



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

**FY 2022
Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2022

TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal dated _____ to establish cost allocations or billings for the fiscal year ended _____ are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit

Signature

Name of Official

Title

Date of Execution

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

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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) 2022.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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- Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule .4 includes:

- Statistical measurement used as a basis for allocation

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

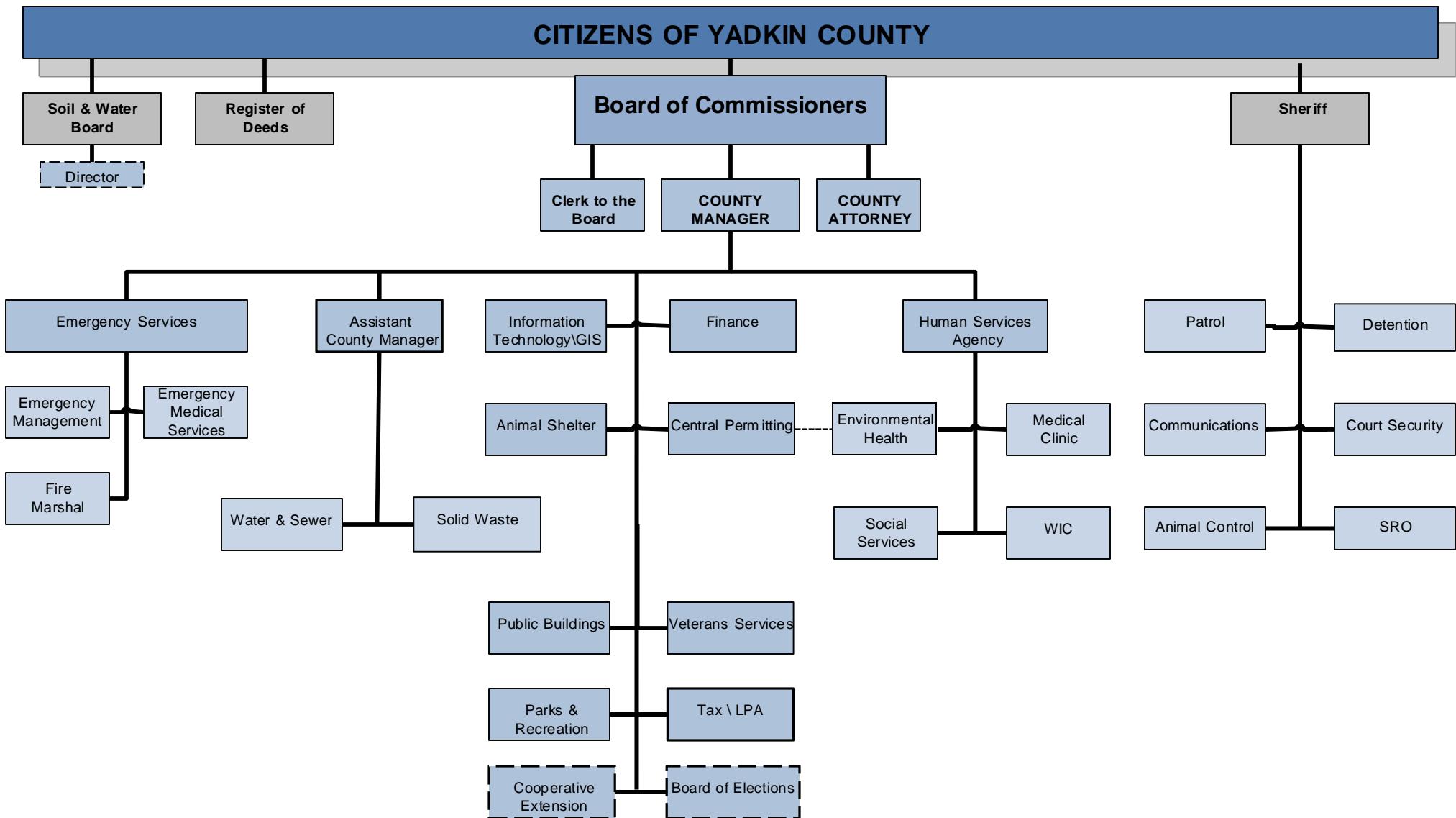
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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

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

Section B: Organizational Chart

Yadkin County Organizational Structure



Section C: Cost Allocation Plan

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

Central Service Departments	Social Services	Child Support	Governing Body	Tax Assessor	Revaluation
Building Depr	29,210	0	2,640	3,291	0
Equip Depr	0	0	0	0	0
Annual Audit	10,330	0	374	722	615
Professional Svcs	17,332	0	3,530	6,751	3,488
Insurance	512	0	0	62	36
Administration	77,920	0	930	8,689	5,543
Finance	50,031	0	1,831	4,814	3,758
Information Services	98,535	0	20,387	33,978	0
Public Buildings	48,568	0	6,773	21,677	0
Sheriff	11,203	19,722	0	0	0
Communications	504	0	0	0	0
Fire Marshal	597	0	0	72	42
Non Departmental	87,452	0	820	57,327	6,213
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	432,194	19,722	37,283	137,382	19,696

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	367	211	862	674	6
Professional Svcs	1,604	0	2,003	2,970	0
Insurance	17	0	18	27	0
Administration	2,731	526	4,130	4,663	14
Finance	2,139	1,032	4,593	3,854	28
Information Services	0	3,398	20,387	3,398	0
Public Buildings	1,692	63,690	6,961	8,686	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	19	0	21	31	0
Non Departmental	2,838	0	4,082	6,085	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	11,664	83,514	46,869	31,706	48

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	332,442
Annual Audit	0	369	1,797	79	2,844
Professional Svcs	0	2,616	15,678	0	33,570
Insurance	0	27	163	0	338
Administration	0	3,858	22,426	203	44,106
Finance	0	2,370	12,159	389	20,755
Information Services	0	0	0	0	59,461
Public Buildings	0	0	0	0	0
Sheriff	877,793	0	79,379	0	0
Communications	0	0	0	0	62,935
Fire Marshal	0	32	190	0	394
Non Departmental	0	4,571	27,415	0	67,377
Debt Service Exp	0	0	44,950	0	0
Allocated Costs for Fiscal 2022	877,793	13,843	400,152	671	637,176

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	905	182	2,183	4
Professional Svcs	0	5,411	0	2,962	173
Insurance	0	51	0	27	0
Administration	0	7,918	459	8,338	11
Finance	0	5,489	891	11,233	21
Information Services	0	16,989	0	6,795	1,699
Public Buildings	0	5,795	0	6,961	1,805
Sheriff	0	0	0	0	0
Communications	0	0	0	22,135	0
Fire Marshal	44,958	60	0	32	0
Non Departmental	0	64,468	0	8,465	656
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	44,958	110,261	1,532	69,279	5,358

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	38	6	670	915	1,157
Professional Svcs	0	0	475	2,875	13,150
Insurance	0	0	0	27	118
Administration	122	24	1,707	5,259	15,369
Finance	184	28	3,280	4,985	7,277
Information Services	0	0	20,387	5,097	40,773
Public Buildings	0	0	13,423	5,847	5,808
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	32	138
Non Departmental	0	0	1,804	5,646	26,820
Debt Service Exp	0	0	26,312	31,900	0
Allocated Costs for Fiscal 2022	344	58	68,057	62,583	110,610

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	1,043	328	571	43	2
Professional Svcs	2,014	184	0	0	0
Insurance	21	8	0	0	0
Administration	4,842	1,688	1,373	105	0
Finance	5,542	1,769	2,764	212	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	24	9	0	0	0
Non Departmental	3,559	1,367	5	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	17,045	5,352	4,713	360	2

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	777	448	802	799	359
Professional Svcs	87	0	0	0	0
Insurance	1	0	0	0	0
Administration	1,991	1,023	1,927	1,932	684
Finance	3,779	2,029	3,845	3,838	1,378
Information Services	0	0	0	0	0
Public Buildings	0	0	0	0	4,099
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	1	0	0	0	0
Non Departmental	183	12	20	30	3
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	6,819	3,512	6,595	6,598	8,945

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	Viral HEP
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	316	488	313	235	76
Professional Svcs	671	872	0	0	0
Insurance	7	9	0	0	0
Administration	1,540	2,218	762	576	189
Finance	1,692	2,576	1,534	1,152	375
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	8	11	0	0	0
Non Departmental	1,193	1,579	5	9	3
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	5,427	7,752	2,614	1,973	643

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

Central Service Departments	Environmental Health	Health Caroineans	Mental Health	JCP	Veterans Affairs
Building Depr	1,179	0	0	0	308
Equip Depr	0	0	0	0	0
Annual Audit	788	961	14	600	395
Professional Svcs	1,744	872	0	706	1,002
Insurance	18	9	0	7	9
Administration	3,968	3,333	83	2,133	1,960
Finance	4,233	4,894	71	2,576	2,116
Information Services	0	0	0	1,699	3,398
Public Buildings	2,153	0	0	0	2,030
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	21	11	0	9	11
Non Departmental	3,137	1,543	0	1,244	2,489
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	17,241	11,623	169	8,974	13,718

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

Central Service Departments	Public Schools	Community College	Hospital	Recreation	American Rescue Plan Expenses
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	203	78	678	2,749	143
Professional Svcs	0	0	425	6,717	0
Insurance	0	0	9	64	0
Administration	98	361	2,691	13,835	3,363
Finance	198	382	3,509	14,774	700
Information Services	0	0	11,892	11,892	0
Public Buildings	0	0	112,915	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	11	74	0
Non Departmental	0	0	2,366	89,901	0
Debt Service Exp	240,927	0	0	0	0
Allocated Costs for Fiscal 2022	241,425	821	134,497	140,007	4,205

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

Central Service Departments	Coronavirus Relief Fund	Spec Rev Occ Tax Expense	Municipal Tax Fund	E-911 Wire	Fund 40
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	3,126	7	81	211	336
Professional Svcs	159	0	0	0	0
Insurance	7	0	0	0	0
Administration	2,047	34	195	579	713
Finance	2,510	35	396	1,032	763
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	8	0	0	0	0
Non Departmental	1,157	0	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	9,014	77	672	1,822	1,812

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

Central Service Departments	Veh Replace	VFDs	Solid Waste	Water/Sewer	Deed of Trust Fund
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	62	225	1,561	1,443	7
Professional Svcs	0	0	2,894	915	0
Insurance	0	0	29	9	0
Administration	190	544	8,038	4,713	25
Finance	304	1,103	8,249	7,255	35
Information Services	0	0	5,097	1,699	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	34	11	0
Non Departmental	0	0	18,204	49,590	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2022	555	1,872	44,107	65,634	68

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

Central Service Departments	Law Enforcement Fd	Tourism Develop	Fines and Forfeitures Fund	Representative Payee Fund	Jail Inmate Pay Fund
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	19	167	20	59	662
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	61	428	49	230	1,667
Finance	92	820	99	290	3,244
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 2022	172	1,415	168	579	5,574

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

Central Service Departments	General Fixed Asset		Total Allocated	Direct Billed	Unallocated
	Fd	Other			
Building Depr	0	17,974	290,332	0	0
Equip Depr	0	0	332,442	0	0
Annual Audit	36	0	46,543	0	0
Professional Svcs	0	994	134,845	0	0
Insurance	0	0	1,631	0	0
Administration	87	0	287,223	0	169,587
Finance	177	0	233,476	0	0
Information Services	0	0	366,958	0	0
Public Buildings	0	242,699	561,580	0	0
Sheriff	0	0	988,099	995,653	0
Communications	0	143,457	229,031	0	0
Fire Marshal	0	0	46,860	119,836	0
Non Departmental	0	3,771	553,409	0	85,837
Debt Service Exp	0	0	344,089	0	0
Allocated Costs for Fiscal 2022	300	408,894	4,416,519	1,115,489	255,424

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

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building Depr	(295,592)		
Equip Depr	(648,767)		
Annual Audit	0		
Professional Svcs	0		
Insurance	0		
Administration	0	22,453	
Finance	0	12,819	
Information Services	0		
Public Buildings	0	29,118	
Sheriff	0	76,576	
Communications	0		
Fire Marshal	0	30,058	
Non Departmental	0	923,360	
Debt Service Exp	0	3,262,772	
Allocated Costs for Fiscal 2022	(944,359)	4,357,156	9,200,229

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		648,767			0
Annual Audit	0		0			0
Professional Svcs	0		0			0
Insurance	0		0			0
Administration	534,432	(22,453)	0	(169,587)		0
Finance	247,755	(12,819)	0			0
Information Services	429,722		0			0
Public Buildings	572,934	(29,118)	0			0
Sheriff	1,246,601	(76,576)	0		(995,653)	
Communications	187,874		0			0
Fire Marshal	173,676	(30,058)	0		(119,836)	
Non Departmental	2,078,286	(923,360)	0	(85,837)		0
Debt Service Exp	3,728,949	(3,262,772)	0			0
Social Services						432,194
Child Support						19,722
Governing Body						37,283
Tax Assessor						137,382
Revaluation						19,696
License Plate Agency						11,664
Court Facilities						83,514
Elections						46,869
Register of Deeds						31,706
Interfund Transfers						48
Sheriff Receiving						877,793
Liason Office						13,843
Jail						400,152
Separation Allowance						671
Emergency Services						637,176
Fire Marshal Receiving						44,958
Building Inspection						110,261
Medical Examiner						1,532
Animal Control						69,279
Planning & Zoning						5,358
Economic Development						344
Econ Dev Proj Exp						58
Cooperative Extension Service						68,057
Soil & Water Conservation						62,583
Health Department						110,610
Nursing/ Medical						17,045
Medicaid Case Management						5,352
Preparedness						4,713
Tuberculosis						360
Breast/ Cervical Cancer						2
Child Health						6,819
Immunization						3,512
Maternal Health						6,595
Family Planning						6,598
WIC						8,945
WIC Nutrition						5,427
WIC Client Services						7,752
WIC Breastfeeding						2,614

**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						1,973
Viral HEP						643
Environmental Health						17,241
Health Carolineans						11,623
Mental Health						169
JCPC						8,974
Veterans Affairs						13,718
Public Schools						241,425
Community College						821
Hospital						134,497
Recreation						140,007
American Rescue Plan Expenses						4,205
Coronavirus Relief Fund						9,014
Spec Rev Occ Tax Expense						77
Municipal Tax Fund						672
E-911 Wire						1,822
Fund 40						1,812
Veh Replace						555
VFDs						1,872
Solid Waste						44,107
Water/Sewer						65,634
Deed of Trust Fund						68
Law Enforcement Fd						172
Tourism Develop						1,415
Fines and Forfeitures Fund						168
Representative Payee Fund						579
Jail Inmate Pay Fund						5,574
General Fixed Asset Fd						300
Other						408,894
Totals	9,200,229	(4,357,156)	944,359	(255,424)	(1,115,489)	4,416,519

Deviation: 0

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 GLYTBUD0093
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 GLYTBUD0093
6.4.4 PERSONNEL	FT PERSONNEL	COUNTY RECORDS
Finance		
7.4.1 GEN ACCTG	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTBUD0093
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 JAIL	SQUARE FOOTAGE OCCUPIED	PUBLIC BUILDINGS RECORDS
14.4.2 SCHOOLS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
14.4.3 AG BLDG	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
14.4.4 SOIL & WATER	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
14.4.5 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:	<u>295,592</u>		295,592	
Total To Be Allocated:	<u>295,592</u>		<u>295,592</u>	

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			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		0	596

Allocation Basis: COST PER DEPARTMENT
Allocation Source: DEPRECATION 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.

