed Asset Fd	70	0	0	70	0
Direct Bill	0	0	0	0	0
Total	387,194	108,671	15,506	124,180	138,837

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:	207,418			207,418
Inbound Costs:				
Building Depr	605		605	
Annual Audit		728	728	
Professional Svcs		3,451	3,451	
Insurance		39	39	
Administration	4,530	380	4,909	
Finance		2,825	2,825	
Information Services		5,970	5,970	
Public Buildings		1,356	1,356	
Fire Marshal		31	31	
Non Departmental		52,152	52,152	
Total Allocated Additions:	5,134	66,933	72,067	72,067
Total To Be Allocated:	212,552	66,933		279,485

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

	Total	G&A	GEN ACCTG	PAYROLL
<hr/>				
Wages & Benefits				
SALARIES & WAGES	139,099	0	111,585	27,514
FRINGE BENEFITS	49,322	0	39,566	9,756
Other Expense & Cost				
WC INS	434	0	348	86
SUPPLIES & MATS	6,696	0	5,372	1,324
TRAVEL	1,735	0	1,392	343
TELE & POSTAGE	934	0	749	185
MAINT CONT	6,300	0	5,054	1,246
INS & BOND	2,898	0	2,325	573
Departmental Total				
Expenditures Per Financial Statement	207,418			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	207,418	0	166,391	41,027
Allocation Step 1				
Inbound - All Others	5,134	5,134	0	0
Reallocate Admin Costs		(5,134)	4,119	1,016
Unallocated Costs	0	0	0	0
1st Allocation	212,552	0	170,510	42,043
Allocation Step 2				
Inbound - All Others	66,933	66,933	0	0
Reallocate Admin Costs		(66,933)	53,694	13,239
Unallocated Costs	0	0	0	0
2nd Allocation	66,933	0	53,694	13,239
Total For Finance				
Schedule .3 Total	279,485	0	224,203	55,282

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	225	0.630800	1,076		1,076		1,076
Administration	537	1.505509	2,567		2,567		2,567
Finance	479	1.342903	2,290		2,290		2,290
Information Services	358	1.003673	1,711		1,711	558	2,270
Public Buildings	1,653	4.634276	7,902		7,902	2,578	10,480
Sheriff	1,683	4.718383	8,045		8,045	2,625	10,670
Communications	383	1.073762	1,831		1,831	597	2,428
Fire Marshal	421	1.180297	2,013		2,013	657	2,669
Non Departmental	1,630	4.569794	7,792		7,792	2,542	10,334
Debt Service Exp	42	0.117749	201		201	65	266
Social Services	6,381	17.889487	30,503		30,503	9,952	40,456
Governing Body	242	0.678460	1,157		1,157	377	1,534
Tax Assessor	542	1.519527	2,591		2,591	845	3,436
Revaluation	388	1.087779	1,855		1,855	605	2,460
License Plate Agency	270	0.756960	1,291		1,291	421	1,712
Court Facilities	189	0.529872	903		903	295	1,198
Elections	600	1.682133	2,868		2,868	936	3,804
Register of Deeds	455	1.275617	2,175		2,175	710	2,885
Interfund Transfers	13	0.036446	62		62	20	82
Liason Office	225	0.630800	1,076		1,076	351	1,426
Jail	1,168	3.274552	5,583		5,583	1,822	7,405
Separation Allowance	42	0.117749	201		201	65	266
Emergency Services	1,760	4.934257	8,413		8,413	2,745	11,158
Building Inspection	633	1.774650	3,026		3,026	987	4,013
Medical Examiner	117	0.328016	559		559	182	742
Animal Control	1,349	3.781996	6,449		6,449	2,104	8,553
Planning & Zoning	6	0.016821	29		29	9	38
Economic Development	26	0.072892	124		124	41	165
Cooperative Extension Service	329	0.922370	1,573		1,573	513	2,086
Soil & Water Conservation	519	1.455045	2,481		2,481	809	3,290
Health Department	610	1.710168	2,916		2,916	951	3,867
Nursing/ Medical	679	1.903614	3,246		3,246	1,059	4,305
Medicaid Case Management	40	0.112142	191		191	62	254
Preparedness	493	1.382153	2,357		2,357	769	3,126
Tuberculosis	38	0.106535	182		182	59	241
Child Health	452	1.267207	2,161		2,161	705	2,866
Immunization	280	0.784995	1,339		1,339	437	1,775
Maternal Health	470	1.317671	2,247		2,247	733	2,980
Family Planning	514	1.441027	2,457		2,457	802	3,259
WIC	224	0.627996	1,071		1,071	349	1,420
WIC Nutrition	226	0.633603	1,080		1,080	352	1,433
WIC Client Services	332	0.930780	1,587		1,587	518	2,105
WIC Breastfeeding	251	0.703692	1,200		1,200	391	1,591
WIC Breastfeeding Peer Counsel	138	0.386891	660		660	215	875
Environmental Health	564	1.581205	2,696		2,696	880	3,576
Health Carolinians	656	1.839132	3,136		3,136	1,023	4,159
Mental Health	6	0.016821	29		29	9	38
JCPC	211	0.591550	1,009		1,009	329	1,338
Veterans Affairs	273	0.765370	1,305		1,305	426	1,731
Public Schools	24	0.067285	115		115	37	152
Community College	40	0.112142	191		191	62	254
Hospital	518	1.452241	2,476		2,476	808	3,284

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
Recreation	1,810	5.074434	8,652		8,652	2,823	11,475
Coronavirus Relief Fund	1,004	2.814769	4,799		4,799	1,566	6,365
Spec Rev Occ Tax Expense	4	0.011214	19		19	6	25
Municipal Tax Fund	4	0.011214	19		19	6	25
E-911 Wire	223	0.625193	1,066		1,066	348	1,414
Fund 40	328	0.919566	1,568		1,568	512	2,079
Veh Replace	47	0.131767	225		225	73	298
Fund 45	1	0.002804	5		5	2	6
VFDs	220	0.616782	1,052		1,052	343	1,395
Solid Waste	1,163	3.260534	5,560		5,560	1,814	7,373
Water/Sewer	966	2.708234	4,618		4,618	1,507	6,124
Deed of Trust Fund	3	0.008411	14		14	5	19
Law Enforcement Fd	13	0.036446	62		62	20	82
Tourism Develop	98	0.274748	468		468	153	621
Fines and Forfeitures Fund	3	0.008411	14		14	5	19
Representative Payee Fund	57	0.159803	272		272	89	361
Jail Inmate Pay Fund	1	0.002804	5		5	2	6
General Fixed Asset Fd	20	0.056071	96		96	31	127
Schedule .4 Total for GEN ACCTG	35,669	100.000000	170,510		170,510	53,694	224,203

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	7.32	2.941295	1,237		1,237		1,237
Finance	3.17	1.273757	536		536		536
Information Services	5.00	2.009081	845		845	278	1,122
Public Buildings	5.63	2.262225	951		951	313	1,264
Sheriff	41.10	16.514646	6,943		6,943	2,283	9,226
Communications	9.96	4.002089	1,683		1,683	553	2,236
Fire Marshal	1.00	0.401816	169		169	56	224
Social Services	55.57	22.328929	9,388		9,388	3,087	12,474
Tax Assessor	7.47	3.001567	1,262		1,262	415	1,677
Revaluation	4.12	1.655483	696		696	229	925
License Plate Agency	1.00	0.401816	169		169	56	224
Elections	2.00	0.803632	338		338	111	449
Register of Deeds	2.00	0.803632	338		338	111	449
Liason Office	4.00	1.607265	676		676	222	898
Jail	20.56	8.261341	3,473		3,473	1,142	4,615
Emergency Services	35.02	14.071604	5,916		5,916	1,945	7,861
Building Inspection	5.00	2.009081	845		845	278	1,122
Animal Control	3.00	1.205449	507		507	167	673
Soil & Water Conservation	3.77	1.514847	637		637	209	846
Health Department	11.98	4.813758	2,024		2,024	665	2,689
Nursing/ Medical	3.01	1.209467	508		508	167	676
WIC Client Services	1.00	0.401816	169		169	56	224
Environmental Health	2.42	0.972395	409		409	134	543
Health Carolinians	1.00	0.401816	169		169	56	224
Veterans Affairs	1.00	0.401816	169		169	56	224
Hospital	1.52	0.610761	257		257	84	341
Recreation	6.26	2.515369	1,058		1,058	348	1,405
Solid Waste	3.02	1.213485	510		510	168	678
Water/Sewer	0.97	0.389762	164		164	54	218
Schedule .4 Total for PAYROLL	248.87	100.000000	42,043		42,043	13,239	55,282

