



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

**FY 2016
Cost Allocation Plan**

Based on actual expenditures for
Fiscal Year ending June 30, 2016

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

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

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

I declare that the foregoing is true and correct.

Governmental Unit

Signature

Name of Official

Title

Date of Execution

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

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
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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) 2016.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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- Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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Cost Allocation Methodology and Process**

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

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

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

Detail Schedules

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

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

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

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

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

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

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

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

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

Schedule .4 includes:

- Statistical measurement used as a basis for allocation

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- 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.

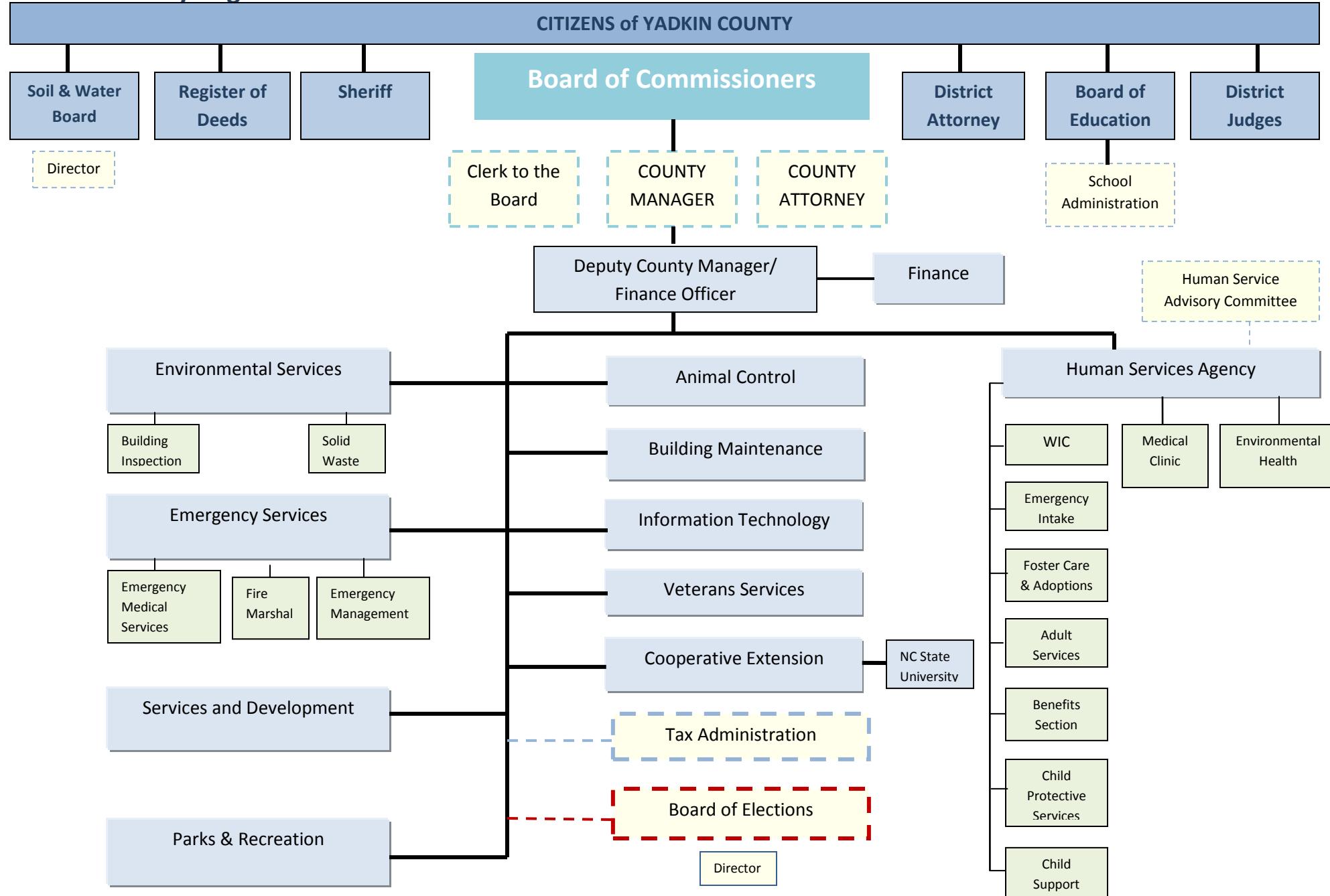
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts 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	28,590	0	2,640	2,438	0
Equip Depr	288	0	0	74	0
Annual Audit	11,956	0	342	897	774
Professional Svcs	20,663	0	2,959	6,340	4,137
Insurance	755	0	0	77	65
Administration	72,056	0	622	7,605	6,344
Finance	48,169	0	2,272	5,969	5,152
Information Services	126,035	0	0	31,499	0
Public Buildings	48,524	0	6,386	20,470	0
Sheriff	31,134	45,849	0	0	0
Communications	1,598	0	0	0	0
Fire Marshal	625	0	0	63	53
Non Departmental	6,017	0	0	631	523
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2016	396,410	45,849	15,221	76,063	17,048

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

Central Service Departments	License Plate Agency	Court Facilities	Elections	Register of Deeds	Interfund Transfers
Building Depr	190	10,859	3,724	977	0
Equip Depr	0	0	20	34	0
Annual Audit	386	349	869	647	10
Professional Svcs	1,654	0	2,029	3,108	0
Insurance	26	0	26	39	0
Administration	2,637	633	3,542	4,141	16
Finance	2,564	2,321	5,785	4,304	64
Information Services	0	1,496	43,497	1,496	0
Public Buildings	1,591	63,789	6,566	8,204	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	20	0	20	31	0
Non Departmental	207	0	209	319	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2016	9,275	79,447	66,287	23,300	90

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	194,138	0	12,185
Equip Depr	0	0	0	0	139,132
Annual Audit	0	286	1,508	50	2,408
Professional Svcs	0	2,482	14,891	0	31,797
Insurance	0	39	234	0	484
Administration	0	3,485	20,904	136	41,538
Finance	0	1,896	10,040	333	16,027
Information Services	0	0	0	0	48,001
Public Buildings	0	0	0	0	0
Sheriff	863,976	0	147,820	0	0
Communications	0	0	0	0	112,456
Fire Marshal	0	31	191	0	390
Non Departmental	0	318	1,895	0	3,929
Debt Service Exp	0	0	119,222	0	3,000
Allocated Costs for Fiscal 2016	863,976	8,537	510,843	519	411,347

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	3,100	0	148	966
Equip Depr	0	17	0	20	7
Annual Audit	0	787	72	1,647	655
Professional Svcs	0	3,622	0	2,857	1,779
Insurance	0	52	0	39	26
Administration	0	5,325	135	5,865	3,146
Finance	0	5,241	477	10,965	4,360
Information Services	0	10,498	0	6,000	2,998
Public Buildings	0	5,471	0	9,555	1,695
Sheriff	0	0	0	0	0
Communications	0	0	0	56,676	0
Fire Marshal	29,796	43	0	31	20
Non Departmental	0	418	0	315	212
Debt Service Exp	0	0	0	2,990	0
Allocated Costs for Fiscal 2016	29,796	34,574	684	97,108	15,864