**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	648,767			
Total Departmental Cost Adjustments:	648,767		648,767	648,767
Total To Be Allocated:	648,767			648,767

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

	Total	G&A	EQUIP DEPR
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
EQUIP DEPR	648,767	0	648,767
Functional Cost	648,767	0	648,767
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	648,767	0	648,767
Allocation Step 2			
2nd Allocation	0	0	0
Total For Equip Depr			
Schedule .3 Total	648,767	0	648,767

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
Information Services	15,312	2.360169	15,312		15,312		15,312
Sheriff	193,174	29.775559	193,174		193,174		193,174
Communications	107,839	16.622146	107,839		107,839		107,839
Emergency Services	332,442	51.242126	332,442		332,442		332,442
Schedule .4 Total for EQUIP DEPR	648,767	100.000000	648,767		648,767	0	648,767

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
Information Services	15,312	15,312
Sheriff	193,174	193,174
Communications	107,839	107,839
Emergency Services	332,442	332,442
Direct Bill	0	0
Total	648,767	648,767

**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		57,500	57,500	
Total Allocated Additions:		57,500	57,500	57,500
Total To Be Allocated:	0	57,500		57,500

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

	Total	G&A	GENERAL AUDIT	COMPLIANCE AUDIT
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	57,500	0	51,750	5,750
2nd Allocation	57,500	0	51,750	5,750
Total For Annual Audit				
Schedule .3 Total	57,500	0	51,750	5,750

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	222	0.619091	0	0	320	320	
Administration	580	1.617446	0	0	837	837	
Finance	468	1.305112	0	0	675	675	
Information Services	321	0.895173	0	0	463	463	
Public Buildings	1,629	4.542793	0	0	2,351	2,351	
Sheriff	1,927	5.373825	0	0	2,781	2,781	
Communications	515	1.436181	0	0	743	743	
Fire Marshal	382	1.065283	0	0	551	551	
Non Departmental	1,502	4.188628	0	0	2,168	2,168	
Debt Service Exp	31	0.086450	0	0	45	45	
Social Services	5,588	15.583257	0	0	8,064	8,064	
Governing Body	259	0.722273	0	0	374	374	
Tax Assessor	500	1.394350	0	0	722	722	
Revaluation	426	1.187986	0	0	615	615	
License Plate Agency	254	0.708330	0	0	367	367	
Court Facilities	146	0.407150	0	0	211	211	
Elections	597	1.664854	0	0	862	862	
Register of Deeds	467	1.302323	0	0	674	674	
Interfund Transfers	4	0.011155	0	0	6	6	
Liason Office	256	0.713907	0	0	369	369	
Jail	1,245	3.471932	0	0	1,797	1,797	
Separation Allowance	55	0.153379	0	0	79	79	
Emergency Services	1,953	5.446331	0	0	2,818	2,818	
Building Inspection	627	1.748515	0	0	905	905	
Medical Examiner	126	0.351376	0	0	182	182	
Animal Control	1,510	4.210937	0	0	2,179	2,179	
Planning & Zoning	3	0.008366	0	0	4	4	
Economic Development	26	0.072506	0	0	38	38	
Econ Dev Proj Exp	4	0.011155	0	0	6	6	
Cooperative Extension Service	464	1.293957	0	0	670	670	
Soil & Water Conservation	626	1.745726	0	0	903	903	
Health Department	686	1.913048	0	0	990	990	
Nursing/ Medical	723	2.016230	0	0	1,043	1,043	
Medicaid Case Management	227	0.633035	0	0	328	328	
Preparedness	391	1.090382	0	0	564	564	
Tuberculosis	30	0.083661	0	0	43	43	
Child Health	532	1.483588	0	0	768	768	
Immunization	287	0.800357	0	0	414	414	
Maternal Health	544	1.517053	0	0	785	785	
Family Planning	543	1.514264	0	0	784	784	
WIC	195	0.543797	0	0	281	281	
WIC Nutrition	219	0.610725	0	0	316	316	
WIC Client Services	338	0.942581	0	0	488	488	
WIC Breastfeeding	217	0.605148	0	0	313	313	
WIC Breastfeeding Peer Counsel	163	0.454558	0	0	235	235	
Viral HEP	53	0.147801	0	0	76	76	
Environmental Health	546	1.522630	0	0	788	788	
Health Carolinians	666	1.857274	0	0	961	961	
Mental Health	10	0.027887	0	0	14	14	
JCPC	343	0.956524	0	0	495	495	
Veterans Affairs	273	0.761315	0	0	394	394	
Public Schools	28	0.078084	0	0	40	40	

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
Community College	54	0.150590	0	0	78	78	
Hospital	470	1.310689	0	0	678	678	
Recreation	1,905	5.312474	0	0	2,749	2,749	
American Rescue Plan Expenses	99	0.276081	0	0	143	143	
Coronavirus Relief Fund	335	0.934215	0	0	483	483	
Spec Rev Occ Tax Expense	5	0.013944	0	0	7	7	
Municipal Tax Fund	56	0.156167	0	0	81	81	
E-911 Wire	146	0.407150	0	0	211	211	
Fund 40	108	0.301180	0	0	156	156	
Veh Replace	43	0.119914	0	0	62	62	
VFDs	156	0.435037	0	0	225	225	
Solid Waste	1,082	3.017374	0	0	1,561	1,561	
Water/Sewer	1,000	2.788700	0	0	1,443	1,443	
Deed of Trust Fund	5	0.013944	0	0	7	7	
Law Enforcement Fd	13	0.036253	0	0	19	19	
Tourism Develop	116	0.323489	0	0	167	167	
Fines and Forfeitures Fund	14	0.039042	0	0	20	20	
Representative Payee Fund	41	0.114337	0	0	59	59	
Jail Inmate Pay Fund	459	1.280013	0	0	662	662	
General Fixed Asset Fd	25	0.069718	0	0	36	36	
Schedule .4 Total for GENERAL AUDIT	35,859	100.000000	0	0	51,750	51,750	

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTBUD0093

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	60,476	0.379888	0	0	22		22
Social Services	6,271,879	39.397675	0	0	2,265		2,265
Emergency Services	69,762	0.438220	0	0	25		25
Animal Control	10,550	0.066271	0	0	4		4
Soil & Water Conservation	33,351	0.209499	0	0	12		12
Health Department	463,416	2.911012	0	0	167		167
Preparedness	19,650	0.123434	0	0	7		7
Tuberculosis	521	0.003273	0	0	0		0
Breast/ Cervical Cancer	5,960	0.037439	0	0	2		2
Child Health	26,790	0.168285	0	0	10		10
Immunization	94,049	0.590782	0	0	34		34
Maternal Health	47,362	0.297511	0	0	17		17
Family Planning	42,437	0.266574	0	0	15		15
WIC	214,567	1.347832	0	0	78		78
JCPC	291,631	1.831920	0	0	105		105
Veterans Affairs	2,109	0.013248	0	0	1		1
Public Schools	450,000	2.826737	0	0	163		163
Coronavirus Relief Fund	7,316,373	45.958809	0	0	2,643		2,643
Fund 40	498,531	3.131591	0	0	180		180
Schedule .4 Total for COMPLIANCE AUDIT	15,919,414	100.000000	0	0	5,750		5,750

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	320	320	0
Administration	837	837	0
Finance	675	675	0
Information Services	463	463	0
Public Buildings	2,351	2,351	0
Sheriff	2,803	2,781	22
Communications	743	743	0
Fire Marshal	551	551	0
Non Departmental	2,168	2,168	0
Debt Service Exp	45	45	0
Social Services	10,330	8,064	2,265
Governing Body	374	374	0
Tax Assessor	722	722	0
Revaluation	615	615	0
License Plate Agency	367	367	0
Court Facilities	211	211	0
Elections	862	862	0
Register of Deeds	674	674	0
Interfund Transfers	6	6	0
Liaison Office	369	369	0
Jail	1,797	1,797	0
Separation Allowance	79	79	0
Emergency Services	2,844	2,818	25
Building Inspection	905	905	0
Medical Examiner	182	182	0
Animal Control	2,183	2,179	4
Planning & Zoning	4	4	0
Economic Development	38	38	0
Econ Dev Proj Exp	6	6	0
Cooperative Extension Service	670	670	0
Soil & Water Conservation	915	903	12
Health Department	1,157	990	167
Nursing/ Medical	1,043	1,043	0
Medicaid Case Management	328	328	0
Preparedness	571	564	7
Tuberculosis	43	43	0
Breast/ Cervical Cancer	2	0	2
Child Health	777	768	10
Immunization	448	414	34
Maternal Health	802	785	17
Family Planning	799	784	15
WIC	359	281	78
WIC Nutrition	316	316	0
WIC Client Services	488	488	0
WIC Breastfeeding	313	313	0
WIC Breastfeeding Peer Counsel	235	235	0
Viral HEP	76	76	0
Environmental Health	788	788	0
Health Carolinians	961	961	0
Mental Health	14	14	0
JCPC	600	495	105
Veterans Affairs	395	394	1

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

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Public Schools	203	40	163
Community College	78	78	0
Hospital	678	678	0
Recreation	2,749	2,749	0
American Rescue Plan Expenses	143	143	0
Coronavirus Relief Fund	3,126	483	2,643
Spec Rev Occ Tax Expense	7	7	0
Municipal Tax Fund	81	81	0
E-911 Wire	211	211	0
Fund 40	336	156	180
Veh Replace	62	62	0
VFDs	225	225	0
Solid Waste	1,561	1,561	0
Water/Sewer	1,443	1,443	0
Deed of Trust Fund	7	7	0
Law Enforcement Fd	19	19	0
Tourism Develop	167	167	0
Fines and Forfeitures Fund	20	20	0
Representative Payee Fund	59	59	0
Jail Inmate Pay Fund	662	662	0
General Fixed Asset Fd	36	36	0
Direct Bill	0	0	0
Total	57,500	51,750	5,750

**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		206,900	206,900	
Total Allocated Additions:		206,900	206,900	206,900
Total To Be Allocated:	0	206,900		206,900

**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
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	52,734	0	0	52,734	0
Inbound - Non Departmental: LEGAL	131,200	0	0	0	131,200
Inbound - Non Departmental: CAP	4,650	0	0	0	0
Inbound - Non Departmental: TELE SYS	18,316	0	18,316	0	0
2nd Allocation	206,900	0	18,316	52,734	131,200
Total For Professional Svcs					
Schedule .3 Total	206,900	0	18,316	52,734	131,200

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

CAP

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	2.594340	0	0	475	475	
Finance	7	1.650943	0	0	302	302	
Information Services	27	6.367925	0	0	1,166	1,166	
Public Buildings	7	1.650943	0	0	302	302	
Sheriff	67	15.801887	0	0	2,894	2,894	
Communications	24	5.660377	0	0	1,037	1,037	
Fire Marshal	2	0.471698	0	0	86	86	
Social Services	85	20.047172	0	0	3,672	3,672	
Governing Body	5	1.179245	0	0	216	216	
Tax Assessor	18	4.245283	0	0	778	778	
Elections	6	1.415094	0	0	259	259	
Register of Deeds	9	2.122642	0	0	389	389	
Emergency Services	26	6.132075	0	0	1,123	1,123	
Building Inspection	11	2.594340	0	0	475	475	
Animal Control	8	1.886792	0	0	346	346	
Planning & Zoning	4	0.943396	0	0	173	173	
Cooperative Extension Service	11	2.594340	0	0	475	475	
Soil & Water Conservation	6	1.415094	0	0	259	259	
Health Department	42	9.905660	0	0	1,814	1,814	
Veterans Affairs	3	0.707547	0	0	130	130	
Hospital	5	1.179245	0	0	216	216	
Recreation	14	3.301887	0	0	605	605	
Solid Waste	2	0.471698	0	0	86	86	
Water/Sewer	1	0.235849	0	0	43	43	
Other	23	5.424528	0	0	994	994	
Schedule .4 Total for TELEPH LEASE/ ITS	424	100.000000	0	0	18,316	18,316	

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	6.15	2.440476	0	0	1,287		1,287
Finance	3.15	1.250000	0	0	659		659
Information Services	6.00	2.380952	0	0	1,256		1,256
Public Buildings	6.00	2.380952	0	0	1,256		1,256
Sheriff	40.56	16.095238	0	0	8,488		8,488
Communications	9.39	3.726190	0	0	1,965		1,965
Fire Marshal	1.00	0.396825	0	0	209		209
Social Services	56.39	22.376986	0	0	11,800		11,800
Tax Assessor	6.85	2.718254	0	0	1,433		1,433
Revaluation	4.00	1.587302	0	0	837		837
License Plate Agency	1.84	0.730159	0	0	385		385
Elections	2.00	0.793651	0	0	419		419
Register of Deeds	2.96	1.174603	0	0	619		619
Liason Office	3.00	1.190476	0	0	628		628
Jail	17.98	7.134921	0	0	3,763		3,763
Emergency Services	37.21	14.765873	0	0	7,787		7,787
Building Inspection	5.66	2.246032	0	0	1,184		1,184
Animal Control	3.00	1.190476	0	0	628		628
Soil & Water Conservation	3.00	1.190476	0	0	628		628
Health Department	13.00	5.158730	0	0	2,720		2,720
Nursing/ Medical	2.31	0.916667	0	0	483		483
Medicaid Case Management	0.88	0.349206	0	0	184		184
Child Health	0.10	0.039683	0	0	21		21
WIC Nutrition	0.77	0.305556	0	0	161		161
WIC Client Services	1.00	0.396825	0	0	209		209
Environmental Health	2.00	0.793651	0	0	419		419
Health Carolinians	1.00	0.396825	0	0	209		209
JCPC	0.81	0.321429	0	0	170		170
Veterans Affairs	1.00	0.396825	0	0	209		209
Hospital	1.00	0.396825	0	0	209		209
Recreation	7.01	2.781746	0	0	1,467		1,467
Coronavirus Relief Fund	0.76	0.301587	0	0	159		159
Solid Waste	3.22	1.277778	0	0	674		674
Water/Sewer	1.00	0.396825	0	0	209		209
Schedule .4 Total for INSUR CONSULT	252.00	100.000000	0	0	52,734		52,734

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	6.15	3.106531	0	0	4,076	4,076	
Finance	3.15	1.591150	0	0	2,088	2,088	
Information Services	6.00	3.030762	0	0	3,976	3,976	
Public Buildings	6.00	3.030762	0	0	3,976	3,976	
Sheriff	40.56	20.487954	0	0	26,880	26,880	
Communications	9.39	4.743143	0	0	6,223	6,223	
Fire Marshal	1.00	0.505127	0	0	663	663	
Governing Body	5.00	2.525635	0	0	3,314	3,314	
Tax Assessor	6.85	3.460120	0	0	4,540	4,540	
Revaluation	4.00	2.020508	0	0	2,651	2,651	
License Plate Agency	1.84	0.929434	0	0	1,219	1,219	
Elections	2.00	1.010254	0	0	1,325	1,325	
Register of Deeds	2.96	1.495176	0	0	1,962	1,962	
Liason Office	3.00	1.515381	0	0	1,988	1,988	
Jail	17.98	9.082184	0	0	11,916	11,916	
Emergency Services	37.21	18.795777	0	0	24,660	24,660	
Building Inspection	5.66	2.859019	0	0	3,751	3,751	
Animal Control	3.00	1.515381	0	0	1,988	1,988	
Soil & Water Conservation	3.00	1.515381	0	0	1,988	1,988	
Health Department	13.00	6.566652	0	0	8,615	8,615	
Nursing/ Medical	2.31	1.166843	0	0	1,531	1,531	
Child Health	0.10	0.050513	0	0	66	66	
WIC Nutrition	0.77	0.388948	0	0	510	510	
WIC Client Services	1.00	0.505127	0	0	663	663	
Environmental Health	2.00	1.010254	0	0	1,325	1,325	
Health Carolinians	1.00	0.505127	0	0	663	663	
JCPC	0.81	0.409153	0	0	537	537	
Veterans Affairs	1.00	0.505127	0	0	663	663	
Recreation	7.01	3.540941	0	0	4,646	4,646	
Solid Waste	3.22	1.626509	0	0	2,134	2,134	
Water/Sewer	1.00	0.505127	0	0	663	663	
Schedule .4 Total for LEGAL	197.97	100.000000	0	0	131,200	131,200	

