



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

FY 2018
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2018

**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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OMB COST ALLOCATION PLAN
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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) 2018.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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Cost Allocation Methodology and Process

- Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation

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Cost Allocation Methodology and Process

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

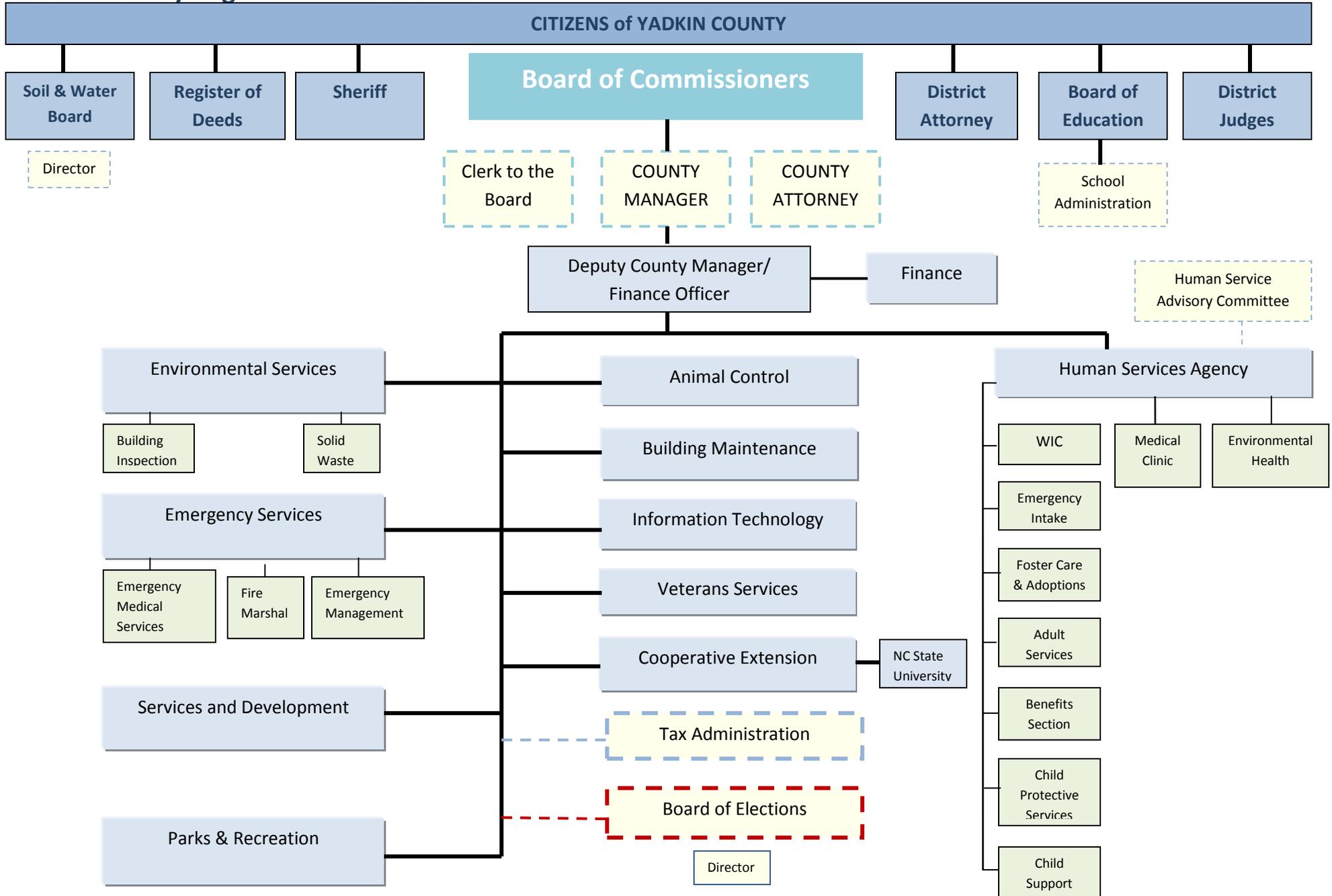
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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

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

Section B: Organizational Chart

Yadkin County Organizational Structure



Section C: Cost Allocation Plan

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

Central Service Departments	Social Services	Child Support	Governing Body	Tax Assessor	Revaluation
Building Depr	28,615	0	2,640	2,755	0
Equip Depr	120	0	0	20	0
Annual Audit	9,930	0	320	646	551
Professional Svcs	18,391	0	3,138	5,881	3,387
Insurance	792	0	0	88	59
Administration	58,684	0	596	6,145	4,254
Finance	39,347	0	1,739	3,514	2,997
Information Services	154,757	0	11,460	34,378	0
Public Buildings	37,180	0	5,700	18,264	0
Sheriff	24,890	41,626	0	0	0
Communications	759	0	0	0	0
Fire Marshal	467	0	0	50	32
Non Departmental	13,105	0	0	3,808	965
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	387,037	41,626	25,593	75,549	12,245

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

Central Service Departments	License Plate Agency	Court Facilities	Elections	Register of Deeds	Interfund Transfers
Building Depr	215	12,272	3,813	1,104	0
Equip Depr	0	0	8	13	0
Annual Audit	318	172	610	560	15
Professional Svcs	847	0	2,037	3,055	0
Insurance	15	0	29	45	0
Administration	1,391	332	2,746	3,482	24
Finance	1,727	933	3,318	3,045	78
Information Services	0	1,908	5,726	3,817	0
Public Buildings	1,420	48,554	5,858	7,314	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	7	0	16	25	0
Non Departmental	258	0	1,485	2,246	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	6,198	64,171	25,646	24,706	117

**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	12,253
Equip Depr	0	0	0	0	208,720
Annual Audit	0	257	1,443	72	1,925
Professional Svcs	0	1,694	15,244	0	31,913
Insurance	0	29	267	0	536
Administration	0	2,143	17,774	157	33,566
Finance	0	1,395	7,851	394	10,472
Information Services	0	0	0	0	51,572
Public Buildings	0	0	0	0	0
Sheriff	961,222	0	172,048	0	0
Communications	0	0	0	0	114,156
Fire Marshal	0	16	150	0	304
Non Departmental	0	529	4,391	38	13,189
Debt Service Exp	0	0	95,713	0	1,860
Allocated Costs for Fiscal 2018	961,222	6,063	510,875	661	480,466

**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	8	0	11	4
Annual Audit	0	694	63	1,492	477
Professional Svcs	0	5,425	0	2,998	171
Insurance	0	88	0	45	0
Administration	0	6,089	127	5,079	916
Finance	0	3,773	344	8,029	2,597
Information Services	0	13,367	0	7,641	3,817
Public Buildings	0	4,876	0	6,768	1,512
Sheriff	0	0	0	0	0
Communications	0	0	0	38,761	0
Fire Marshal	26,874	50	0	25	0
Non Departmental	0	2,422	0	2,868	572
Debt Service Exp	0	0	0	1,854	0
Allocated Costs for Fiscal 2018	26,874	39,967	534	75,719	11,055

**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	16	0	34
Annual Audit	71	5	341	689	775
Professional Svcs	0	0	628	2,541	13,226
Insurance	0	0	0	45	207
Administration	139	32	685	3,710	12,550
Finance	171	23	1,850	3,747	3,865
Information Services	0	0	15,277	7,641	34,378
Public Buildings	0	0	11,306	4,925	5,743
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	25	117
Non Departmental	0	0	1,843	731	7,138
Debt Service Exp	0	0	54,317	84,672	0
Allocated Costs for Fiscal 2018	381	60	86,263	108,726	78,033

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

Central Service Departments	Nursing/ Medical	Preparedness	Tuberculosis	Breast/ Cervical Cancer	Child Health
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	887	357	51	336	696
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	1,558	617	86	583	1,276
Finance	4,693	1,875	270	1,788	3,730
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	27	4	0	4	51
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	7,165	2,853	407	2,711	5,753

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

Central Service Departments	Immunization	Maternal Health	Family Planning	WIC	WIC Nutrition
Building Depr	0	0	0	2,422	0
Equip Depr	0	0	0	0	0
Annual Audit	390	656	678	356	251
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	694	1,154	1,228	458	465
Finance	2,084	3,448	3,612	1,401	1,363
Information Services	0	0	0	0	0
Public Buildings	0	0	0	3,119	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	14	23	46	5	24
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	3,182	5,281	5,564	7,761	2,103

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

Central Service Departments	WIC Client Services	WIC Breastfeeding	WIC Breastfeeding Peer Counsel	Environmental Health	Health Carolineans
Building Depr	0	0	0	1,179	0
Equip Depr	0	0	0	4	0
Annual Audit	345	262	235	820	894
Professional Svcs	0	0	0	3,558	0
Insurance	0	0	0	59	0
Administration	676	474	416	4,730	1,602
Finance	1,875	1,425	1,278	4,462	4,864
Information Services	0	0	0	0	0
Public Buildings	0	0	0	1,808	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	32	0
Non Departmental	61	12	4	1,465	24
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	2,957	2,173	1,933	18,117	7,384

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

Central Service Departments	Mental Health	JCPC	Veterans Affairs	Public Schools	Community College
Building Depr	0	0	258	0	0
Equip Depr	0	0	3	0	0
Annual Audit	11	163	327	199	11
Professional Svcs	0	0	961	0	0
Insurance	0	0	15	0	0
Administration	87	270	1,387	45	157
Finance	61	583	1,769	146	61
Information Services	0	0	1,908	0	0
Public Buildings	0	0	1,702	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	7	0	0
Non Departmental	0	0	575	9,552	0
Debt Service Exp	0	0	0	529,842	0
Allocated Costs for Fiscal 2018	159	1,016	8,912	539,784	229

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Schedule A - Allocated Costs By Department**

Central Service Departments	Hospital	Recreation	Spec Rev Occ Tax Expense	E-911 Wire	Fund 40
Building Depr	0	0	0	0	0
Equip Depr	4	16	0	0	0
Annual Audit	638	2,041	6	250	88
Professional Svcs	390	5,710	0	0	0
Insurance	15	88	0	0	0
Administration	2,000	8,613	23	595	205
Finance	3,472	11,106	30	1,358	478
Information Services	5,726	9,549	0	0	0
Public Buildings	86,085	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	7	50	0	0	0
Non Departmental	45,014	72,550	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	143,351	109,723	59	2,203	771

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

Central Service Departments	Veh Replace	Fund 45	VFDs	Solid Waste	Water/Sewer
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	6	3
Annual Audit	109	134	137	1,347	1,862
Professional Svcs	0	0	0	2,769	961
Insurance	0	0	0	45	15
Administration	379	232	238	6,134	2,373
Finance	588	723	741	7,327	3,897
Information Services	0	0	0	5,726	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	25	7
Non Departmental	0	0	0	42,952	1,845
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2018	1,076	1,089	1,116	66,331	10,963

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

Central Service Departments	Law Enforcement	Tourism Develop	General Fixed Asset	Other	Total Allocated
	Fd		Fd		
Building Depr	0	0	0	17,974	285,806
Equip Depr	0	0	0	31	209,021
Annual Audit	1	95	21	26	36,106
Professional Svcs	0	0	0	1,256	126,181
Insurance	0	0	0	0	2,482
Administration	2	189	36	0	199,603
Finance	5	515	116	0	172,353
Information Services	0	0	0	0	368,648
Public Buildings	0	0	0	204,715	456,849
Sheriff	0	0	0	0	1,199,786
Communications	0	0	0	403,357	557,033
Fire Marshal	0	0	0	0	28,286
Non Departmental	0	0	0	3,686	233,526
Debt Service Exp	0	0	0	0	768,258
Allocated Costs for Fiscal 2018	8	799	173	631,045	4,643,938

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

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building Depr	0	0	(291,065)		
Equip Depr	0	0	(480,794)		
Annual Audit	0	0	0		
Professional Svcs	0	0	0		
Insurance	0	0	0		
Administration	0	141,587	0		
Finance	0	0	0		
Information Services	0	0	0		
Public Buildings	0	0	0	3,852	
Sheriff	2,424,045	0	0		
Communications	0	0	0		
Fire Marshal	69,585	0	0		
Non Departmental	0	23,814	0	866,986	
Debt Service Exp	0	0	0	4,221,617	
Allocated Costs for Fiscal 2018	2,493,630	165,401	(771,859)	5,092,455	11,623,565

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depr	0		291,065		0	
Equip Depr	0		480,794		0	
Annual Audit	0		0		0	
Professional Svcs	0		0		0	
Insurance	0		0		0	
Administration	380,740		0	(141,587)	0	
Finance	190,408		0		0	
Information Services	275,247		0		0	
Public Buildings	453,680	(3,852)	0		0	
Sheriff	2,938,669		0		(2,424,045)	
Communications	669,816		0		0	
Fire Marshal	87,198		0		(69,585)	
Non Departmental	1,641,378	(866,986)	0	(23,814)	0	
Debt Service Exp	4,986,429	(4,221,617)	0		0	
Social Services						387,037
Child Support						41,626
Governing Body						25,593
Tax Assessor						75,549
Revaluation						12,245
License Plate Agency						6,198
Court Facilities						64,171
Elections						25,646
Register of Deeds						24,706
Interfund Transfers						117
Sheriff Receiving						961,222
Liason Office						6,063
Jail						510,875
Separation Allowance						661
Emergency Services						480,466
Fire Marshal Receiving						26,874
Building Inspection						39,967
Medical Examiner						534
Animal Control						75,719
Planning & Zoning						11,055
Economic Development						381
Econ Dev Proj Exp						60
Cooperative Extension Service						86,263
Soil & Water Conservation						108,726
Health Department						78,033
Nursing/ Medical						7,165
Preparedness						2,853
Tuberculosis						407
Breast/ Cervical Cancer						2,711
Child Health						5,753
Immunization						3,182
Maternal Health						5,281
Family Planning						5,564
WIC						7,761
WIC Nutrition						2,103
WIC Client Services						2,957
WIC Breastfeeding						2,173
WIC Breastfeeding Peer Counsel						1,933

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Environmental Health						18,117
Health Carolinians						7,384
Mental Health						159
JCPC						1,016
Veterans Affairs						8,912
Public Schools						539,784
Community College						229
Hospital						143,351
Recreation						109,723
Spec Rev Occ Tax Expense						59
E-911 Wire						2,203
Fund 40						771
Veh Replace						1,076
Fund 45						1,089
VFDs						1,116
Solid Waste						66,331
Water/Sewer						10,963
Law Enforcement Fd						8
Tourism Develop						799
General Fixed Asset Fd						173
Other						631,045
Totals	11,623,565	(5,092,455)	771,859	(165,401)	(2,493,630)	4,643,938