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	1,076	1,076	0
Administration	3,804	2,567	1,237
Finance	2,825	2,290	536
Information Services	3,392	2,270	1,122
Public Buildings	11,744	10,480	1,264
Sheriff	19,896	10,670	9,226
Communications	4,664	2,428	2,236
Fire Marshal	2,894	2,669	224
Non Departmental	10,334	10,334	0
Debt Service Exp	266	266	0
Social Services	52,930	40,456	12,474
Governing Body	1,534	1,534	0
Tax Assessor	5,113	3,436	1,677
Revaluation	3,385	2,460	925
License Plate Agency	1,936	1,712	224
Court Facilities	1,198	1,198	0
Elections	4,253	3,804	449
Register of Deeds	3,334	2,885	449
Interfund Transfers	82	82	0
Liason Office	2,324	1,426	898
Jail	12,020	7,405	4,615
Separation Allowance	266	266	0
Emergency Services	19,019	11,158	7,861
Building Inspection	5,136	4,013	1,122
Medical Examiner	742	742	0
Animal Control	9,226	8,553	673
Planning & Zoning	38	38	0
Economic Development	165	165	0
Cooperative Extension Service	2,086	2,086	0
Soil & Water Conservation	4,137	3,290	846
Health Department	6,557	3,867	2,689
Nursing/ Medical	4,980	4,305	676
Medicaid Case Management	254	254	0
Preparedness	3,126	3,126	0
Tuberculosis	241	241	0
Child Health	2,866	2,866	0
Immunization	1,775	1,775	0
Maternal Health	2,980	2,980	0
Family Planning	3,259	3,259	0
WIC	1,420	1,420	0
WIC Nutrition	1,433	1,433	0
WIC Client Services	2,329	2,105	224
WIC Breastfeeding	1,591	1,591	0
WIC Breastfeeding Peer Counsel	875	875	0
Environmental Health	4,119	3,576	543
Health Carolinians	4,383	4,159	224
Mental Health	38	38	0
JCPC	1,338	1,338	0
Veterans Affairs	1,955	1,731	224
Public Schools	152	152	0
Community College	254	254	0
Hospital	3,625	3,284	341

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

Receiving Department	Total	GEN ACCTG	PAYROLL
Recreation	12,880	11,475	1,405
Coronavirus Relief Fund	6,365	6,365	0
Spec Rev Occ Tax Expense	25	25	0
Municipal Tax Fund	25	25	0
E-911 Wire	1,414	1,414	0
Fund 40	2,079	2,079	0
Veh Replace	298	298	0
Fund 45	6	6	0
VFDs	1,395	1,395	0
Solid Waste	8,051	7,373	678
Water/Sewer	6,342	6,124	218
Deed of Trust Fund	19	19	0
Law Enforcement Fd	82	82	0
Tourism Develop	621	621	0
Fines and Forfeitures Fund	19	19	0
Representative Payee Fund	361	361	0
Jail Inmate Pay Fund	6	6	0
General Fixed Asset Fd	127	127	0
Direct Bill	0	0	0
Total	279,485	224,203	55,282

**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:	365,911			365,911
Inbound Costs:				
Building Depr	2,046		2,046	
Equip Depr	15,637		15,637	
Annual Audit		544	544	
Professional Svcs		5,680	5,680	
Insurance		62	62	
Administration	5,878	493	6,372	
Finance	2,556	836	3,392	
Information Services		42,785	42,785	
Public Buildings		2,639	2,639	
Fire Marshal		49	49	
Non Departmental		66,136	66,136	
Total Allocated Additions:	26,117	119,224	145,341	145,341
Total To Be Allocated:	392,028	119,224		511,252

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

	Total	G&A	DATA PROC SVCS
<hr/>			
Wages & Benefits			
SALARIES & WAGES	267,213	0	267,213
FRINGE BENEFITS	90,456	0	90,456
Other Expense & Cost			
WC INS	774	0	774
SUPPLIES & MATS	3,637	0	3,637
TRAVEL/TRAINING	3,105	0	3,105
POSTAGE	358	0	358
INS & BOND	368	0	368
Departmental Total			
Expenditures Per Financial Statement	365,911		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	365,911	0	365,911
Allocation Step 1			
Inbound - All Others	26,117	26,117	0
Reallocate Admin Costs		(26,117)	26,117
Unallocated Costs	0	0	0
1st Allocation	392,028	0	392,028
Allocation Step 2			
Inbound - All Others	119,224	119,224	0
Reallocate Admin Costs		(119,224)	119,224
Unallocated Costs	0	0	0
2nd Allocation	119,224	0	119,224
Total For Information Services			
Schedule .3 Total	511,252	0	511,252

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	9	2.284264	8,955		8,955		8,955
Finance	6	1.522843	5,970		5,970		5,970
Information Services	43	10.913706	42,785		42,785		42,785
Public Buildings	5	1.269036	4,975		4,975	1,774	6,749
Sheriff	96	24.365483	95,520		95,520	34,064	129,584
Communications	11	2.791878	10,945		10,945	3,903	14,848
Fire Marshal	4	1.015228	3,980		3,980	1,419	5,399
Social Services	79	20.050761	78,605		78,605	28,032	106,636
Governing Body	6	1.522843	5,970		5,970	2,129	8,099
Tax Assessor	18	4.568528	17,910		17,910	6,387	24,297
Court Facilities	2	0.507614	1,990		1,990	710	2,700
Elections	12	3.045685	11,940		11,940	4,258	16,198
Register of Deeds	2	0.507614	1,990		1,990	710	2,700
Emergency Services	38	9.644670	37,810		37,810	13,484	51,294
Building Inspection	6	1.522843	5,970		5,970	2,129	8,099
Animal Control	4	1.015228	3,980		3,980	1,419	5,399
Planning & Zoning	1	0.253807	995		995	355	1,350
Cooperative Extension Service	9	2.284264	8,955		8,955	3,193	12,148
Soil & Water Conservation	3	0.761421	2,985		2,985	1,064	4,049
Health Department	20	5.076142	19,900		19,900	7,097	26,997
Veterans Affairs	2	0.507614	1,990		1,990	710	2,700
Hospital	5	1.269036	4,975		4,975	1,774	6,749
Recreation	8	2.030457	7,960		7,960	2,839	10,799
Solid Waste	4	1.015228	3,980		3,980	1,419	5,399
Water/Sewer	1	0.253807	995		995	355	1,350
Schedule .4 Total for DATA PROC SVCS	394	100.000000	392,028		392,028	119,224	511,252

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	8,955	8,955
Finance	5,970	5,970
Information Services	42,785	42,785
Public Buildings	6,749	6,749
Sheriff	129,584	129,584
Communications	14,848	14,848
Fire Marshal	5,399	5,399
Social Services	106,636	106,636
Governing Body	8,099	8,099
Tax Assessor	24,297	24,297
Court Facilities	2,700	2,700
Elections	16,198	16,198
Register of Deeds	2,700	2,700
Emergency Services	51,294	51,294
Building Inspection	8,099	8,099
Animal Control	5,399	5,399
Planning & Zoning	1,350	1,350
Cooperative Extension Service	12,148	12,148
Soil & Water Conservation	4,049	4,049
Health Department	26,997	26,997
Veterans Affairs	2,700	2,700
Hospital	6,749	6,749
Recreation	10,799	10,799
Solid Waste	5,399	5,399
Water/Sewer	1,350	1,350
Direct Bill	0	0
Total	511,252	511,252