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	6,117	475	1,287	4,076	279
Finance	3,468	302	659	2,088	419
Information Services	6,677	1,166	1,256	3,976	279
Public Buildings	5,999	302	1,256	3,976	465
Sheriff	38,820	2,894	8,488	26,880	558
Communications	9,411	1,037	1,965	6,223	186
Fire Marshal	1,051	86	209	663	93
Non Departmental	512	0	0	0	512
Social Services	17,332	3,672	11,800	0	1,860
Governing Body	3,530	216	0	3,314	0
Tax Assessor	6,751	778	1,433	4,540	0
Revaluation	3,488	0	837	2,651	0
License Plate Agency	1,604	0	385	1,219	0
Elections	2,003	259	419	1,325	0
Register of Deeds	2,970	389	619	1,962	0
Liason Office	2,616	0	628	1,988	0
Jail	15,678	0	3,763	11,916	0
Emergency Services	33,570	1,123	7,787	24,660	0
Building Inspection	5,411	475	1,184	3,751	0
Animal Control	2,962	346	628	1,988	0
Planning & Zoning	173	173	0	0	0
Cooperative Extension Service	475	475	0	0	0
Soil & Water Conservation	2,875	259	628	1,988	0
Health Department	13,150	1,814	2,720	8,615	0
Nursing/ Medical	2,014	0	483	1,531	0
Medicaid Case Management	184	0	184	0	0
Child Health	87	0	21	66	0
WIC Nutrition	671	0	161	510	0
WIC Client Services	872	0	209	663	0
Environmental Health	1,744	0	419	1,325	0
Health Carolinians	872	0	209	663	0
JCPC	706	0	170	537	0
Veterans Affairs	1,002	130	209	663	0
Hospital	425	216	209	0	0
Recreation	6,717	605	1,467	4,646	0
Coronavirus Relief Fund	159	0	159	0	0
Solid Waste	2,894	86	674	2,134	0
Water/Sewer	915	43	209	663	0
Other	994	994	0	0	0
Direct Bill	0	0	0	0	0
Total	206,900	18,316	52,734	131,200	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		320	320	
Administration		713	713	
Finance		1,253	1,253	
Total Allocated Additions:		2,287	2,287	2,287
Total To Be Allocated:	0	2,287		<u>2,287</u>

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
<hr/>			
Functional Cost	0	0	0
<hr/>			
Allocation Step 1			
1st Allocation	0	0	0
<hr/>			
Allocation Step 2			
Inbound - All Others	2,287	2,287	0
Reallocate Admin Costs		(2,287)	2,287
Unallocated Costs	0	0	0
2nd Allocation	2,287	0	2,287
<hr/>			
Total For Insurance			
Schedule .3 Total	2,287	0	2,287

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	6.15	2.440476	0	0	56	56	
Finance	3.15	1.250000	0	0	29	29	
Information Services	6.00	2.380952	0	0	54	54	
Public Buildings	6.00	2.380952	0	0	54	54	
Sheriff	40.56	16.095238	0	0	368	368	
Communications	9.39	3.726190	0	0	85	85	
Fire Marshal	1.00	0.396825	0	0	9	9	
Social Services	56.39	22.376986	0	0	512	512	
Tax Assessor	6.85	2.718254	0	0	62	62	
Revaluation	4.00	1.587302	0	0	36	36	
License Plate Agency	1.84	0.730159	0	0	17	17	
Elections	2.00	0.793651	0	0	18	18	
Register of Deeds	2.96	1.174603	0	0	27	27	
Liason Office	3.00	1.190476	0	0	27	27	
Jail	17.98	7.134921	0	0	163	163	
Emergency Services	37.21	14.765873	0	0	338	338	
Building Inspection	5.66	2.246032	0	0	51	51	
Animal Control	3.00	1.190476	0	0	27	27	
Soil & Water Conservation	3.00	1.190476	0	0	27	27	
Health Department	13.00	5.158730	0	0	118	118	
Nursing/ Medical	2.31	0.916667	0	0	21	21	
Medicaid Case Management	0.88	0.349206	0	0	8	8	
Child Health	0.10	0.039683	0	0	1	1	
WIC Nutrition	0.77	0.305556	0	0	7	7	
WIC Client Services	1.00	0.396825	0	0	9	9	
Environmental Health	2.00	0.793651	0	0	18	18	
Health Carolinians	1.00	0.396825	0	0	9	9	
JCPC	0.81	0.321429	0	0	7	7	
Veterans Affairs	1.00	0.396825	0	0	9	9	
Hospital	1.00	0.396825	0	0	9	9	
Recreation	7.01	2.781746	0	0	64	64	
Coronavirus Relief Fund	0.76	0.301587	0	0	7	7	
Solid Waste	3.22	1.277778	0	0	29	29	
Water/Sewer	1.00	0.396825	0	0	9	9	
Schedule .4 Total for INSURANCE	252.00	100.000000	0	0	2,287	2,287	

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	56	56
Finance	29	29
Information Services	54	54
Public Buildings	54	54
Sheriff	368	368
Communications	85	85
Fire Marshal	9	9
Social Services	512	512
Tax Assessor	62	62
Revaluation	36	36
License Plate Agency	17	17
Elections	18	18
Register of Deeds	27	27
Liason Office	27	27
Jail	163	163
Emergency Services	338	338
Building Inspection	51	51
Animal Control	27	27
Soil & Water Conservation	27	27
Health Department	118	118
Nursing/ Medical	21	21
Medicaid Case Management	8	8
Child Health	1	1
WIC Nutrition	7	7
WIC Client Services	9	9
Environmental Health	18	18
Health Carolinians	9	9
JCPC	7	7
Veterans Affairs	9	9
Hospital	9	9
Recreation	64	64
Coronavirus Relief Fund	7	7
Solid Waste	29	29
Water/Sewer	9	9
Direct Bill	0	0
Total	2,287	2,287

**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:	534,432			534,432
Deductions:				
LEASES-GASB 87	<u>-22,453</u>			
Total Deductions:	<u>-22,453</u>			<u>-22,453</u>
Inbound Costs:				
Building Depr	1,999		1,999	
Annual Audit		837	837	
Professional Svcs		6,117	6,117	
Insurance		56	56	
Administration		7,630	7,630	
Finance		4,191	4,191	
Information Services		8,342	8,342	
Public Buildings		4,917	4,917	
Fire Marshal		60	60	
Non Departmental		11,208	11,208	
Total Allocated Additions:	<u>1,999</u>	<u>43,357</u>	<u>45,356</u>	<u>45,356</u>
Total To Be Allocated:	<u>513,978</u>	<u>43,357</u>		<u>557,335</u>

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	360,601	37,899	63,285	9,051	72,337
FRINGE BENEFITS	123,102	12,938	21,604	3,090	24,694
Other Expense & Cost					
WC INS	1,153	121	202	29	231
SUPPLIES & MATS	2,455	258	431	62	492
TRAVEL/TRANING	15,188	1,596	2,665	381	3,047
TELE & POSTAGE	190	20	33	5	38
MAINT CONT	8,517	895	1,495	214	1,709
INS & BOND	233	24	41	6	47
DUES & SUBS	540	57	95	14	108
*LEASES-GASB 87	22,453	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	534,432				
Deductions					
*Total Disallowed Costs	(22,453)	0	0	0	0
Functional Cost					
	511,979	53,808	89,851	12,852	102,703
Allocation Step 1					
Inbound - All Others	1,999	210	351	50	401
Reallocate Admin Costs		(54,018)	10,593	1,513	12,111
Unallocated Costs	(156,394)	0	0	0	0
1st Allocation	357,584	0	100,795	14,415	115,215
Allocation Step 2					
Inbound - All Others	43,357	4,557	7,609	1,088	8,697
Reallocate Admin Costs		(4,557)	894	128	1,022
Unallocated Costs	(13,193)	0	0	0	0
2nd Allocation	30,164	0	8,503	1,216	9,719
Total For Administration					
Schedule .3 Total	387,748	0	109,297	15,630	124,934

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

	PERSONNEL	EVENT COORD**	CLERK TO BD**
Wages & Benefits			
SALARIES & WAGES	79,837	46,013	52,179
FRINGE BENEFITS	27,255	15,708	17,813
Other Expense & Cost			
WC INS	256	147	167
SUPPLIES & MATS	544	313	355
TRAVEL/TRANING	3,363	1,938	2,198
TELE & POSTAGE	43	24	27
MAINT CONT	1,885	1,087	1,232
INS & BOND	51	30	34
DUES & SUBS	119	69	78
*LEASES-GASB 87	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	113,353	65,329	74,083
Allocation Step 1			
Inbound - All Others	443	255	289
Reallocate Admin Costs	13,364	7,703	8,735
Unallocated Costs	0	(73,287)	(83,107)
1st Allocation	127,160	0	0
Allocation Step 2			
Inbound - All Others	9,599	5,532	6,274
Reallocate Admin Costs	1,127	650	737
Unallocated Costs	0	(6,182)	(7,011)
2nd Allocation	10,727	0	0
Total For Administration			
Schedule .3 Total	137,886	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	6.15	2.440476	2,460		2,460		2,460
Finance	3.15	1.250000	1,260		1,260	109	1,369
Information Services	6.00	2.380952	2,400		2,400	207	2,607
Public Buildings	6.00	2.380952	2,400		2,400	207	2,607
Sheriff	40.56	16.095238	16,223		16,223	1,403	17,626
Communications	9.39	3.726190	3,756		3,756	325	4,081
Fire Marshal	1.00	0.396825	400		400	35	435
Social Services	56.39	22.376986	22,555		22,555	1,951	24,506
Tax Assessor	6.85	2.718254	2,740		2,740	237	2,977
Revaluation	4.00	1.587302	1,600		1,600	138	1,738
License Plate Agency	1.84	0.730159	736		736	64	800
Elections	2.00	0.793651	800		800	69	869
Register of Deeds	2.96	1.174603	1,184		1,184	102	1,286
Liason Office	3.00	1.190476	1,200		1,200	104	1,304
Jail	17.98	7.134921	7,192		7,192	622	7,813
Emergency Services	37.21	14.765873	14,883		14,883	1,287	16,170
Building Inspection	5.66	2.246032	2,264		2,264	196	2,460
Animal Control	3.00	1.190476	1,200		1,200	104	1,304
Soil & Water Conservation	3.00	1.190476	1,200		1,200	104	1,304
Health Department	13.00	5.158730	5,200		5,200	450	5,649
Nursing/ Medical	2.31	0.916667	924		924	80	1,004
Medicaid Case Management	0.88	0.349206	352		352	30	382
Child Health	0.10	0.039683	40		40	3	43
WIC Nutrition	0.77	0.305556	308		308	27	335
WIC Client Services	1.00	0.396825	400		400	35	435
Environmental Health	2.00	0.793651	800		800	69	869
Health Carolinians	1.00	0.396825	400		400	35	435
JCPC	0.81	0.321429	324		324	28	352
Veterans Affairs	1.00	0.396825	400		400	35	435
Hospital	1.00	0.396825	400		400	35	435
Recreation	7.01	2.781746	2,804		2,804	242	3,046
Coronavirus Relief Fund	0.76	0.301587	304		304	26	330
Solid Waste	3.22	1.277778	1,288		1,288	111	1,399
Water/Sewer	1.00	0.396825	400		400	35	435
Schedule .4 Total for DEPT COORD	252.00	100.000000	100,795		100,795	8,503	109,297

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
Administration	534,432	1.407727	203		203		203
Finance	247,755	0.652602	94		94	8	102
Information Services	429,722	1.131914	163		163	14	177
Public Buildings	572,934	1.509143	218		218	19	236
Sheriff	1,246,601	3.283623	473		473	40	514
Communications	193,177	0.508840	73		73	6	80
Fire Marshal	173,676	0.457473	66		66	6	72
Non Departmental	2,078,286	5.474332	789		789	67	857
Debt Service Exp	3,728,949	9.822280	1,416		1,416	121	1,537
Social Services	7,265,170	19.136902	2,759		2,759	236	2,995
Governing Body	63,375	0.166934	24		24	2	26
Tax Assessor	514,196	1.354424	195		195	17	212
Revaluation	303,354	0.799053	115		115	10	125
License Plate Agency	88,163	0.232227	33		33	3	36
Court Facilities	40,546	0.106801	15		15	1	17
Elections	195,296	0.514422	74		74	6	80
Register of Deeds	300,402	0.791277	114		114	10	124
Liason Office	38,628	0.101749	15		15	1	16
Jail	995,165	2.621325	378		378	32	410
Separation Allowance	27,525	0.072503	10		10	1	11
Emergency Services	1,745,464	4.597659	663		663	57	719
Building Inspection	406,312	1.070251	154		154	13	167
Medical Examiner	47,900	0.126172	18		18	2	20
Animal Control	288,689	0.760424	110		110	9	119
Planning & Zoning	1,771	0.004665	1		1	0	1
Economic Development	76,500	0.201506	29		29	2	32
Econ Dev Proj Exp	25,000	0.065852	9		9	1	10
Cooperative Extension Service	213,633	0.562722	81		81	7	88
Soil & Water Conservation	304,747	0.802722	116		116	10	126
Health Department	480,435	1.265495	182		182	16	198
Nursing/ Medical	116,525	0.306934	44		44	4	48
Medicaid Case Management	75,479	0.198816	29		29	2	31
Preparedness	21,440	0.056474	8		8	1	9
Tuberculosis	571	0.001504	0		0		0
Child Health	86,347	0.227443	33		33	3	36
Immunization	52,599	0.138549	20		20	2	22
Maternal Health	69,939	0.184224	27		27	2	29
Family Planning	88,916	0.234210	34		34	3	37
WIC	7,433	0.019579	3		3	0	3
WIC Nutrition	46,444	0.122336	18		18	1	19
WIC Client Services	134,935	0.355427	51		51	4	56
WIC Breastfeeding	11,723	0.030879	4		4	0	5
WIC Breastfeeding Peer Counsel	17,977	0.047353	7		7	1	7
Viral HEP	10,735	0.028277	4		4	0	4
Environmental Health	233,912	0.616139	89		89	8	96
Health Carolinians	61,733	0.162608	23		23	2	25
Mental Health	118,000	0.310819	45		45	4	49
JCPC	339,810	0.895080	129		129	11	140
Veterans Affairs	60,226	0.158639	23		23	2	25
Community College	419,660	1.105410	159		159	14	173
Hospital	165,490	0.435911	63		63	5	68
Recreation	720,402	1.897583	274		274	23	297

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
American Rescue Plan Expenses	7,316,373	19.271771	2,778		2,778	239	3,017
Coronavirus Relief Fund	316,319	0.833204	120		120	10	130
Spec Rev Occ Tax Expense	40,244	0.106005	15		15	1	17
E-911 Wire	169,539	0.446576	64		64	5	70
Fund 40	814,153	2.144529	309		309	26	336
Veh Replace	95,763	0.252246	36		36	3	39
Solid Waste	2,661,313	7.010061	1,010		1,010	86	1,097
Water/Sewer	581,398	1.531438	221		221	19	240
Deed of Trust Fund	18,975	0.049981	7		7	1	8
Law Enforcement Fd	37,985	0.100055	14		14	1	16
Tourism Develop	55,474	0.146122	21		21	2	23
Representative Payee Fund	210,479	0.554415	80		80	7	87
Jail Inmate Pay Fund	158,077	0.416384	60		60	5	65
Schedule .4 Total for BUDGET PREP	37,964,191	100.000000	14,415		14,415	1,216	15,630