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	24	0	95
Annual Audit	5	2	473	856	1,039
Professional Svcs	0	0	438	2,482	13,333
Insurance	0	0	0	39	184
Administration	52	29	911	4,520	15,442
Finance	31	15	3,149	5,685	6,833
Information Services	0	0	13,496	4,500	25,497
Public Buildings	0	0	12,674	5,520	6,469
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	31	148
Non Departmental	0	0	0	316	1,423
Debt Service Exp	0	0	68,231	109,164	0
Allocated Costs for Fiscal 2016	88	46	99,396	133,113	70,463

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

Central Service Departments	Nursing/ Medical	Preparedness	Tuberculosis	Breast/ Cervical Cancer	Child Health
Building Depr	0	0	0	0	0
Equip Depr	0	0	0	0	0
Annual Audit	1,088	358	38	317	831
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	1,941	639	65	551	1,508
Finance	7,214	2,353	252	2,101	5,532
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	8	1	0	1	10
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2016	10,251	3,351	355	2,970	7,881

YADKIN COUNTY, NORTH CAROLINA
OMB COST ALLOCATION PLAN
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	323	784	844	301	268
Professional Svcs	0	0	0	0	0
Insurance	0	0	0	0	0
Administration	566	1,397	1,527	417	487
Finance	2,149	5,175	5,605	1,597	1,785
Information Services	0	0	0	0	0
Public Buildings	0	0	0	4,101	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	0	0
Non Departmental	1	6	9	1	4
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2016	3,039	7,362	7,985	8,839	2,544

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 Carolinians
Building Depr	0	0	0	1,152	0
Equip Depr	0	0	0	0	0
Annual Audit	338	295	244	830	629
Professional Svcs	0	0	0	2,482	0
Insurance	0	0	0	39	0
Administration	647	520	428	4,435	1,118
Finance	2,248	1,960	1,622	5,523	4,175
Information Services	0	0	0	0	0
Public Buildings	0	0	0	2,023	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	0	31	0
Non Departmental	9	2	1	319	4
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2016	3,242	2,777	2,295	16,834	5,926

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

Central Service Departments	Mental Health	JCPC	Veterans Affairs	Public Schools	Hospital
Building Depr	0	0	228	0	0
Equip Depr	0	0	7	0	0
Annual Audit	12	122	360	92	975
Professional Svcs	0	0	953	0	942
Insurance	0	0	13	0	52
Administration	99	274	1,604	47	5,733
Finance	81	746	2,393	177	6,487
Information Services	0	0	1,496	0	0
Public Buildings	0	0	1,910	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	0	0	9	0	43
Non Departmental	0	0	103	0	373,084
Debt Service Exp	0	0	0	774,524	0
Allocated Costs for Fiscal 2016	192	1,142	9,076	774,840	387,316

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

Central Service Departments	Recreation	E-911 Wire	Fund 40	Veh Replace	Fund 45
Building Depr	0	0	0	0	0
Equip Depr	27	20	0	0	0
Annual Audit	2,079	262	272	89	135
Professional Svcs	5,464	375	0	0	0
Insurance	77	0	0	0	0
Administration	9,636	507	3,540	321	308
Finance	13,840	1,743	1,807	591	899
Information Services	7,499	10,498	0	0	0
Public Buildings	0	0	0	0	0
Sheriff	0	0	0	0	0
Communications	0	0	0	0	0
Fire Marshal	63	0	0	0	0
Non Departmental	236,754	0	0	0	0
Debt Service Exp	0	0	0	0	0
Allocated Costs for Fiscal 2016	275,439	13,405	5,619	1,001	1,342

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

Central Service Departments	VFDs	Solid Waste	Water/Sewer	Law Enforcement		Tourism Develop
				Fd	Law Enforcement	
Building Depr	0	0	0	0	0	0
Equip Depr	0	24	0	0	0	0
Annual Audit	146	1,674	768	9	132	
Professional Svcs	0	7,056	0	0	0	0
Insurance	0	104	0	0	0	0
Administration	252	11,855	1,697	17	246	
Finance	973	11,145	5,110	57	875	
Information Services	0	4,500	0	0	0	0
Public Buildings	0	0	0	0	0	0
Sheriff	0	0	0	0	0	0
Communications	0	0	0	0	0	0
Fire Marshal	0	83	0	0	0	0
Non Departmental	0	822	2	0	0	0
Debt Service Exp	0	0	0	0	0	0
Allocated Costs for Fiscal 2016	1,371	37,263	7,577	83	1,253	

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

Central Service Departments	General Fixed Asset		Total Allocated	Direct Billed	Unallocated
	Fd	Other			
Building Depr	0	17,639	281,396	0	0
Equip Depr	0	20	139,809	0	0
Annual Audit	55	5	40,693	0	0
Professional Svcs	0	375	132,218	0	0
Insurance	0	0	2,370	0	0
Administration	93	0	251,559	0	43,883
Finance	366	0	238,233	0	0
Information Services	0	6,000	345,006	0	0
Public Buildings	0	100,312	305,260	0	0
Sheriff	0	0	1,088,779	2,250,509	0
Communications	0	301,634	472,364	0	0
Fire Marshal	0	0	31,722	69,568	0
Non Departmental	0	0	627,873	0	395,404
Debt Service Exp	0	0	1,077,131	0	0
Allocated Costs for Fiscal 2016	514	425,985	5,034,413	2,320,077	439,287

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

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building Depr	(288,379)		
Equip Depr	(373,708)		
Annual Audit	0		
Professional Svcs	0		
Insurance	0		
Administration	0		
Finance	0		
Information Services	0		
Public Buildings	0	2,839	
Sheriff	0		
Communications	0		
Fire Marshal	0		
Non Departmental	0	297,867	
Debt Service Exp	0	3,098,318	
Allocated Costs for Fiscal 2016	(662,087)	3,399,024	10,530,714

**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		288,379		0	0
Equip Depr	0		373,708		0	0
Administration	355,965		0	(43,883)	0	0
Finance	247,735		0		0	0
Information Services	272,831		0		0	0
Public Buildings	313,843	(2,839)	0		0	0
Sheriff	2,729,993		0		(2,250,509)	0
Communications	599,141		0		0	0
Fire Marshal	92,757		0		(69,568)	0
Non Departmental	1,746,202	(297,867)	0	(395,404)	0	0
Debt Service Exp	4,172,247	(3,098,318)	0		0	0
Social Services						396,410
Child Support						45,849
Governing Body						15,221
Tax Assessor						76,063
Revaluation						17,048
License Plate Agency						9,275
Court Facilities						79,447
Elections						66,287
Register of Deeds						23,300
Interfund Transfers						90
Sheriff Receiving						863,976
Liason Office						8,537
Jail						510,843
Separation Allowance						519
Emergency Services						411,347
Fire Marshal Receiving						29,796
Building Inspection						34,574
Medical Examiner						684
Animal Control						97,108
Planning & Zoning						15,864
Economic Development						88
Econ Dev Proj Exp						46
Cooperative Extension Service						99,396
Soil & Water Conservation						133,113
Health Department						70,463
Nursing/ Medical						10,251
Preparedness						3,351
Tuberculosis						355
Breast/ Cervical Cancer						2,970
Child Health						7,881
Immunization						3,039
Maternal Health						7,362
Family Planning						7,985
WIC						8,839
WIC Nutrition						2,544
WIC Client Services						3,242
WIC Breastfeeding						2,777
WIC Breastfeeding Peer Counsel						2,295
Environmental Health						16,834
Health Carolineans						5,926
Mental Health						192