**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:	502,288			502,288
Inbound Costs:				
Building Depr	249		249	
Annual Audit		2,513	2,513	
Professional Svcs		5,640	5,640	
Insurance		70	70	
Administration	10,674	894	11,568	
Finance	8,853	2,891	11,744	
Information Services	4,975	1,774	6,749	
Public Buildings		559	559	
Fire Marshal		55	55	
Non Departmental		5,726	5,726	
Total Allocated Additions:	24,751	20,122	44,873	44,873
Total To Be Allocated:	527,039	20,122		547,161

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

	Total	G&A	MAINTENANCE	JANITORIAL	UTILITIES
Wages & Benefits					
SALARIES & WAGES	179,212	42,581	70,358	66,273	0
FRINGE BENEFITS	75,077	17,838	29,476	27,763	0
Other Expense & Cost					
WC INS	7,224	1,716	2,837	2,671	0
SUPPLIES & MATS	15,036	3,573	5,903	5,560	0
UNIFORMS	2,561	608	1,006	947	0
BLDG/GROUND	70,744	0	70,744	0	0
VEH MAINT/GAS/LEASE	14,112	3,353	5,540	5,219	0
UTILITIES	79,629	0	0	0	79,629
MAINT CONTRACT	21,480	0	21,480	0	0
INS & BOND	36,600	8,696	14,369	13,535	0
BUILDING RENOVATIONS	613	146	240	227	0
Departmental Total					
Expenditures Per Financial Statement	502,288				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	502,288	78,511	221,953	122,195	79,629
Allocation Step 1					
Inbound - All Others	24,751	24,751	0	0	0
Reallocate Admin Costs		(103,262)	54,083	29,775	19,403
Unallocated Costs	0	0	0	0	0
1st Allocation	527,039	0	276,036	151,970	99,032
Allocation Step 2					
Inbound - All Others	20,122	20,122	0	0	0
Reallocate Admin Costs		(20,122)	10,539	5,802	3,781
Unallocated Costs	0	0	0	0	0
2nd Allocation	20,122	0	10,539	5,802	3,781
Total For Public Buildings					
Schedule .3 Total	547,161	0	286,575	157,772	102,813

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	1,902		1,902		1,902
Finance	330	0.208382	575		575		575
Information Services	642	0.405398	1,119		1,119		1,119
Public Buildings	136	0.085879	237		237		237
Sheriff	8,352	5.273959	14,558		14,558	564	15,122
Social Services	15,449	9.755435	26,929		26,929	1,043	27,971
Governing Body	1,441	0.909935	2,512		2,512	97	2,609
Tax Assessor	4,612	2.912296	8,039		8,039	311	8,350
License Plate Agency	360	0.227326	628		628	24	652
Court Facilities	20,541	12.970833	35,804		35,804	1,386	37,190
Elections	1,481	0.935193	2,581		2,581	100	2,681
Register of Deeds	1,848	1.166939	3,221		3,221	125	3,346
Building Inspection	1,233	0.778591	2,149		2,149	83	2,232
Animal Control	4,266	2.693811	7,436		7,436	288	7,724
Planning & Zoning	384	0.242481	669		669	26	695
Cooperative Extension Service	2,856	1.803452	4,978		4,978	193	5,171
Soil & Water Conservation	1,244	0.785537	2,168		2,168	84	2,252
Health Department	1,831	1.156204	3,192		3,192	124	3,315
WIC	1,322	0.834791	2,304		2,304	89	2,394
Environmental Health	458	0.289209	798		798	31	829
Veterans Affairs	432	0.272791	753		753	29	782
Hospital	36,417	22.995902	63,477		63,477	2,458	65,935
Other	51,637	32.606732	90,006		90,006	3,485	93,491
Schedule .4 Total for MAINTENANCE	158,363	100.000000	276,036		276,036	10,539	286,575

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	1,135		1,135		1,135
Finance	330	0.225862	343		343		343
Information Services	642	0.439404	668		668		668
Public Buildings	136	0.093082	141		141		141
Sheriff	2,112	1.445516	2,197		2,197	85	2,282
Social Services	15,449	10.573758	16,069		16,069	623	16,692
Governing Body	1,441	0.986263	1,499		1,499	58	1,557
Tax Assessor	4,612	3.156591	4,797		4,797	186	4,983
License Plate Agency	360	0.246395	374		374	15	389
Court Facilities	20,541	14.058875	21,365		21,365	828	22,194
Elections	1,481	1.013641	1,540		1,540	60	1,600
Register of Deeds	1,848	1.264826	1,922		1,922	74	1,997
Building Inspection	1,233	0.843902	1,282		1,282	50	1,332
Animal Control	81	0.055439	84		84	3	87
Planning & Zoning	384	0.262821	399		399	15	415
Cooperative Extension Service	2,856	1.954732	2,971		2,971	115	3,086
Soil & Water Conservation	1,244	0.851431	1,294		1,294	50	1,344
WIC	1,322	0.904816	1,375		1,375	53	1,428
Environmental Health	458	0.313469	476		476	18	495
Veterans Affairs	432	0.295674	449		449	17	467
Hospital	36,417	24.924884	37,878		37,878	1,468	39,347
Other	51,637	35.341906	53,709		53,709	2,082	55,791
Schedule .4 Total for JANITORIAL	146,107	100.000000	151,970		151,970	5,802	157,772

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	1,448		1,448		1,448
Finance	330	0.442205	438		438		438
Information Services	642	0.860290	852		852		852
Public Buildings	136	0.182242	180		180		180
Sheriff	2,112	2.830113	2,803		2,803	110	2,913
Social Services	417	0.558786	553		553	22	575
Governing Body	1,441	1.930962	1,912		1,912	75	1,987
Tax Assessor	4,612	6.180152	6,120		6,120	241	6,361
License Plate Agency	360	0.482406	478		478	19	497
Elections	1,481	1.984563	1,965		1,965	77	2,043
Register of Deeds	1,848	2.476349	2,452		2,452	96	2,549
Building Inspection	1,233	1.652239	1,636		1,636	64	1,701
Animal Control	81	0.108541	108		108	4	112
Planning & Zoning	384	0.514566	510		510	20	530
Cooperative Extension Service	2,856	3.827084	3,790		3,790	149	3,939
Soil & Water Conservation	1,244	1.666979	1,651		1,651	65	1,716
Health Department	1,831	2.453568	2,430		2,430	96	2,525
Environmental Health	458	0.613727	608		608	24	632
Veterans Affairs	432	0.578887	573		573	23	596
Other	51,637	69.194384	68,525		68,525	2,696	71,221
Schedule .4 Total for UTILITIES	74,626	100.000000	99,032		99,032	3,781	102,813

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	4,484	1,902	1,135	1,448
Finance	1,356	575	343	438
Information Services	2,639	1,119	668	852
Public Buildings	559	237	141	180
Sheriff	20,317	15,122	2,282	2,913
Social Services	45,238	27,971	16,692	575
Governing Body	6,153	2,609	1,557	1,987
Tax Assessor	19,694	8,350	4,983	6,361
License Plate Agency	1,537	652	389	497
Court Facilities	59,384	37,190	22,194	0
Elections	6,324	2,681	1,600	2,043
Register of Deeds	7,891	3,346	1,997	2,549
Building Inspection	5,265	2,232	1,332	1,701
Animal Control	7,923	7,724	87	112
Planning & Zoning	1,640	695	415	530
Cooperative Extension Service	12,196	5,171	3,086	3,939
Soil & Water Conservation	5,312	2,252	1,344	1,716
Health Department	5,840	3,315	0	2,525
WIC	3,822	2,394	1,428	0
Environmental Health	1,956	829	495	632
Veterans Affairs	1,845	782	467	596
Hospital	105,281	65,935	39,347	0
Other	220,503	93,491	55,791	71,221
Direct Bill	0	0	0	0
Total	547,161	286,575	157,772	102,813