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	222	0.619091	713	713			713
Administration	580	1.617446	1,864	1,864			1,864
Finance	468	1.305112	1,504	1,504	130		1,633
Information Services	321	0.895173	1,031	1,031	89		1,120
Public Buildings	1,629	4.542793	5,234	5,234	452		5,686
Sheriff	1,927	5.373825	6,191	6,191	534		6,726
Communications	515	1.436181	1,655	1,655	143		1,797
Fire Marshal	382	1.065283	1,227	1,227	106		1,333
Non Departmental	1,502	4.188628	4,826	4,826	416		5,242
Debt Service Exp	31	0.086450	100	100	9		108
Social Services	5,588	15.583257	17,954	17,954	1,550		19,505
Governing Body	259	0.722273	832	832	72		904
Tax Assessor	500	1.394350	1,607	1,607	139		1,745
Revaluation	426	1.187986	1,369	1,369	118		1,487
License Plate Agency	254	0.708330	816	816	70		886
Court Facilities	146	0.407150	469	469	40		510
Elections	597	1.664854	1,918	1,918	166		2,084
Register of Deeds	467	1.302323	1,500	1,500	129		1,630
Interfund Transfers	4	0.011155	13	13	1		14
Liason Office	256	0.713907	823	823	71		893
Jail	1,245	3.471932	4,000	4,000	345		4,345
Separation Allowance	55	0.153379	177	177	15		192
Emergency Services	1,953	5.446331	6,275	6,275	541		6,816
Building Inspection	627	1.748515	2,015	2,015	174		2,188
Medical Examiner	126	0.351376	405	405	35		440
Animal Control	1,510	4.210937	4,852	4,852	419		5,270
Planning & Zoning	3	0.008366	10	10	1		10
Economic Development	26	0.072506	84	84	7		91
Econ Dev Proj Exp	4	0.011155	13	13	1		14
Cooperative Extension Service	464	1.293957	1,491	1,491	129		1,619
Soil & Water Conservation	626	1.745726	2,011	2,011	174		2,185
Health Department	686	1.913048	2,204	2,204	190		2,394
Nursing/ Medical	723	2.016230	2,323	2,323	200		2,523
Medicaid Case Management	227	0.633035	729	729	63		792
Preparedness	391	1.090382	1,256	1,256	108		1,365
Tuberculosis	30	0.083661	96	96	8		105
Child Health	532	1.483588	1,709	1,709	147		1,857
Immunization	287	0.800357	922	922	80		1,002
Maternal Health	544	1.517053	1,748	1,748	151		1,899
Family Planning	543	1.514264	1,745	1,745	151		1,895
WIC	195	0.543797	627	627	54		681
WIC Nutrition	219	0.610725	704	704	61		764
WIC Client Services	338	0.942581	1,086	1,086	94		1,180
WIC Breastfeeding	217	0.605148	697	697	60		757
WIC Breastfeeding Peer Counsel	163	0.454558	524	524	45		569
Viral HEP	53	0.147801	170	170	15		185
Environmental Health	546	1.522630	1,754	1,754	151		1,906
Health Carolinians	666	1.857274	2,140	2,140	185		2,324
Mental Health	10	0.027887	32	32	3		35
JCPC	343	0.956524	1,102	1,102	95		1,197
Veterans Affairs	273	0.761315	877	877	76		953
Public Schools	28	0.078084	90	90	8		98

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
Community College	54	0.150590	174		174	15	188
Hospital	470	1.310689	1,510		1,510	130	1,640
Recreation	1,905	5.312474	6,121		6,121	528	6,649
American Rescue Plan Expenses	99	0.276081	318		318	27	346
Coronavirus Relief Fund	335	0.934215	1,076		1,076	93	1,169
Spec Rev Occ Tax Expense	5	0.013944	16		16	1	17
Municipal Tax Fund	56	0.156167	180		180	16	195
E-911 Wire	146	0.407150	469		469	40	510
Fund 40	108	0.301180	347		347	30	377
Veh Replace	43	0.119914	138		138	12	150
VFDs	156	0.435037	501		501	43	544
Solid Waste	1,082	3.017374	3,476		3,476	300	3,776
Water/Sewer	1,000	2.788700	3,213		3,213	277	3,490
Deed of Trust Fund	5	0.013944	16		16	1	17
Law Enforcement Fd	13	0.036253	42		42	4	45
Tourism Develop	116	0.323489	373		373	32	405
Fines and Forfeitures Fund	14	0.039042	45		45	4	49
Representative Payee Fund	41	0.114337	132		132	11	143
Jail Inmate Pay Fund	459	1.280013	1,475		1,475	127	1,602
General Fixed Asset Fd	25	0.069718	80		80	7	87
Schedule .4 Total for GENL ACCOUNTING	35,859	100.000000	115,215		115,215	9,719	124,934

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	6.15	2.440476	3,103		3,103		3,103
Finance	3.15	1.250000	1,589		1,589	137	1,727
Information Services	6.00	2.380952	3,028		3,028	262	3,289
Public Buildings	6.00	2.380952	3,028		3,028	262	3,289
Sheriff	40.56	16.095238	20,467		20,467	1,770	22,236
Communications	9.39	3.726190	4,738		4,738	410	5,148
Fire Marshal	1.00	0.396825	505		505	44	548
Social Services	56.39	22.376986	28,454		28,454	2,461	30,915
Tax Assessor	6.85	2.718254	3,457		3,457	299	3,755
Revaluation	4.00	1.587302	2,018		2,018	175	2,193
License Plate Agency	1.84	0.730159	928		928	80	1,009
Elections	2.00	0.793651	1,009		1,009	87	1,096
Register of Deeds	2.96	1.174603	1,494		1,494	129	1,623
Liason Office	3.00	1.190476	1,514		1,514	131	1,645
Jail	17.98	7.134921	9,073		9,073	784	9,857
Emergency Services	37.21	14.765873	18,776		18,776	1,623	20,400
Building Inspection	5.66	2.246032	2,856		2,856	247	3,103
Animal Control	3.00	1.190476	1,514		1,514	131	1,645
Soil & Water Conservation	3.00	1.190476	1,514		1,514	131	1,645
Health Department	13.00	5.158730	6,560		6,560	567	7,127
Nursing/ Medical	2.31	0.916667	1,166		1,166	101	1,266
Medicaid Case Management	0.88	0.349206	444		444	38	482
Child Health	0.10	0.039683	50		50	4	55
WIC Nutrition	0.77	0.305556	389		389	34	422
WIC Client Services	1.00	0.396825	505		505	44	548
Environmental Health	2.00	0.793651	1,009		1,009	87	1,096
Health Carolinians	1.00	0.396825	505		505	44	548
JCPC	0.81	0.321429	409		409	35	444
Veterans Affairs	1.00	0.396825	505		505	44	548
Hospital	1.00	0.396825	505		505	44	548
Recreation	7.01	2.781746	3,537		3,537	306	3,843
Coronavirus Relief Fund	0.76	0.301587	384		384	33	417
Solid Waste	3.22	1.277778	1,625		1,625	141	1,765
Water/Sewer	1.00	0.396825	505		505	44	548
Schedule .4 Total for PERSONNEL	252.00	100.000000	127,160		127,160	10,727	137,886

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	713	0	0	713	0
Administration	7,630	2,460	203	1,864	3,103
Finance	4,831	1,369	102	1,633	1,727
Information Services	7,194	2,607	177	1,120	3,289
Public Buildings	11,818	2,607	236	5,686	3,289
Sheriff	47,102	17,626	514	6,726	22,236
Communications	11,106	4,081	80	1,797	5,148
Fire Marshal	2,388	435	72	1,333	548
Non Departmental	6,099	0	857	5,242	0
Debt Service Exp	1,645	0	1,537	108	0
Social Services	77,920	24,506	2,995	19,505	30,915
Governing Body	930	0	26	904	0
Tax Assessor	8,689	2,977	212	1,745	3,755
Revaluation	5,543	1,738	125	1,487	2,193
License Plate Agency	2,731	800	36	886	1,009
Court Facilities	526	0	17	510	0
Elections	4,130	869	80	2,084	1,096
Register of Deeds	4,663	1,286	124	1,630	1,623
Interfund Transfers	14	0	0	14	0
Liason Office	3,858	1,304	16	893	1,645
Jail	22,426	7,813	410	4,345	9,857
Separation Allowance	203	0	11	192	0
Emergency Services	44,106	16,170	719	6,816	20,400
Building Inspection	7,918	2,460	167	2,188	3,103
Medical Examiner	459	0	20	440	0
Animal Control	8,338	1,304	119	5,270	1,645
Planning & Zoning	11	0	1	10	0
Economic Development	122	0	32	91	0
Econ Dev Proj Exp	24	0	10	14	0
Cooperative Extension Service	1,707	0	88	1,619	0
Soil & Water Conservation	5,259	1,304	126	2,185	1,645
Health Department	15,369	5,649	198	2,394	7,127
Nursing/ Medical	4,842	1,004	48	2,523	1,266
Medicaid Case Management	1,688	382	31	792	482
Preparedness	1,373	0	9	1,365	0
Tuberculosis	105	0	0	105	0
Child Health	1,991	43	36	1,857	55
Immunization	1,023	0	22	1,002	0
Maternal Health	1,927	0	29	1,899	0
Family Planning	1,932	0	37	1,895	0
WIC	684	0	3	681	0
WIC Nutrition	1,540	335	19	764	422
WIC Client Services	2,218	435	56	1,180	548
WIC Breastfeeding	762	0	5	757	0
WIC Breastfeeding Peer Counsel	576	0	7	569	0
Viral HEP	189	0	4	185	0
Environmental Health	3,968	869	96	1,906	1,096
Health Carolinians	3,333	435	25	2,324	548
Mental Health	83	0	49	35	0
JCPC	2,133	352	140	1,197	444
Veterans Affairs	1,960	435	25	953	548
Public Schools	98	0	0	98	0

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
Community College	361	0	173	188	0
Hospital	2,691	435	68	1,640	548
Recreation	13,835	3,046	297	6,649	3,843
American Rescue Plan Expenses	3,363	0	3,017	346	0
Coronavirus Relief Fund	2,047	330	130	1,169	417
Spec Rev Occ Tax Expense	34	0	17	17	0
Municipal Tax Fund	195	0	0	195	0
E-911 Wire	579	0	70	510	0
Fund 40	713	0	336	377	0
Veh Replace	190	0	39	150	0
VFDs	544	0	0	544	0
Solid Waste	8,038	1,399	1,097	3,776	1,765
Water/Sewer	4,713	435	240	3,490	548
Deed of Trust Fund	25	0	8	17	0
Law Enforcement Fd	61	0	16	45	0
Tourism Develop	428	0	23	405	0
Fines and Forfeitures Fund	49	0	0	49	0
Representative Payee Fund	230	0	87	143	0
Jail Inmate Pay Fund	1,667	0	65	1,602	0
General Fixed Asset Fd	87	0	0	87	0
Direct Bill	0	0	0	0	0
Total	387,748	109,297	15,630	124,934	137,886

**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:	247,755			247,755
Deductions:				
LEASES-GASB 87	<u>-12,819</u>			
Total Deductions:	<u>-12,819</u>			-12,819
Inbound Costs:				
Building Depr	605		605	
Annual Audit		675	675	
Professional Svcs		3,468	3,468	
Insurance		29	29	
Administration	4,447	384	4,831	
Finance		3,111	3,111	
Information Services		8,342	8,342	
Public Buildings		1,487	1,487	
Fire Marshal		31	31	
Non Departmental		40,855	40,855	
Total Allocated Additions:	<u>5,052</u>	<u>58,382</u>	63,433	63,433
Total To Be Allocated:	<u>239,988</u>	<u>58,382</u>		<u>298,369</u>

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

	Total	G&A	GEN ACCTG	PAYROLL
Wages & Benefits				
SALARIES & WAGES	160,409	0	135,289	25,120
FRINGE BENEFITS	55,846	0	47,101	8,745
Other Expense & Cost				
WC INS	450	0	380	70
SUPPLIES & MATS	5,450	0	4,597	853
TRAVEL	2,635	0	2,222	413
TELE & POSTAGE	2,349	0	1,981	368
MAINT CONT	5,675	0	4,786	889
INS & BOND	2,022	0	1,705	317
DUES & SUBS	100	0	84	16
*LEASES-GASB 87	12,819	0	0	0
Departmental Total				
Expenditures Per Financial Statement	247,755			
Deductions				
*Total Disallowed Costs	(12,819)	0	0	0
Functional Cost				
	234,936	0	198,145	36,791
Allocation Step 1				
Inbound - All Others	5,052	5,052	0	0
Reallocate Admin Costs		(5,052)	4,261	791
Unallocated Costs	0	0	0	0
1st Allocation	239,988	0	202,406	37,582
Allocation Step 2				
Inbound - All Others	58,382	58,382	0	0
Reallocate Admin Costs		(58,382)	49,239	9,143
Unallocated Costs	0	0	0	0
2nd Allocation	58,382	0	49,239	9,143
Total For Finance				
Schedule .3 Total	298,369	0	251,645	46,725

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	222	0.619091	1,253		1,253		1,253
Administration	580	1.617446	3,274		3,274		3,274
Finance	468	1.305112	2,642		2,642		2,642
Information Services	321	0.895173	1,812		1,812	457	2,269
Public Buildings	1,629	4.542793	9,195		9,195	2,319	11,514
Sheriff	1,927	5.373825	10,877		10,877	2,743	13,620
Communications	515	1.436181	2,907		2,907	733	3,640
Fire Marshal	382	1.065283	2,156		2,156	544	2,700
Non Departmental	1,502	4.188628	8,478		8,478	2,138	10,616
Debt Service Exp	31	0.086450	175		175	44	219
Social Services	5,588	15.583257	31,541		31,541	7,955	39,497
Governing Body	259	0.722273	1,462		1,462	369	1,831
Tax Assessor	500	1.394350	2,822		2,822	712	3,534
Revaluation	426	1.187986	2,405		2,405	606	3,011
License Plate Agency	254	0.708330	1,434		1,434	362	1,795
Court Facilities	146	0.407150	824		824	208	1,032
Elections	597	1.664854	3,370		3,370	850	4,220
Register of Deeds	467	1.302323	2,636		2,636	665	3,301
Interfund Transfers	4	0.011155	23		23	6	28
Liason Office	256	0.713907	1,445		1,445	364	1,809
Jail	1,245	3.471932	7,027		7,027	1,772	8,800
Separation Allowance	55	0.153379	310		310	78	389
Emergency Services	1,953	5.446331	11,024		11,024	2,780	13,804
Building Inspection	627	1.748515	3,539		3,539	893	4,432
Medical Examiner	126	0.351376	711		711	179	891
Animal Control	1,510	4.210937	8,523		8,523	2,150	10,673
Planning & Zoning	3	0.008366	17		17	4	21
Economic Development	26	0.072506	147		147	37	184
Econ Dev Proj Exp	4	0.011155	23		23	6	28
Cooperative Extension Service	464	1.293957	2,619		2,619	661	3,280
Soil & Water Conservation	626	1.745726	3,533		3,533	891	4,425
Health Department	686	1.913048	3,872		3,872	977	4,849
Nursing/ Medical	723	2.016230	4,081		4,081	1,029	5,110
Medicaid Case Management	227	0.633035	1,281		1,281	323	1,604
Preparedness	391	1.090382	2,207		2,207	557	2,764
Tuberculosis	30	0.083661	169		169	43	212
Child Health	532	1.483588	3,003		3,003	757	3,760
Immunization	287	0.800357	1,620		1,620	409	2,029
Maternal Health	544	1.517053	3,071		3,071	774	3,845
Family Planning	543	1.514264	3,065		3,065	773	3,838
WIC	195	0.543797	1,101		1,101	278	1,378
WIC Nutrition	219	0.610725	1,236		1,236	312	1,548
WIC Client Services	338	0.942581	1,908		1,908	481	2,389
WIC Breastfeeding	217	0.605148	1,225		1,225	309	1,534
WIC Breastfeeding Peer Counsel	163	0.454558	920		920	232	1,152
Viral HEP	53	0.147801	299		299	75	375
Environmental Health	546	1.522630	3,082		3,082	777	3,859
Health Carolinians	666	1.857274	3,759		3,759	948	4,707
Mental Health	10	0.027887	56		56	14	71
JCPC	343	0.956524	1,936		1,936	488	2,424
Veterans Affairs	273	0.761315	1,541		1,541	389	1,930
Public Schools	28	0.078084	158		158	40	198