Deviation: 0

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

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

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

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
BLDG DEPR	291,065			
Total Departmental Cost Adjustments:	291,065			291,065
Total To Be Allocated:	291,065			291,065

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

	Total	G&A	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BLDG DEPR	291,065	0	40,186	361	24,931
Functional Cost	291,065	0	40,186	361	24,931
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	291,065	0	40,186	361	24,931
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	291,065	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
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
BLDG DEPR	12,253	16,604	736	195,994
Functional Cost	12,253	16,604	736	195,994
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	12,253	16,604	736	195,994
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Building Depr				
Schedule .3 Total	12,253	16,604	736	195,994

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

Activity - HUMAN RES CTR

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

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

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

Activity - SHERIFF BLDG

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

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

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

Activity - PERMIT BLDG

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

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

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

Activity - EMS BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Emergency Services	100	100.000000	12,253		12,253		12,253
Schedule .4 Total for EMS BLDG	100	100.000000	12,253		12,253	0	12,253

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF OCCUPANCY

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

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Tax Assessor	4,612	16.594106	2,755		2,755		2,755
License Plate Agency	360	1.295290	215		215		215
Court Facilities	20,541	73.907100	12,272		12,272		12,272
Register of Deeds	1,848	6.649156	1,104		1,104		1,104
Veterans Affairs	432	1.554348	258		258		258
Schedule .4 Total for COURTHOUSE	27,793	100.000000	16,604		16,604	0	16,604

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE ANALYSIS

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

Activity - IT

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

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

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

Activity - NEW JAIL

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

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

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

Receiving Department	Total	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG	EMS BLDG
Administration	1,999	1,999	0	0	0
Finance	605	605	0	0	0
Information Services	2,045	846	0	463	0
Public Buildings	249	249	0	0	0
Sheriff	361	0	361	0	0
Social Services	28,615	27,541	0	1,074	0
Governing Body	2,640	2,640	0	0	0
Tax Assessor	2,755	0	0	0	0
License Plate Agency	215	0	0	0	0
Court Facilities	12,272	0	0	0	0
Elections	3,813	0	0	3,813	0
Register of Deeds	1,104	0	0	0	0
Jail	195,994	0	0	0	0
Emergency Services	12,253	0	0	0	12,253
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	258	0	0	0	0
Other	17,974	3,736	0	14,238	0
Direct Bill	0	0	0	0	0
Total	291,065	40,186	361	24,931	12,253

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

Receiving Department	COURTHOUSE	IT	NEW JAIL
Administration	0	0	0
Finance	0	0	0
Information Services	0	736	0
Public Buildings	0	0	0
Sheriff	0	0	0
Social Services	0	0	0
Governing Body	0	0	0
Tax Assessor	2,755	0	0
License Plate Agency	215	0	0
Court Facilities	12,272	0	0
Elections	0	0	0
Register of Deeds	1,104	0	0
Jail	0	0	195,994
Emergency Services	0	0	0
Building Inspection	0	0	0
Animal Control	0	0	0
Planning & Zoning	0	0	0
WIC	0	0	0
Environmental Health	0	0	0
Veterans Affairs	258	0	0
Other	0	0	0
Direct Bill	0	0	0
Total	16,604	736	195,994

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
EQUIP DEPR	480,794			
Total Departmental Cost Adjustments:	480,794			480,794
Total To Be Allocated:	480,794			480,794

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

	Total	G&A	EQUIP DEPR	TELE SYS
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
EQUIP DEPR	480,794	0	480,303	491
Functional Cost	480,794	0	480,303	491
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	480,794	0	480,303	491
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Equip Depr				
Schedule .3 Total	480,794	0	480,303	491

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

Activity - EQUIP DEPR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	993	0.206744	993		993		993
Information Services	27,961	5.821533	27,961		27,961		27,961
Sheriff	134,825	28.070822	134,825		134,825		134,825
Communications	107,839	22.452285	107,839		107,839		107,839
Emergency Services	208,685	43.448616	208,685		208,685		208,685
Schedule .4 Total for EQUIP DEPR	480,303	100.000000	480,303		480,303	0	480,303

Allocation Basis: DEPRECIATION EXPENSE

Allocation Source: FIXED ASSETS REPORT

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

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	10	2.881844	14		14		14
Finance	4	1.152738	6		6		6
Information Services	12	3.458213	17		17		17
Public Buildings	5	1.440922	7		7		7
Sheriff	57	16.426513	81		81		81
Communications	21	6.051873	30		30		30
Social Services	85	24.495676	120		120		120
Tax Assessor	14	4.034582	20		20		20
Elections	6	1.729107	8		8		8
Register of Deeds	9	2.593660	13		13		13
Emergency Services	25	7.204611	35		35		35
Building Inspection	6	1.729107	8		8		8
Animal Control	8	2.305476	11		11		11
Planning & Zoning	3	0.864553	4		4		4
Cooperative Extension Service	11	3.170029	16		16		16
Health Department	24	6.916427	34		34		34
Environmental Health	3	0.864553	4		4		4
Veterans Affairs	2	0.576369	3		3		3
Hospital	3	0.864553	4		4		4
Recreation	11	3.170029	16		16		16
Solid Waste	4	1.152738	6		6		6
Water/Sewer	2	0.576369	3		3		3
Other	22	6.340058	31		31		31
Schedule .4 Total for TELE SYS	347	100.000000	491		491	0	491

Allocation Basis: NUMBER OF LINES
Allocation Source: COUNTY RECORDS

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

Receiving Department	Total	EQUIP DEPR	TELE SYS
Administration	1,007	993	14
Finance	6	0	6
Information Services	27,978	27,961	17
Public Buildings	7	0	7
Sheriff	134,906	134,825	81
Communications	107,869	107,839	30
Social Services	120	0	120
Tax Assessor	20	0	20
Elections	8	0	8
Register of Deeds	13	0	13
Emergency Services	208,720	208,685	35
Building Inspection	8	0	8
Animal Control	11	0	11
Planning & Zoning	4	0	4
Cooperative Extension Service	16	0	16
Health Department	34	0	34
Environmental Health	4	0	4
Veterans Affairs	3	0	3
Hospital	4	0	4
Recreation	16	0	16
Solid Waste	6	0	6
Water/Sewer	3	0	3
Other	31	0	31
Direct Bill	0	0	0
Total	480,794	480,303	491

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		44,525	44,525	
Total Allocated Additions:		44,525	44,525	44,525
Total To Be Allocated:	0	44,525		44,525

**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
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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	44,525	0	40,072	4,453
2nd Allocation	44,525	0	40,072	4,453
Total For Annual Audit				
Schedule .3 Total	44,525	0	40,072	4,453

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	258	0.728443	0		0	292	292
Administration	611	1.725112	0		0	691	691
Finance	467	1.318539	0		0	528	528
Information Services	521	1.471003	0		0	589	589
Public Buildings	1,492	4.212547	0		0	1,688	1,688
Sheriff	1,972	5.567790	0		0	2,231	2,231
Communications	424	1.197131	0		0	480	480
Fire Marshal	373	1.053137	0		0	422	422
Non Departmental	1,268	3.580101	0		0	1,435	1,435
Debt Service Exp	45	0.127054	0		0	51	51
Social Services	6,369	17.982382	0		0	7,206	7,206
Governing Body	283	0.799029	0		0	320	320
Tax Assessor	571	1.612175	0		0	646	646
Revaluation	487	1.375007	0		0	551	551
License Plate Agency	281	0.793382	0		0	318	318
Court Facilities	152	0.429160	0		0	172	172
Elections	539	1.521825	0		0	610	610
Register of Deeds	495	1.397594	0		0	560	560
Interfund Transfers	13	0.036705	0		0	15	15
Liason Office	227	0.640917	0		0	257	257
Jail	1,275	3.599864	0		0	1,443	1,443
Separation Allowance	64	0.180699	0		0	72	72
Emergency Services	1,701	4.802643	0		0	1,925	1,925
Building Inspection	613	1.730758	0		0	694	694
Medical Examiner	56	0.158112	0		0	63	63
Animal Control	1,304	3.681744	0		0	1,475	1,475
Planning & Zoning	422	1.191485	0		0	477	477
Economic Development	28	0.079056	0		0	32	32
Econ Dev Proj Exp	4	0.011294	0		0	5	5
Cooperative Extension Service	301	0.849850	0		0	341	341
Soil & Water Conservation	609	1.719465	0		0	689	689
Health Department	628	1.773110	0		0	711	711
Nursing/ Medical	762	2.151448	0		0	862	862
Preparedness	305	0.861144	0		0	345	345
Tuberculosis	44	0.124231	0		0	50	50
Breast/ Cervical Cancer	291	0.821616	0		0	329	329
Child Health	606	1.710994	0		0	686	686
Immunization	339	0.957140	0		0	384	384
Maternal Health	560	1.581117	0		0	634	634
Family Planning	587	1.657349	0		0	664	664
WIC	228	0.643740	0		0	258	258
WIC Nutrition	222	0.626800	0		0	251	251
WIC Client Services	305	0.861144	0		0	345	345
WIC Breastfeeding	232	0.655034	0		0	262	262
WIC Breastfeeding Peer Counsel	208	0.587272	0		0	235	235
Environmental Health	725	2.046982	0		0	820	820
Health Carolinians	790	2.230504	0		0	894	894
Mental Health	10	0.028234	0		0	11	11
JCPC	95	0.268225	0		0	107	107
Veterans Affairs	288	0.813146	0		0	326	326
Public Schools	24	0.067762	0		0	27	27
Community College	10	0.028234	0		0	11	11

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hospital	564	1.592411	0		0	638	638
Recreation	1,804	5.093455	0		0	2,041	2,041
Spec Rev Occ Tax Expense	5	0.014117	0		0	6	6
E-911 Wire	221	0.623977	0		0	250	250
Fund 40	78	0.220227	0		0	88	88
Veh Replace	96	0.271049	0		0	109	109
Fund 45	118	0.333164	0		0	134	134
VFDs	121	0.341634	0		0	137	137
Solid Waste	1,190	3.359874	0		0	1,346	1,346
Water/Sewer	633	1.787227	0		0	716	716
Law Enforcement Fd	1	0.002823	0		0	1	1
Tourism Develop	84	0.237168	0		0	95	95
General Fixed Asset Fd	19	0.053645	0		0	21	21
Schedule .4 Total for GENERAL AUDIT	35,418	100.000000	0		0	40,072	40,072

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

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

Activity - COMPLIANCE AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	24,500	0.270637	0		0	12	12
Social Services	5,535,697	61.149545	0		0	2,724	2,724
Animal Control	34,265	0.378505	0		0	17	17
Economic Development	78,750	0.869904	0		0	39	39
Health Department	130,792	1.444781	0		0	64	64
Nursing/ Medical	50,000	0.552320	0		0	25	25
Preparedness	24,399	0.269521	0		0	12	12
Tuberculosis	1,683	0.018591	0		0	1	1
Breast/ Cervical Cancer	13,997	0.154617	0		0	7	7
Child Health	20,892	0.230781	0		0	10	10
Immunization	13,164	0.145415	0		0	6	6
Maternal Health	45,345	0.500899	0		0	22	22
Family Planning	28,398	0.313696	0		0	14	14
WIC	198,519	2.192921	0		0	98	98
JCPC	114,105	1.260450	0		0	56	56
Veterans Affairs	2,175	0.024026	0		0	1	1
Public Schools	350,000	3.866241	0		0	172	172
Solid Waste	3,011	0.033261	0		0	1	1
Water/Sewer	2,330,658	25.745389	0		0	1,146	1,146
Other	52,370	0.578500	0		0	26	26
Schedule .4 Total for COMPLIANCE AUDIT	9,052,720	100.000000	0		0	4,453	4,453

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	292	292	0
Administration	691	691	0
Finance	528	528	0
Information Services	589	589	0
Public Buildings	1,688	1,688	0
Sheriff	2,243	2,231	12
Communications	480	480	0
Fire Marshal	422	422	0
Non Departmental	1,435	1,435	0
Debt Service Exp	51	51	0
Social Services	9,930	7,206	2,724
Governing Body	320	320	0
Tax Assessor	646	646	0
Revaluation	551	551	0
License Plate Agency	318	318	0
Court Facilities	172	172	0
Elections	610	610	0
Register of Deeds	560	560	0
Interfund Transfers	15	15	0
Liason Office	257	257	0
Jail	1,443	1,443	0
Separation Allowance	72	72	0
Emergency Services	1,925	1,925	0
Building Inspection	694	694	0
Medical Examiner	63	63	0
Animal Control	1,492	1,475	17
Planning & Zoning	477	477	0
Economic Development	71	32	39
Econ Dev Proj Exp	5	5	0
Cooperative Extension Service	341	341	0
Soil & Water Conservation	689	689	0
Health Department	775	711	64
Nursing/ Medical	887	862	25
Preparedness	357	345	12
Tuberculosis	51	50	1
Breast/ Cervical Cancer	336	329	7
Child Health	696	686	10
Immunization	390	384	6
Maternal Health	656	634	22
Family Planning	678	664	14
WIC	356	258	98
WIC Nutrition	251	251	0
WIC Client Services	345	345	0
WIC Breastfeeding	262	262	0
WIC Breastfeeding Peer Counsel	235	235	0
Environmental Health	820	820	0
Health Carolinians	894	894	0
Mental Health	11	11	0
JCPC	163	107	56
Veterans Affairs	327	326	1
Public Schools	199	27	172
Community College	11	11	0

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

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Hospital	638	638	0
Recreation	2,041	2,041	0
Spec Rev Occ Tax Expense	6	6	0
E-911 Wire	250	250	0
Fund 40	88	88	0
Veh Replace	109	109	0
Fund 45	134	134	0
VFDs	137	137	0
Solid Waste	1,347	1,346	1
Water/Sewer	1,862	716	1,146
Law Enforcement Fd	1	1	0
Tourism Develop	95	95	0
General Fixed Asset Fd	21	21	0
Other	26	0	26
Direct Bill	0	0	0
Total	44,525	40,072	4,453

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		193,714	193,714	
Total Allocated Additions:		193,714	193,714	193,714
Total To Be Allocated:	0	193,714		193,714

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	51,744	0	0	51,744	0
Inbound - Non Departmental: LEGAL	117,360	0	0	0	117,360
Inbound - Non Departmental: CAP	4,800	0	0	0	0
Inbound - Non Departmental: TELE SYS	19,810	0	19,810	0	0
2nd Allocation	193,714	0	19,810	51,744	117,360
Total For Professional Svcs					
Schedule .3 Total	193,714	0	19,810	51,744	117,360