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
JCPC						1,142
Veterans Affairs						9,076
Public Schools						774,840
Hospital						387,316
Recreation						275,439
E-911 Wire						13,405
Fund 40						5,619
Veh Replace						1,001
Fund 45						1,342
VFDs						1,371
Solid Waste						37,263
Water/Sewer						7,577
Law Enforcement Fd						83
Tourism Develop						1,253
General Fixed Asset Fd						514
Other						425,985
Totals	10,530,714	(3,399,024)	662,087	(439,287)	(2,320,077)	5,034,413

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 GLYTBUD0093
3.4.2 COMPLIANCE AUDIT	FEDERAL AND STATE GRANT EXPENDITURES	AUDIT
Professional Svcs		
4.4.1 TELEPH LEASE/ ITS	NUMBER OF LINES	COUNTY RECORDS
4.4.2 INSUR CONSULT	FT PERSONNEL	COUNTY RECORDS
4.4.3 LEGAL	FT PERSONNEL, INCL 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 GLYTBUD0093
6.4.5 PERSONNEL	FT PERSONNEL	COUNTY RECORDS
Finance		
7.4.1 GEN ACCTG	NUMBER OF ACCOUNTING TRANSACTIONS	REPORT GLYTBUD0093
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 BANK FEES	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.6 TELE SYS	DIRECT ASSIGNMENT	ANALYSIS OF EXPENDITURES
13.4.7 GEN CO EXP	FT PERSONNEL	COUNTY RECORDS
13.4.8 DEPT SPECIFIC	COST PER DEPARTMENT	ANALYSIS OF EXPENDITURES
13.4.9 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	288,379			
Total Departmental Cost Adjustments:	<u>288,379</u>		288,379	
Total To Be Allocated:	<u>288,379</u>		288,379	<u>288,379</u>

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

	Total	G&A	HUMAN RES CTR	SHERIFF BLDG	PERMIT BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BLDG DEPR	288,379	0	40,186	2,095	24,347
Functional Cost	288,379	0	40,186	2,095	24,347
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	288,379	0	40,186	2,095	24,347
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depr					
Schedule .3 Total	288,379	0	40,186	2,095	24,347

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	12,185	14,692	736	194,138
Functional Cost	12,185	14,692	736	194,138
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	12,185	14,692	736	194,138
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Building Depr				
Schedule .3 Total	12,185	14,692	736	194,138

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	2,095		2,095		2,095
Schedule .4 Total for SHERIFF BLDG	6,240	100.000000	2,095		2,095	0	2,095

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	453		453		453
Social Services	417	4.306517	1,049		1,049		1,049
Elections	1,481	15.294847	3,724		3,724		3,724
Building Inspection	1,233	12.733657	3,100		3,100		3,100
Planning & Zoning	384	3.965713	966		966		966
Environmental Health	458	4.729939	1,152		1,152		1,152
Other	5,530	57.110399	13,903		13,903		13,903
Schedule .4 Total for PERMIT BLDG	9,683	100.000000	24,347		24,347	0	24,347

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	12,185		12,185		12,185
Schedule .4 Total for EMS BLDG	100	100.000000	12,185		12,185	0	12,185

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	2,438		2,438		2,438
License Plate Agency	360	1.295290	190		190		190
Court Facilities	20,541	73.907100	10,859		10,859		10,859
Register of Deeds	1,848	6.649156	977		977		977
Veterans Affairs	432	1.554348	228		228		228
Schedule .4 Total for COURTHOUSE	27,793	100.000000	14,692		14,692	0	14,692

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	194,138		194,138		194,138
Schedule .4 Total for NEW JAIL	28,000	100.000000	194,138		194,138	0	194,138

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	2,035	846	0	453	0
Public Buildings	249	249	0	0	0
Sheriff	2,095	0	2,095	0	0
Social Services	28,590	27,541	0	1,049	0
Governing Body	2,640	2,640	0	0	0
Tax Assessor	2,438	0	0	0	0
License Plate Agency	190	0	0	0	0
Court Facilities	10,859	0	0	0	0
Elections	3,724	0	0	3,724	0
Register of Deeds	977	0	0	0	0
Jail	194,138	0	0	0	0
Emergency Services	12,185	0	0	0	12,185
Building Inspection	3,100	0	0	3,100	0
Animal Control	148	148	0	0	0
Planning & Zoning	966	0	0	966	0
WIC	2,422	2,422	0	0	0
Environmental Health	1,152	0	0	1,152	0
Veterans Affairs	228	0	0	0	0
Other	17,639	3,736	0	13,903	0
Direct Bill	0	0	0	0	0
Total	288,379	40,186	2,095	24,347	12,185

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	2,438	0	0
License Plate Agency	190	0	0
Court Facilities	10,859	0	0
Elections	0	0	0
Register of Deeds	977	0	0
Jail	0	0	194,138
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	228	0	0
Other	0	0	0
Direct Bill	0	0	0
Total	14,692	736	194,138

**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	373,708			
Total Departmental Cost Adjustments:	<u>373,708</u>		373,708	
Total To Be Allocated:	<u>373,708</u>		373,708	<u>373,708</u>

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	373,708	0	372,727	981
Functional Cost	373,708	0	372,727	981
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	373,708	0	372,727	981
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For Equip Depr				
Schedule .3 Total	373,708	0	372,727	981

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	0.266415	993		993		993
Finance	2,000	0.536586	2,000		2,000		2,000
Information Services	24,880	6.675127	24,880		24,880		24,880
Public Buildings	1,181	0.316854	1,181		1,181		1,181
Sheriff	93,616	25.116506	93,616		93,616		93,616
Communications	110,989	29.777558	110,989		110,989		110,989
Emergency Services	139,068	37.310954	139,068		139,068		139,068
Schedule .4 Total for EQUIP DEPR	372,727	100.000000	372,727		372,727	0	372,727

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	5	1.724138	17		17		17
Finance	4	1.379310	14		14		14
Information Services	4	1.379310	14		14		14
Public Buildings	1	0.344828	3		3		3
Sheriff	56	19.310345	189		189		189
Fire Marshal	1	0.344828	3		3		3
Social Services	85	29.310343	288		288		288
Tax Assessor	22	7.586207	74		74		74
Elections	6	2.068966	20		20		20
Register of Deeds	10	3.448276	34		34		34
Emergency Services	19	6.551724	64		64		64
Building Inspection	5	1.724138	17		17		17
Animal Control	6	2.068966	20		20		20
Planning & Zoning	2	0.689655	7		7		7
Cooperative Extension Service	7	2.413793	24		24		24
Health Department	28	9.655172	95		95		95
Veterans Affairs	2	0.689655	7		7		7
Recreation	8	2.758621	27		27		27
E-911 Wire	6	2.068966	20		20		20
Solid Waste	7	2.413793	24		24		24
Other	6	2.068966	20		20		20
Schedule .4 Total for TELE SYS	290	100.000000	981		981	0	981