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
Community College	54	0.150590	305		305	77	382
Hospital	470	1.310689	2,653		2,653	669	3,322
Recreation	1,905	5.312474	10,753		10,753	2,712	13,465
American Rescue Plan Expenses	99	0.276081	559		559	141	700
Coronavirus Relief Fund	335	0.934215	1,891		1,891	477	2,368
Spec Rev Occ Tax Expense	5	0.013944	28		28	7	35
Municipal Tax Fund	56	0.156167	316		316	80	396
E-911 Wire	146	0.407150	824		824	208	1,032
Fund 40	108	0.301180	610		610	154	763
Veh Replace	43	0.119914	243		243	61	304
VFDs	156	0.435037	881		881	222	1,103
Solid Waste	1,082	3.017374	6,107		6,107	1,540	7,648
Water/Sewer	1,000	2.788700	5,644		5,644	1,424	7,068
Deed of Trust Fund	5	0.013944	28		28	7	35
Law Enforcement Fd	13	0.036253	73		73	18	92
Tourism Develop	116	0.323489	655		655	165	820
Fines and Forfeitures Fund	14	0.039042	79		79	20	99
Representative Payee Fund	41	0.114337	231		231	58	290
Jail Inmate Pay Fund	459	1.280013	2,591		2,591	653	3,244
General Fixed Asset Fd	25	0.069718	141		141	36	177
Schedule .4 Total for GEN ACCTG	35,859	100.000000	202,406		202,406	49,239	251,645

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	6.15	2.440476	917	917			917
Finance	3.15	1.250000	470	470			470
Information Services	6.00	2.380952	895	895	226		1,121
Public Buildings	6.00	2.380952	895	895	226		1,121
Sheriff	40.56	16.095238	6,049	6,049	1,528		7,577
Communications	9.39	3.726190	1,400	1,400	354		1,754
Fire Marshal	1.00	0.396825	149	149	38		187
Social Services	56.39	22.376986	8,410	8,410	2,124		10,534
Tax Assessor	6.85	2.718254	1,022	1,022	258		1,280
Revaluation	4.00	1.587302	597	597	151		747
License Plate Agency	1.84	0.730159	274	274	69		344
Elections	2.00	0.793651	298	298	75		374
Register of Deeds	2.96	1.174603	441	441	111		553
Liason Office	3.00	1.190476	447	447	113		560
Jail	17.98	7.134921	2,681	2,681	677		3,359
Emergency Services	37.21	14.765873	5,549	5,549	1,402		6,951
Building Inspection	5.66	2.246032	844	844	213		1,057
Animal Control	3.00	1.190476	447	447	113		560
Soil & Water Conservation	3.00	1.190476	447	447	113		560
Health Department	13.00	5.158730	1,939	1,939	490		2,428
Nursing/ Medical	2.31	0.916667	345	345	87		432
Medicaid Case Management	0.88	0.349206	131	131	33		164
Child Health	0.10	0.039683	15	15	4		19
WIC Nutrition	0.77	0.305556	115	115	29		144
WIC Client Services	1.00	0.396825	149	149	38		187
Environmental Health	2.00	0.793651	298	298	75		374
Health Carolinians	1.00	0.396825	149	149	38		187
JCPC	0.81	0.321429	121	121	30		151
Veterans Affairs	1.00	0.396825	149	149	38		187
Hospital	1.00	0.396825	149	149	38		187
Recreation	7.01	2.781746	1,045	1,045	264		1,310
Coronavirus Relief Fund	0.76	0.301587	113	113	29		142
Solid Waste	3.22	1.277778	480	480	121		602
Water/Sewer	1.00	0.396825	149	149	38		187
Schedule .4 Total for PAYROLL	252.00	100.000000	37,582	37,582	9,143	46,725	

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	1,253	1,253	0
Administration	4,191	3,274	917
Finance	3,111	2,642	470
Information Services	3,390	2,269	1,121
Public Buildings	12,635	11,514	1,121
Sheriff	21,197	13,620	7,577
Communications	5,394	3,640	1,754
Fire Marshal	2,887	2,700	187
Non Departmental	10,616	10,616	0
Debt Service Exp	219	219	0
Social Services	50,031	39,497	10,534
Governing Body	1,831	1,831	0
Tax Assessor	4,814	3,534	1,280
Revaluation	3,758	3,011	747
License Plate Agency	2,139	1,795	344
Court Facilities	1,032	1,032	0
Elections	4,593	4,220	374
Register of Deeds	3,854	3,301	553
Interfund Transfers	28	28	0
Liason Office	2,370	1,809	560
Jail	12,159	8,800	3,359
Separation Allowance	389	389	0
Emergency Services	20,755	13,804	6,951
Building Inspection	5,489	4,432	1,057
Medical Examiner	891	891	0
Animal Control	11,233	10,673	560
Planning & Zoning	21	21	0
Economic Development	184	184	0
Econ Dev Proj Exp	28	28	0
Cooperative Extension Service	3,280	3,280	0
Soil & Water Conservation	4,985	4,425	560
Health Department	7,277	4,849	2,428
Nursing/ Medical	5,542	5,110	432
Medicaid Case Management	1,769	1,604	164
Preparedness	2,764	2,764	0
Tuberculosis	212	212	0
Child Health	3,779	3,760	19
Immunization	2,029	2,029	0
Maternal Health	3,845	3,845	0
Family Planning	3,838	3,838	0
WIC	1,378	1,378	0
WIC Nutrition	1,692	1,548	144
WIC Client Services	2,576	2,389	187
WIC Breastfeeding	1,534	1,534	0
WIC Breastfeeding Peer Counsel	1,152	1,152	0
Viral HEP	375	375	0
Environmental Health	4,233	3,859	374
Health Carolinians	4,894	4,707	187
Mental Health	71	71	0
JCPC	2,576	2,424	151
Veterans Affairs	2,116	1,930	187
Public Schools	198	198	0

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

Receiving Department	Total	GEN ACCTG	PAYROLL
Community College	382	382	0
Hospital	3,509	3,322	187
Recreation	14,774	13,465	1,310
American Rescue Plan Expenses	700	700	0
Coronavirus Relief Fund	2,510	2,368	142
Spec Rev Occ Tax Expense	35	35	0
Municipal Tax Fund	396	396	0
E-911 Wire	1,032	1,032	0
Fund 40	763	763	0
Veh Replace	304	304	0
VFDs	1,103	1,103	0
Solid Waste	8,249	7,648	602
Water/Sewer	7,255	7,068	187
Deed of Trust Fund	35	35	0
Law Enforcement Fd	92	92	0
Tourism Develop	820	820	0
Fines and Forfeitures Fund	99	99	0
Representative Payee Fund	290	290	0
Jail Inmate Pay Fund	3,244	3,244	0
General Fixed Asset Fd	177	177	0
Direct Bill	0	0	0
Total	298,369	251,645	46,725

**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:	429,722			429,722
Inbound Costs:				
Building Depr	2,046		2,046	
Equip Depr	15,312		15,312	
Annual Audit		463	463	
Professional Svcs		6,677	6,677	
Insurance		54	54	
Administration	6,622	572	7,194	
Finance	2,707	683	3,390	
Information Services		44,092	44,092	
Public Buildings		2,894	2,894	
Fire Marshal		58	58	
Non Departmental		112,901	112,901	
Total Allocated Additions:	26,687	168,395	195,082	195,082
Total To Be Allocated:	456,409	168,395		624,804

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

	Total	G&A	DATA PROC SVCS
Wages & Benefits			
SALARIES & WAGES	314,582	0	314,582
FRINGE BENEFITS	108,711	0	108,711
Other Expense & Cost			
WC INS	846	0	846
SUPPLIES & MATS	496	0	496
TRAVEL/TRAINING	4,696	0	4,696
INS & BOND	391	0	391
Departmental Total			
Expenditures Per Financial Statement	429,722		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	429,722	0	429,722
Allocation Step 1			
Inbound - All Others	26,687	26,687	0
Reallocate Admin Costs		(26,687)	26,687
Unallocated Costs	0	0	0
1st Allocation	456,409	0	456,409
Allocation Step 2			
Inbound - All Others	168,395	168,395	0
Reallocate Admin Costs		(168,395)	168,395
Unallocated Costs	0	0	0
2nd Allocation	168,395	0	168,395
Total For Information Services			
Schedule .3 Total	624,804	0	624,804

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	7	1.827676	8,342	8,342			8,342
Finance	7	1.827676	8,342	8,342			8,342
Information Services	37	9.660574	44,092	44,092			44,092
Public Buildings	2	0.522193	2,383	2,383	1,014		3,398
Sheriff	95	24.804179	113,208	113,208	48,185		161,394
Communications	11	2.872063	13,108	13,108	5,579		18,688
Fire Marshal	8	2.088773	9,533	9,533	4,058		13,591
Social Services	58	15.143603	69,117	69,117	29,418		98,535
Governing Body	12	3.133159	14,300	14,300	6,087		20,387
Tax Assessor	20	5.221932	23,833	23,833	10,144		33,978
Court Facilities	2	0.522193	2,383	2,383	1,014		3,398
Elections	12	3.133159	14,300	14,300	6,087		20,387
Register of Deeds	2	0.522193	2,383	2,383	1,014		3,398
Emergency Services	35	9.138381	41,708	41,708	17,752		59,461
Building Inspection	10	2.610966	11,917	11,917	5,072		16,989
Animal Control	4	1.044386	4,767	4,767	2,029		6,795
Planning & Zoning	1	0.261097	1,192	1,192	507		1,699
Cooperative Extension Service	12	3.133159	14,300	14,300	6,087		20,387
Soil & Water Conservation	3	0.783290	3,575	3,575	1,522		5,097
Health Department	24	6.266319	28,600	28,600	12,173		40,773
JCPC	1	0.261097	1,192	1,192	507		1,699
Veterans Affairs	2	0.522193	2,383	2,383	1,014		3,398
Hospital	7	1.827676	8,342	8,342	3,551		11,892
Recreation	7	1.827676	8,342	8,342	3,551		11,892
Solid Waste	3	0.783290	3,575	3,575	1,522		5,097
Water/Sewer	1	0.261097	1,192	1,192	507		1,699
Schedule .4 Total for DATA PROC SVCS	383	100.000000	456,409	456,409	168,395		624,804

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	8,342	8,342
Finance	8,342	8,342
Information Services	44,092	44,092
Public Buildings	3,398	3,398
Sheriff	161,394	161,394
Communications	18,688	18,688
Fire Marshal	13,591	13,591
Social Services	98,535	98,535
Governing Body	20,387	20,387
Tax Assessor	33,978	33,978
Court Facilities	3,398	3,398
Elections	20,387	20,387
Register of Deeds	3,398	3,398
Emergency Services	59,461	59,461
Building Inspection	16,989	16,989
Animal Control	6,795	6,795
Planning & Zoning	1,699	1,699
Cooperative Extension Service	20,387	20,387
Soil & Water Conservation	5,097	5,097
Health Department	40,773	40,773
JCPC	1,699	1,699
Veterans Affairs	3,398	3,398
Hospital	11,892	11,892
Recreation	11,892	11,892
Solid Waste	5,097	5,097
Water/Sewer	1,699	1,699
Direct Bill	0	0
Total	624,804	624,804

**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:	572,934			572,934
Deductions:				
LEASES-GASB 87	<u>-29,118</u>			
Total Deductions:	<u>-29,118</u>			<u>-29,118</u>
Inbound Costs:				
Building Depr	249		249	
Annual Audit		2,351	2,351	
Professional Svcs		5,999	5,999	
Insurance		54	54	
Administration	10,879	939	11,818	
Finance	10,090	2,545	12,635	
Information Services	2,383	1,014	3,398	
Public Buildings		613	613	
Fire Marshal		58	58	
Non Departmental		10,237	10,237	
Total Allocated Additions:	<u>23,601</u>	<u>23,812</u>	<u>47,413</u>	<u>47,413</u>
Total To Be Allocated:	<u>567,417</u>	<u>23,812</u>		<u>591,229</u>

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	211,457	50,750	67,793	92,914	0
FRINGE BENEFITS	92,719	22,253	29,726	40,740	0
Other Expense & Cost					
WC INS	8,381	2,011	2,687	3,683	0
SUPPLIES & MATS	15,157	3,638	4,859	6,660	0
UNIFORMS	2,259	542	724	993	0
BLDG/GROUND	43,812	0	43,812	0	0
VEH MAINT/GAS/LEASE	15,523	3,726	4,977	6,820	0
UTILITIES	90,912	0	0	0	90,912
MAINT CONTRACT	21,792	0	21,792	0	0
INS & BOND	39,516	9,484	12,669	17,363	0
*LEASES-GASB 87	29,118	0	0	0	0
BUILDING RENOVATIONS	2,288	549	734	1,005	0
Departmental Total					
Expenditures Per Financial Statement	572,934				
Deductions					
*Total Disallowed Costs	(29,118)	0	0	0	0
Functional Cost	543,816	92,953	189,773	170,178	90,912
Allocation Step 1					
Inbound - All Others	23,601	23,601	0	0	0
Reallocate Admin Costs		(116,554)	49,059	43,993	23,502
Unallocated Costs	0	0	0	0	0
1st Allocation	567,417	0	238,832	214,171	114,414
Allocation Step 2					
Inbound - All Others	23,812	23,812	0	0	0
Reallocate Admin Costs		(23,812)	10,023	8,988	4,801
Unallocated Costs	0	0	0	0	0
2nd Allocation	23,812	0	10,023	8,988	4,801
Total For Public Buildings					
Schedule .3 Total	591,229	0	248,855	223,159	119,215

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	1,645		1,645		1,645
Finance	330	0.208382	498		498		498
Information Services	642	0.405398	968		968		968
Public Buildings	136	0.085879	205		205		205
Sheriff	8,352	5.273959	12,596		12,596	536	13,132
Social Services	15,449	9.755435	23,299		23,299	992	24,291
Governing Body	1,441	0.909935	2,173		2,173	92	2,266
Tax Assessor	4,612	2.912296	6,955		6,955	296	7,251
License Plate Agency	360	0.227326	543		543	23	566
Court Facilities	20,541	12.970833	30,979		30,979	1,318	32,297
Elections	1,481	0.935193	2,234		2,234	95	2,329
Register of Deeds	1,848	1.166939	2,787		2,787	119	2,906
Building Inspection	1,233	0.778591	1,860		1,860	79	1,939
Animal Control	4,266	2.693811	6,434		6,434	274	6,707
Planning & Zoning	384	0.242481	579		579	25	604
Cooperative Extension Service	2,856	1.803452	4,307		4,307	183	4,490
Soil & Water Conservation	1,244	0.785537	1,876		1,876	80	1,956
Health Department	1,831	1.156204	2,761		2,761	118	2,879
WIC	1,322	0.834791	1,994		1,994	85	2,079
Environmental Health	458	0.289209	691		691	29	720
Veterans Affairs	432	0.272791	652		652	28	679
Hospital	36,417	22.995902	54,922		54,922	2,337	57,259
Other	51,637	32.606732	77,875		77,875	3,314	81,190
Schedule .4 Total for MAINTENANCE	158,363	100.000000	238,832		238,832	10,023	248,855