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

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

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

Activity - TELEPH LEASE/ ITS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	10	2.881844	0		0	571	571
Finance	4	1.152738	0		0	228	228
Information Services	12	3.458213	0		0	685	685
Public Buildings	5	1.440922	0		0	285	285
Sheriff	57	16.426513	0		0	3,254	3,254
Communications	21	6.051873	0		0	1,199	1,199
Social Services	85	24.495676	0		0	4,854	4,854
Tax Assessor	14	4.034582	0		0	799	799
Elections	6	1.729107	0		0	343	343
Register of Deeds	9	2.593660	0		0	514	514
Emergency Services	25	7.204611	0		0	1,427	1,427
Building Inspection	6	1.729107	0		0	343	343
Animal Control	8	2.305476	0		0	457	457
Planning & Zoning	3	0.864553	0		0	171	171
Cooperative Extension Service	11	3.170029	0		0	628	628
Health Department	24	6.916427	0		0	1,370	1,370
Environmental Health	3	0.864553	0		0	171	171
Veterans Affairs	2	0.576369	0		0	114	114
Hospital	3	0.864553	0		0	171	171
Recreation	11	3.170029	0		0	628	628
Solid Waste	4	1.152738	0		0	228	228
Water/Sewer	2	0.576369	0		0	114	114
Other	22	6.340058	0		0	1,256	1,256
Schedule .4 Total for TELEPH LEASE/ ITS	347	100.000000	0		0	19,810	19,810

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	4.00	1.694915	0		0	877	877
Finance	3.00	1.271186	0		0	658	658
Information Services	5.00	2.118644	0		0	1,096	1,096
Public Buildings	6.00	2.542373	0		0	1,316	1,316
Sheriff	39.00	16.525424	0		0	8,551	8,551
Communications	11.00	4.661017	0		0	2,412	2,412
Fire Marshal	1.00	0.423729	0		0	219	219
Social Services	53.00	22.457628	0		0	11,617	11,617
Tax Assessor	6.00	2.542373	0		0	1,316	1,316
Revaluation	4.00	1.694915	0		0	877	877
License Plate Agency	1.00	0.423729	0		0	219	219
Elections	2.00	0.847458	0		0	439	439
Register of Deeds	3.00	1.271186	0		0	658	658
Liason Office	2.00	0.847458	0		0	439	439
Jail	18.00	7.627119	0		0	3,947	3,947
Emergency Services	36.00	15.254237	0		0	7,893	7,893
Building Inspection	6.00	2.542373	0		0	1,316	1,316
Animal Control	3.00	1.271186	0		0	658	658
Soil & Water Conservation	3.00	1.271186	0		0	658	658
Health Department	14.00	5.932203	0		0	3,070	3,070
Environmental Health	4.00	1.694915	0		0	877	877
Veterans Affairs	1.00	0.423729	0		0	219	219
Hospital	1.00	0.423729	0		0	219	219
Recreation	6.00	2.542373	0		0	1,316	1,316
Solid Waste	3.00	1.271186	0		0	658	658
Water/Sewer	1.00	0.423729	0		0	219	219
Schedule .4 Total for INSUR CONSULT	236.00	100.000000	0		0	51,744	51,744

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	4.00	2.139037	0		0	2,510	2,510
Finance	3.00	1.604278	0		0	1,883	1,883
Information Services	5.00	2.673797	0		0	3,138	3,138
Public Buildings	6.00	3.208556	0		0	3,766	3,766
Sheriff	39.00	20.855618	0		0	24,473	24,473
Communications	11.00	5.882353	0		0	6,904	6,904
Fire Marshal	1.00	0.534759	0		0	628	628
Governing Body	5.00	2.673797	0		0	3,138	3,138
Tax Assessor	6.00	3.208556	0		0	3,766	3,766
Revaluation	4.00	2.139037	0		0	2,510	2,510
License Plate Agency	1.00	0.534759	0		0	628	628
Elections	2.00	1.069519	0		0	1,255	1,255
Register of Deeds	3.00	1.604278	0		0	1,883	1,883
Liason Office	2.00	1.069519	0		0	1,255	1,255
Jail	18.00	9.625668	0		0	11,297	11,297
Emergency Services	36.00	19.251337	0		0	22,593	22,593
Building Inspection	6.00	3.208556	0		0	3,766	3,766
Animal Control	3.00	1.604278	0		0	1,883	1,883
Soil & Water Conservation	3.00	1.604278	0		0	1,883	1,883
Health Department	14.00	7.486631	0		0	8,786	8,786
Environmental Health	4.00	2.139037	0		0	2,510	2,510
Veterans Affairs	1.00	0.534759	0		0	628	628
Recreation	6.00	3.208556	0		0	3,766	3,766
Solid Waste	3.00	1.604278	0		0	1,883	1,883
Water/Sewer	1.00	0.534759	0		0	628	628
Schedule .4 Total for LEGAL	187.00	100.000000	0		0	117,360	117,360

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

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

Activity - CAP

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

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

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

Receiving Department	Total	TELEPH LEASE/ ITS	INSUR CONSULT	LEGAL	CAP
Administration	4,246	571	877	2,510	288
Finance	3,201	228	658	1,883	432
Information Services	5,207	685	1,096	3,138	288
Public Buildings	5,847	285	1,316	3,766	480
Sheriff	36,854	3,254	8,551	24,473	576
Communications	10,707	1,199	2,412	6,904	192
Fire Marshal	943	0	219	628	96
Non Departmental	528	0	0	0	528
Social Services	18,391	4,854	11,617	0	1,920
Governing Body	3,138	0	0	3,138	0
Tax Assessor	5,881	799	1,316	3,766	0
Revaluation	3,387	0	877	2,510	0
License Plate Agency	847	0	219	628	0
Elections	2,037	343	439	1,255	0
Register of Deeds	3,055	514	658	1,883	0
Liason Office	1,694	0	439	1,255	0
Jail	15,244	0	3,947	11,297	0
Emergency Services	31,913	1,427	7,893	22,593	0
Building Inspection	5,425	343	1,316	3,766	0
Animal Control	2,998	457	658	1,883	0
Planning & Zoning	171	171	0	0	0
Cooperative Extension Service	628	628	0	0	0
Soil & Water Conservation	2,541	0	658	1,883	0
Health Department	13,226	1,370	3,070	8,786	0
Environmental Health	3,558	171	877	2,510	0
Veterans Affairs	961	114	219	628	0
Hospital	390	171	219	0	0
Recreation	5,710	628	1,316	3,766	0
Solid Waste	2,769	228	658	1,883	0
Water/Sewer	961	114	219	628	0
Other	1,256	1,256	0	0	0
Direct Bill	0	0	0	0	0
Total	193,714	19,810	51,744	117,360	4,800

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Annual Audit		292	292	
Administration		1,798	1,798	
Finance		1,414	1,414	
Total Allocated Additions:		<u>3,504</u>	3,504	3,504
Total To Be Allocated:	<u>0</u>	<u>3,504</u>		<u>3,504</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
Functional Cost	0	0	0
Allocation Step 1			
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	3,504	3,504	0
Reallocate Admin Costs		(3,504)	3,504
Unallocated Costs	0	0	0
2nd Allocation	3,504	0	3,504
Total For Insurance			
Schedule .3 Total	3,504	0	3,504

**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	4.00	1.694915	0		0	59	59
Finance	3.00	1.271186	0		0	45	45
Information Services	5.00	2.118644	0		0	73	73
Public Buildings	6.00	2.542373	0		0	88	88
Sheriff	39.00	16.525424	0		0	579	579
Communications	11.00	4.661017	0		0	163	163
Fire Marshal	1.00	0.423729	0		0	15	15
Social Services	53.00	22.457628	0		0	792	792
Tax Assessor	6.00	2.542373	0		0	88	88
Revaluation	4.00	1.694915	0		0	59	59
License Plate Agency	1.00	0.423729	0		0	15	15
Elections	2.00	0.847458	0		0	29	29
Register of Deeds	3.00	1.271186	0		0	45	45
Liason Office	2.00	0.847458	0		0	29	29
Jail	18.00	7.627119	0		0	267	267
Emergency Services	36.00	15.254237	0		0	536	536
Building Inspection	6.00	2.542373	0		0	88	88
Animal Control	3.00	1.271186	0		0	45	45
Soil & Water Conservation	3.00	1.271186	0		0	45	45
Health Department	14.00	5.932203	0		0	207	207
Environmental Health	4.00	1.694915	0		0	59	59
Veterans Affairs	1.00	0.423729	0		0	15	15
Hospital	1.00	0.423729	0		0	15	15
Recreation	6.00	2.542373	0		0	88	88
Solid Waste	3.00	1.271186	0		0	45	45
Water/Sewer	1.00	0.423729	0		0	15	15
Schedule .4 Total for INSURANCE	236.00	100.000000	0		0	3,504	3,504

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	59	59
Finance	45	45
Information Services	73	73
Public Buildings	88	88
Sheriff	579	579
Communications	163	163
Fire Marshal	15	15
Social Services	792	792
Tax Assessor	88	88
Revaluation	59	59
License Plate Agency	15	15
Elections	29	29
Register of Deeds	45	45
Liason Office	29	29
Jail	267	267
Emergency Services	536	536
Building Inspection	88	88
Animal Control	45	45
Soil & Water Conservation	45	45
Health Department	207	207
Environmental Health	59	59
Veterans Affairs	15	15
Hospital	15	15
Recreation	88	88
Solid Waste	45	45
Water/Sewer	15	15
Direct Bill	0	0
Total	3,504	3,504

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

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

Department Coordination: Allocated based on full-time personnel.

Budget Preparation: Allocated based on department expenditures.

Payroll: Allocated based on full-time personnel.

General Accounting: Allocated based on accounting transactions.

Personnel: Allocated based on full-time personnel.

Costs related to the Clerk to Board and Events Coordination are disallowed for cost plan purposes.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	380,740			380,740
Inbound Costs:				
Building Depr	1,999		1,999	
Equip Depr	1,007		1,007	
Annual Audit		691	691	
Professional Svcs		4,246	4,246	
Insurance		59	59	
Administration		4,208	4,208	
Finance		3,348	3,348	
Information Services		6,929	6,929	
Public Buildings		4,186	4,186	
Fire Marshal		31	31	
Non Departmental		10,689	10,689	
Total Allocated Additions:	3,006	34,387	37,393	37,393
Total To Be Allocated:	383,746	34,387		418,133

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

	Total	G&A	DEPT COORD	BUDGET PREP	PAYROLL
Wages & Benefits					
SALARIES & WAGES	264,581	0	45,138	13,308	27,834
FRINGE BENEFITS	83,657	0	14,272	4,208	8,801
Other Expense & Cost					
WC INS	9,631	0	1,643	484	1,013
SUPPLIES & MATS	2,681	0	457	135	282
TRAVEL/TRANING	10,401	0	1,774	523	1,094
TELE & POSTAGE	116	0	20	6	12
MAINT CONT	8,138	0	1,388	409	856
INS & BOND	225	0	38	11	24
DUES & SUBS	1,310	0	223	66	138
Departmental Total					
Expenditures Per Financial Statement	380,740				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	380,740	0	64,953	19,150	40,054
Allocation Step 1					
Inbound - All Others	3,006	0	512	152	315
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(129,941)	0	0	0	0
1st Allocation	253,805	0	65,465	19,302	40,369
Allocation Step 2					
Inbound - All Others	34,387	0	5,868	1,723	3,621
Unallocated Costs	(11,646)	0	0	0	0
2nd Allocation	22,741	0	5,868	1,723	3,621
Total For Administration					
Schedule .3 Total	276,546	0	71,333	21,025	43,990

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

	GENL ACCOUNTING	PERSONNEL	EVENT COORD**	CLERK TO BD**
Wages & Benefits				
SALARIES & WAGES	44,397	44,317	41,857	47,730
FRINGE BENEFITS	14,038	14,013	13,235	15,090
Other Expense & Cost				
WC INS	1,616	1,613	1,524	1,738
SUPPLIES & MATS	450	449	424	484
TRAVEL/TRANING	1,745	1,742	1,645	1,878
TELE & POSTAGE	19	19	18	22
MAINT CONT	1,366	1,363	1,287	1,469
INS & BOND	38	38	36	40
DUES & SUBS	220	219	207	237
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	63,889	63,773	60,233	68,688
Allocation Step 1				
Inbound - All Others	504	503	475	545
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	(60,708)	(69,233)
1st Allocation	64,393	64,276	0	0
Allocation Step 2				
Inbound - All Others	5,768	5,761	5,436	6,210
Unallocated Costs	0	0	(5,436)	(6,210)
2nd Allocation	5,768	5,761	0	0
Total For Administration				
Schedule .3 Total	70,161	70,037	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	4.00	1.694915	1,110		1,110		1,110
Finance	3.00	1.271186	832		832	73	905
Information Services	5.00	2.118644	1,387		1,387	124	1,511
Public Buildings	6.00	2.542373	1,664		1,664	149	1,813
Sheriff	39.00	16.525424	10,818		10,818	989	11,807
Communications	11.00	4.661017	3,051		3,051	277	3,328
Fire Marshal	1.00	0.423729	277		277	24	301
Social Services	53.00	22.457628	14,708		14,708	1,386	16,094
Tax Assessor	6.00	2.542373	1,664		1,664	149	1,813
Revaluation	4.00	1.694915	1,110		1,110	99	1,209
License Plate Agency	1.00	0.423729	277		277	24	301
Elections	2.00	0.847458	554		554	49	603
Register of Deeds	3.00	1.271186	832		832	73	905
Liason Office	2.00	0.847458	554		554	49	603
Jail	18.00	7.627119	4,993		4,993	453	5,446
Emergency Services	36.00	15.254237	9,986		9,986	909	10,895
Building Inspection	6.00	2.542373	1,664		1,664	149	1,813
Animal Control	3.00	1.271186	832		832	73	905
Soil & Water Conservation	3.00	1.271186	832		832	73	905
Health Department	14.00	5.932203	3,883		3,883	353	4,236
Environmental Health	4.00	1.694915	1,110		1,110	99	1,209
Veterans Affairs	1.00	0.423729	277		277	24	301
Hospital	1.00	0.423729	277		277	24	301
Recreation	6.00	2.542373	1,664		1,664	149	1,813
Solid Waste	3.00	1.271186	832		832	73	905
Water/Sewer	1.00	0.423729	277		277	24	301
Schedule .4 Total for DEPT COORD	236.00	100.000000	65,465		65,465	5,868	71,333