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	1,010	993	17
Finance	2,014	2,000	14
Information Services	24,894	24,880	14
Public Buildings	1,184	1,181	3
Sheriff	93,805	93,616	189
Communications	110,989	110,989	0
Fire Marshal	3	0	3
Social Services	288	0	288
Tax Assessor	74	0	74
Elections	20	0	20
Register of Deeds	34	0	34
Emergency Services	139,132	139,068	64
Building Inspection	17	0	17
Animal Control	20	0	20
Planning & Zoning	7	0	7
Cooperative Extension Service	24	0	24
Health Department	95	0	95
Veterans Affairs	7	0	7
Recreation	27	0	27
E-911 Wire	20	0	20
Solid Waste	24	0	24
Other	20	0	20
Direct Bill	0	0	0
Total	373,708	372,727	981

**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		49,075	49,075	
Total Allocated Additions:		49,075	49,075	49,075
Total To Be Allocated:	0	49,075		49,075

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

	Total	G&A	GENERAL AUDIT	COMPLIANCE AUDIT
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	49,075	0	44,167	4,908
2nd Allocation	49,075	0	44,167	4,908
Total For Annual Audit				
Schedule .3 Total	49,075	0	44,167	4,908

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	199	0.549800			243	243	
Administration	719	1.986462			877	877	
Finance	504	1.392458			615	615	
Information Services	552	1.525073			674	674	
Public Buildings	1,145	3.163420			1,397	1,397	
Sheriff	1,858	5.133306			2,267	2,267	
Communications	386	1.066446			471	471	
Fire Marshal	362	1.000138			442	442	
Non Departmental	1,090	3.011466			1,330	1,330	
Debt Service Exp	54	0.149192			66	66	
Social Services	5,919	16.353082			7,224	7,224	
Governing Body	280	0.773588			342	342	
Tax Assessor	735	2.030667			897	897	
Revaluation	634	1.751623			774	774	
License Plate Agency	316	0.873049			386	386	
Court Facilities	286	0.790164			349	349	
Elections	712	1.967123			869	869	
Register of Deeds	530	1.464291			647	647	
Interfund Transfers	8	0.022103			10	10	
Liason Office	234	0.646498			286	286	
Jail	1,236	3.414836			1,508	1,508	
Separation Allowance	41	0.113275			50	50	
Emergency Services	1,973	5.451029			2,408	2,408	
Building Inspection	645	1.782014			787	787	
Medical Examiner	59	0.163006			72	72	
Animal Control	1,350	3.729797			1,647	1,647	
Planning & Zoning	537	1.483630			655	655	
Economic Development	4	0.011051			5	5	
Econ Dev Proj Exp	2	0.005526			2	2	
Cooperative Extension Service	388	1.071971			473	473	
Soil & Water Conservation	700	1.933969			854	854	
Health Department	841	2.323525			1,026	1,026	
Nursing/ Medical	888	2.453378			1,084	1,084	
Preparedness	290	0.801216			354	354	
Tuberculosis	31	0.085647			38	38	
Breast/ Cervical Cancer	259	0.715568			316	316	
Child Health	681	1.881475			831	831	
Immunization	265	0.732145			323	323	
Maternal Health	637	1.759912			777	777	
Family Planning	690	1.906341			842	842	
WIC	197	0.544274			240	240	
WIC Nutrition	220	0.607819			268	268	
WIC Client Services	277	0.765299			338	338	
WIC Breastfeeding	242	0.668601			295	295	
WIC Breastfeeding Peer Counsel	200	0.552563			244	244	
Environmental Health	680	1.878713			830	830	
Health Carolinians	514	1.420086			627	627	
Mental Health	10	0.027628			12	12	
JCPC	92	0.254179			112	112	
Veterans Affairs	295	0.815030			360	360	
Public Schools	22	0.060782			27	27	
Hospital	799	2.207487			975	975	

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recreation	1,704	4.707833			2,079		2,079
E-911 Wire	215	0.594005			262		262
Fund 40	223	0.616107			272		272
Veh Replace	73	0.201685			89		89
Fund 45	111	0.306672			135		135
VFDs	120	0.331538			146		146
Solid Waste	1,372	3.790579			1,674		1,674
Water/Sewer	629	1.737809			768		768
Law Enforcement Fd	7	0.019340			9		9
Tourism Develop	108	0.298384			132		132
General Fixed Asset Fd	45	0.124327			55		55
Schedule .4 Total for GENERAL AUDIT	36,195	100.000000	0		0	44,167	44,167

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

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

Activity - COMPLIANCE AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Social Services	54,983,214	96.422646			4,732		4,732
Soil & Water Conservation	26,629	0.046699			2		2
Health Department	149,425	0.262043			13		13
Nursing/ Medical	50,000	0.087684			4		4
Preparedness	49,209	0.086297			4		4
Breast/ Cervical Cancer	11,985	0.021018			1		1
Maternal Health	76,592	0.134317			7		7
Family Planning	24,458	0.042891			2		2
WIC	711,558	1.247841			61		61
Health Carolinians	17,459	0.030617			2		2
JCPC	114,105	0.200103			10		10
Public Schools	750,000	1.315256			65		65
Other	58,499	0.102588			5		5
Schedule .4 Total for COMPLIANCE AUDIT	57,023,133	100.000000	0		0	4,908	4,908

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	243	243	0
Administration	877	877	0
Finance	615	615	0
Information Services	674	674	0
Public Buildings	1,397	1,397	0
Sheriff	2,267	2,267	0
Communications	471	471	0
Fire Marshal	442	442	0
Non Departmental	1,330	1,330	0
Debt Service Exp	66	66	0
Social Services	11,956	7,224	4,732
Governing Body	342	342	0
Tax Assessor	897	897	0
Revaluation	774	774	0
License Plate Agency	386	386	0
Court Facilities	349	349	0
Elections	869	869	0
Register of Deeds	647	647	0
Interfund Transfers	10	10	0
Liaison Office	286	286	0
Jail	1,508	1,508	0
Separation Allowance	50	50	0
Emergency Services	2,408	2,408	0
Building Inspection	787	787	0
Medical Examiner	72	72	0
Animal Control	1,647	1,647	0
Planning & Zoning	655	655	0
Economic Development	5	5	0
Econ Dev Proj Exp	2	2	0
Cooperative Extension Service	473	473	0
Soil & Water Conservation	856	854	2
Health Department	1,039	1,026	13
Nursing/ Medical	1,088	1,084	4
Preparedness	358	354	4
Tuberculosis	38	38	0
Breast/ Cervical Cancer	317	316	1
Child Health	831	831	0
Immunization	323	323	0
Maternal Health	784	777	7
Family Planning	844	842	2
WIC	301	240	61
WIC Nutrition	268	268	0
WIC Client Services	338	338	0
WIC Breastfeeding	295	295	0
WIC Breastfeeding Peer Counsel	244	244	0
Environmental Health	830	830	0
Health Carolinians	629	627	2
Mental Health	12	12	0
JCPC	122	112	10
Veterans Affairs	360	360	0
Public Schools	92	27	65
Hospital	975	975	0