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:	3,355,225			3,355,225
Deductions:				
GRANT EXPENSE	-30,823			
CAP OUT	-207,884			
Total Deductions:	-238,707			-238,707
Inbound Costs:				
Building Depr	361		361	
Equip Depr	156,129		156,129	
Annual Audit		2,579	2,579	
Professional Svcs		38,797	38,797	
Insurance		511	511	
Administration	44,386	3,729	48,115	
Finance	14,988	4,907	19,896	
Information Services	95,520	34,064	129,584	
Public Buildings	19,558	759	20,317	
Communications		534,406	534,406	
Fire Marshal		404	404	
Non Departmental		66,474	66,474	
Debt Service Exp		130,791	130,791	
Total Allocated Additions:	330,941	817,422	1,148,364	1,148,364
Total To Be Allocated:	3,447,459	817,422		4,264,882

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	1,755,545	0	317,403	7,373	13,518
FRINGE BENEFITS	887,672	0	160,491	3,728	6,835
Other Expense & Cost					
WC INS	89,573	0	16,195	376	690
PROF SVCS	7,500	0	1,356	32	58
*GRANT EXPENSE	30,823	0	0	0	0
SUPPLIES & MATS	16,995	0	3,073	71	131
UNIFORMS	6,162	0	1,114	26	47
DRUG MONEY	12,000	0	0	0	0
PREV / EDUC	1,133	0	205	5	9
GAS DIESEL	111,930	0	20,237	470	862
STRUCTURES	2,760	0	499	12	21
VEH MAINT	45,594	0	8,243	191	351
TRAVEL	4,498	0	813	19	35
TELEPHONE & POSTAGE	26,863	0	4,857	113	207
UTILITIES	33,180	0	5,999	139	255
MAINT CONTRACT	42,966	0	7,768	180	331
INS & BONDS	68,819	0	12,442	289	530
DUES & SUBS	1,134	0	205	5	9
EMPLOYEE RELATIONS	318	0	57	1	2
GUNS, VESTS, ETC	1,876	0	339	8	14
*CAP OUT	207,884	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,355,225				
Deductions					
*Total Disallowed Costs	(238,707)	0	0	0	0
Functional Cost	3,116,518	0	561,296	13,038	23,905
Allocation Step 1					
Inbound - All Others	330,941	330,941	0	0	0
Reallocate Admin Costs		(330,941)	59,604	1,385	2,538
Unallocated Costs	0	0	0	0	0
1st Allocation	3,447,459	0	620,900	14,423	26,443
Allocation Step 2					
Inbound - All Others	817,422	817,422	0	0	0
Reallocate Admin Costs		(817,422)	147,221	3,420	6,270
Unallocated Costs	0	0	0	0	0
2nd Allocation	817,422	0	147,221	3,420	6,270
Total For Sheriff					
Schedule .3 Total	4,264,882	0	768,120	17,842	32,713

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

SHERIFF OPS

Wages & Benefits	
SALARIES & WAGES	1,417,251
FRINGE BENEFITS	716,618
Other Expense & Cost	
WC INS	72,312
PROF SVCS	6,054
*GRANT EXPENSE	0
SUPPLIES & MATS	13,720
UNIFORMS	4,975
DRUG MONEY	12,000
PREV / EDUC	914
GAS DIESEL	90,361
STRUCTURES	2,228
VEH MAINT	36,809
TRAVEL	3,631
TELEPHONE & POSTAGE	21,686
UTILITIES	26,787
MAINT CONTRACT	34,687
INS & BONDS	55,558
DUES & SUBS	915
EMPLOYEE RELATIONS	258
GUNS, VESTS, ETC	1,515
*CAP OUT	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	2,518,279
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	267,415
Unallocated Costs	0
1st Allocation	2,785,694
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	660,512
Unallocated Costs	0
2nd Allocation	660,512
Total For Sheriff	
Schedule .3 Total	3,446,206

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	9.96	15.485075	96,147		96,147	22,797	118,944
Social Services	0.18	0.279851	1,738		1,738	412	2,150
Child Support	0.32	0.497512	3,089		3,089	732	3,821
Sheriff Receiving	33.30	51.772388	321,455		321,455	76,220	397,674
Jail	20.56	31.965174	198,472		198,472	47,059	245,531
Schedule .4 Total for SHERIFF ADMIN	64.32	100.000000	620,900		620,900	147,221	768,120

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	14,423		14,423	3,420	17,842
Schedule .4 Total for DSS SUPPORT	100	100.000000	14,423		14,423	3,420	17,842

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	26,443		26,443	6,270	32,713
Schedule .4 Total for CSE SUPPORT	100	100.000000	26,443		26,443	6,270	32,713

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	2,785,694	(2,518,279)	267,415	660,512	927,927
Schedule .4 Total for SHERIFF OPS	100	100.000000	2,785,694	(2,518,279)	267,415	660,512	927,927
Direct Billed				2,518,279	2,518,279		2,518,279
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	2,785,694	660,512	3,446,206

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	118,944	118,944	0	0	0
Social Services	19,992	2,150	17,842	0	0
Child Support	36,535	3,821	0	32,713	0
Sheriff Receiving	1,325,601	397,674	0	0	927,927
Jail	245,531	245,531	0	0	0
Direct Bill	2,518,279	0	0	0	2,518,279
Total	4,264,882	768,120	17,842	32,713	3,446,206

**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:	760,911			760,911
Inbound Costs:				
Equip Depr	107,839		107,839	
Annual Audit		582	582	
Professional Svcs		9,713	9,713	
Insurance		124	124	
Administration	10,658	895	11,553	
Finance	3,513	1,150	4,664	
Information Services	10,945	3,903	14,848	
Sheriff	96,147	22,797	118,944	
Fire Marshal		98	98	
Non Departmental		11,511	11,511	
Total Allocated Additions:	229,102	50,774	279,876	279,876
Total To Be Allocated:	990,013	50,774		1,040,787

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	486,983	0	486,983
FRINGE BENEFITS	194,849	0	194,849
Other Expense & Cost			
WC INS	1,737	0	1,737
TELE/POSTAGE/TRAVEL	5,283	0	5,283
CONTRACT SVCS	70,610	0	70,610
INS & BONDS	1,449	0	1,449
Departmental Total			
Expenditures Per Financial Statement	760,911		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	760,911	0	760,911
Allocation Step 1			
Inbound - All Others	229,102	229,102	0
Reallocate Admin Costs		(229,102)	229,102
Unallocated Costs	0	0	0
1st Allocation	990,013	0	990,013
Allocation Step 2			
Inbound - All Others	50,774	50,774	0
Reallocate Admin Costs		(50,774)	50,774
Unallocated Costs	0	0	0
2nd Allocation	50,774	0	50,774
Total For Communications			
Schedule .3 Total	1,040,787	0	1,040,787

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	27,202	53.979720	534,406		534,406		534,406
Social Services	135	0.267894	2,652		2,652	296	2,948
Emergency Services	5,822	11.553192	114,378		114,378	12,747	127,125
Animal Control	2,159	4.284325	42,415		42,415	4,727	47,142
Other	15,075	29.914869	296,161		296,161	33,005	329,166
Schedule .4 Total for DISPATCH	50,393	100.000000	990,013		990,013	50,774	1,040,787

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	534,406	534,406
Social Services	2,948	2,948
Emergency Services	127,125	127,125
Animal Control	47,142	47,142
Other	329,166	329,166
Direct Bill	0	0
Total	1,040,787	1,040,787