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	2,396,410	6.886283	1,330		1,330		1,330
Administration	380,740	1.094088	212		212		212
Finance	190,408	0.547153	106		106	9	115
Information Services	275,247	0.790945	152		152	15	167
Public Buildings	453,680	1.303687	252		252	22	274
Sheriff	2,938,668	8.444507	1,630		1,630	156	1,786
Communications	669,815	1.924769	372		372	34	406
Fire Marshal	87,199	0.250574	48		48	5	53
Non Departmental	1,641,377	4.716633	910		910	87	997
Debt Service Exp	4,986,428	14.328915	2,765		2,765	265	3,030
Social Services	6,735,378	19.354671	3,746		3,746	404	4,150
Governing Body	59,834	0.171938	33		33	2	35
Tax Assessor	498,575	1.432697	276		276	26	302
Revaluation	241,444	0.693809	134		134	13	147
License Plate Agency	87,657	0.251890	48		48	5	53
Court Facilities	53,275	0.153090	29		29	2	31
Elections	172,572	0.495900	96		96	9	105
Register of Deeds	243,239	0.698967	135		135	13	148
Liason Office	201,501	0.579030	112		112	9	121
Jail	1,797,835	5.166228	997		997	95	1,092
Separation Allowance	54,282	0.155984	30		30	2	32
Emergency Services	3,096,332	8.897567	1,718		1,718	165	1,883
Building Inspection	268,307	0.771002	149		149	14	163
Medical Examiner	28,950	0.083190	16		16		16
Animal Control	233,182	0.670068	129		129	12	141
Planning & Zoning	131,878	0.378962	73		73	7	80
Economic Development	137,750	0.395836	76		76	7	83
Econ Dev Proj Exp	44,000	0.126438	24		24	1	25
Cooperative Extension Service	149,671	0.430092	82		82	7	89
Soil & Water Conservation	244,984	0.703982	136		136	13	149
Health Department	492,998	1.416671	273		273	26	299
Nursing/ Medical	78,998	0.227007	43		43	4	47
Preparedness	24,258	0.069707	13		13		13
Tuberculosis	471	0.001353	0		0		0
Breast/ Cervical Cancer	9,644	0.027713	5		5		5
Child Health	122,902	0.353169	68		68	7	75
Immunization	38,925	0.111854	21		21	1	22
Maternal Health	74,517	0.214131	41		41	2	43
Family Planning	104,898	0.301433	58		58	7	65
WIC	8,980	0.025805	5		5		5
WIC Nutrition	43,590	0.125259	24		24	1	25
WIC Client Services	118,995	0.341942	65		65	7	72
WIC Breastfeeding	24,035	0.069067	13		13		13
WIC Breastfeeding Peer Counsel	7,836	0.022517	4		4		4
Environmental Health	251,251	0.721991	139		139	13	152
Health Carolinians	65,474	0.188145	36		36	2	38
Mental Health	110,000	0.316094	61		61	7	68
JCPC	135,727	0.390023	75		75	7	82
Veterans Affairs	53,984	0.155128	30		30	2	32
Community College	228,688	0.657154	127		127	11	138
Hospital	165,982	0.476963	91		91	9	100
Recreation	529,401	1.521278	294		294	29	323

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
Spec Rev Occ Tax Expense	25,079	0.072067	14		14		14
E-911 Wire	258,771	0.743600	143		143	13	156
Fund 40	81,655	0.234642	45		45	5	50
Veh Replace	312,365	0.897607	173		173	16	189
Solid Waste	2,337,702	6.717581	1,296		1,296	124	1,420
Water/Sewer	551,832	1.585735	307		307	30	337
Tourism Develop	40,183	0.115469	22		22	1	23
Schedule .4 Total for BUDGET PREP	34,799,759	100.000000	19,302		19,302	1,723	21,025

Allocation Basis: DEPARTMENT EXPENDITURES
Allocation Source: EXPENDITURE REPORT

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	4.00	1.694915	685		685		685
Finance	3.00	1.271186	513		513	45	558
Information Services	5.00	2.118644	855		855	76	931
Public Buildings	6.00	2.542373	1,026		1,026	93	1,119
Sheriff	39.00	16.525424	6,671		6,671	610	7,281
Communications	11.00	4.661017	1,882		1,882	168	2,050
Fire Marshal	1.00	0.423729	171		171	15	186
Social Services	53.00	22.457628	9,067		9,067	850	9,917
Tax Assessor	6.00	2.542373	1,026		1,026	93	1,119
Revaluation	4.00	1.694915	685		685	61	746
License Plate Agency	1.00	0.423729	171		171	15	186
Elections	2.00	0.847458	342		342	33	375
Register of Deeds	3.00	1.271186	513		513	45	558
Liason Office	2.00	0.847458	342		342	33	375
Jail	18.00	7.627119	3,079		3,079	281	3,360
Emergency Services	36.00	15.254237	6,158		6,158	560	6,718
Building Inspection	6.00	2.542373	1,026		1,026	93	1,119
Animal Control	3.00	1.271186	513		513	45	558
Soil & Water Conservation	3.00	1.271186	513		513	45	558
Health Department	14.00	5.932203	2,394		2,394	216	2,610
Environmental Health	4.00	1.694915	685		685	61	746
Veterans Affairs	1.00	0.423729	171		171	15	186
Hospital	1.00	0.423729	171		171	15	186
Recreation	6.00	2.542373	1,026		1,026	93	1,119
Solid Waste	3.00	1.271186	513		513	45	558
Water/Sewer	1.00	0.423729	171		171	15	186
Schedule .4 Total for PAYROLL	236.00	100.000000	40,369		40,369	3,621	43,990

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	258	0.728443	468		468		468
Administration	611	1.725112	1,111		1,111		1,111
Finance	467	1.318539	848		848	76	924
Information Services	521	1.471003	947		947	86	1,033
Public Buildings	1,492	4.212547	2,712		2,712	246	2,958
Sheriff	1,972	5.567790	3,585		3,585	329	3,914
Communications	424	1.197131	771		771	70	841
Fire Marshal	373	1.053137	679		679	61	740
Non Departmental	1,268	3.580101	2,305		2,305	210	2,515
Debt Service Exp	45	0.127054	81		81	7	88
Social Services	6,369	17.982382	11,589		11,589	1,136	12,725
Governing Body	283	0.799029	514		514	47	561
Tax Assessor	571	1.612175	1,038		1,038	94	1,132
Revaluation	487	1.375007	885		885	80	965
License Plate Agency	281	0.793382	511		511	45	556
Court Facilities	152	0.429160	276		276	25	301
Elections	539	1.521825	980		980	90	1,070
Register of Deeds	495	1.397594	900		900	81	981
Interfund Transfers	13	0.036705	23		23	1	24
Liason Office	227	0.640917	412		412	39	451
Jail	1,275	3.599864	2,318		2,318	210	2,528
Separation Allowance	64	0.180699	116		116	9	125
Emergency Services	1,701	4.802643	3,092		3,092	280	3,372
Building Inspection	613	1.730758	1,115		1,115	100	1,215
Medical Examiner	56	0.158112	102		102	9	111
Animal Control	1,304	3.681744	2,370		2,370	215	2,585
Planning & Zoning	422	1.191485	767		767	69	836
Economic Development	28	0.079056	51		51	5	56
Econ Dev Proj Exp	4	0.011294	7		7		7
Cooperative Extension Service	301	0.849850	547		547	49	596
Soil & Water Conservation	609	1.719465	1,108		1,108	100	1,208
Health Department	628	1.773110	1,142		1,142	103	1,245
Nursing/ Medical	762	2.151448	1,386		1,386	125	1,511
Preparedness	305	0.861144	554		554	50	604
Tuberculosis	44	0.124231	79		79	7	86
Breast/ Cervical Cancer	291	0.821616	529		529	49	578
Child Health	606	1.710994	1,102		1,102	99	1,201
Immunization	339	0.957140	617		617	55	672
Maternal Health	560	1.581117	1,018		1,018	93	1,111
Family Planning	587	1.657349	1,068		1,068	95	1,163
WIC	228	0.643740	414		414	39	453
WIC Nutrition	222	0.626800	403		403	37	440
WIC Client Services	305	0.861144	554		554	50	604
WIC Breastfeeding	232	0.655034	421		421	40	461
WIC Breastfeeding Peer Counsel	208	0.587272	378		378	34	412
Environmental Health	725	2.046982	1,318		1,318	118	1,436
Health Carolinians	790	2.230504	1,436		1,436	128	1,564
Mental Health	10	0.028234	18		18	1	19
JCPC	95	0.268225	172		172	16	188
Veterans Affairs	288	0.813146	524		524	49	573
Public Schools	24	0.067762	43		43	2	45
Community College	10	0.028234	18		18	1	19

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

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hospital	564	1.592411	1,025		1,025	93	1,118
Recreation	1,804	5.093455	3,280		3,280	299	3,579
Spec Rev Occ Tax Expense	5	0.014117	9		9		9
E-911 Wire	221	0.623977	402		402	37	439
Fund 40	78	0.220227	142		142	13	155
Veh Replace	96	0.271049	174		174	16	190
Fund 45	118	0.333164	215		215	17	232
VFDs	121	0.341634	220		220	18	238
Solid Waste	1,190	3.359874	2,164		2,164	197	2,361
Water/Sewer	633	1.787227	1,151		1,151	103	1,254
Law Enforcement Fd	1	0.002823	2		2		2
Tourism Develop	84	0.237168	153		153	13	166
General Fixed Asset Fd	19	0.053645	34		34	2	36
Schedule .4 Total for GENL ACCOUNTING	35,418	100.000000	64,393		64,393	5,768	70,161

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	4.00	1.694915	1,090		1,090		1,090
Finance	3.00	1.271186	817		817	73	890
Information Services	5.00	2.118644	1,362		1,362	121	1,483
Public Buildings	6.00	2.542373	1,634		1,634	145	1,779
Sheriff	39.00	16.525424	10,622		10,622	971	11,593
Communications	11.00	4.661017	2,996		2,996	270	3,266
Fire Marshal	1.00	0.423729	272		272	23	295
Social Services	53.00	22.457628	14,436		14,436	1,362	15,798
Tax Assessor	6.00	2.542373	1,634		1,634	145	1,779
Revaluation	4.00	1.694915	1,090		1,090	97	1,187
License Plate Agency	1.00	0.423729	272		272	23	295
Elections	2.00	0.847458	544		544	49	593
Register of Deeds	3.00	1.271186	817		817	73	890
Liason Office	2.00	0.847458	544		544	49	593
Jail	18.00	7.627119	4,903		4,903	445	5,348
Emergency Services	36.00	15.254237	9,805		9,805	893	10,698
Building Inspection	6.00	2.542373	1,634		1,634	145	1,779
Animal Control	3.00	1.271186	817		817	73	890
Soil & Water Conservation	3.00	1.271186	817		817	73	890
Health Department	14.00	5.932203	3,813		3,813	347	4,160
Environmental Health	4.00	1.694915	1,090		1,090	97	1,187
Veterans Affairs	1.00	0.423729	272		272	23	295
Hospital	1.00	0.423729	272		272	23	295
Recreation	6.00	2.542373	1,634		1,634	145	1,779
Solid Waste	3.00	1.271186	817		817	73	890
Water/Sewer	1.00	0.423729	272		272	23	295
Schedule .4 Total for PERSONNEL	236.00	100.000000	64,276		64,276	5,761	70,037

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Receiving Department	Total	DEPT COORD	BUDGET PREP	PAYROLL	GENL ACCOUNTING
Insurance	1,798	0	1,330	0	468
Administration	4,208	1,110	212	685	1,111
Finance	3,392	905	115	558	924
Information Services	5,125	1,511	167	931	1,033
Public Buildings	7,943	1,813	274	1,119	2,958
Sheriff	36,381	11,807	1,786	7,281	3,914
Communications	9,891	3,328	406	2,050	841
Fire Marshal	1,575	301	53	186	740
Non Departmental	3,512	0	997	0	2,515
Debt Service Exp	3,118	0	3,030	0	88
Social Services	58,684	16,094	4,150	9,917	12,725
Governing Body	596	0	35	0	561
Tax Assessor	6,145	1,813	302	1,119	1,132
Revaluation	4,254	1,209	147	746	965
License Plate Agency	1,391	301	53	186	556
Court Facilities	332	0	31	0	301
Elections	2,746	603	105	375	1,070
Register of Deeds	3,482	905	148	558	981
Interfund Transfers	24	0	0	0	24
Liason Office	2,143	603	121	375	451
Jail	17,774	5,446	1,092	3,360	2,528
Separation Allowance	157	0	32	0	125
Emergency Services	33,566	10,895	1,883	6,718	3,372
Building Inspection	6,089	1,813	163	1,119	1,215
Medical Examiner	127	0	16	0	111
Animal Control	5,079	905	141	558	2,585
Planning & Zoning	916	0	80	0	836
Economic Development	139	0	83	0	56
Econ Dev Proj Exp	32	0	25	0	7
Cooperative Extension Service	685	0	89	0	596
Soil & Water Conservation	3,710	905	149	558	1,208
Health Department	12,550	4,236	299	2,610	1,245
Nursing/ Medical	1,558	0	47	0	1,511
Preparedness	617	0	13	0	604
Tuberculosis	86	0	0	0	86
Breast/ Cervical Cancer	583	0	5	0	578
Child Health	1,276	0	75	0	1,201
Immunization	694	0	22	0	672
Maternal Health	1,154	0	43	0	1,111
Family Planning	1,228	0	65	0	1,163
WIC	458	0	5	0	453
WIC Nutrition	465	0	25	0	440
WIC Client Services	676	0	72	0	604
WIC Breastfeeding	474	0	13	0	461
WIC Breastfeeding Peer Counsel	416	0	4	0	412
Environmental Health	4,730	1,209	152	746	1,436
Health Carolinians	1,602	0	38	0	1,564
Mental Health	87	0	68	0	19
JCPC	270	0	82	0	188
Veterans Affairs	1,387	301	32	186	573
Public Schools	45	0	0	0	45
Community College	157	0	138	0	19

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

Receiving Department	Total	DEPT COORD	BUDGET PREP	PAYROLL	GENL ACCOUNTING
Hospital	2,000	301	100	186	1,118
Recreation	8,613	1,813	323	1,119	3,579
Spec Rev Occ Tax Expense	23	0	14	0	9
E-911 Wire	595	0	156	0	439
Fund 40	205	0	50	0	155
Veh Replace	379	0	189	0	190
Fund 45	232	0	0	0	232
VFDs	238	0	0	0	238
Solid Waste	6,134	905	1,420	558	2,361
Water/Sewer	2,373	301	337	186	1,254
Law Enforcement Fd	2	0	0	0	2
Tourism Develop	189	0	23	0	166
General Fixed Asset Fd	36	0	0	0	36
Direct Bill	0	0	0	0	0
Total	276,546	71,333	21,025	43,990	70,161