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

Receiving Department	Total	GENERAL AUDIT	COMPLIANCE AUDIT
Recreation	2,079	2,079	0
E-911 Wire	262	262	0
Fund 40	272	272	0
Veh Replace	89	89	0
Fund 45	135	135	0
VFDs	146	146	0
Solid Waste	1,674	1,674	0
Water/Sewer	768	768	0
Law Enforcement Fd	9	9	0
Tourism Develop	132	132	0
General Fixed Asset Fd	55	55	0
Other	5	0	5
Direct Bill	0	0	0
Total	49,075	44,167	4,908

**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		198,276	198,276	
Total Allocated Additions:		198,276	198,276	198,276
Total To Be Allocated:	0	198,276		198,276

**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	59,354	0	0	59,354	0
Inbound - Non Departmental: LEGAL	115,974	0	0	0	115,974
Inbound - Non Departmental: CAP	4,800	0	0	0	0
Inbound - Non Departmental: TELE SYS	18,148	0	18,148	0	0
2nd Allocation	198,276	0	18,148	59,354	115,974
Total For Professional Svcs					
Schedule .3 Total	198,276	0	18,148	59,354	115,974

CAP

Deductions	
*Total Disallowed Costs	0
Functional Cost	0
Allocation Step 1	
1st Allocation	0
Allocation Step 2	
Inbound - Non Departmental: PROF SVCS	0
Inbound - Non Departmental: LEGAL	0
Inbound - Non Departmental: CAP	4,800
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	5	1.724138			313	313	
Finance	4	1.379310			250	250	
Information Services	4	1.379310			250	250	
Public Buildings	1	0.344828			63	63	
Sheriff	56	19.310345			3,504	3,504	
Fire Marshal	1	0.344828			63	63	
Social Services	85	29.310343			5,321	5,321	
Tax Assessor	22	7.586207			1,377	1,377	
Elections	6	2.068966			375	375	
Register of Deeds	10	3.448276			626	626	
Emergency Services	19	6.551724			1,189	1,189	
Building Inspection	5	1.724138			313	313	
Animal Control	6	2.068966			375	375	
Planning & Zoning	2	0.689655			125	125	
Cooperative Extension Service	7	2.413793			438	438	
Health Department	28	9.655172			1,752	1,752	
Veterans Affairs	2	0.689655			125	125	
Recreation	8	2.758621			501	501	
E-911 Wire	6	2.068966			375	375	
Solid Waste	7	2.413793			438	438	
Other	6	2.068966			375	375	
Schedule .4 Total for TELEPH LEASE/ ITS	290	100.000000	0		0	18,148	18,148

Allocation Basis: NUMBER OF LINES

Allocation Source: COUNTY RECORDS

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

Activity - INSUR CONSULT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127			1,178	1,178	
Finance	3.00	1.190476			707	707	
Information Services	4.00	1.587302			942	942	
Public Buildings	5.00	1.984127			1,178	1,178	
Sheriff	41.00	16.269841			9,657	9,657	
Communications	12.00	4.761905			2,826	2,826	
Fire Marshal	1.00	0.396825			236	236	
Social Services	57.00	22.619048			13,422	13,422	
Tax Assessor	6.00	2.380952			1,413	1,413	
Revaluation	5.00	1.984127			1,178	1,178	
License Plate Agency	2.00	0.793651			471	471	
Elections	2.00	0.793651			471	471	
Register of Deeds	3.00	1.190476			707	707	
Liason Office	3.00	1.190476			707	707	
Jail	18.00	7.142857			4,240	4,240	
Emergency Services	37.00	14.682540			8,715	8,715	
Building Inspection	4.00	1.587302			942	942	
Animal Control	3.00	1.190476			707	707	
Planning & Zoning	2.00	0.793651			471	471	
Soil & Water Conservation	3.00	1.190476			707	707	
Health Department	14.00	5.555556			3,297	3,297	
Environmental Health	3.00	1.190476			707	707	
Veterans Affairs	1.00	0.396825			236	236	
Hospital	4.00	1.587302			942	942	
Recreation	6.00	2.380952			1,413	1,413	
Solid Waste	8.00	3.174603			1,884	1,884	
Schedule .4 Total for INSUR CONSULT	252.00	100.000000	0		0	59,354	59,354

Allocation Basis: FT PERSONNEL
Allocation Source: COUNTY RECORDS

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

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	2.551020				2,959	2,959
Finance	3.00	1.530612				1,775	1,775
Information Services	4.00	2.040816				2,367	2,367
Public Buildings	5.00	2.551020				2,959	2,959
Sheriff	41.00	20.918373				24,259	24,259
Communications	12.00	6.122449				7,100	7,100
Fire Marshal	1.00	0.510204				592	592
Governing Body	5.00	2.551020				2,959	2,959
Tax Assessor	6.00	3.061224				3,550	3,550
Revaluation	5.00	2.551020				2,959	2,959
License Plate Agency	2.00	1.020408				1,183	1,183
Elections	2.00	1.020408				1,183	1,183
Register of Deeds	3.00	1.530612				1,775	1,775
Liason Office	3.00	1.530612				1,775	1,775
Jail	18.00	9.183673				10,651	10,651
Emergency Services	37.00	18.877551				21,893	21,893
Building Inspection	4.00	2.040816				2,367	2,367
Animal Control	3.00	1.530612				1,775	1,775
Planning & Zoning	2.00	1.020408				1,183	1,183
Soil & Water Conservation	3.00	1.530612				1,775	1,775
Health Department	14.00	7.142857				8,284	8,284
Environmental Health	3.00	1.530612				1,775	1,775
Veterans Affairs	1.00	0.510204				592	592
Recreation	6.00	3.061224				3,550	3,550
Solid Waste	8.00	4.081633				4,734	4,734
Schedule .4 Total for LEGAL	196.00	100.000000	0		0	115,974	115,974

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			288	288	
Finance	9	9.000000			432	432	
Information Services	6	6.000000			288	288	
Public Buildings	10	10.000000			480	480	
Sheriff	12	12.000000			576	576	
Communications	4	4.000000			192	192	
Fire Marshal	2	2.000000			96	96	
Non Departmental	11	11.000000			528	528	
Social Services	40	40.000000			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	4,738	313	1,178	2,959	288
Finance	3,164	250	707	1,775	432
Information Services	3,847	250	942	2,367	288
Public Buildings	4,680	63	1,178	2,959	480
Sheriff	37,996	3,504	9,657	24,259	576
Communications	10,118	0	2,826	7,100	192
Fire Marshal	987	63	236	592	96
Non Departmental	528	0	0	0	528
Social Services	20,663	5,321	13,422	0	1,920
Governing Body	2,959	0	0	2,959	0
Tax Assessor	6,340	1,377	1,413	3,550	0
Revaluation	4,137	0	1,178	2,959	0
License Plate Agency	1,654	0	471	1,183	0
Elections	2,029	375	471	1,183	0
Register of Deeds	3,108	626	707	1,775	0
Liason Office	2,482	0	707	1,775	0
Jail	14,891	0	4,240	10,651	0
Emergency Services	31,797	1,189	8,715	21,893	0
Building Inspection	3,622	313	942	2,367	0
Animal Control	2,857	375	707	1,775	0
Planning & Zoning	1,779	125	471	1,183	0
Cooperative Extension Service	438	438	0	0	0
Soil & Water Conservation	2,482	0	707	1,775	0
Health Department	13,333	1,752	3,297	8,284	0
Environmental Health	2,482	0	707	1,775	0
Veterans Affairs	953	125	236	592	0
Hospital	942	0	942	0	0
Recreation	5,464	501	1,413	3,550	0
E-911 Wire	375	375	0	0	0
Solid Waste	7,056	438	1,884	4,734	0
Other	375	375	0	0	0
Direct Bill	0	0	0	0	0
Total	198,276	18,148	59,354	115,974	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		243	243	
Administration		1,657	1,657	
Finance		1,397	1,397	
Total Allocated Additions:		3,297	3,297	3,297
Total To Be Allocated:	0	3,297		<u>3,297</u>