**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:	140,763			140,763
Inbound Costs:				
Annual Audit		640	640	
Professional Svcs		1,041	1,041	
Insurance		12	12	
Administration	2,324	194	2,518	
Finance	2,181	712	2,894	
Information Services	3,980	1,419	5,399	
Fire Marshal		10	10	
Non Departmental		2,738	2,738	
Total Allocated Additions:	8,485	6,767	15,253	15,253
Total To Be Allocated:	149,248	6,767		156,016

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	80,411	12,761	1,110	66,540
FRINGE BENEFITS	36,113	5,731	498	29,884
Other Expense & Cost				

WC INS	3,264	518	45	2,701
VEH/LEASE	11,931	1,893	165	9,873
UNIFORMS/SUPPLIES	1,946	309	27	1,610
GAS/DIESEL/LEASE	2,402	381	33	1,988
VEH/EQUIP MAINT	1,954	310	27	1,617
TRAVEL/TRAINING	510	81	7	422
INS & BONDS	1,426	226	20	1,180
DUES & SUBS	335	53	5	277
EQUIP < 5K	471	75	6	390
AUDIT ADJ - RETIREE INS	0	0	0	0
Departmental Total				

Expenditures Per Financial Statement	140,763			
Deductions				

*Total Disallowed Costs	0	0	0	0
Functional Cost	140,763	22,338	1,943	116,482
Allocation Step 1				

Inbound - All Others	8,485	8,485	0	0
Reallocate Admin Costs		(30,823)	506	30,318
Unallocated Costs	0	0	0	0
1st Allocation	149,248	0	2,449	146,800
Allocation Step 2				

Inbound - All Others	6,767	6,767	0	0
Reallocate Admin Costs		(6,767)	111	6,656
Unallocated Costs	0	0	0	0
2nd Allocation	6,767	0	111	6,656
Total For Fire Marshal				

Schedule .3 Total	156,016	0	2,560	153,456

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	7.32	2.941295	72		72		72
Finance	3.17	1.273757	31		31		31
Information Services	5.00	2.009081	49		49		49
Public Buildings	5.63	2.262225	55		55		55
Sheriff	41.10	16.514646	404		404		404
Communications	9.96	4.002089	98		98		98
Fire Marshal	1.00	0.401816	10		10		10
Social Services	55.57	22.328929	547		547	35	582
Tax Assessor	7.47	3.001567	73		73	5	78
Revaluation	4.12	1.655483	41		41	3	43
License Plate Agency	1.00	0.401816	10		10	1	10
Elections	2.00	0.803632	20		20	1	21
Register of Deeds	2.00	0.803632	20		20	1	21
Liason Office	4.00	1.607265	39		39	3	42
Jail	20.56	8.261341	202		202	13	215
Emergency Services	35.02	14.071604	345		345	22	367
Building Inspection	5.00	2.009081	49		49	3	52
Animal Control	3.00	1.205449	30		30	2	31
Soil & Water Conservation	3.77	1.514847	37		37	2	39
Health Department	11.98	4.813758	118		118	8	125
Nursing/ Medical	3.01	1.209467	30		30	2	32
WIC Client Services	1.00	0.401816	10		10	1	10
Environmental Health	2.42	0.972395	24		24	2	25
Health Carolinians	1.00	0.401816	10		10	1	10
Veterans Affairs	1.00	0.401816	10		10	1	10
Hospital	1.52	0.610761	15		15	1	16
Recreation	6.26	2.515369	62		62	4	66
Solid Waste	3.02	1.213485	30		30	2	32
Water/Sewer	0.97	0.389762	10		10	1	10
Schedule .4 Total for SAFETY	248.87	100.000000	2,449		2,449	111	2,560

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	146,800	(116,482)	30,318	6,656	36,974
Schedule .4 Total for FM OPS	100	100.000000	146,800	(116,482)	30,318	6,656	36,974
Direct Billed				116,482	116,482		116,482
Schedule .3 Total for FM OPS	100	100.000000		0	146,800	6,656	153,456

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	72	72	0
Finance	31	31	0
Information Services	49	49	0
Public Buildings	55	55	0
Sheriff	404	404	0
Communications	98	98	0
Fire Marshal	10	10	0
Social Services	582	582	0
Tax Assessor	78	78	0
Revaluation	43	43	0
License Plate Agency	10	10	0
Elections	21	21	0
Register of Deeds	21	21	0
Liason Office	42	42	0
Jail	215	215	0
Emergency Services	367	367	0
Fire Marshal Receiving	36,974	0	36,974
Building Inspection	52	52	0
Animal Control	31	31	0
Soil & Water Conservation	39	39	0
Health Department	125	125	0
Nursing/ Medical	32	32	0
WIC Client Services	10	10	0
Environmental Health	25	25	0
Health Carolinians	10	10	0
Veterans Affairs	10	10	0
Hospital	16	16	0
Recreation	66	66	0
Solid Waste	32	32	0
Water/Sewer	10	10	0
Direct Bill	116,482	0	116,482
Total	156,016	2,560	153,456

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:	1,205,768			1,205,768
Deductions:				
AG BUILDING GRANT EXP	-3,834			
CHRIST HAM	-14,138			
CAP OUTLAY TECH	-140,584			
BUILDING IMPROVEMENTS	-35,758			
LAND ACQUISITION	-198,000			
Total Deductions:	-392,314			-392,314
Inbound Costs:				
Annual Audit		2,478	2,478	
Professional Svcs		512	512	
Administration	5,669	474	6,143	
Finance	7,792	2,542	10,334	
Total Allocated Additions:	13,461	6,006	19,467	19,467
Total To Be Allocated:	826,915	6,006		832,921

**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	6,223	0	0	0	0
PROF SVCS	78,572	0	0	0	0
PROF SVCS - CNTY ATTN	130,245	0	0	0	130,245
CONTRACTED SVCS	3,105	0	0	0	0
*AG BUILDING GRANT EXP	3,834	0	0	0	0
AUDIT	60,250	0	60,250	0	0
INSUR CONS	41,520	0	0	41,520	0
PUBLIC RELAT	20,572	0	0	0	0
PARKS	80,672	0	0	0	0
BANK FEES	6,781	0	0	0	0
VEH MAINT	1,100	0	0	0	0
TELEPHONE	43,527	0	0	0	0
TELE SYS	15,915	0	0	0	0
SOFTWARE CONTR	289,180	0	0	0	0
VEH LEASE	7,020	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,691	0	0	4,691	0
DUES - SOG	5,075	0	0	5,075	0
DUES & SUBS	13,947	0	0	0	0
HR SCREEN	4,291	0	0	0	0
*CHRIST HAM	14,138	0	0	0	0
*CAP OUTLAY TECH	140,584	0	0	0	0
*BUILDING IMPROVEMENTS	35,758	0	0	0	0
*LAND ACQUISITION	198,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,205,768				
Deductions					
*Total Disallowed Costs	(392,314)	0	0	0	0
Functional Cost	813,454	0	60,250	52,054	130,245
Allocation Step 1					
Inbound - All Others	13,461	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(31,447)	0	0	0	0
1st Allocation	795,468	0	60,250	52,054	130,245
Allocation Step 2					
Inbound - All Others	6,006	0	0	0	0
2nd Allocation	6,006	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	801,474	0	60,250	52,054	130,245

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	24,100
PROF SVCS - CNTY ATTN	0	0	0	0	0
CONTRACTED SVCS	0	0	0	0	0
*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	20,572
PARKS	0	0	0	0	0
BANK FEES	0	0	6,781	0	0
VEH MAINT	0	0	0	0	1,100
TELEPHONE	0	43,527	0	0	0
TELE SYS	0	0	0	15,915	0
SOFTWARE CONTR	0	0	0	0	136,759
VEH LEASE	0	0	0	0	7,020
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	4,291
*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	43,527	6,781	15,915	193,842
Allocation Step 1					
Inbound - All Others	0	0	0	0	13,461
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,650	43,527	6,781	15,915	207,303
Allocation Step 2					
Inbound - All Others	0	0	0	0	6,006
2nd Allocation	0	0	0	0	6,006
Total For Non Departmental					
Schedule .3 Total	4,650	43,527	6,781	15,915	213,309