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	1,599		1,599		1,599
Finance	330	0.225862	484		484		484
Information Services	642	0.439404	941		941		941
Public Buildings	136	0.093082	199		199		199
Sheriff	2,112	1.445516	3,096		3,096	132	3,228
Social Services	15,449	10.573758	22,646		22,646	965	23,611
Governing Body	1,441	0.986263	2,112		2,112	90	2,202
Tax Assessor	4,612	3.156591	6,760		6,760	288	7,049
License Plate Agency	360	0.246395	528		528	22	550
Court Facilities	20,541	14.058875	30,110		30,110	1,283	31,393
Elections	1,481	1.013641	2,171		2,171	92	2,263
Register of Deeds	1,848	1.264826	2,709		2,709	115	2,824
Building Inspection	1,233	0.843902	1,807		1,807	77	1,884
Animal Control	81	0.055439	119		119	5	124
Planning & Zoning	384	0.262821	563		563	24	587
Cooperative Extension Service	2,856	1.954732	4,186		4,186	178	4,365
Soil & Water Conservation	1,244	0.851431	1,824		1,824	78	1,901
WIC	1,322	0.904816	1,938		1,938	83	2,020
Environmental Health	458	0.313469	671		671	29	700
Veterans Affairs	432	0.295674	633		633	27	660
Hospital	36,417	24.924884	53,382		53,382	2,274	55,656
Other	51,637	35.341906	75,692		75,692	3,225	78,918
Schedule .4 Total for JANITORIAL	146,107	100.000000	214,171		214,171	8,988	223,159

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	1,673		1,673		1,673
Finance	330	0.442205	506		506		506
Information Services	642	0.860290	984		984		984
Public Buildings	136	0.182242	209		209		209
Sheriff	2,112	2.830113	3,238		3,238	140	3,378
Social Services	417	0.558786	639		639	28	667
Governing Body	1,441	1.930962	2,209		2,209	96	2,305
Tax Assessor	4,612	6.180152	7,071		7,071	306	7,377
License Plate Agency	360	0.482406	552		552	24	576
Elections	1,481	1.984563	2,271		2,271	98	2,369
Register of Deeds	1,848	2.476349	2,833		2,833	123	2,956
Building Inspection	1,233	1.652239	1,890		1,890	82	1,972
Animal Control	81	0.108541	124		124	5	130
Planning & Zoning	384	0.514566	589		589	25	614
Cooperative Extension Service	2,856	3.827084	4,379		4,379	189	4,568
Soil & Water Conservation	1,244	1.666979	1,907		1,907	82	1,990
Health Department	1,831	2.453568	2,807		2,807	121	2,929
Environmental Health	458	0.613727	702		702	30	733
Veterans Affairs	432	0.578887	662		662	29	691
Other	51,637	69.194384	79,168		79,168	3,423	82,592
Schedule .4 Total for UTILITIES	74,626	100.000000	114,414		114,414	4,801	119,215

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	4,917	1,645	1,599	1,673
Finance	1,487	498	484	506
Information Services	2,894	968	941	984
Public Buildings	613	205	199	209
Sheriff	19,738	13,132	3,228	3,378
Social Services	48,568	24,291	23,611	667
Governing Body	6,773	2,266	2,202	2,305
Tax Assessor	21,677	7,251	7,049	7,377
License Plate Agency	1,692	566	550	576
Court Facilities	63,690	32,297	31,393	0
Elections	6,961	2,329	2,263	2,369
Register of Deeds	8,686	2,906	2,824	2,956
Building Inspection	5,795	1,939	1,884	1,972
Animal Control	6,961	6,707	124	130
Planning & Zoning	1,805	604	587	614
Cooperative Extension Service	13,423	4,490	4,365	4,568
Soil & Water Conservation	5,847	1,956	1,901	1,990
Health Department	5,808	2,879	0	2,929
WIC	4,099	2,079	2,020	0
Environmental Health	2,153	720	700	733
Veterans Affairs	2,030	679	660	691
Hospital	112,915	57,259	55,656	0
Other	242,699	81,190	78,918	82,592
Direct Bill	0	0	0	0
Total	591,229	248,855	223,159	119,215

**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:	1,246,601			1,246,601
Deductions:				
GRANT EXP/NCDPS HB105	-60,476			
LEASES-GASB 87	-16,100			
Total Deductions:	-76,576			-76,576
Inbound Costs:				
Building Depr	361		361	
Equip Depr	193,174		193,174	
Annual Audit		2,803	2,803	
Professional Svcs		38,820	38,820	
Insurance		368	368	
Administration	43,355	3,747	47,102	
Finance	16,926	4,271	21,197	
Information Services	113,208	48,185	161,394	
Public Buildings	18,930	808	19,738	
Communications		171,626	171,626	
Fire Marshal		395	395	
Non Departmental		74,208	74,208	
Debt Service Exp		123,997	123,997	
Total Allocated Additions:	385,954	469,229	855,182	855,182
Total To Be Allocated:	1,555,979	469,229		2,025,207

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	129,563	0	17,582	661	1,166
FRINGE BENEFITS	442,875	0	60,098	2,259	3,986
Other Expense & Cost					
WC INS	81,823	0	11,103	417	736
PROF SVCS	7,745	0	1,051	39	70
*GRANT EXP/NCDPS HB105	60,476	0	0	0	0
SUPPLIES & MATS	23,825	0	3,233	122	214
UNIFORMS	11,560	0	1,569	59	104
DRUG MONEY	6,000	0	0	0	0
PREV / EDUC	3,134	0	425	16	28
GAS DIESEL	173,714	0	23,573	886	1,563
INVESTIGATIVE EXP	2,065	0	280	11	19
VEH MAINT	44,190	0	5,997	225	398
TRAVEL	11,144	0	1,512	57	100
TELEPHONE & POSTAGE	37,020	0	5,024	189	333
UTILITIES	45,984	0	6,240	235	414
MAINT CONTRACT	44,075	0	5,981	225	397
INS & BONDS	72,785	0	9,877	371	655
DUES & SUBS	1,007	0	137	5	9
EMPLOYEE RELATIONS	2,010	0	273	10	18
GUNS, VESTS, ETC	29,506	0	4,004	150	266
*LEASES-GASB 87	16,100	0	0	0	0
Departmental Total	1,246,601				
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	(76,576)	0	0	0	0
Functional Cost	1,170,025	0	157,959	5,937	10,476
Allocation Step 1					
Inbound - All Others	385,954	385,954	0	0	0
Reallocate Admin Costs		(385,954)	52,106	1,958	3,456
Unallocated Costs	0	0	0	0	0
1st Allocation	1,555,979	0	210,065	7,895	13,932
Allocation Step 2					
Inbound - All Others	469,229	469,229	0	0	0
Reallocate Admin Costs		(469,229)	63,348	2,381	4,201
Unallocated Costs	0	0	0	0	0
2nd Allocation	469,229	0	63,348	2,381	4,201
Total For Sheriff					
Schedule .3 Total	2,025,207	0	273,413	10,276	18,133

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

SHERIFF OPS

Wages & Benefits
- - - - -
SALARIES & WAGES 110,154
FRINGE BENEFITS 376,532

Other Expense & Cost
- - - - -
WC INS 69,567
PROF SVCS 6,585
*GRANT EXP/NCDPS HB105 0
SUPPLIES & MATS 20,256
UNIFORMS 9,828
DRUG MONEY 6,000
PREV / EDUC 2,665
GAS DIESEL 147,692
INVESTIGATIVE EXP 1,755
VEH MAINT 37,570
TRAVEL 9,475
TELEPHONE & POSTAGE 31,474
UTILITIES 39,095
MAINT CONTRACT 37,472
INS & BONDS 61,882
DUES & SUBS 856
EMPLOYEE RELATIONS 1,709
GUNS, VESTS, ETC 25,086
*LEASES-GASB 87 0

Departmental Total
- - - - -
Expenditures Per Financial Statement

Deductions
- - - - -
*Total Disallowed Costs 0

Functional Cost 995,653

Allocation Step 1
- - - - -
Inbound - All Others 0
Reallocate Admin Costs 328,434
Unallocated Costs 0
1st Allocation 1,324,087

Allocation Step 2
- - - - -
Inbound - All Others 0
Reallocate Admin Costs 399,298
Unallocated Costs 0
2nd Allocation 399,298

Total For Sheriff
- - - - -
Schedule .3 Total 1,723,385

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	9.39	15.162280	31,851		31,851	9,605	41,456
Social Services	0.21	0.339093	712		712	215	927
Child Support	0.36	0.581301	1,221		1,221	368	1,589
Sheriff Receiving	33.99	54.884547	115,293		115,293	34,768	150,061
Jail	17.98	29.032779	60,988		60,988	18,392	79,379
Schedule .4 Total for SHERIFF ADMIN	61.93	100.000000	210,065		210,065	63,348	273,413

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	7,895	7,895	2,381	2,381	10,276
Schedule .4 Total for DSS SUPPORT	100	100.000000	7,895	7,895	2,381	2,381	10,276

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	13,932	13,932	4,201	4,201	18,133
Schedule .4 Total for CSE SUPPORT	100	100.000000	13,932	13,932	4,201	4,201	18,133

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	1,324,087	(995,653)	328,434	399,298	727,732
Schedule .4 Total for SHERIFF OPS	100	100.000000	1,324,087	(995,653)	328,434	399,298	727,732
Direct Billed				995,653	995,653		995,653
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	1,324,087	399,298	1,723,385

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	41,456	41,456	0	0	0
Social Services	11,203	927	10,276	0	0
Child Support	19,722	1,589	0	18,133	0
Sheriff Receiving	877,793	150,061	0	0	727,732
Jail	79,379	79,379	0	0	0
Direct Bill	995,653	0	0	0	995,653
Total	2,025,207	273,413	10,276	18,133	1,723,385

**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:	187,874			187,874
Inbound Costs:				
Equip Depr	107,839		107,839	
Annual Audit		743	743	
Professional Svcs		9,411	9,411	
Insurance		85	85	
Administration	10,222	883	11,106	
Finance	4,307	1,087	5,394	
Information Services	13,108	5,579	18,688	
Sheriff	31,851	9,605	41,456	
Fire Marshal		91	91	
Non Departmental		17,970	17,970	
Total Allocated Additions:	167,327	45,456	212,783	212,783
Total To Be Allocated:	355,201	45,456		400,657

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

	Total	G&A	DISPATCH
Wages & Benefits			
SALARIES & WAGES	19,637	0	19,637
FRINGE BENEFITS	119,707	0	119,707
Other Expense & Cost			
WC INS	1,619	0	1,619
EQUIP MAINT	156	0	156
TELE/POSTAGE/TRAVEL	4,218	0	4,218
CONTRACT SVCS	46,301	0	46,301
INS & BONDS	1,539	0	1,539
AUDIT ADJ	(5,303)	0	(5,303)
Departmental Total			
Expenditures Per Financial Statement	187,874		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	187,874	0	187,874
Allocation Step 1			
Inbound - All Others	167,327	167,327	0
Reallocate Admin Costs		(167,327)	167,327
Unallocated Costs	0	0	0
1st Allocation	355,201	0	355,201
Allocation Step 2			
Inbound - All Others	45,456	45,456	0
Reallocate Admin Costs		(45,456)	45,456
Unallocated Costs	0	0	0
2nd Allocation	45,456	0	45,456
Total For Communications			
Schedule .3 Total	400,657	0	400,657

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	21,659	48.317941	171,626		171,626		171,626
Social Services	51	0.113773	404		404	100	504
Emergency Services	6,366	14.201579	50,444		50,444	12,491	62,935
Animal Control	2,239	4.994869	17,742		17,742	4,393	22,135
Other	14,511	32.371838	114,985		114,985	28,472	143,457
Schedule .4 Total for DISPATCH	44,826	100.000000	355,201		355,201	45,456	400,657

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	171,626	171,626
Social Services	504	504
Emergency Services	62,935	62,935
Animal Control	22,135	22,135
Other	143,457	143,457
Direct Bill	0	0
Total	400,657	400,657

**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:	173,676			173,676
Deductions:				
LEASES-GASB 87	<u>-30,058</u>			
Total Deductions:	<u>-30,058</u>			-30,058
Inbound Costs:				
Annual Audit		551	551	
Professional Svcs		1,051	1,051	
Insurance		9	9	
Administration	2,198	190	2,388	
Finance	2,305	582	2,887	
Information Services	9,533	4,058	13,591	
Fire Marshal		10	10	
Non Departmental		3,295	3,295	
Total Allocated Additions:	<u>14,037</u>	<u>9,745</u>	23,782	23,782
Total To Be Allocated:	<u>157,655</u>	<u>9,745</u>		<u>167,400</u>

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

	Total	G&A	SAFETY	FM OPS
Wages & Benefits				
SALARIES & WAGES	81,150	12,367	1,071	67,712
FRINGE BENEFITS	38,723	5,901	511	32,311
Other Expense & Cost				
WC INS	3,603	549	48	3,006
VEH/LEASE	11,916	1,816	157	9,943
UNIFORMS/SUPPLIES	1,548	236	20	1,292
GAS/DIESEL/LEASE	1,732	264	23	1,445
VEH/EQUIP MAINT	1,046	159	14	873
TRAVEL/TRAINING	221	34	3	184
INS & BONDS	1,516	231	20	1,265
DUES & SUBS	20	3	0	17
EQUIP < 5K	2,143	327	28	1,788
*LEASES-GASB 87	30,058	0	0	0
Departmental Total				
Expenditures Per Financial Statement	173,676			
Deductions				
*Total Disallowed Costs	(30,058)	0	0	0
Functional Cost	143,618	21,887	1,895	119,836
Allocation Step 1				
Inbound - All Others	14,037	14,037	0	0
Reallocate Admin Costs		(35,924)	559	35,364
Unallocated Costs	0	0	0	0
1st Allocation	157,655	0	2,454	155,200
Allocation Step 2				
Inbound - All Others	9,745	9,745	0	0
Reallocate Admin Costs		(9,745)	152	9,593
Unallocated Costs	0	0	0	0
2nd Allocation	9,745	0	152	9,593
Total For Fire Marshal				
Schedule .3 Total	167,400	0	2,606	164,794

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	6.15	2.440476	60		60		60
Finance	3.15	1.250000	31		31		31
Information Services	6.00	2.380952	58		58		58
Public Buildings	6.00	2.380952	58		58		58
Sheriff	40.56	16.095238	395		395		395
Communications	9.39	3.726190	91		91		91
Fire Marshal	1.00	0.396825	10		10		10
Social Services	56.39	22.376986	549		549	48	597
Tax Assessor	6.85	2.718254	67		67	6	72
Revaluation	4.00	1.587302	39		39	3	42
License Plate Agency	1.84	0.730159	18		18	2	19
Elections	2.00	0.793651	19		19	2	21
Register of Deeds	2.96	1.174603	29		29	2	31
Liason Office	3.00	1.190476	29		29	3	32
Jail	17.98	7.134921	175		175	15	190
Emergency Services	37.21	14.765873	362		362	31	394
Building Inspection	5.66	2.246032	55		55	5	60
Animal Control	3.00	1.190476	29		29	3	32
Soil & Water Conservation	3.00	1.190476	29		29	3	32
Health Department	13.00	5.158730	127		127	11	138
Nursing/ Medical	2.31	0.916667	23		23	2	24
Medicaid Case Management	0.88	0.349206	9		9	1	9
Child Health	0.10	0.039683	1		1	0	1
WIC Nutrition	0.77	0.305556	8		8	1	8
WIC Client Services	1.00	0.396825	10		10	1	11
Environmental Health	2.00	0.793651	19		19	2	21
Health Carolinians	1.00	0.396825	10		10	1	11
JCPC	0.81	0.321429	8		8	1	9
Veterans Affairs	1.00	0.396825	10		10	1	11
Hospital	1.00	0.396825	10		10	1	11
Recreation	7.01	2.781746	68		68	6	74
Coronavirus Relief Fund	0.76	0.301587	7		7	1	8
Solid Waste	3.22	1.277778	31		31	3	34
Water/Sewer	1.00	0.396825	10		10	1	11
Schedule .4 Total for SAFETY	252.00	100.000000	2,454		2,454	152	2,606