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

Receiving Department	PERSONNEL
Insurance	0
Administration	1,090
Finance	890
Information Services	1,483
Public Buildings	1,779
Sheriff	11,593
Communications	3,266
Fire Marshal	295
Non Departmental	0
Debt Service Exp	0
Social Services	15,798
Governing Body	0
Tax Assessor	1,779
Revaluation	1,187
License Plate Agency	295
Court Facilities	0
Elections	593
Register of Deeds	890
Interfund Transfers	0
Liason Office	593
Jail	5,348
Separation Allowance	0
Emergency Services	10,698
Building Inspection	1,779
Medical Examiner	0
Animal Control	890
Planning & Zoning	0
Economic Development	0
Econ Dev Proj Exp	0
Cooperative Extension Service	0
Soil & Water Conservation	890
Health Department	4,160
Nursing/ Medical	0
Preparedness	0
Tuberculosis	0
Breast/ Cervical Cancer	0
Child Health	0
Immunization	0
Maternal Health	0
Family Planning	0
WIC	0
WIC Nutrition	0
WIC Client Services	0
WIC Breastfeeding	0
WIC Breastfeeding Peer Counsel	0
Environmental Health	1,187
Health Carolinians	0
Mental Health	0
JCPC	0
Veterans Affairs	295
Public Schools	0
Community College	0

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

Receiving Department	PERSONNEL
Hospital	295
Recreation	1,779
Spec Rev Occ Tax Expense	0
E-911 Wire	0
Fund 40	0
Veh Replace	0
Fund 45	0
VFDs	0
Solid Waste	890
Water/Sewer	295
Law Enforcement Fd	0
Tourism Develop	0
General Fixed Asset Fd	0
Direct Bill	0
Total	<u>70,037</u>

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	190,408			190,408
Inbound Costs:				
Building Depr	605		605	
Equip Depr	6		6	
Annual Audit		528	528	
Professional Svcs		3,201	3,201	
Insurance		45	45	
Administration	3,116	276	3,392	
Finance		2,560	2,560	
Information Services		3,959	3,959	
Public Buildings		1,266	1,266	
Fire Marshal		24	24	
Non Departmental		11,199	11,199	
Total Allocated Additions:	3,727	23,058	26,785	26,785
Total To Be Allocated:	194,135	23,058		217,193

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

	Total	G&A	GEN ACCTG
Wages & Benefits			
SALARIES & WAGES	121,939	0	121,939
FRINGE BENEFITS	51,382	0	51,382
Other Expense & Cost			
WC INS	130	0	130
SUPPLIES & MATS	2,589	0	2,589
TRAVEL	3,618	0	3,618
TELE & POSTAGE	2,970	0	2,970
MAINT CONT	5,162	0	5,162
INS & BOND	2,368	0	2,368
DUES & SUBS	250	0	250
Departmental Total			
Expenditures Per Financial Statement	190,408		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	190,408	0	190,408
Allocation Step 1			
Inbound - All Others	3,727	3,727	0
Reallocate Admin Costs		(3,727)	3,727
Unallocated Costs	0	0	0
1st Allocation	194,135	0	194,135
Allocation Step 2			
Inbound - All Others	23,058	23,058	0
Reallocate Admin Costs		(23,058)	23,058
Unallocated Costs	0	0	0
2nd Allocation	23,058	0	23,058
Total For Finance			
Schedule .3 Total	217,193	0	217,193

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	258	0.728443	1,414		1,414		1,414
Administration	611	1.725112	3,348		3,348		3,348
Finance	467	1.318539	2,560		2,560		2,560
Information Services	521	1.471003	2,855		2,855	351	3,206
Public Buildings	1,492	4.212547	8,177		8,177	1,009	9,186
Sheriff	1,972	5.567790	10,809		10,809	1,331	12,140
Communications	424	1.197131	2,323		2,323	285	2,608
Fire Marshal	373	1.053137	2,044		2,044	248	2,292
Non Departmental	1,268	3.580101	6,951		6,951	858	7,809
Debt Service Exp	45	0.127054	247		247	30	277
Social Services	6,369	17.982382	34,928		34,928	4,419	39,347
Governing Body	283	0.799029	1,551		1,551	188	1,739
Tax Assessor	571	1.612175	3,130		3,130	384	3,514
Revaluation	487	1.375007	2,669		2,669	328	2,997
License Plate Agency	281	0.793382	1,541		1,541	186	1,727
Court Facilities	152	0.429160	833		833	100	933
Elections	539	1.521825	2,954		2,954	364	3,318
Register of Deeds	495	1.397594	2,712		2,712	333	3,045
Interfund Transfers	13	0.036705	71		71	7	78
Liason Office	227	0.640917	1,244		1,244	151	1,395
Jail	1,275	3.599864	6,988		6,988	863	7,851
Separation Allowance	64	0.180699	351		351	43	394
Emergency Services	1,701	4.802643	9,324		9,324	1,148	10,472
Building Inspection	613	1.730758	3,360		3,360	413	3,773
Medical Examiner	56	0.158112	307		307	37	344
Animal Control	1,304	3.681744	7,147		7,147	882	8,029
Planning & Zoning	422	1.191485	2,313		2,313	284	2,597
Economic Development	28	0.079056	153		153	18	171
Econ Dev Proj Exp	4	0.011294	22		22	1	23
Cooperative Extension Service	301	0.849850	1,649		1,649	201	1,850
Soil & Water Conservation	609	1.719465	3,337		3,337	410	3,747
Health Department	628	1.773110	3,442		3,442	423	3,865
Nursing/ Medical	762	2.151448	4,177		4,177	516	4,693
Preparedness	305	0.861144	1,672		1,672	203	1,875
Tuberculosis	44	0.124231	242		242	28	270
Breast/ Cervical Cancer	291	0.821616	1,594		1,594	194	1,788
Child Health	606	1.710994	3,321		3,321	409	3,730
Immunization	339	0.957140	1,858		1,858	226	2,084
Maternal Health	560	1.581117	3,070		3,070	378	3,448
Family Planning	587	1.657349	3,217		3,217	395	3,612
WIC	228	0.643740	1,250		1,250	151	1,401
WIC Nutrition	222	0.626800	1,216		1,216	147	1,363
WIC Client Services	305	0.861144	1,672		1,672	203	1,875
WIC Breastfeeding	232	0.655034	1,271		1,271	154	1,425
WIC Breastfeeding Peer Counsel	208	0.587272	1,140		1,140	138	1,278
Environmental Health	725	2.046982	3,973		3,973	489	4,462
Health Carolinians	790	2.230504	4,329		4,329	535	4,864
Mental Health	10	0.028234	55		55	6	61
JCPC	95	0.268225	521		521	62	583
Veterans Affairs	288	0.813146	1,578		1,578	191	1,769
Public Schools	24	0.067762	131		131	15	146
Community College	10	0.028234	55		55	6	61

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

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Hospital	564	1.592411	3,091		3,091	381	3,472
Recreation	1,804	5.093455	9,888		9,888	1,218	11,106
Spec Rev Occ Tax Expense	5	0.014117	27		27	3	30
E-911 Wire	221	0.623977	1,211		1,211	147	1,358
Fund 40	78	0.220227	427		427	51	478
Veh Replace	96	0.271049	526		526	62	588
Fund 45	118	0.333164	646		646	77	723
VFDs	121	0.341634	663		663	78	741
Solid Waste	1,190	3.359874	6,522		6,522	805	7,327
Water/Sewer	633	1.787227	3,469		3,469	428	3,897
Law Enforcement Fd	1	0.002823	5		5		5
Tourism Develop	84	0.237168	460		460	55	515
General Fixed Asset Fd	19	0.053645	104		104	12	116
Schedule .4 Total for GEN ACCTG	35,418	100.000000	194,135		194,135	23,058	217,193

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

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

Receiving Department	Total	GEN ACCTG
Insurance	1,414	1,414
Administration	3,348	3,348
Finance	2,560	2,560
Information Services	3,206	3,206
Public Buildings	9,186	9,186
Sheriff	12,140	12,140
Communications	2,608	2,608
Fire Marshal	2,292	2,292
Non Departmental	7,809	7,809
Debt Service Exp	277	277
Social Services	39,347	39,347
Governing Body	1,739	1,739
Tax Assessor	3,514	3,514
Revaluation	2,997	2,997
License Plate Agency	1,727	1,727
Court Facilities	933	933
Elections	3,318	3,318
Register of Deeds	3,045	3,045
Interfund Transfers	78	78
Liason Office	1,395	1,395
Jail	7,851	7,851
Separation Allowance	394	394
Emergency Services	10,472	10,472
Building Inspection	3,773	3,773
Medical Examiner	344	344
Animal Control	8,029	8,029
Planning & Zoning	2,597	2,597
Economic Development	171	171
Econ Dev Proj Exp	23	23
Cooperative Extension Service	1,850	1,850
Soil & Water Conservation	3,747	3,747
Health Department	3,865	3,865
Nursing/ Medical	4,693	4,693
Preparedness	1,875	1,875
Tuberculosis	270	270
Breast/ Cervical Cancer	1,788	1,788
Child Health	3,730	3,730
Immunization	2,084	2,084
Maternal Health	3,448	3,448
Family Planning	3,612	3,612
WIC	1,401	1,401
WIC Nutrition	1,363	1,363
WIC Client Services	1,875	1,875
WIC Breastfeeding	1,425	1,425
WIC Breastfeeding Peer Counsel	1,278	1,278
Environmental Health	4,462	4,462
Health Carolinians	4,864	4,864
Mental Health	61	61
JCPC	583	583
Veterans Affairs	1,769	1,769
Public Schools	146	146
Community College	61	61

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

Receiving Department	Total	GEN ACCTG
Hospital	3,472	3,472
Recreation	11,106	11,106
Spec Rev Occ Tax Expense	30	30
E-911 Wire	1,358	1,358
Fund 40	478	478
Veh Replace	588	588
Fund 45	723	723
VFDs	741	741
Solid Waste	7,327	7,327
Water/Sewer	3,897	3,897
Law Enforcement Fd	5	5
Tourism Develop	515	515
General Fixed Asset Fd	116	116
Direct Bill	0	0
Total	<u>217,193</u>	<u>217,193</u>

**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:	275,247			275,247
Inbound Costs:				
Building Depr	2,045		2,045	
Equip Depr	27,978		27,978	
Annual Audit		589	589	
Professional Svcs		5,207	5,207	
Insurance		73	73	
Administration	4,703	422	5,125	
Finance	2,855	351	3,206	
Information Services		14,850	14,850	
Public Buildings		2,463	2,463	
Fire Marshal		40	40	
Non Departmental		242,827	242,827	
Total Allocated Additions:	37,581	266,822	304,403	304,403
Total To Be Allocated:	312,828	266,822		579,650

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	197,354	0	197,354
FRINGE BENEFITS	63,197	0	63,197
Other Expense & Cost			
WC INS	170	0	170
SUPPLIES & MATS	8,240	0	8,240
TRAVEL/TRAINING	5,807	0	5,807
TELE & POSTAGE	34	0	34
INS & BOND	445	0	445
Departmental Total			
Expenditures Per Financial Statement	275,247		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	275,247	0	275,247
Allocation Step 1			
Inbound - All Others	37,581	37,581	0
Reallocate Admin Costs		(37,581)	37,581
Unallocated Costs	0	0	0
1st Allocation	312,828	0	312,828
Allocation Step 2			
Inbound - All Others	266,822	266,822	0
Reallocate Admin Costs		(266,822)	266,822
Unallocated Costs	0	0	0
2nd Allocation	266,822	0	266,822
Total For Information Services			
Schedule .3 Total	579,650	0	579,650

**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	2.215190	6,929		6,929		6,929
Finance	4	1.265823	3,959		3,959		3,959
Information Services	15	4.746835	14,850		14,850		14,850
Public Buildings	3	0.949367	2,969		2,969	2,757	5,726
Sheriff	80	25.316456	79,197		79,197	73,605	152,802
Communications	11	3.481013	10,889		10,889	10,121	21,010
Fire Marshal	3	0.949367	2,969		2,969	2,757	5,726
Social Services	81	25.632910	80,193		80,193	74,564	154,757
Governing Body	6	1.898734	5,939		5,939	5,521	11,460
Tax Assessor	18	5.696203	17,821		17,821	16,557	34,378
Court Facilities	1	0.316456	990		990	918	1,908
Elections	3	0.949367	2,969		2,969	2,757	5,726
Register of Deeds	2	0.632911	1,980		1,980	1,837	3,817
Emergency Services	27	8.544304	26,730		26,730	24,842	51,572
Building Inspection	7	2.215190	6,929		6,929	6,438	13,367
Animal Control	4	1.265823	3,959		3,959	3,682	7,641
Planning & Zoning	2	0.632911	1,980		1,980	1,837	3,817
Cooperative Extension Service	8	2.531646	7,919		7,919	7,358	15,277
Soil & Water Conservation	4	1.265823	3,959		3,959	3,682	7,641
Health Department	18	5.696203	17,821		17,821	16,557	34,378
Veterans Affairs	1	0.316456	990		990	918	1,908
Hospital	3	0.949367	2,969		2,969	2,757	5,726
Recreation	5	1.582278	4,949		4,949	4,600	9,549
Solid Waste	3	0.949367	2,969		2,969	2,757	5,726
Schedule .4 Total for DATA PROC SVCS	316	100.000000	312,828		312,828	266,822	579,650

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	6,929	6,929
Finance	3,959	3,959
Information Services	14,850	14,850
Public Buildings	5,726	5,726
Sheriff	152,802	152,802
Communications	21,010	21,010
Fire Marshal	5,726	5,726
Social Services	154,757	154,757
Governing Body	11,460	11,460
Tax Assessor	34,378	34,378
Court Facilities	1,908	1,908
Elections	5,726	5,726
Register of Deeds	3,817	3,817
Emergency Services	51,572	51,572
Building Inspection	13,367	13,367
Animal Control	7,641	7,641
Planning & Zoning	3,817	3,817
Cooperative Extension Service	15,277	15,277
Soil & Water Conservation	7,641	7,641
Health Department	34,378	34,378
Veterans Affairs	1,908	1,908
Hospital	5,726	5,726
Recreation	9,549	9,549
Solid Waste	5,726	5,726
Direct Bill	0	0
Total	579,650	579,650