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	6,223	0
PROF SVCS	35,427	0	14,395
PROF SVCS - CNTY ATTN	0	0	0
CONTRACTED SVCS	0	0	3,105
*AG BUILDING GRANT EXP	0	0	0
AUDIT	0	0	0
INSUR CONS	0	0	0
PUBLIC RELAT	0	0	0
PARKS	80,672	0	0
BANK FEES	0	0	0
VEH MAINT	0	0	0
TELEPHONE	0	0	0
TELE SYS	0	0	0
SOFTWARE CONTR	152,421	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	13,947
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	268,520	6,223	31,447
<hr/>			
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(31,447)
1st Allocation	268,520	6,223	0
<hr/>			
Allocation Step 2			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
<hr/>			
Total For Non Departmental			
Schedule .3 Total	268,520	6,223	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	60,250		60,250		60,250
Schedule .4 Total for AUDIT	100	100.000000	60,250		60,250	0	60,250

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - PROF SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	52,054		52,054		52,054
Schedule .4 Total for PROF SVCS	100	100.000000	52,054		52,054	0	52,054

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	130,245		130,245		130,245
Schedule .4 Total for LEGAL	100	100.000000	130,245		130,245	0	130,245

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - 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	3.374233	1,469		1,469		1,469
Finance	7	2.147239	935		935		935
Information Services	27	8.282209	3,605		3,605		3,605
Public Buildings	7	2.147239	935		935		935
Sheriff	63	19.325155	8,412		8,412		8,412
Communications	22	6.748466	2,937		2,937		2,937
Fire Marshal	2	0.613497	267		267		267
Governing Body	5	1.533742	668		668		668
Tax Assessor	18	5.521472	2,403		2,403		2,403
Elections	6	1.840491	801		801		801
Register of Deeds	9	2.760736	1,202		1,202		1,202
Emergency Services	26	7.975460	3,471		3,471		3,471
Building Inspection	11	3.374233	1,469		1,469		1,469
Animal Control	8	2.453988	1,068		1,068		1,068
Planning & Zoning	4	1.226994	534		534		534
Cooperative Extension Service	11	3.374233	1,469		1,469		1,469
Soil & Water Conservation	6	1.840491	801		801		801
Health Department	35	10.736196	4,673		4,673		4,673
Veterans Affairs	2	0.613497	267		267		267
Hospital	5	1.533742	668		668		668
Recreation	14	4.294479	1,869		1,869		1,869
Solid Waste	2	0.613497	267		267		267
Water/Sewer	3	0.920245	401		401		401
Other	22	6.748466	2,937		2,937		2,937
Schedule .4 Total for TELEPHONE	326	100.000000	43,527		43,527	0	43,527

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	6,781		6,781		6,781
Schedule .4 Total for BANK FEES	100	100.000000	6,781		6,781	0	6,781

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	15,915		15,915		15,915
Schedule .4 Total for TELE SYS	100	100.000000	15,915		15,915	0	15,915

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	7.32	2.941295	6,097		6,097		6,097
Finance	3.17	1.273757	2,641		2,641		2,641
Information Services	5.00	2.009081	4,165		4,165		4,165
Public Buildings	5.63	2.262225	4,690		4,690		4,690
Sheriff	41.10	16.514646	34,235		34,235		34,235
Communications	9.96	4.002089	8,296		8,296		8,296
Fire Marshal	1.00	0.401816	833		833		833
Social Services	55.57	22.328929	46,288		46,288	1,900	48,188
Tax Assessor	7.47	3.001567	6,222		6,222	255	6,478
Revaluation	4.12	1.655483	3,432		3,432	141	3,573
License Plate Agency	1.00	0.401816	833		833	34	867
Elections	2.00	0.803632	1,666		1,666	68	1,734
Register of Deeds	2.00	0.803632	1,666		1,666	68	1,734
Liason Office	4.00	1.607265	3,332		3,332	137	3,469
Jail	20.56	8.261341	17,126		17,126	703	17,829
Emergency Services	35.02	14.071604	29,171		29,171	1,197	30,368
Building Inspection	5.00	2.009081	4,165		4,165	171	4,336
Animal Control	3.00	1.205449	2,499		2,499	103	2,601
Soil & Water Conservation	3.77	1.514847	3,140		3,140	129	3,269
Health Department	11.98	4.813758	9,979		9,979	410	10,389
Nursing/ Medical	3.01	1.209467	2,507		2,507	103	2,610
WIC Client Services	1.00	0.401816	833		833	34	867
Environmental Health	2.42	0.972395	2,016		2,016	83	2,099
Health Carolinians	1.00	0.401816	833		833	34	867
Veterans Affairs	1.00	0.401816	833		833	34	867
Hospital	1.52	0.610761	1,266		1,266	52	1,318
Recreation	6.26	2.515369	5,214		5,214	214	5,428
Solid Waste	3.02	1.213485	2,516		2,516	103	2,619
Water/Sewer	0.97	0.389762	808		808	33	841
Schedule .4 Total for GEN CO EXP	248.87	100.000000	207,303		207,303	6,006	213,309

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	41,717	15.535900	41,717		41,717		41,717
Information Services	58,214	21.679577	58,214		58,214		58,214
Sheriff	22,830	8.502160	22,830		22,830		22,830
Fire Marshal	1,592	0.592879	1,592		1,592		1,592
Tax Assessor	50,484	18.800834	50,484		50,484		50,484
Emergency Services	6,148	2.289587	6,148		6,148		6,148
Building Inspection	26	0.009683	26		26		26
Animal Control	2,500	0.931029	2,500		2,500		2,500
Health Department	628	0.233875	628		628		628
Veterans Affairs	1,298	0.483390	1,298		1,298		1,298
Recreation	80,672	30.043202	80,672		80,672		80,672
Solid Waste	210	0.078206	210		210		210
Water/Sewer	2,201	0.819678	2,201		2,201		2,201
Schedule .4 Total for DEPT SPECIFIC	268,520	100.000000	268,520		268,520	0	268,520

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	365,545	3.337149	208		208		208
Finance	139,100	1.269878	79		79		79
Information Services	267,212	2.439443	152		152		152
Public Buildings	179,213	1.636079	102		102		102
Sheriff	1,755,545	16.026798	997		997		997
Communications	486,983	4.445786	277		277		277
Fire Marshal	80,410	0.734082	46		46		46
Social Services	2,541,324	23.200371	1,444		1,444		1,444
Tax Assessor	253,569	2.314893	144		144		144
Revaluation	172,359	1.573507	98		98		98
License Plate Agency	62,574	0.571253	36		36		36
Elections	89,430	0.816428	51		51		51
Register of Deeds	135,722	1.239039	77		77		77
Liason Office	135,272	1.234931	77		77		77
Jail	799,081	7.295005	454		454		454
Emergency Services	1,583,161	14.453062	899		899		899
Building Inspection	273,318	2.495187	155		155		155
Animal Control	123,748	1.129726	70		70		70
Soil & Water Conservation	124,769	1.139047	71		71		71
Health Department	191,243	1.745904	109		109		109
Nursing/ Medical	61,910	0.565191	35		35		35
Preparedness	6,529	0.059605	4		4		4
Child Health	48,599	0.443672	28		28		28
Immunization	22,356	0.204093	13		13		13
Maternal Health	22,707	0.207298	13		13		13
Family Planning	37,126	0.338932	21		21		21
WIC	7,457	0.068077	4		4		4
WIC Nutrition	26,550	0.242381	15		15		15
WIC Client Services	83,690	0.764026	48		48		48
WIC Breastfeeding	6,323	0.057724	4		4		4
WIC Breastfeeding Peer Counsel	8,568	0.078219	5		5		5
Environmental Health	123,061	1.123454	70		70		70
Health Carolinians	29,374	0.268162	17		17		17
JCPC	10,178	0.092917	6		6		6
Veterans Affairs	39,723	0.362641	23		23		23
Hospital	64,282	0.586846	37		37		37
Recreation	334,396	3.052783	190		190		190
Solid Waste	178,618	1.630647	101		101		101
Water/Sewer	82,785	0.755764	47		47		47
Schedule .4 Total for UNEMPLOY RSRV	10,953,810	100.000000	6,223		6,223	0	6,223