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

	Total	G&A	INSURANCE
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
<hr/>			
Functional Cost	0	0	0
<hr/>			
Allocation Step 1			
1st Allocation	0	0	0
<hr/>			
Allocation Step 2			
Inbound - All Others	3,297	3,297	0
Reallocate Admin Costs		(3,297)	3,297
Unallocated Costs	0	0	0
2nd Allocation	3,297	0	3,297
<hr/>			
Total For Insurance			
Schedule .3 Total	3,297	0	3,297

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

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127			65		65
Finance	3.00	1.190476			39		39
Information Services	4.00	1.587302			52		52
Public Buildings	5.00	1.984127			65		65
Sheriff	41.00	16.269841			536		536
Communications	12.00	4.761905			157		157
Fire Marshal	1.00	0.396825			13		13
Social Services	57.00	22.619048			755		755
Tax Assessor	6.00	2.380952			77		77
Revaluation	5.00	1.984127			65		65
License Plate Agency	2.00	0.793651			26		26
Elections	2.00	0.793651			26		26
Register of Deeds	3.00	1.190476			39		39
Liason Office	3.00	1.190476			39		39
Jail	18.00	7.142857			234		234
Emergency Services	37.00	14.682540			484		484
Building Inspection	4.00	1.587302			52		52
Animal Control	3.00	1.190476			39		39
Planning & Zoning	2.00	0.793651			26		26
Soil & Water Conservation	3.00	1.190476			39		39
Health Department	14.00	5.555556			184		184
Environmental Health	3.00	1.190476			39		39
Veterans Affairs	1.00	0.396825			13		13
Hospital	4.00	1.587302			52		52
Recreation	6.00	2.380952			77		77
Solid Waste	8.00	3.174603			104		104
Schedule .4 Total for INSURANCE	252.00	100.000000	0		0	3,297	3,297

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	65	65
Finance	39	39
Information Services	52	52
Public Buildings	65	65
Sheriff	536	536
Communications	157	157
Fire Marshal	13	13
Social Services	755	755
Tax Assessor	77	77
Revaluation	65	65
License Plate Agency	26	26
Elections	26	26
Register of Deeds	39	39
Liason Office	39	39
Jail	234	234
Emergency Services	484	484
Building Inspection	52	52
Animal Control	39	39
Planning & Zoning	26	26
Soil & Water Conservation	39	39
Health Department	184	184
Environmental Health	39	39
Veterans Affairs	13	13
Hospital	52	52
Recreation	77	77
Solid Waste	104	104
Direct Bill	0	0
Total	3,297	3,297

**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 activity 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:	355,965			355,965
Inbound Costs:				
Building Depr	1,999		1,999	
Equip Depr	1,010		1,010	
Annual Audit		877	877	
Professional Svcs		4,738	4,738	
Insurance		65	65	
Administration		6,079	6,079	
Finance		5,048	5,048	
Information Services		4,332	4,332	
Public Buildings		4,698	4,698	
Fire Marshal		51	51	
Non Departmental		439	439	
Total Allocated Additions:	3,009	26,327	29,336	29,336
Total To Be Allocated:	358,974	26,327		385,301

**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	245,285	0	61,836	15,183	24,504
FRINGE BENEFITS	83,249	0	20,987	5,153	8,317
Other Expense & Cost					
WC INS	1,672	0	422	103	167
SUPPLIES & MATS	3,084	0	777	191	308
TRAVEL/TRANING	10,629	0	2,680	658	1,062
TELE & POSTAGE	1,404	0	354	87	140
MAINT CONT	8,520	0	2,148	527	851
INS & BOND	268	0	68	17	27
DUES & SUBS	1,854	0	467	115	185
Departmental Total					
Expenditures Per Financial Statement	355,965				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	355,965	0	89,739	22,034	35,561
Allocation Step 1					
Inbound - All Others	3,009	0	758	186	301
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(40,887)	0	0	0	0
1st Allocation	318,087	0	90,497	22,220	35,862
Allocation Step 2					
Inbound - All Others	26,327	0	6,637	1,624	2,626
Unallocated Costs	(2,996)	0	0	0	0
2nd Allocation	23,331	0	6,637	1,624	2,626
Total For Administration					
Schedule .3 Total	341,418	0	97,134	23,844	38,488

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

	GENL ACCOUNTING	PERSONNEL	CLERK TO BD**
Wages & Benefits			
SALARIES & WAGES	48,419	67,405	27,938
FRINGE BENEFITS	16,433	22,877	9,482
Other Expense & Cost			
WC INS	330	460	190
SUPPLIES & MATS	609	848	351
TRAVEL/TRANING	2,098	2,920	1,211
TELE & POSTAGE	277	386	160
MAINT CONT	1,682	2,342	970
INS & BOND	53	72	31
DUES & SUBS	366	510	211
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	70,267	97,820	40,544
Allocation Step 1			
Inbound - All Others	594	827	343
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(40,887)
1st Allocation	70,861	98,647	0
Allocation Step 2			
Inbound - All Others	5,192	7,252	2,996
Unallocated Costs	0	0	(2,996)
2nd Allocation	5,192	7,252	0
Total For Administration			
Schedule .3 Total	76,053	105,899	0

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

Activity - DEPT COORD

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127	1,796		1,796		1,796
Finance	3.00	1.190476	1,077		1,077	79	1,156
Information Services	4.00	1.587302	1,436		1,436	105	1,541
Public Buildings	5.00	1.984127	1,796		1,796	132	1,928
Sheriff	41.00	16.269841	14,723		14,723	1,100	15,823
Communications	12.00	4.761905	4,309		4,309	321	4,630
Fire Marshal	1.00	0.396825	359		359	26	385
Social Services	57.00	22.619048	20,473		20,473	1,574	22,047
Tax Assessor	6.00	2.380952	2,155		2,155	157	2,312
Revaluation	5.00	1.984127	1,796		1,796	132	1,928
License Plate Agency	2.00	0.793651	718		718	52	770
Elections	2.00	0.793651	718		718	52	770
Register of Deeds	3.00	1.190476	1,077		1,077	79	1,156
Liason Office	3.00	1.190476	1,077		1,077	79	1,156
Jail	18.00	7.142857	6,464		6,464	483	6,947
Emergency Services	37.00	14.682540	13,287		13,287	995	14,282
Building Inspection	4.00	1.587302	1,436		1,436	105	1,541
Animal Control	3.00	1.190476	1,077		1,077	79	1,156
Planning & Zoning	2.00	0.793651	718		718	52	770
Soil & Water Conservation	3.00	1.190476	1,077		1,077	79	1,156
Health Department	14.00	5.555556	5,028		5,028	376	5,404
Environmental Health	3.00	1.190476	1,077		1,077	79	1,156
Veterans Affairs	1.00	0.396825	359		359	26	385
Hospital	4.00	1.587302	1,436		1,436	105	1,541
Recreation	6.00	2.380952	2,155		2,155	157	2,312
Solid Waste	8.00	3.174603	2,873		2,873	213	3,086
Schedule .4 Total for DEPT COORD	252.00	100.000000	90,497		90,497	6,637	97,134