**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:	453,680			453,680
Deductions:				
BUILDING RENOVATIONS	-3,852			
Total Deductions:	-3,852			-3,852
Inbound Costs:				
Building Depr	249		249	
Equip Depr	7		7	
Annual Audit		1,688	1,688	
Professional Svcs		5,847	5,847	
Insurance		88	88	
Administration	7,288	655	7,943	
Finance	8,177	1,009	9,186	
Information Services	2,969	2,757	5,726	
Public Buildings		521	521	
Fire Marshal		47	47	
Non Departmental		2,124	2,124	
Total Allocated Additions:	18,690	14,736	33,426	33,426
Total To Be Allocated:	468,518	14,736		483,254

**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	162,403	42,858	68,615	50,930	0
FRINGE BENEFITS	69,094	18,234	29,192	21,668	0
Other Expense & Cost					
WC INS	3,000	792	1,267	941	0
SUPPLIES & MATS	14,228	3,755	6,011	4,462	0
UNIFORMS	2,975	785	1,257	933	0
BLDG/GROUND	43,002	0	43,002	0	0
VEH MAINT/GAS	5,345	1,411	2,258	1,676	0
UTILITIES	91,709	0	0	0	91,709
MAINT CONTRACT	20,122	0	20,122	0	0
INS & BOND	37,950	10,015	16,034	11,901	0
*BUILDING RENOVATIONS	3,852	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	453,680				
Deductions					
*Total Disallowed Costs	(3,852)	0	0	0	0
Functional Cost	449,828	77,850	187,758	92,511	91,709
Allocation Step 1					
Inbound - All Others	18,690	18,690	0	0	0
Reallocate Admin Costs		(96,540)	48,729	24,009	23,802
Unallocated Costs	0	0	0	0	0
1st Allocation	468,518	0	236,487	116,520	115,511
Allocation Step 2					
Inbound - All Others	14,736	14,736	0	0	0
Reallocate Admin Costs		(14,736)	7,443	3,662	3,631
Unallocated Costs	0	0	0	0	0
2nd Allocation	14,736	0	7,443	3,662	3,631
Total For Public Buildings					
Schedule .3 Total	483,254	0	243,930	120,182	119,142

**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	1,629		1,629		1,629
Finance	330	0.208382	492		492		492
Information Services	642	0.405398	958		958		958
Public Buildings	136	0.085879	202		202		202
Sheriff	8,352	5.273959	12,470		12,470	394	12,864
Social Services	15,449	9.755435	23,069		23,069	736	23,805
Governing Body	1,441	0.909935	2,151		2,151	67	2,218
Tax Assessor	4,612	2.912296	6,886		6,886	218	7,104
License Plate Agency	360	0.227326	536		536	16	552
Court Facilities	20,541	12.970833	30,674		30,674	977	31,651
Elections	1,481	0.935193	2,210		2,210	68	2,278
Register of Deeds	1,848	1.166939	2,759		2,759	85	2,844
Building Inspection	1,233	0.778591	1,841		1,841	56	1,897
Animal Control	4,266	2.693811	6,371		6,371	202	6,573
Planning & Zoning	384	0.242481	572		572	16	588
Cooperative Extension Service	2,856	1.803452	4,263		4,263	136	4,399
Soil & Water Conservation	1,244	0.785537	1,858		1,858	58	1,916
Health Department	1,831	1.156204	2,733		2,733	85	2,818
WIC	1,322	0.834791	1,973		1,973	62	2,035
Environmental Health	458	0.289209	684		684	20	704
Veterans Affairs	432	0.272791	644		644	19	663
Hospital	36,417	22.995902	54,382		54,382	1,734	56,116
Other	51,637	32.606732	77,130		77,130	2,494	79,624
Schedule .4 Total for MAINTENANCE	158,363	100.000000	236,487		236,487	7,443	243,930

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	869		869		869
Finance	330	0.225862	263		263		263
Information Services	642	0.439404	511		511		511
Public Buildings	136	0.093082	109		109		109
Sheriff	2,112	1.445516	1,683		1,683	50	1,733
Social Services	15,449	10.573758	12,322		12,322	390	12,712
Governing Body	1,441	0.986263	1,149		1,149	34	1,183
Tax Assessor	4,612	3.156591	3,677		3,677	116	3,793
License Plate Agency	360	0.246395	287		287	8	295
Court Facilities	20,541	14.058875	16,381		16,381	522	16,903
Elections	1,481	1.013641	1,181		1,181	35	1,216
Register of Deeds	1,848	1.264826	1,473		1,473	45	1,518
Building Inspection	1,233	0.843902	983		983	28	1,011
Animal Control	81	0.055439	64		64	1	65
Planning & Zoning	384	0.262821	306		306	8	314
Cooperative Extension Service	2,856	1.954732	2,276		2,276	70	2,346
Soil & Water Conservation	1,244	0.851431	993		993	30	1,023
WIC	1,322	0.904816	1,054		1,054	30	1,084
Environmental Health	458	0.313469	365		365	10	375
Veterans Affairs	432	0.295674	344		344	8	352
Hospital	36,417	24.924884	29,040		29,040	929	29,969
Other	51,637	35.341906	41,190		41,190	1,348	42,538
Schedule .4 Total for JANITORIAL	146,107	100.000000	116,520		116,520	3,662	120,182

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	1,688		1,688		1,688
Finance	330	0.442205	511		511		511
Information Services	642	0.860290	994		994		994
Public Buildings	136	0.182242	210		210		210
Sheriff	2,112	2.830113	3,267		3,267	105	3,372
Social Services	417	0.558786	644		644	19	663
Governing Body	1,441	1.930962	2,229		2,229	70	2,299
Tax Assessor	4,612	6.180152	7,138		7,138	229	7,367
License Plate Agency	360	0.482406	557		557	16	573
Elections	1,481	1.984563	2,291		2,291	73	2,364
Register of Deeds	1,848	2.476349	2,860		2,860	92	2,952
Building Inspection	1,233	1.652239	1,908		1,908	60	1,968
Animal Control	81	0.108541	126		126	4	130
Planning & Zoning	384	0.514566	593		593	17	610
Cooperative Extension Service	2,856	3.827084	4,420		4,420	141	4,561
Soil & Water Conservation	1,244	1.666979	1,926		1,926	60	1,986
Health Department	1,831	2.453568	2,834		2,834	91	2,925
Environmental Health	458	0.613727	708		708	21	729
Veterans Affairs	432	0.578887	667		667	20	687
Other	51,637	69.194384	79,940		79,940	2,613	82,553
Schedule .4 Total for UTILITIES	74,626	100.000000	115,511		115,511	3,631	119,142

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	4,186	1,629	869	1,688
Finance	1,266	492	263	511
Information Services	2,463	958	511	994
Public Buildings	521	202	109	210
Sheriff	17,969	12,864	1,733	3,372
Social Services	37,180	23,805	12,712	663
Governing Body	5,700	2,218	1,183	2,299
Tax Assessor	18,264	7,104	3,793	7,367
License Plate Agency	1,420	552	295	573
Court Facilities	48,554	31,651	16,903	0
Elections	5,858	2,278	1,216	2,364
Register of Deeds	7,314	2,844	1,518	2,952
Building Inspection	4,876	1,897	1,011	1,968
Animal Control	6,768	6,573	65	130
Planning & Zoning	1,512	588	314	610
Cooperative Extension Service	11,306	4,399	2,346	4,561
Soil & Water Conservation	4,925	1,916	1,023	1,986
Health Department	5,743	2,818	0	2,925
WIC	3,119	2,035	1,084	0
Environmental Health	1,808	704	375	729
Veterans Affairs	1,702	663	352	687
Hospital	86,085	56,116	29,969	0
Other	204,715	79,624	42,538	82,553
Direct Bill	0	0	0	0
Total	483,254	243,930	120,182	119,142

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,938,669			2,938,669
Inbound Costs:				
Building Depr	361		361	
Equip Depr	134,906		134,906	
Annual Audit		2,243	2,243	
Professional Svcs		36,854	36,854	
Insurance		579	579	
Administration	33,326	3,055	36,381	
Finance	10,809	1,331	12,140	
Information Services	79,197	73,605	152,802	
Public Buildings	17,420	549	17,969	
Communications		376,748	376,748	
Fire Marshal		309	309	
Non Departmental		19,009	19,009	
Total Allocated Additions:	<u>276,019</u>	<u>514,282</u>	790,301	790,301
Total To Be Allocated:	<u>3,214,688</u>	<u>514,282</u>		<u>3,728,970</u>

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

	Total	G&A	SHERIFF ADMIN	DSS SUPPORT	CSE SUPPORT
Wages & Benefits					
SALARIES & WAGES	1,636,865	0	261,735	9,985	16,696
FRINGE BENEFITS	771,326	0	123,335	4,705	7,868
Other Expense & Cost					
WC INS	89,753	0	14,352	547	915
PROF SVCS	12,883	0	2,060	79	131
SUPPLIES & MATS	21,826	0	3,490	133	223
UNIFORMS	9,991	0	1,598	61	102
DRUG MONEY	18,000	0	0	0	0
PREV / EDUC	556	0	89	3	6
GAS DIESEL	118,051	0	18,876	720	1,204
STRUCTURES	3,925	0	628	24	40
VEH MAINT	43,236	0	6,913	264	441
TRAVEL	12,208	0	1,952	74	125
TELEPHONE & POSTAGE	28,902	0	4,621	176	295
UTILITIES	27,618	0	4,416	168	282
MAINT CONTRACT	35,066	0	5,607	214	358
INS & BONDS	82,150	0	13,136	501	838
DUES & SUBS	1,136	0	182	7	12
EMPLOYEE RELATIONS	2,059	0	329	13	21
GUNS, VESTS, ETC	23,118	0	3,697	141	236
Departmental Total					
Expenditures Per Financial Statement	2,938,669				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,938,669	0	467,016	17,815	29,793
Allocation Step 1					
Inbound - All Others	276,019	276,019	0	0	0
Reallocate Admin Costs		(276,019)	43,867	1,672	2,798
Unallocated Costs	0	0	0	0	0
1st Allocation	3,214,688	0	510,883	19,487	32,591
Allocation Step 2					
Inbound - All Others	514,282	514,282	0	0	0
Reallocate Admin Costs		(514,282)	81,728	3,113	5,216
Unallocated Costs	0	0	0	0	0
2nd Allocation	514,282	0	81,728	3,113	5,216
Total For Sheriff					
Schedule .3 Total	3,728,970	0	592,611	22,600	37,807

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

SHERIFF OPS

<hr/>	
Wages & Benefits	

SALARIES & WAGES	1,348,449
FRINGE BENEFITS	635,418
Other Expense & Cost	

WC INS	73,939
PROF SVCS	10,613
SUPPLIES & MATS	17,980
UNIFORMS	8,230
DRUG MONEY	18,000
PREV / EDUC	458
GAS DIESEL	97,251
STRUCTURES	3,233
VEH MAINT	35,618
TRAVEL	10,057
TELEPHONE & POSTAGE	23,810
UTILITIES	22,752
MAINT CONTRACT	28,887
INS & BONDS	67,675
DUES & SUBS	935
EMPLOYEE RELATIONS	1,696
GUNS, VESTS, ETC	19,044
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Functional Cost	2,424,045
Allocation Step 1	

Inbound - All Others	0
Reallocate Admin Costs	227,682
Unallocated Costs	0
1st Allocation	2,651,727
Allocation Step 2	

Inbound - All Others	0
Reallocate Admin Costs	424,225
Unallocated Costs	0
2nd Allocation	424,225
Total For Sheriff	

Schedule .3 Total	3,075,952

**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	11.00	17.741935	90,642		90,642	14,497	105,139
Social Services	0.24	0.387097	1,976		1,976	314	2,290
Child Support	0.40	0.645161	3,294		3,294	525	3,819
Sheriff Receiving	32.36	52.193549	266,650		266,650	42,665	309,315
Jail	18.00	29.032258	148,321		148,321	23,727	172,048
Schedule .4 Total for SHERIFF ADMIN	62.00	100.000000	510,883		510,883	81,728	592,611

Allocation Basis: NUMBER OF NON ADMIN EMPLOYEES SUPERVISED

Allocation Source: COUNTY RECORDS

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

Activity - DSS SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Social Services	100	100.000000	19,487		19,487	3,113	22,600
Schedule .4 Total for DSS SUPPORT	100	100.000000	19,487		19,487	3,113	22,600

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	32,591		32,591	5,216	37,807
Schedule .4 Total for CSE SUPPORT	100	100.000000	32,591		32,591	5,216	37,807

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF SERVICES

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

Activity - SHERIFF OPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff Receiving	100	100.000000	2,651,727	(2,424,045)	227,682	424,225	651,907
Schedule .4 Total for SHERIFF OPS	100	100.000000	2,651,727	(2,424,045)	227,682	424,225	651,907
Direct Billed				2,424,045	2,424,045		2,424,045
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	2,651,727	424,225	3,075,952

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	105,139	105,139	0	0	0
Social Services	24,890	2,290	22,600	0	0
Child Support	41,626	3,819	0	37,807	0
Sheriff Receiving	961,222	309,315	0	0	651,907
Jail	172,048	172,048	0	0	0
Direct Bill	2,424,045	0	0	0	2,424,045
Total	3,728,970	592,611	22,600	37,807	3,075,952

**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:	669,816			669,816
Inbound Costs:				
Equip Depr	107,869		107,869	
Annual Audit		480	480	
Professional Svcs		10,707	10,707	
Insurance		163	163	
Administration	9,072	819	9,891	
Finance	2,323	285	2,608	
Information Services	10,889	10,121	21,010	
Sheriff	90,642	14,497	105,139	
Fire Marshal		86	86	
Non Departmental		6,012	6,012	
Total Allocated Additions:	220,795	43,170	263,965	263,965
Total To Be Allocated:	890,611	43,170		933,781

**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	478,196	0	478,196
FRINGE BENEFITS	178,679	0	178,679
Other Expense & Cost			
WC INS	750	0	750
EQUIP MAINT	795	0	795
TELE/POSTAGE/TRAVEL	6,220	0	6,220
MAINT CONTRACT	3,459	0	3,459
INS & BONDS	1,650	0	1,650
SUPPLIES & MATERIALS	67	0	67
Departmental Total			
Expenditures Per Financial Statement	669,816		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	669,816	0	669,816
Allocation Step 1			
Inbound - All Others	220,795	220,795	0
Reallocate Admin Costs		(220,795)	220,795
Unallocated Costs	0	0	0
1st Allocation	890,611	0	890,611
Allocation Step 2			
Inbound - All Others	43,170	43,170	0
Reallocate Admin Costs		(43,170)	43,170
Unallocated Costs	0	0	0
2nd Allocation	43,170	0	43,170
Total For Communications			
Schedule .3 Total	933,781	0	933,781