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	60,250	60,250	0	0	0
Professional Svcs	202,864	0	52,054	130,245	4,650
Administration	7,774	0	0	0	0
Finance	52,152	0	0	0	0
Information Services	66,136	0	0	0	0
Public Buildings	5,726	0	0	0	0
Sheriff	66,474	0	0	0	0
Communications	11,511	0	0	0	0
Fire Marshal	2,738	0	0	0	0
Social Services	49,632	0	0	0	0
Governing Body	668	0	0	0	0
Tax Assessor	59,509	0	0	0	0
Revaluation	3,671	0	0	0	0
License Plate Agency	903	0	0	0	0
Elections	2,586	0	0	0	0
Register of Deeds	3,013	0	0	0	0
Liason Office	3,546	0	0	0	0
Jail	18,283	0	0	0	0
Emergency Services	40,887	0	0	0	0
Building Inspection	5,986	0	0	0	0
Animal Control	6,240	0	0	0	0
Planning & Zoning	534	0	0	0	0
Cooperative Extension Service	1,469	0	0	0	0
Soil & Water Conservation	4,141	0	0	0	0
Health Department	15,798	0	0	0	0
Nursing/ Medical	2,645	0	0	0	0
Preparedness	4	0	0	0	0
Child Health	28	0	0	0	0
Immunization	13	0	0	0	0
Maternal Health	13	0	0	0	0
Family Planning	21	0	0	0	0
WIC	4	0	0	0	0
WIC Nutrition	15	0	0	0	0
WIC Client Services	915	0	0	0	0
WIC Breastfeeding	4	0	0	0	0
WIC Breastfeeding Peer Counsel	5	0	0	0	0
Environmental Health	2,168	0	0	0	0
Health Carlineans	884	0	0	0	0
JCPC	6	0	0	0	0
Veterans Affairs	2,455	0	0	0	0
Hospital	2,022	0	0	0	0
Recreation	88,160	0	0	0	0
Solid Waste	3,197	0	0	0	0
Water/Sewer	3,490	0	0	0	0
Other	2,937	0	0	0	0
Direct Bill	0	0	0	0	0
Total	801,474	60,250	52,054	130,245	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	15,915	0	0
Administration	1,469	0	0	6,097	0
Finance	935	6,781	0	2,641	41,717
Information Services	3,605	0	0	4,165	58,214
Public Buildings	935	0	0	4,690	0
Sheriff	8,412	0	0	34,235	22,830
Communications	2,937	0	0	8,296	0
Fire Marshal	267	0	0	833	1,592
Social Services	0	0	0	48,188	0
Governing Body	668	0	0	0	0
Tax Assessor	2,403	0	0	6,478	50,484
Revaluation	0	0	0	3,573	0
License Plate Agency	0	0	0	867	0
Elections	801	0	0	1,734	0
Register of Deeds	1,202	0	0	1,734	0
Liason Office	0	0	0	3,469	0
Jail	0	0	0	17,829	0
Emergency Services	3,471	0	0	30,368	6,148
Building Inspection	1,469	0	0	4,336	26
Animal Control	1,068	0	0	2,601	2,500
Planning & Zoning	534	0	0	0	0
Cooperative Extension Service	1,469	0	0	0	0
Soil & Water Conservation	801	0	0	3,269	0
Health Department	4,673	0	0	10,389	628
Nursing/ Medical	0	0	0	2,610	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	0	0
WIC Nutrition	0	0	0	0	0
WIC Client Services	0	0	0	867	0
WIC Breastfeeding	0	0	0	0	0
WIC Breastfeeding Peer Counsel	0	0	0	0	0
Environmental Health	0	0	0	2,099	0
Health Carolinians	0	0	0	867	0
JCPC	0	0	0	0	0
Veterans Affairs	267	0	0	867	1,298
Hospital	668	0	0	1,318	0
Recreation	1,869	0	0	5,428	80,672
Solid Waste	267	0	0	2,619	210
Water/Sewer	401	0	0	841	2,201
Other	2,937	0	0	0	0
Direct Bill	0	0	0	0	0
Total	43,527	6,781	15,915	213,309	268,520

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	208
Finance	79
Information Services	152
Public Buildings	102
Sheriff	997
Communications	277
Fire Marshal	46
Social Services	1,444
Governing Body	0
Tax Assessor	144
Revaluation	98
License Plate Agency	36
Elections	51
Register of Deeds	77
Liason Office	77
Jail	454
Emergency Services	899
Building Inspection	155
Animal Control	70
Planning & Zoning	0
Cooperative Extension Service	0
Soil & Water Conservation	71
Health Department	109
Nursing/ Medical	35
Preparedness	4
Child Health	28
Immunization	13
Maternal Health	13
Family Planning	21
WIC	4
WIC Nutrition	15
WIC Client Services	48
WIC Breastfeeding	4
WIC Breastfeeding Peer Counsel	5
Environmental Health	70
Health Carlineans	17
JCPC	6
Veterans Affairs	23
Hospital	37
Recreation	190
Solid Waste	101
Water/Sewer	47
Other	0
Direct Bill	0
Total	6,223

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:	4,075,633			4,075,633
Deductions:				
PRINCIPAL	-3,530,374			
Total Deductions:	-3,530,374			-3,530,374
Inbound Costs:				
Annual Audit		64	64	
Administration	1,561	137	1,698	
Finance	201	65	266	
Total Allocated Additions:	1,762	267	2,028	2,028
Total To Be Allocated:	547,021	267		547,287

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	545,259	0	141	57,792	140
*PRINCIPAL	3,530,374	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,075,633				
Deductions					
*Total Disallowed Costs	(3,530,374)	0	0	0	0
Functional Cost	545,259	0	141	57,792	140
Allocation Step 1					
Inbound - All Others	1,762	0	1	246	1
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	547,021	0	142	58,038	141
Allocation Step 2					
Inbound - All Others	267	0	0	37	0
2nd Allocation	267	0	0	37	0
Total For Debt Service Exp					
Schedule .3 Total	547,287	0	142	58,075	141

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	277,937	33,143	45,315	130,791
*PRINCIPAL	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	277,937	33,143	45,315	130,791
Allocation Step 1				
Inbound - All Others	1,181	141	193	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	279,118	33,284	45,508	130,791
Allocation Step 2				
Inbound - All Others	179	21	29	0
2nd Allocation	179	21	29	0
Total For Debt Service Exp				
Schedule .3 Total	279,297	33,305	45,537	130,791

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	142		142	0	142
Schedule .4 Total for EMS BASE	100	100.000000	142		142	0	142

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	58,038		58,038	37	58,075
Schedule .4 Total for JAIL	28,000	100.000000	58,038		58,038	37	58,075

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	141		141	0	141
Schedule .4 Total for ANIMAL SHELTER	100	100.000000	141		141	0	141

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	279,118		279,118	179	279,297
Schedule .4 Total for SCHOOLS	100	100.000000	279,118		279,118	179	279,297

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	33,284		33,284	21	33,305
Schedule .4 Total for AG BLDG	100	100.000000	33,284		33,284	21	33,305