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	2,203,986	5.706155	1,268		1,268		1,268
Administration	355,966	0.921602	205		205		205
Finance	247,734	0.641387	142		142	11	153
Information Services	272,831	0.706364	157		157	11	168
Public Buildings	313,843	0.812544	181		181	13	194
Sheriff	2,729,993	7.067995	1,570		1,570	120	1,690
Communications	599,140	1.551183	345		345	26	371
Fire Marshal	92,755	0.240144	53		53	5	58
Non Departmental	1,746,202	4.520945	1,005		1,005	76	1,081
Debt Service Exp	4,172,251	10.802024	2,400		2,400	186	2,586
Social Services	7,445,872	19.277482	4,290		4,290	378	4,668
Governing Body	58,407	0.151217	33		33	1	34
Tax Assessor	498,000	1.289330	287		287	21	308
Revaluation	350,560	0.907605	202		202	16	218
License Plate Agency	91,985	0.238151	52		52	5	57
Court Facilities	53,471	0.138437	31		31	1	32
Elections	210,423	0.544788	121		121	9	130
Register of Deeds	250,332	0.648114	144		144	11	155
Liason Office	197,554	0.511470	114		114	9	123
Jail	1,665,740	4.312627	958		958	73	1,031
Separation Allowance	79,839	0.206704	46		46	5	51
Emergency Services	3,032,077	7.850095	1,745		1,745	136	1,881
Building Inspection	220,112	0.569873	127		127	9	136
Medical Examiner	18,900	0.048932	11		11		11
Animal Control	244,698	0.633527	141		141	11	152
Planning & Zoning	164,321	0.425430	95		95	6	101
Economic Development	69,305	0.179432	40		40	4	44
Econ Dev Proj Exp	44,000	0.113917	25		25		25
Cooperative Extension Service	158,435	0.410191	91		91	6	97
Soil & Water Conservation	290,104	0.751084	166		166	11	177
Health Department	383,059	0.991746	221		221	17	238
Nursing/ Medical	121,192	0.313768	69		69	5	74
Preparedness	50,306	0.130243	29		29	1	30
Breast/ Cervical Cancer	12,465	0.032272	7		7		7
Child Health	126,246	0.326853	72		72	5	77
Immunization	18,019	0.046651	10		10		10
Maternal Health	91,436	0.236729	52		52	5	57
Family Planning	125,651	0.325312	72		72	5	77
WIC	8,853	0.022921	5		5		5
WIC Nutrition	47,450	0.122849	27		27		27
WIC Client Services	105,916	0.274218	60		60	5	65
WIC Breastfeeding	22,538	0.058351	13		13		13
WIC Breastfeeding Peer Counsel	15,371	0.039796	9		9		9
Environmental Health	218,061	0.564563	125		125	9	134
Health Carolinians	61,481	0.159175	35		35	2	37
Mental Health	130,800	0.338643	75		75	5	80
JCPC	132,469	0.342964	76		76	5	81
Veterans Affairs	51,541	0.133440	29		29	1	30
Hospital	354,207	0.917048	204		204	16	220
Recreation	485,402	1.256713	280		280	21	301
E-911 Wire	91,404	0.236646	52		52	5	57
Fund 40	4,954,500	12.827279	2,850		2,850	222	3,072

**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
Veh Replace	273,338	0.707676	157		157	11	168
Fund 45	122,797	0.317923	70		70	5	75
Solid Waste	2,094,993	5.423970	1,205		1,205	93	1,298
Water/Sewer	608,902	1.576457	350		350	26	376
Law Enforcement Fd	4,984	0.012904	3		3		3
Tourism Develop	31,868	0.082507	18		18		18
Schedule .4 Total for BUDGET PREP	38,624,085	99.998366	22,220		22,220	1,624	23,844

Allocation Basis: DEPARTMENT EXPENDITURES

Allocation Source: EXPENDITURE REPORT

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127	712		712		712
Finance	3.00	1.190476	426		426	30	456
Information Services	4.00	1.587302	569		569	41	610
Public Buildings	5.00	1.984127	712		712	52	764
Sheriff	41.00	16.269841	5,835		5,835	436	6,271
Communications	12.00	4.761905	1,708		1,708	126	1,834
Fire Marshal	1.00	0.396825	142		142	10	152
Social Services	57.00	22.619048	8,116		8,116	638	8,754
Tax Assessor	6.00	2.380952	854		854	63	917
Revaluation	5.00	1.984127	712		712	52	764
License Plate Agency	2.00	0.793651	285		285	21	306
Elections	2.00	0.793651	285		285	21	306
Register of Deeds	3.00	1.190476	426		426	30	456
Liason Office	3.00	1.190476	426		426	30	456
Jail	18.00	7.142857	2,561		2,561	191	2,752
Emergency Services	37.00	14.682540	5,265		5,265	391	5,656
Building Inspection	4.00	1.587302	569		569	41	610
Animal Control	3.00	1.190476	426		426	30	456
Planning & Zoning	2.00	0.793651	285		285	21	306
Soil & Water Conservation	3.00	1.190476	426		426	30	456
Health Department	14.00	5.555556	1,993		1,993	147	2,140
Environmental Health	3.00	1.190476	426		426	30	456
Veterans Affairs	1.00	0.396825	142		142	10	152
Hospital	4.00	1.587302	569		569	41	610
Recreation	6.00	2.380952	854		854	63	917
Solid Waste	8.00	3.174603	1,138		1,138	81	1,219
Schedule .4 Total for PAYROLL	252.00	100.000000	35,862		35,862	2,626	38,488