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	155,200	(119,836)	35,364	9,593	44,958
Schedule .4 Total for FM OPS	100	100.000000	155,200	(119,836)	35,364	9,593	44,958
Direct Billed				119,836	119,836		119,836
Schedule .3 Total for FM OPS	100	100.000000		0	155,200	9,593	164,794

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	60	60	0
Finance	31	31	0
Information Services	58	58	0
Public Buildings	58	58	0
Sheriff	395	395	0
Communications	91	91	0
Fire Marshal	10	10	0
Social Services	597	597	0
Tax Assessor	72	72	0
Revaluation	42	42	0
License Plate Agency	19	19	0
Elections	21	21	0
Register of Deeds	31	31	0
Liason Office	32	32	0
Jail	190	190	0
Emergency Services	394	394	0
Fire Marshal Receiving	44,958	0	44,958
Building Inspection	60	60	0
Animal Control	32	32	0
Soil & Water Conservation	32	32	0
Health Department	138	138	0
Nursing/ Medical	24	24	0
Medicaid Case Management	9	9	0
Child Health	1	1	0
WIC Nutrition	8	8	0
WIC Client Services	11	11	0
Environmental Health	21	21	0
Health Carolinians	11	11	0
JCPC	9	9	0
Veterans Affairs	11	11	0
Hospital	11	11	0
Recreation	74	74	0
Coronavirus Relief Fund	8	8	0
Solid Waste	34	34	0
Water/Sewer	11	11	0
Direct Bill	119,836	0	119,836
Total	167,400	2,606	164,794

**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:	2,078,286			2,078,286
Deductions:				
AG BUILDING GRANT EXP	-3,720			
CHRIST HAM	-15,359			
CAP OUTLAY TECH/TAX SOFTWARE	-315,638			
BUILDING IMPROVEMENTS	-410,749			
LAND AQUISITION	-143,695			
LEASES-GASB 87	-34,199			
Total Deductions:	<u>-923,360</u>			<u>-923,360</u>
Inbound Costs:				
Annual Audit	2,168	2,168		
Professional Svcs	512	512		
Administration	5,615	484	6,099	
Finance	8,478	2,138	10,616	
Total Allocated Additions:	<u>14,093</u>	<u>5,301</u>	<u>19,394</u>	<u>19,394</u>
Total To Be Allocated:	<u>1,169,019</u>	<u>5,301</u>		<u>1,174,320</u>

**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	4,458	0	0	0	0
PROF SVCS	172,086	0	0	0	0
PROF SVCS - CNTY ATTNY	131,200	0	0	0	131,200
SYW INTERNS	7,280	0	0	0	0
CONTRACTED SVCS	2,481	0	0	0	0
*AG BUILDING GRANT EXP	3,720	0	0	0	0
AUDIT	57,500	0	57,500	0	0
INSUR CONS	41,860	0	0	41,860	0
PUBLIC RELAT	22,564	0	0	0	0
PARKS	73,740	0	0	0	0
BANK FEES	4,175	0	0	0	0
VEH MAINT	1,262	0	0	0	0
TELEPHONE	55,582	0	0	0	0
TELE SYS	18,316	0	0	0	0
SOFTWARE CONTR	520,411	0	0	0	0
VEH LEASE	9,863	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,923	0	0	4,923	0
DUES - SOG	5,183	0	0	5,183	0
DUES & SUBS	14,710	0	0	0	0
HR SCREEN	6,564	0	0	0	0
*CHRIST HAM	15,359	0	0	0	0
*CAP OUTLAY TECH/TAX					
SOFTWARE	315,638	0	0	0	0
*BUILDING IMPROVEMENTS	410,749	0	0	0	0
*LAND AQUISITION	143,695	0	0	0	0
*LEASES-GASB 87	34,199	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,078,286				
Deductions					
*Total Disallowed Costs	(923,360)	0	0	0	0
Functional Cost	1,154,926	0	57,500	52,734	131,200
Allocation Step 1					
Inbound - All Others	14,093	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(85,837)	0	0	0	0
1st Allocation	1,083,182	0	57,500	52,734	131,200
Allocation Step 2					
Inbound - All Others	5,301	0	0	0	0
2nd Allocation	5,301	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	1,088,483	0	57,500	52,734	131,200

**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	50,043
PROF SVCS - CNTY ATTNY	0	0	0	0	0
SYW INTERNS	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	22,564
PARKS	0	0	0	0	0
BANK FEES	0	0	4,175	0	0
VEH MAINT	0	0	0	0	1,262
TELEPHONE	0	55,582	0	0	0
TELE SYS	0	0	0	18,316	0
SOFTWARE CONTR	0	0	0	0	271,959
VEH LEASE	0	0	0	0	9,863
DUES - NACO	0	0	0	0	0
DUES - NCACC	0	0	0	0	0
DUES - SOG	0	0	0	0	0
DUES & SUBS	0	0	0	0	0
HR SCREEN	0	0	0	0	6,564
*CHRIST HAM	0	0	0	0	0
*CAP OUTLAY TECH/TAX	0	0	0	0	0
SOFTWARE	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*LAND AQUISITION	0	0	0	0	0
*LEASES-GASB 87	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,650	55,582	4,175	18,316	362,255
Allocation Step 1					
Inbound - All Others	0	0	0	0	14,093
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,650	55,582	4,175	18,316	376,348
Allocation Step 2					
Inbound - All Others	0	0	0	0	5,301
2nd Allocation	0	0	0	0	5,301
Total For Non Departmental					
Schedule .3 Total	4,650	55,582	4,175	18,316	381,649

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

	DEPT SPECIFIC	UNEMPLOY RSRV	GEN GOVT**
Other Expense & Cost			
UNEMPLOYMENT INSUR-SELF FUND	0	4,458	0
PROF SVCS	105,027	0	12,366
PROF SVCS - CNTY ATTNY	0	0	0
SYW INTERNS	0	0	7,280
CONTRACTED SVCS	0	0	2,481
*AG BUILDING GRANT EXP	0	0	0
AUDIT	0	0	0
INSUR CONS	0	0	0
PUBLIC RELAT	0	0	0
PARKS	73,740	0	0
BANK FEES	0	0	0
VEH MAINT	0	0	0
TELEPHONE	0	0	0
TELE SYS	0	0	0
SOFTWARE CONTR	199,452	0	49,000
VEH LEASE	0	0	0
DUES - NACO	0	0	0
DUES - NCACC	0	0	0
DUES - SOG	0	0	0
DUES & SUBS	0	0	14,710
HR SCREEN	0	0	0
*CHRIST HAM	0	0	0
*CAP OUTLAY TECH/TAX	0	0	0
SOFTWARE	0	0	0
*BUILDING IMPROVEMENTS	0	0	0
*LAND AQUISITION	0	0	0
*LEASES-GASB 87	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	378,219	4,458	85,837
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(85,837)
1st Allocation	378,219	4,458	0
Allocation Step 2			
Inbound - All Others	0	0	0
2nd Allocation	0	0	0
Total For Non Departmental			
Schedule .3 Total	378,219	4,458	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	57,500	57,500	57,500	0	57,500
Schedule .4 Total for AUDIT	100	100.000000	57,500		57,500	0	57,500

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - PROF SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	52,734		52,734		52,734
Schedule .4 Total for PROF SVCS	100	100.000000	52,734		52,734	0	52,734

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	131,200	131,200			131,200
Schedule .4 Total for LEGAL	100	100.000000	131,200		131,200	0	131,200

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	3.244838	1,804		1,804		1,804
Finance	7	2.064897	1,148		1,148		1,148
Information Services	27	7.964602	4,427		4,427		4,427
Public Buildings	7	2.064897	1,148		1,148		1,148
Sheriff	67	19.764007	10,985		10,985		10,985
Communications	24	7.079646	3,935		3,935		3,935
Fire Marshal	2	0.589971	328		328		328
Governing Body	5	1.474926	820		820		820
Tax Assessor	18	5.309735	2,951		2,951		2,951
Elections	6	1.769912	984		984		984
Register of Deeds	9	2.654867	1,476		1,476		1,476
Emergency Services	26	7.669617	4,263		4,263		4,263
Building Inspection	11	3.244838	1,804		1,804		1,804
Animal Control	8	2.359882	1,312		1,312		1,312
Planning & Zoning	4	1.179941	656		656		656
Cooperative Extension Service	11	3.244838	1,804		1,804		1,804
Soil & Water Conservation	6	1.769912	984		984		984
Health Department	42	12.389381	6,886		6,886		6,886
Veterans Affairs	3	0.884956	492		492		492
Hospital	5	1.474926	820		820		820
Recreation	14	4.129794	2,295		2,295		2,295
Solid Waste	2	0.589971	328		328		328
Water/Sewer	1	0.294985	164		164		164
Other	23	6.784661	3,771		3,771		3,771
Schedule .4 Total for TELEPHONE	339	100.000000	55,582		55,582	0	55,582

Allocation Basis: NUMBER OF PHONE LINES, EXCL DSS

Allocation Source: COUNTY RECORDS

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

Activity - BANK FEES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Finance	100	100.000000	4,175		4,175		4,175
Schedule .4 Total for BANK FEES	100	100.000000	4,175		4,175	0	4,175

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	18,316		18,316		18,316
Schedule .4 Total for TELE SYS	100	100.000000	18,316		18,316	0	18,316

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	6.15	2.440476	9,185	9,185			9,185
Finance	3.15	1.250000	4,704	4,704			4,704
Information Services	6.00	2.380952	8,961	8,961			8,961
Public Buildings	6.00	2.380952	8,961	8,961			8,961
Sheriff	40.56	16.095238	60,574	60,574			60,574
Communications	9.39	3.726190	14,023	14,023			14,023
Fire Marshal	1.00	0.396825	1,493	1,493			1,493
Social Services	56.39	22.376986	84,215	84,215	1,663		85,878
Tax Assessor	6.85	2.718254	10,230	10,230	202		10,432
Revaluation	4.00	1.587302	5,974	5,974	118		6,092
License Plate Agency	1.84	0.730159	2,748	2,748	54		2,802
Elections	2.00	0.793651	2,987	2,987	59		3,046
Register of Deeds	2.96	1.174603	4,421	4,421	87		4,508
Liason Office	3.00	1.190476	4,480	4,480	88		4,569
Jail	17.98	7.134921	26,852	26,852	530		27,382
Emergency Services	37.21	14.765873	55,571	55,571	1,097		56,668
Building Inspection	5.66	2.246032	8,453	8,453	167		8,620
Animal Control	3.00	1.190476	4,480	4,480	88		4,569
Soil & Water Conservation	3.00	1.190476	4,480	4,480	88		4,569
Health Department	13.00	5.158730	19,415	19,415	383		19,798
Nursing/ Medical	2.31	0.916667	3,450	3,450	68		3,518
Medicaid Case Management	0.88	0.349206	1,314	1,314	26		1,340
Child Health	0.10	0.039683	149	149	3		152
WIC Nutrition	0.77	0.305556	1,150	1,150	23		1,173
WIC Client Services	1.00	0.396825	1,493	1,493	30		1,523
Environmental Health	2.00	0.793651	2,987	2,987	59		3,046
Health Carolinians	1.00	0.396825	1,493	1,493	30		1,523
JCPC	0.81	0.321429	1,210	1,210	24		1,234
Veterans Affairs	1.00	0.396825	1,493	1,493	30		1,523
Hospital	1.00	0.396825	1,493	1,493	30		1,523
Recreation	7.01	2.781746	10,469	10,469	207		10,676
Coronavirus Relief Fund	0.76	0.301587	1,135	1,135	22		1,157
Solid Waste	3.22	1.277778	4,809	4,809	95		4,904
Water/Sewer	1.00	0.396825	1,493	1,493	30		1,523
Schedule .4 Total for GEN CO EXP	252.00	100.000000	376,348	376,348	5,301		381,649

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	30,730	8.124922	30,730		30,730		30,730
Information Services	99,322	26.260448	99,322		99,322		99,322
Sheriff	2,570	0.679501	2,570		2,570		2,570
Fire Marshal	1,424	0.376501	1,424		1,424		1,424
Tax Assessor	43,790	11.577948	43,790		43,790		43,790
Emergency Services	6,150	1.626042	6,150		6,150		6,150
Building Inspection	53,879	14.245450	53,879		53,879		53,879
Animal Control	2,500	0.660993	2,500		2,500		2,500
Veterans Affairs	449	0.118714	449		449		449
Recreation	76,692	20.277141	76,692		76,692		76,692
Solid Waste	12,836	3.393801	12,836		12,836		12,836
Water/Sewer	47,877	12.658539	47,877		47,877		47,877
Schedule .4 Total for DEPT SPECIFIC	378,219	100.000000	378,219		378,219	0	378,219

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	360,601	4.923766	220		220		220
Finance	160,409	2.190278	98		98		98
Information Services	314,582	4.295408	191		191		191
Public Buildings	211,459	2.887332	129		129		129
Sheriff	129,564	1.769110	79		79		79
Communications	19,636	0.268117	12		12		12
Fire Marshal	81,150	1.108049	49		49		49
Social Services	2,585,349	35.301219	1,574		1,574		1,574
Tax Assessor	252,880	3.452908	154		154		154
Revaluation	199,941	2.730061	122		122		122
License Plate Agency	59,324	0.810030	36		36		36
Elections	85,817	1.171774	52		52		52
Register of Deeds	166,554	2.274184	101		101		101
Liason Office	4,000	0.054617	2		2		2
Jail	53,360	0.728595	32		32		32
Emergency Services	485,059	6.623158	295		295		295
Building Inspection	272,491	3.720683	166		166		166
Animal Control	139,073	1.898949	85		85		85
Soil & Water Conservation	153,327	2.093578	93		93		93
Health Department	223,047	3.045558	136		136		136
Nursing/ Medical	67,304	0.918991	41		41		41
Medicaid Case Management	43,266	0.590768	26		26		26
Preparedness	7,552	0.103118	5		5		5
Child Health	51,125	0.698078	31		31		31
Immunization	19,261	0.262996	12		12		12
Maternal Health	32,913	0.449405	20		20		20
Family Planning	48,777	0.666017	30		30		30
WIC	5,335	0.072846	3		3		3
WIC Nutrition	33,393	0.455959	20		20		20
WIC Client Services	91,851	1.254164	56		56		56
WIC Breastfeeding	8,179	0.111679	5		5		5
WIC Breastfeeding Peer Counsel	15,041	0.205375	9		9		9
Viral HEP	4,537	0.061950	3		3		3
Environmental Health	150,483	2.054745	92		92		92
Health Carolinians	32,975	0.450252	20		20		20
JCPC	16,550	0.225979	10		10		10
Veterans Affairs	41,700	0.569386	25		25		25
Hospital	38,122	0.520531	23		23		23
Recreation	390,802	5.336141	238		238		238
Solid Waste	224,523	3.065712	137		137		137
Water/Sewer	42,370	0.578534	26		26		26
Schedule .4 Total for UNEMPLOY RSRV	7,323,682	100.000000	4,458		4,458	0	4,458