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	19,344	42.302310	376,748		376,748		376,748
Social Services	36	0.078726	701		701	58	759
Emergency Services	5,407	11.824265	105,310		105,310	8,846	114,156
Animal Control	1,836	4.015045	35,758		35,758	3,003	38,761
Other	19,105	41.779654	372,094		372,094	31,263	403,357
Schedule .4 Total for DISPATCH	45,728	100.000000	890,611		890,611	43,170	933,781

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	376,748	376,748
Social Services	759	759
Emergency Services	114,156	114,156
Animal Control	38,761	38,761
Other	403,357	403,357
Direct Bill	0	0
Total	933,781	933,781

**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:	87,198			87,198
Inbound Costs:				
Annual Audit		422	422	
Professional Svcs		943	943	
Insurance		15	15	
Administration	1,447	128	1,575	
Finance	2,044	248	2,292	
Information Services	2,969	2,757	5,726	
Fire Marshal		7	7	
Non Departmental		237	237	
Total Allocated Additions:	6,460	4,757	11,217	11,217
Total To Be Allocated:	93,658	4,757		98,415

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	57,881	10,754	938	46,189
FRINGE BENEFITS	17,026	3,163	276	13,587
Other Expense & Cost				
WC INS	3,079	572	50	2,457
UNIFORMS/SUPPLIES	1,476	274	24	1,178
GAS/DIESEL	2,478	460	40	1,978
VEH/EQUIP MAINT	1,604	298	26	1,280
TRAVEL/TRAINING	404	75	7	322
INS & BONDS	1,500	279	24	1,197
DUES & SUBS	1,750	325	28	1,397
Departmental Total				
Expenditures Per Financial Statement	87,198			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
	87,198	16,200	1,413	69,585
Allocation Step 1				
Inbound - All Others	6,460	6,460	0	0
Reallocate Admin Costs		(22,660)	451	22,209
Unallocated Costs	0	0	0	0
1st Allocation	93,658	0	1,864	91,794
Allocation Step 2				
Inbound - All Others	4,757	4,757	0	0
Reallocate Admin Costs		(4,757)	92	4,665
Unallocated Costs	0	0	0	0
2nd Allocation	4,757	0	92	4,665
Total For Fire Marshal				
Schedule .3 Total	98,415	0	1,956	96,459

**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	4.00	1.694915	31		31		31
Finance	3.00	1.271186	24		24		24
Information Services	5.00	2.118644	40		40		40
Public Buildings	6.00	2.542373	47		47		47
Sheriff	39.00	16.525424	309		309		309
Communications	11.00	4.661017	86		86		86
Fire Marshal	1.00	0.423729	7		7		7
Social Services	53.00	22.457628	427		427	40	467
Tax Assessor	6.00	2.542373	47		47	3	50
Revaluation	4.00	1.694915	31		31	1	32
License Plate Agency	1.00	0.423729	7		7		7
Elections	2.00	0.847458	15		15	1	16
Register of Deeds	3.00	1.271186	24		24	1	25
Liason Office	2.00	0.847458	15		15	1	16
Jail	18.00	7.627119	142		142	8	150
Emergency Services	36.00	15.254237	284		284	20	304
Building Inspection	6.00	2.542373	47		47	3	50
Animal Control	3.00	1.271186	24		24	1	25
Soil & Water Conservation	3.00	1.271186	24		24	1	25
Health Department	14.00	5.932203	110		110	7	117
Environmental Health	4.00	1.694915	31		31	1	32
Veterans Affairs	1.00	0.423729	7		7		7
Hospital	1.00	0.423729	7		7		7
Recreation	6.00	2.542373	47		47	3	50
Solid Waste	3.00	1.271186	24		24	1	25
Water/Sewer	1.00	0.423729	7		7		7
Schedule .4 Total for SAFETY	236.00	100.000000	1,864		1,864	92	1,956

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	91,794	(69,585)	22,209	4,665	26,874
Schedule .4 Total for FM OPS	100	100.000000	91,794	(69,585)	22,209	4,665	26,874
Direct Billed				69,585	69,585		69,585
Schedule .3 Total for FM OPS	100	100.000000		0	91,794	4,665	96,459

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	31	31	0
Finance	24	24	0
Information Services	40	40	0
Public Buildings	47	47	0
Sheriff	309	309	0
Communications	86	86	0
Fire Marshal	7	7	0
Social Services	467	467	0
Tax Assessor	50	50	0
Revaluation	32	32	0
License Plate Agency	7	7	0
Elections	16	16	0
Register of Deeds	25	25	0
Liason Office	16	16	0
Jail	150	150	0
Emergency Services	304	304	0
Fire Marshal Receiving	26,874	0	26,874
Building Inspection	50	50	0
Animal Control	25	25	0
Soil & Water Conservation	25	25	0
Health Department	117	117	0
Environmental Health	32	32	0
Veterans Affairs	7	7	0
Hospital	7	7	0
Recreation	50	50	0
Solid Waste	25	25	0
Water/Sewer	7	7	0
Direct Bill	69,585	0	69,585
Total	98,415	1,956	96,459

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,641,378			1,641,378
Deductions:				
CHRIST HAM	-16,956			
CAP OUTLAY TECH	-411,413			
BUILDING IMPROVEMENTS	-39,654			
LAND ACQUISITION	-398,963			
Total Deductions:	-866,986			-866,986
Inbound Costs:				
Annual Audit		1,435	1,435	
Professional Svcs		528	528	
Administration	3,215	297	3,512	
Finance	6,951	858	7,809	
Total Allocated Additions:	10,166	3,118	13,284	13,284
Total To Be Allocated:	784,558	3,118		787,676

**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	7,914	0	0	0	0
PROF SVCS	124,759	0	0	0	0
PROF SVCS - CNTY ATTN	117,360	0	0	0	117,360
CONTRACTED SVCS	13,232	0	0	0	0
AUDIT	44,525	0	44,525	0	0
INSUR CONS	41,860	0	0	41,860	0
PUBLIC RELAT	18,662	0	0	0	0
PARKS	69,216	0	0	0	0
BANK FEES	9,855	0	0	0	0
VEH MAINT	2,138	0	0	0	0
TELEPHONE	43,895	0	0	0	0
TELE SYS	19,810	0	0	0	0
SOFTWARE CONTR	230,989	0	0	0	0
MUNIS	1,275	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,497	0	0	4,497	0
DUES - SOG	4,619	0	0	4,619	0
DUES & SUBS	14,433	0	0	0	0
HR SCREEN	4,585	0	0	0	0
*CHRIST HAM	16,956	0	0	0	0
*CAP OUTLAY TECH	411,413	0	0	0	0
*BUILDING IMPROVEMENTS	39,654	0	0	0	0
*LAND ACQUISITION	398,963	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,641,378				
Deductions					
*Total Disallowed Costs	(866,986)	0	0	0	0
Functional Cost	774,392	0	44,525	51,744	117,360
Allocation Step 1					
Inbound - All Others	10,166	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(23,814)	0	0	0	0
1st Allocation	760,744	0	44,525	51,744	117,360
Allocation Step 2					
Inbound - All Others	3,118	0	0	0	0
2nd Allocation	3,118	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	763,862	0	44,525	51,744	117,360

**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	4,800	0	0	0	0
PROF SVCS - CNTY ATTN	0	0	0	0	0
CONTRACTED SVCS	0	0	0	0	10,250
AUDIT	0	0	0	0	0
INSUR CONS	0	0	0	0	0
PUBLIC RELAT	0	0	0	0	18,662
PARKS	0	0	0	0	0
BANK FEES	0	0	9,855	0	0
VEH MAINT	0	0	0	0	2,138
TELEPHONE	0	43,895	0	0	0
TELE SYS	0	0	0	19,810	0
SOFTWARE CONTR	0	0	0	0	0
MUNIS	0	0	0	0	0
DUES - NACCO	0	0	0	0	0
DUES - NCACC	0	0	0	0	0
DUES - SOG	0	0	0	0	0
DUES & SUBS	0	0	0	0	0
HR SCREEN	0	0	0	0	4,585
*CHRIST HAM	0	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*LAND ACQUISITION	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,800	43,895	9,855	19,810	35,635
Allocation Step 1					
Inbound - All Others	0	0	0	0	10,166
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,800	43,895	9,855	19,810	45,801
Allocation Step 2					
Inbound - All Others	0	0	0	0	3,118
2nd Allocation	0	0	0	0	3,118
Total For Non Departmental					
Schedule .3 Total	4,800	43,895	9,855	19,810	48,919

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

	DEPT SPECIFIC	UNEMPLOY RSRV	GEN GOVT**
<hr/>			
Other Expense & Cost			

UNEMPLOYMENT INSUR-SELF FUND	0	7,914	0
PROF SVCS	113,560	0	6,399
PROF SVCS - CNTY ATTNY	0	0	0
CONTRACTED SVCS	0	0	2,982
AUDIT	0	0	0
INSUR CONS	0	0	0
PUBLIC RELAT	0	0	0
PARKS	69,216	0	0
BANK FEES	0	0	0
VEH MAINT	0	0	0
TELEPHONE	0	0	0
TELE SYS	0	0	0
SOFTWARE CONTR	230,989	0	0
MUNIS	1,275	0	0
DUES - NACO	0	0	0
DUES - NCACC	0	0	0
DUES - SOG	0	0	0
DUES & SUBS	0	0	14,433
HR SCREEN	0	0	0
*CHRIST HAM	0	0	0
*CAP OUTLAY TECH	0	0	0
*BUILDING IMPROVEMENTS	0	0	0
*LAND ACQUISITION	0	0	0
Departmental Total			

Expenditures Per Financial Statement			
Deductions			

*Total Disallowed Costs	0	0	0
Functional Cost	415,040	7,914	23,814
Allocation Step 1			

Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(23,814)
1st Allocation	415,040	7,914	0
Allocation Step 2			

Inbound - All Others	0	0	0
2nd Allocation	0	0	0
Total For Non Departmental			

Schedule .3 Total	415,040	7,914	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	44,525		44,525		44,525
Schedule .4 Total for AUDIT	100	100.000000	44,525		44,525	0	44,525

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - PROF SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	51,744		51,744		51,744
Schedule .4 Total for PROF SVCS	100	100.000000	51,744		51,744	0	51,744

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	117,360		117,360		117,360
Schedule .4 Total for LEGAL	100	100.000000	117,360		117,360	0	117,360

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - CAP

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

Allocation Basis: DIRECT ASSIGNMENT

Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	10	3.816794	1,675		1,675		1,675
Finance	4	1.526718	670		670		670
Information Services	12	4.580153	2,010		2,010		2,010
Public Buildings	5	1.908397	838		838		838
Sheriff	57	21.755725	9,550		9,550		9,550
Communications	21	8.015267	3,518		3,518		3,518
Tax Assessor	14	5.343511	2,346		2,346		2,346
Elections	6	2.290076	1,005		1,005		1,005
Register of Deeds	9	3.435115	1,508		1,508		1,508
Emergency Services	25	9.541985	4,188		4,188		4,188
Building Inspection	6	2.290076	1,005		1,005		1,005
Animal Control	8	3.053435	1,340		1,340		1,340
Planning & Zoning	3	1.145038	503		503		503
Cooperative Extension Service	11	4.198473	1,843		1,843		1,843
Health Department	24	9.160305	4,021		4,021		4,021
Environmental Health	3	1.145038	503		503		503
Veterans Affairs	2	0.763359	335		335		335
Hospital	3	1.145038	503		503		503
Recreation	11	4.198473	1,843		1,843		1,843
Solid Waste	4	1.526718	670		670		670
Water/Sewer	2	0.763359	335		335		335
Other	22	8.396947	3,686		3,686		3,686
Schedule .4 Total for TELEPHONE	262	100.000000	43,895		43,895	0	43,895

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	9,855		9,855		9,855
Schedule .4 Total for BANK FEES	100	100.000000	9,855		9,855	0	9,855

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	19,810		19,810		19,810
Schedule .4 Total for TELE SYS	100	100.000000	19,810		19,810	0	19,810

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	4.00	1.694915	776		776		776
Finance	3.00	1.271186	582		582		582
Information Services	5.00	2.118644	969		969		969
Public Buildings	6.00	2.542373	1,164		1,164		1,164
Sheriff	39.00	16.525424	7,569		7,569		7,569
Communications	11.00	4.661017	2,135		2,135		2,135
Fire Marshal	1.00	0.423729	194		194		194
Social Services	53.00	22.457628	10,291		10,291	996	11,287
Tax Assessor	6.00	2.542373	1,164		1,164	112	1,276
Revaluation	4.00	1.694915	776		776	73	849
License Plate Agency	1.00	0.423729	194		194	18	212
Elections	2.00	0.847458	388		388	37	425
Register of Deeds	3.00	1.271186	582		582	56	638
Liason Office	2.00	0.847458	388		388	37	425
Jail	18.00	7.627119	3,493		3,493	337	3,830
Emergency Services	36.00	15.254237	6,988		6,988	672	7,660
Building Inspection	6.00	2.542373	1,164		1,164	112	1,276
Animal Control	3.00	1.271186	582		582	56	638
Soil & Water Conservation	3.00	1.271186	582		582	56	638
Health Department	14.00	5.932203	2,716		2,716	261	2,977
Environmental Health	4.00	1.694915	776		776	73	849
Veterans Affairs	1.00	0.423729	194		194	18	212
Hospital	1.00	0.423729	194		194	18	212
Recreation	6.00	2.542373	1,164		1,164	112	1,276
Solid Waste	3.00	1.271186	582		582	56	638
Water/Sewer	1.00	0.423729	194		194	18	212
Schedule .4 Total for GEN CO EXP	236.00	100.000000	45,801		45,801	3,118	48,919

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Activity - DEPT SPECIFIC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	8,039	1.936922	8,039		8,039		8,039
Information Services	239,700	57.753469	239,700		239,700		239,700
Sheriff	661	0.159262	661		661		661
Animal Control	810	0.195162	810		810		810
Public Schools	9,552	2.301465	9,552		9,552		9,552
Hospital	44,275	10.667646	44,275		44,275		44,275
Recreation	69,216	16.676947	69,216		69,216		69,216
Solid Waste	41,512	10.001928	41,512		41,512		41,512
Water/Sewer	1,275	0.307199	1,275		1,275		1,275
Schedule .4 Total for DEPT SPECIFIC	415,040	100.000000	415,040		415,040	0	415,040