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	45,508		45,508	29	45,537
Schedule .4 Total for SOIL & WATER	100	100.000000	45,508		45,508	29	45,537

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	130,791		130,791		130,791
Schedule .4 Total for SHERIFF BLDG	6,240	100.000000	130,791		130,791	0	130,791

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	130,791	0	0	0	0
Jail	58,075	0	58,075	0	0
Emergency Services	142	142	0	0	0
Animal Control	141	0	0	141	0
Cooperative Extension Service	33,305	0	0	0	0
Soil & Water Conservation	45,537	0	0	0	0
Public Schools	279,297	0	0	0	279,297
Direct Bill	0	0	0	0	0
Total	547,287	142	58,075	141	279,297

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	130,791
Jail	0	0	0
Emergency Services	0	0	0
Animal Control	0	0	0
Cooperative Extension Service	33,305	0	0
Soil & Water Conservation	0	45,537	0
Public Schools	0	0	0
Direct Bill	0	0	0
Total	33,305	45,537	130,791

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA

RECONCILIATION OF COST PLAN TO ACFR FISCAL YEAR ENDING JUNE 30, 2021

CAP COST PLAN			ACFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
6	Administration	509,099	Administration	509,099	68
7	Finance	207,418	Finance	207,418	68
8	Information Services	365,911	Information Services	365,911	68
9	Public Buildings	502,288	Public Buildings	502,288	69
10	Sheriff	3,355,225	Sheriff	3,355,225	69
11	Communication	760,911	Communication	760,911	69
12	Fire Marshal	140,763	Fire Marshal	140,763	69
			Professional Fees	865,675	68
			Other Non-Departmental	340,093	69
13	Non-Departmental	1,205,768	Total	1,205,768	
14	Debt Service	4,075,633	Debt Service	4,075,633	74

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

CENTRAL SERVICE DEPARTMENTS	ACTUAL 21	PROPOSED FY 2021 (FROM FY 2019)	ROLL FORWARD	PROPOSED FY 2023 BASED ON FY 2021	FIXED COSTS FOR FY 2023	
BUILDING DEPRECIATION	\$ 29,210	\$ 29,062	\$ 148	\$ 29,210	\$ 29,359	310
AUDIT - GENERAL AUDIT	9,701	8,382	1,319	9,701	11,020	311
AUDIT - COMPLIANCE AUDIT	3,976	3,604	372	3,976	4,348	310
PROF SVCS - TELECOMM / CAP	5,151	5,636	(485)	5,151	4,667	310
PROF SVCS - INSUR CONSULT	11,623	11,703	(80)	11,623	11,543	311
INSURANCE	690	832	(142)	690	549	311
ADMINISTRATION	80,151	71,175	8,976	80,151	89,127	311
FINANCE	52,930	51,575	1,355	52,930	54,285	311
INFORMATION SERVICES	106,636	99,127	7,509	106,636	114,146	311
PUBLIC BUILDINGS	45,238	37,166	8,072	45,238	53,310	310
SHERIFF	19,992	25,616	(5,624)	19,992	14,368	310
COMMUNICATIONS	2,948	2,677	271	2,948	3,218	310
FIRE MARSHAL	582	574	8	582	591	311
NON DEPARTMENTAL	49,632	46,229	3,403	49,632	53,035	310
TOTAL	\$ 418,461	\$ 393,358	\$ 25,103	\$ 418,461	\$ 443,565	

\$36,963.74
per month

310: \$162,304 (\$13,525.37/mo)
311: \$281,260 (\$23,438.37/mo)

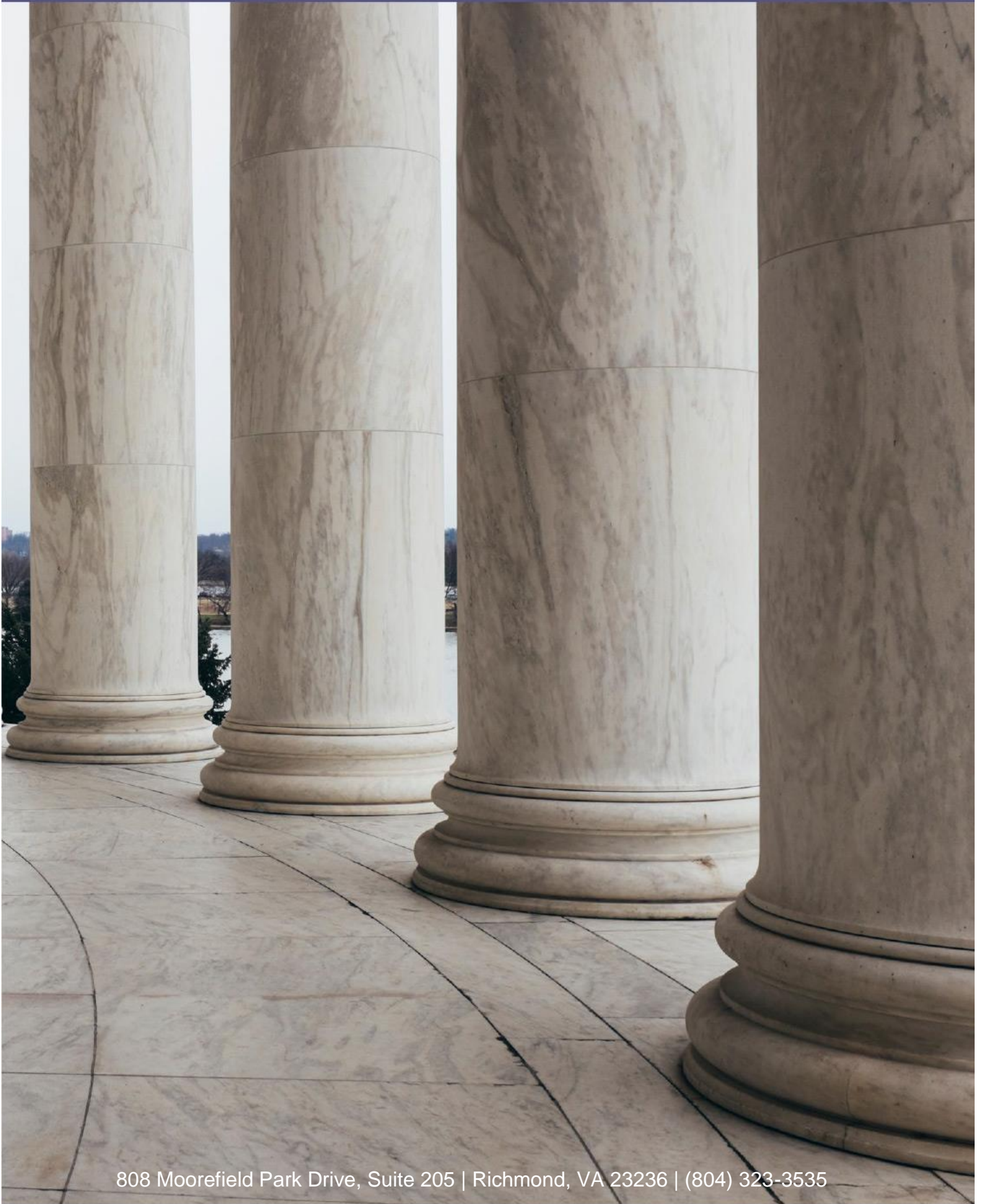
YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 21	PROPOSED FY 2021 (FROM FY 2019)	ROLL FORWARD	PROPOSED FY 2023 BASED ON FY 2021	FIXED COSTS FOR FY 2023
SHERIFF	\$ 36,535	\$ 45,607	\$ (9,072)	\$ 36,535	\$ 27,463
TOTAL	\$ 36,535	\$ 45,607	\$ (9,072)	\$ 36,535	\$ 27,463

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

\$2,288.56
per month

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