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	57,500	57,500	0	0	0
Professional Svcs	206,900	0	52,734	131,200	4,650
Administration	11,208	0	0	0	0
Finance	40,855	0	0	0	0
Information Services	112,901	0	0	0	0
Public Buildings	10,237	0	0	0	0
Sheriff	74,208	0	0	0	0
Communications	17,970	0	0	0	0
Fire Marshal	3,295	0	0	0	0
Social Services	87,452	0	0	0	0
Governing Body	820	0	0	0	0
Tax Assessor	57,327	0	0	0	0
Revaluation	6,213	0	0	0	0
License Plate Agency	2,838	0	0	0	0
Elections	4,082	0	0	0	0
Register of Deeds	6,085	0	0	0	0
Liason Office	4,571	0	0	0	0
Jail	27,415	0	0	0	0
Emergency Services	67,377	0	0	0	0
Building Inspection	64,468	0	0	0	0
Animal Control	8,465	0	0	0	0
Planning & Zoning	656	0	0	0	0
Cooperative Extension Service	1,804	0	0	0	0
Soil & Water Conservation	5,646	0	0	0	0
Health Department	26,820	0	0	0	0
Nursing/ Medical	3,559	0	0	0	0
Medicaid Case Management	1,367	0	0	0	0
Preparedness	5	0	0	0	0
Child Health	183	0	0	0	0
Immunization	12	0	0	0	0
Maternal Health	20	0	0	0	0
Family Planning	30	0	0	0	0
WIC	3	0	0	0	0
WIC Nutrition	1,193	0	0	0	0
WIC Client Services	1,579	0	0	0	0
WIC Breastfeeding	5	0	0	0	0
WIC Breastfeeding Peer Counsel	9	0	0	0	0
Viral HEP	3	0	0	0	0
Environmental Health	3,137	0	0	0	0
Health Carolinians	1,543	0	0	0	0
JCPC	1,244	0	0	0	0
Veterans Affairs	2,489	0	0	0	0
Hospital	2,366	0	0	0	0
Recreation	89,901	0	0	0	0
Coronavirus Relief Fund	1,157	0	0	0	0
Solid Waste	18,204	0	0	0	0
Water/Sewer	49,590	0	0	0	0
Other	3,771	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,088,483	57,500	52,734	131,200	4,650

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

Receiving Department	TELEPHONE	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC
Annual Audit	0	0	0	0	0
Professional Svcs	0	0	18,316	0	0
Administration	1,804	0	0	9,185	0
Finance	1,148	4,175	0	4,704	30,730
Information Services	4,427	0	0	8,961	99,322
Public Buildings	1,148	0	0	8,961	0
Sheriff	10,985	0	0	60,574	2,570
Communications	3,935	0	0	14,023	0
Fire Marshal	328	0	0	1,493	1,424
Social Services	0	0	0	85,878	0
Governing Body	820	0	0	0	0
Tax Assessor	2,951	0	0	10,432	43,790
Revaluation	0	0	0	6,092	0
License Plate Agency	0	0	0	2,802	0
Elections	984	0	0	3,046	0
Register of Deeds	1,476	0	0	4,508	0
Liason Office	0	0	0	4,569	0
Jail	0	0	0	27,382	0
Emergency Services	4,263	0	0	56,668	6,150
Building Inspection	1,804	0	0	8,620	53,879
Animal Control	1,312	0	0	4,569	2,500
Planning & Zoning	656	0	0	0	0
Cooperative Extension Service	1,804	0	0	0	0
Soil & Water Conservation	984	0	0	4,569	0
Health Department	6,886	0	0	19,798	0
Nursing/ Medical	0	0	0	3,518	0
Medicaid Case Management	0	0	0	1,340	0
Preparedness	0	0	0	0	0
Child Health	0	0	0	152	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	1,173	0
WIC Client Services	0	0	0	1,523	0
WIC Breastfeeding	0	0	0	0	0
WIC Breastfeeding Peer Counsel	0	0	0	0	0
Viral HEP	0	0	0	0	0
Environmental Health	0	0	0	3,046	0
Health Carolineans	0	0	0	1,523	0
JCPC	0	0	0	1,234	0
Veterans Affairs	492	0	0	1,523	449
Hospital	820	0	0	1,523	0
Recreation	2,295	0	0	10,676	76,692
Coronavirus Relief Fund	0	0	0	1,157	0
Solid Waste	328	0	0	4,904	12,836
Water/Sewer	164	0	0	1,523	47,877
Other	3,771	0	0	0	0
Direct Bill	0	0	0	0	0
Total	55,582	4,175	18,316	381,649	378,219

**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	220
Finance	98
Information Services	191
Public Buildings	129
Sheriff	79
Communications	12
Fire Marshal	49
Social Services	1,574
Governing Body	0
Tax Assessor	154
Revaluation	122
License Plate Agency	36
Elections	52
Register of Deeds	101
Liason Office	2
Jail	32
Emergency Services	295
Building Inspection	166
Animal Control	85
Planning & Zoning	0
Cooperative Extension Service	0
Soil & Water Conservation	93
Health Department	136
Nursing/ Medical	41
Medicaid Case Management	26
Preparedness	5
Child Health	31
Immunization	12
Maternal Health	20
Family Planning	30
WIC	3
WIC Nutrition	20
WIC Client Services	56
WIC Breastfeeding	5
WIC Breastfeeding Peer Counsel	9
Viral HEP	3
Environmental Health	92
Health Carolineans	20
JCPC	10
Veterans Affairs	25
Hospital	23
Recreation	238
Coronavirus Relief Fund	0
Solid Waste	137
Water/Sewer	26
Other	0
Direct Bill	0
Total	4,458

**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:	3,728,949			3,728,949
Deductions:				
PRINCIPAL	<u>-3,262,772</u>			
Total Deductions:	<u>-3,262,772</u>			<u>-3,262,772</u>
Inbound Costs:				
Annual Audit		45	45	
Administration	1,515	130	1,645	
Finance	175	44	219	
Total Allocated Additions:	<u>1,690</u>	<u>219</u>	<u>1,909</u>	<u>1,909</u>
Total To Be Allocated:	<u>467,867</u>	<u>219</u>		<u>468,086</u>

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

	Total	G&A	JAIL	SCHOOLS	AG BLDG
Other Expense & Cost					
INTEREST AMOUNTS	466,177	0	44,701	239,590	26,166
*PRINCIPAL	3,262,772	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,728,949				
Deductions					
*Total Disallowed Costs	(3,262,772)	0	0	0	0
Functional Cost	466,177	0	44,701	239,590	26,166
Allocation Step 1					
Inbound - All Others	1,690	0	221	1,184	129
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	467,867	0	44,922	240,774	26,295
Allocation Step 2					
Inbound - All Others	219	0	29	153	17
2nd Allocation	219	0	29	153	17
Total For Debt Service Exp					
Schedule .3 Total	468,086	0	44,950	240,927	26,312

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

	SOIL & WATER	SHERIFF BLDG
<hr/>		
Other Expense & Cost		
INTEREST AMOUNTS	31,723	123,997
*PRINCIPAL	0	0
<hr/>		
Departmental Total		
Expenditures Per Financial Statement		
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
<hr/>		
Functional Cost	31,723	123,997
<hr/>		
Allocation Step 1		
Inbound - All Others	157	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	31,880	123,997
<hr/>		
Allocation Step 2		
Inbound - All Others	20	0
2nd Allocation	20	0
<hr/>		
Total For Debt Service Exp		
Schedule .3 Total	31,900	123,997

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	44,922	44,922	29	44,950	
Schedule .4 Total for JAIL	28,000	100.000000	44,922	44,922	29	44,950	

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 - SCHOOLS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Schools	100	100.000000	240,774	240,774	153	240,927	
Schedule .4 Total for SCHOOLS	100	100.000000	240,774	240,774	153	240,927	

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	26,295	26,295	17	17	26,312
Schedule .4 Total for AG BLDG	100	100.000000	26,295	26,295	17	17	26,312

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	31,880	31,880	20	20	31,900
Schedule .4 Total for SOIL & WATER	100	100.000000	31,880	31,880	20	20	31,900

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	123,997		123,997		123,997
Schedule .4 Total for SHERIFF BLDG	6,240	100.000000	123,997		123,997	0	123,997

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	JAIL	SCHOOLS	AG BLDG	SOIL & WATER
Sheriff	123,997	0	0	0	0
Jail	44,950	44,950	0	0	0
Cooperative Extension Service	26,312	0	0	26,312	0
Soil & Water Conservation	31,900	0	0	0	31,900
Public Schools	240,927	0	240,927	0	0
Direct Bill	0	0	0	0	0
Total	468,086	44,950	240,927	26,312	31,900

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

Receiving Department	SHERIFF BLDG
Sheriff	123,997
Jail	0
Cooperative Extension Service	0
Soil & Water Conservation	0
Public Schools	0
Direct Bill	0
Total	<u>123,997</u>

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA
 RECONCILIATION OF COST PLAN TO ACFR
 FISCAL YEAR ENDING JUNE 30, 2022

CAP COST PLAN		ACFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT
6	Administration	534,432	Administration	534,432
7	Finance	247,755	Finance	247,755
8	Information Services	429,722	Information Services	429,722
9	Public Buildings	572,934	Public Buildings	572,934
10	Sheriff	1,246,601	Sheriff	1,246,601
11	Communication	187,874	Communication	187,874
12	Fire Marshal	173,676	Fire Marshal	173,676
			Professional Fees	1,231,660
			Other Non-Departmental	92,764
			Capital Outlay	753,862
13	Non-Departmental	2,078,286	Total	2,078,286
14	Debt Service	3,728,949	Debt Service	3,728,949

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

CENTRAL SERVICE DEPARTMENTS	ACTUAL 22	PROPOSED FY 2022 (FROM FY 2020)		ROLL FORWARD	PROPOSED FY 2024 BASED ON FY 2022	FIXED COSTS FOR FY 2024
BUILDING DEPRECIATION	\$ 29,210	\$ 29,210	\$ -	\$ 29,210	\$ 29,210	310
AUDIT - GENERAL AUDIT	8,065	9,804	(1,739)	8,065	6,326	311
AUDIT - COMPLIANCE AUDIT	2,265	5,095	(2,830)	2,265	(565)	804
PROF SVCS - TELECOMM	3,672	3,455	217	3,672	3,889	804
PROF SVCS - CAP	1,860	1,860	-	1,860	1,860	310
PROF SVCS - INSUR CONSULT	11,800	10,933	867	11,800	12,667	311
INSURANCE	512	776	(265)	512	247	311
ADMINISTRATION	77,920	75,453	2,467	77,920	80,387	311
FINANCE	50,031	49,373	657	50,031	50,688	311
INFORMATION SERVICES	98,535	117,636	(19,101)	98,535	79,434	311
PUBLIC BUILDINGS	48,568	39,513	9,055	48,568	57,624	310
* SHERIFF	11,203	19,507	(8,303)	26,482	18,179	804
* COMMUNICATIONS	504	1,851	(1,347)	1,223	(124)	804
FIRE MARSHAL	597	577	20	597	617	311
NON DEPARTMENTAL	87,452	47,203	40,249	87,452	127,701	804
TOTAL	\$ 432,194	\$ 412,247	\$ 19,947	\$ 448,192	\$ 468,139	

\$39,011.57
per month

310: \$88,694 (\$7,391.15/mo)

311: \$230,365 (\$19,197.07/mo)

804: \$149,080 (\$12,423.35/mo)

* Adjusted Sheriff and Communications proposed costs since portion of salaries and fringe benefits paid with ARP funds in FY22 will not be paid with grant funds in FY24

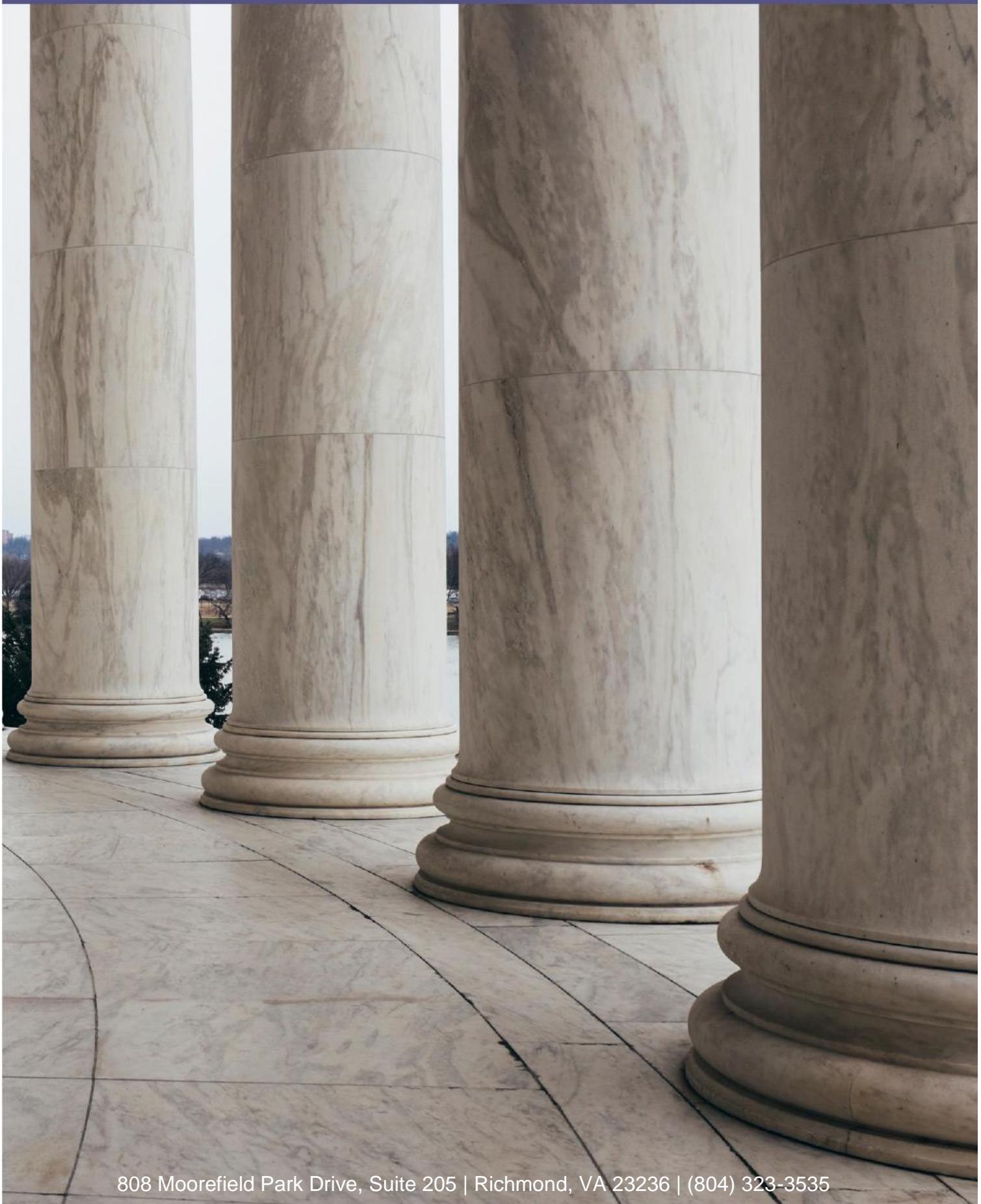
YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 22	PROPOSED FY 2022 (FROM FY 2020)	ROLL FORWARD	PROPOSED FY 2024 BASED ON FY 2022	FIXED COSTS FOR FY 2024
SHERIFF	\$ 19,722	\$ 36,915	\$ (17,193)	\$ 35,001	\$ 17,808
TOTAL	\$ 19,722	\$ 36,915	\$ (17,193)	\$ 35,001	\$ 17,808

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

\$1,484.03
per month

* Adjusted Sheriff proposed costs since portion of salaries and fringe benefits paid with ARP funds in FY22 will not be paid with grant funds in FY24



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