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	264,582	2.509626	199		199		199
Finance	121,939	1.156622	92		92		92
Information Services	197,354	1.871952	148		148		148
Public Buildings	162,403	1.540433	122		122		122
Sheriff	1,636,865	15.526073	1,229		1,229		1,229
Communications	478,195	4.535799	359		359		359
Fire Marshal	57,881	0.549016	43		43		43
Social Services	2,424,387	22.995919	1,818		1,818		1,818
Tax Assessor	247,656	2.349079	186		186		186
Revaluation	154,486	1.465338	116		116		116
License Plate Agency	60,923	0.577870	46		46		46
Elections	73,190	0.694225	55		55		55
Register of Deeds	132,857	1.260182	100		100		100
Liason Office	139,205	1.320394	104		104		104
Jail	747,453	7.089778	561		561		561
Separation Allowance	50,421	0.478256	38		38		38
Emergency Services	1,785,956	16.940239	1,341		1,341		1,341
Building Inspection	188,498	1.787951	141		141		141
Animal Control	106,091	1.006300	80		80		80
Planning & Zoning	91,391	0.866866	69		69		69
Soil & Water Conservation	123,860	1.174843	93		93		93
Health Department	186,051	1.764740	140		140		140
Nursing/ Medical	35,494	0.336669	27		27		27
Preparedness	5,431	0.051514	4		4		4
Breast/ Cervical Cancer	4,943	0.046886	4		4		4
Child Health	68,062	0.645585	51		51		51
Immunization	18,120	0.171873	14		14		14
Maternal Health	30,758	0.291747	23		23		23
Family Planning	61,556	0.583874	46		46		46
WIC	6,449	0.061170	5		5		5
WIC Nutrition	31,642	0.300132	24		24		24
WIC Client Services	81,042	0.768704	61		61		61
WIC Breastfeeding	16,106	0.152769	12		12		12
WIC Breastfeeding Peer Counsel	5,831	0.055308	4		4		4
Environmental Health	151,054	1.432785	113		113		113
Health Carolinians	31,392	0.297761	24		24		24
Veterans Affairs	37,317	0.353961	28		28		28
Hospital	32,077	0.304258	24		24		24
Recreation	286,358	2.716177	215		215		215
Solid Waste	176,507	1.674213	132		132		132
Water/Sewer	30,902	0.293113	23		23		23
Schedule .4 Total for UNEMPLOY RSRV	10,542,685	100.000000	7,914		7,914	0	7,914

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	44,525	44,525	0	0	0
Professional Svcs	193,714	0	51,744	117,360	4,800
Administration	10,689	0	0	0	0
Finance	11,199	0	0	0	0
Information Services	242,827	0	0	0	0
Public Buildings	2,124	0	0	0	0
Sheriff	19,009	0	0	0	0
Communications	6,012	0	0	0	0
Fire Marshal	237	0	0	0	0
Social Services	13,105	0	0	0	0
Tax Assessor	3,808	0	0	0	0
Revaluation	965	0	0	0	0
License Plate Agency	258	0	0	0	0
Elections	1,485	0	0	0	0
Register of Deeds	2,246	0	0	0	0
Liason Office	529	0	0	0	0
Jail	4,391	0	0	0	0
Separation Allowance	38	0	0	0	0
Emergency Services	13,189	0	0	0	0
Building Inspection	2,422	0	0	0	0
Animal Control	2,868	0	0	0	0
Planning & Zoning	572	0	0	0	0
Cooperative Extension Service	1,843	0	0	0	0
Soil & Water Conservation	731	0	0	0	0
Health Department	7,138	0	0	0	0
Nursing/ Medical	27	0	0	0	0
Preparedness	4	0	0	0	0
Breast/ Cervical Cancer	4	0	0	0	0
Child Health	51	0	0	0	0
Immunization	14	0	0	0	0
Maternal Health	23	0	0	0	0
Family Planning	46	0	0	0	0
WIC	5	0	0	0	0
WIC Nutrition	24	0	0	0	0
WIC Client Services	61	0	0	0	0
WIC Breastfeeding	12	0	0	0	0
WIC Breastfeeding Peer Counsel	4	0	0	0	0
Environmental Health	1,465	0	0	0	0
Health Carlineans	24	0	0	0	0
Veterans Affairs	575	0	0	0	0
Public Schools	9,552	0	0	0	0
Hospital	45,014	0	0	0	0
Recreation	72,550	0	0	0	0
Solid Waste	42,952	0	0	0	0
Water/Sewer	1,845	0	0	0	0
Other	3,686	0	0	0	0
Direct Bill	0	0	0	0	0
Total	763,862	44,525	51,744	117,360	4,800

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

Receiving Department	TELEPHONE	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC
Annual Audit	0	0	0	0	0
Professional Svcs	0	0	19,810	0	0
Administration	1,675	0	0	776	8,039
Finance	670	9,855	0	582	0
Information Services	2,010	0	0	969	239,700
Public Buildings	838	0	0	1,164	0
Sheriff	9,550	0	0	7,569	661
Communications	3,518	0	0	2,135	0
Fire Marshal	0	0	0	194	0
Social Services	0	0	0	11,287	0
Tax Assessor	2,346	0	0	1,276	0
Revaluation	0	0	0	849	0
License Plate Agency	0	0	0	212	0
Elections	1,005	0	0	425	0
Register of Deeds	1,508	0	0	638	0
Liason Office	0	0	0	425	0
Jail	0	0	0	3,830	0
Separation Allowance	0	0	0	0	0
Emergency Services	4,188	0	0	7,660	0
Building Inspection	1,005	0	0	1,276	0
Animal Control	1,340	0	0	638	810
Planning & Zoning	503	0	0	0	0
Cooperative Extension Service	1,843	0	0	0	0
Soil & Water Conservation	0	0	0	638	0
Health Department	4,021	0	0	2,977	0
Nursing/ Medical	0	0	0	0	0
Preparedness	0	0	0	0	0
Breast/ Cervical Cancer	0	0	0	0	0
Child Health	0	0	0	0	0
Immunization	0	0	0	0	0
Maternal Health	0	0	0	0	0
Family Planning	0	0	0	0	0
WIC	0	0	0	0	0
WIC Nutrition	0	0	0	0	0
WIC Client Services	0	0	0	0	0
WIC Breastfeeding	0	0	0	0	0
WIC Breastfeeding Peer Counsel	0	0	0	0	0
Environmental Health	503	0	0	849	0
Health Carolinians	0	0	0	0	0
Veterans Affairs	335	0	0	212	0
Public Schools	0	0	0	0	9,552
Hospital	503	0	0	212	44,275
Recreation	1,843	0	0	1,276	69,216
Solid Waste	670	0	0	638	41,512
Water/Sewer	335	0	0	212	1,275
Other	3,686	0	0	0	0
Direct Bill	0	0	0	0	0
Total	43,895	9,855	19,810	48,919	415,040

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	199
Finance	92
Information Services	148
Public Buildings	122
Sheriff	1,229
Communications	359
Fire Marshal	43
Social Services	1,818
Tax Assessor	186
Revaluation	116
License Plate Agency	46
Elections	55
Register of Deeds	100
Liason Office	104
Jail	561
Separation Allowance	38
Emergency Services	1,341
Building Inspection	141
Animal Control	80
Planning & Zoning	69
Cooperative Extension Service	0
Soil & Water Conservation	93
Health Department	140
Nursing/ Medical	27
Preparedness	4
Breast/ Cervical Cancer	4
Child Health	51
Immunization	14
Maternal Health	23
Family Planning	46
WIC	5
WIC Nutrition	24
WIC Client Services	61
WIC Breastfeeding	12
WIC Breastfeeding Peer Counsel	4
Environmental Health	113
Health Caroleineans	24
Veterans Affairs	28
Public Schools	0
Hospital	24
Recreation	215
Solid Waste	132
Water/Sewer	23
Other	0
Direct Bill	0
Total	7,914

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,986,429			4,986,429
Deductions:				
PRINCIPAL	-4,221,617			
Total Deductions:	-4,221,617			-4,221,617
Inbound Costs:				
Annual Audit		51	51	
Administration	2,846	272	3,118	
Finance	247	30	277	
Total Allocated Additions:	3,093	353	3,446	3,446
Total To Be Allocated:	767,905	353		768,258

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

	Total	G&A	EMS BASE	JAIL	ANIMAL SHELTER
Other Expense & Cost					
INTEREST AMOUNTS	764,812	0	1,852	95,286	1,846
*PRINCIPAL	4,221,617	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,986,429				
Deductions					
*Total Disallowed Costs	(4,221,617)	0	0	0	0
Functional Cost	764,812	0	1,852	95,286	1,846
Allocation Step 1					
Inbound - All Others	3,093	3,093	0	0	0
Reallocate Admin Costs		(3,093)	8	385	8
Unallocated Costs	0	0	0	0	0
1st Allocation	767,905	0	1,860	95,671	1,854
Allocation Step 2					
Inbound - All Others	353	353	0	0	0
Reallocate Admin Costs		(353)	0	42	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	353	0	0	42	0
Total For Debt Service Exp					
Schedule .3 Total	768,258	0	1,860	95,713	1,854

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

	SCHOOLS	AG BLDG	SOIL & WATER
<hr/>			
Other Expense & Cost			
INTEREST AMOUNTS	527,461	54,076	84,291
*PRINCIPAL	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	527,461	54,076	84,291
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,133	218	341
Unallocated Costs	0	0	0
1st Allocation	529,594	54,294	84,632
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	248	23	40
Unallocated Costs	0	0	0
2nd Allocation	248	23	40
Total For Debt Service Exp			
Schedule .3 Total	529,842	54,317	84,672

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

Activity - EMS BASE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Emergency Services	100	100.000000	1,860		1,860		1,860
Schedule .4 Total for EMS BASE	100	100.000000	1,860		1,860	0	1,860

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: CONFIRMATION OF OCCUPANCY

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

Activity - JAIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Jail	28,000	100.000000	95,671		95,671	42	95,713
Schedule .4 Total for JAIL	28,000	100.000000	95,671		95,671	42	95,713

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

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

Activity - ANIMAL SHELTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Animal Control	100	100.000000	1,854		1,854		1,854
Schedule .4 Total for ANIMAL SHELTER	100	100.000000	1,854		1,854	0	1,854

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - SCHOOLS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Schools	100	100.000000	529,594		529,594	248	529,842
Schedule .4 Total for SCHOOLS	100	100.000000	529,594		529,594	248	529,842

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	54,294		54,294	23	54,317
Schedule .4 Total for AG BLDG	100	100.000000	54,294		54,294	23	54,317

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	84,632		84,632	40	84,672
Schedule .4 Total for SOIL & WATER	100	100.000000	84,632		84,632	40	84,672

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Receiving Department	Total	EMS BASE	JAIL	ANIMAL SHELTER	SCHOOLS
Jail	95,713	0	95,713	0	0
Emergency Services	1,860	1,860	0	0	0
Animal Control	1,854	0	0	1,854	0
Cooperative Extension Service	54,317	0	0	0	0
Soil & Water Conservation	84,672	0	0	0	0
Public Schools	529,842	0	0	0	529,842
Direct Bill	0	0	0	0	0
Total	768,258	1,860	95,713	1,854	529,842

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

Receiving Department	AG BLDG	SOIL & WATER
Jail	0	0
Emergency Services	0	0
Animal Control	0	0
Cooperative Extension Service	54,317	0
Soil & Water Conservation	0	84,672
Public Schools	0	0
Direct Bill	0	0
Total	54,317	84,672

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA

RECONCILIATION OF COST PLAN TO CAFR FISCAL YEAR ENDING JUNE 30, 2018

CAP COST PLAN			CAFR FINANCIAL STATEMENT		
SCHE NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
6	Administration	380,740	Administration	380,740	66
7	Finance	190,408	Finance	190,408	66
8	Information Services	275,247	Information Services	275,247	66
9	Public Buildings	453,680	Public Buildings	453,680	67
10	Sheriff	2,938,669	Sheriff	2,938,669	67
11	Communication	669,816	Communication	669,816	67
12	Fire Marshal	87,198	Fire Marshal	87,198	68
			Professional Fees	1,047,004	66
			Other Non-Departmental	594,374	67
13	Non-Departmental	1,641,378	Total	1,641,378	
14	Debt Service	4,986,429	Debt Service	4,986,429	71

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

CENTRAL SERVICE DEPARTMENTS	ACTUAL 18	PROPOSED FY 2018 (FROM FY 2016)	ROLL FORWARD	PROPOSED FY 2020 BASED ON FY 2018	FIXED COSTS FOR FY 2020	
BUILDING DEPRECIATION	\$ 28,615	\$ 28,590	\$ 25	\$ 28,615	\$ 28,640	310
EQUIPMENT DEPRECIATION	120	288	(168)	120	(48)	310
AUDIT - GENERAL AUDIT	7,206	7,224	(18)	7,206	7,188	311
AUDIT - COMPLIANCE AUDIT	2,724	4,732	(2,008)	2,724	716	310
PROF SVCS - TELECOMM / CAP	6,774	7,241	(467)	6,774	6,307	310
PROF SVCS - INSUR CONSULT	11,617	13,422	(1,805)	11,617	9,812	311
INSURANCE	792	755	37	792	829	311
ADMINISTRATION	58,684	72,056	(13,372)	58,684	45,312	311
FINANCE	39,347	48,169	(8,822)	39,347	30,525	311
INFORMATION SERVICES	154,757	126,035	28,722	154,757	183,479	311
PUBLIC BUILDINGS	37,180	48,524	(11,344)	37,180	25,836	310
SHERIFF	24,890	31,134	(6,244)	24,890	18,646	310
COMMUNICATIONS	759	1,598	(839)	759	(80)	310
FIRE MARSHAL	467	625	(158)	467	309	311
NON DEPARTMENTAL	13,105	6,017	7,088	13,105	20,193	310
TOTAL	\$ 387,037	\$ 396,410	\$ (9,373)	\$ 387,037	\$ 377,664	

\$31,472.00
per month

310: \$100,210 (\$8,350.83/mo)
311: \$277,454 (\$23,121.17/mo)

YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 18	PROPOSED FY 2018 (FROM FY 2016)	ROLL FORWARD	PROPOSED FY 2020 BASED ON FY 2018	FIXED COSTS FOR FY 2020
SHERIFF	\$ 41,626	\$ 45,849	\$ (4,223)	\$ 41,626	\$ 37,403
TOTAL	\$ 41,626	\$ 45,849	\$ (4,223)	\$ 41,626	\$ 37,403

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

\$3,116.92
per month

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