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	199	0.549800	389		389		389
Administration	719	1.986462	1,408		1,408		1,408
Finance	504	1.392458	987		987	72	1,059
Information Services	552	1.525073	1,081		1,081	80	1,161
Public Buildings	1,145	3.163420	2,241		2,241	166	2,407
Sheriff	1,858	5.133306	3,637		3,637	272	3,909
Communications	386	1.066446	755		755	55	810
Fire Marshal	362	1.000138	709		709	52	761
Non Departmental	1,090	3.011466	2,134		2,134	157	2,291
Debt Service Exp	54	0.149192	106		106	6	112
Social Services	5,919	16.353082	11,586		11,586	970	12,556
Governing Body	280	0.773588	549		549	39	588
Tax Assessor	735	2.030667	1,439		1,439	106	1,545
Revaluation	634	1.751623	1,241		1,241	91	1,332
License Plate Agency	316	0.873049	618		618	46	664
Court Facilities	286	0.790164	560		560	41	601
Elections	712	1.967123	1,394		1,394	102	1,496
Register of Deeds	530	1.464291	1,038		1,038	76	1,114
Interfund Transfers	8	0.022103	16		16		16
Liason Office	234	0.646498	458		458	32	490
Jail	1,236	3.414836	2,420		2,420	180	2,600
Separation Allowance	41	0.113275	80		80	5	85
Emergency Services	1,973	5.451029	3,863		3,863	289	4,152
Building Inspection	645	1.782014	1,263		1,263	93	1,356
Medical Examiner	59	0.163006	116		116	8	124
Animal Control	1,350	3.729797	2,643		2,643	198	2,841
Planning & Zoning	537	1.483630	1,052		1,052	77	1,129
Economic Development	4	0.011051	8		8		8
Econ Dev Proj Exp	2	0.005526	4		4		4
Cooperative Extension Service	388	1.071971	759		759	55	814
Soil & Water Conservation	700	1.933969	1,371		1,371	100	1,471
Health Department	841	2.323525	1,647		1,647	121	1,768
Nursing/ Medical	888	2.453378	1,739		1,739	128	1,867
Preparedness	290	0.801216	568		568	41	609
Tuberculosis	31	0.085647	60		60	5	65
Breast/ Cervical Cancer	259	0.715568	507		507	37	544
Child Health	681	1.881475	1,333		1,333	98	1,431
Immunization	265	0.732145	518		518	38	556
Maternal Health	637	1.759912	1,248		1,248	92	1,340
Family Planning	690	1.906341	1,352		1,352	98	1,450
WIC	197	0.544274	385		385	27	412
WIC Nutrition	220	0.607819	430		430	30	460
WIC Client Services	277	0.765299	543		543	39	582
WIC Breastfeeding	242	0.668601	474		474	33	507
WIC Breastfeeding Peer Counsel	200	0.552563	391		391	28	419
Environmental Health	680	1.878713	1,331		1,331	98	1,429
Health Carolinians	514	1.420086	1,007		1,007	74	1,081
Mental Health	10	0.027628	19		19		19
JCPC	92	0.254179	181		181	12	193
Veterans Affairs	295	0.815030	578		578	41	619
Public Schools	22	0.060782	43		43	4	47
Hospital	799	2.207487	1,564		1,564	116	1,680

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

Activity - GENL ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recreation	1,704	4.707833	3,336		3,336	247	3,583
E-911 Wire	215	0.594005	420		420	30	450
Fund 40	223	0.616107	436		436	32	468
Veh Replace	73	0.201685	143		143	10	153
Fund 45	111	0.306672	217		217	16	233
VFDs	120	0.331538	235		235	17	252
Solid Waste	1,372	3.790579	2,687		2,687	200	2,887
Water/Sewer	629	1.737809	1,231		1,231	90	1,321
Law Enforcement Fd	7	0.019340	14		14		14
Tourism Develop	108	0.298384	212		212	16	228
General Fixed Asset Fd	45	0.124327	87		87	6	93
Schedule .4 Total for GENL ACCOUNTING	36,195	100.000000	70,861		70,861	5,192	76,053

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS

Allocation Source: REPORT GLYTDBUD0093

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

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127	1,958		1,958		1,958
Finance	3.00	1.190476	1,175		1,175	85	1,260
Information Services	4.00	1.587302	1,566		1,566	116	1,682
Public Buildings	5.00	1.984127	1,958		1,958	144	2,102
Sheriff	41.00	16.269841	16,049		16,049	1,202	17,251
Communications	12.00	4.761905	4,697		4,697	352	5,049
Fire Marshal	1.00	0.396825	391		391	27	418
Social Services	57.00	22.619048	22,313		22,313	1,718	24,031
Tax Assessor	6.00	2.380952	2,349		2,349	174	2,523
Revaluation	5.00	1.984127	1,958		1,958	144	2,102
License Plate Agency	2.00	0.793651	782		782	58	840
Elections	2.00	0.793651	782		782	58	840
Register of Deeds	3.00	1.190476	1,175		1,175	85	1,260
Liason Office	3.00	1.190476	1,175		1,175	85	1,260
Jail	18.00	7.142857	7,046		7,046	528	7,574
Emergency Services	37.00	14.682540	14,483		14,483	1,084	15,567
Building Inspection	4.00	1.587302	1,566		1,566	116	1,682
Animal Control	3.00	1.190476	1,175		1,175	85	1,260
Planning & Zoning	2.00	0.793651	782		782	58	840
Soil & Water Conservation	3.00	1.190476	1,175		1,175	85	1,260
Health Department	14.00	5.555556	5,480		5,480	412	5,892
Environmental Health	3.00	1.190476	1,175		1,175	85	1,260
Veterans Affairs	1.00	0.396825	391		391	27	418
Hospital	4.00	1.587302	1,566		1,566	116	1,682
Recreation	6.00	2.380952	2,349		2,349	174	2,523
Solid Waste	8.00	3.174603	3,131		3,131	234	3,365
Schedule .4 Total for PERSONNEL	252.00	100.000000	98,647		98,647	7,252	105,899

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	1,657	0	1,268	0	389
Administration	6,079	1,796	205	712	1,408
Finance	4,084	1,156	153	456	1,059
Information Services	5,162	1,541	168	610	1,161
Public Buildings	7,395	1,928	194	764	2,407
Sheriff	44,944	15,823	1,690	6,271	3,909
Communications	12,694	4,630	371	1,834	810
Fire Marshal	1,774	385	58	152	761
Non Departmental	3,372	0	1,081	0	2,291
Debt Service Exp	2,698	0	2,586	0	112
Social Services	72,056	22,047	4,668	8,754	12,556
Governing Body	622	0	34	0	588
Tax Assessor	7,605	2,312	308	917	1,545
Revaluation	6,344	1,928	218	764	1,332
License Plate Agency	2,637	770	57	306	664
Court Facilities	633	0	32	0	601
Elections	3,542	770	130	306	1,496
Register of Deeds	4,141	1,156	155	456	1,114
Interfund Transfers	16	0	0	0	16
Liason Office	3,485	1,156	123	456	490
Jail	20,904	6,947	1,031	2,752	2,600
Separation Allowance	136	0	51	0	85
Emergency Services	41,538	14,282	1,881	5,656	4,152
Building Inspection	5,325	1,541	136	610	1,356
Medical Examiner	135	0	11	0	124
Animal Control	5,865	1,156	152	456	2,841
Planning & Zoning	3,146	770	101	306	1,129
Economic Development	52	0	44	0	8
Econ Dev Proj Exp	29	0	25	0	4
Cooperative Extension Service	911	0	97	0	814
Soil & Water Conservation	4,520	1,156	177	456	1,471
Health Department	15,442	5,404	238	2,140	1,768
Nursing/ Medical	1,941	0	74	0	1,867
Preparedness	639	0	30	0	609
Tuberculosis	65	0	0	0	65
Breast/ Cervical Cancer	551	0	7	0	544
Child Health	1,508	0	77	0	1,431
Immunization	566	0	10	0	556
Maternal Health	1,397	0	57	0	1,340
Family Planning	1,527	0	77	0	1,450
WIC	417	0	5	0	412
WIC Nutrition	487	0	27	0	460
WIC Client Services	647	0	65	0	582
WIC Breastfeeding	520	0	13	0	507
WIC Breastfeeding Peer Counsel	428	0	9	0	419
Environmental Health	4,435	1,156	134	456	1,429
Health Carolinians	1,118	0	37	0	1,081
Mental Health	99	0	80	0	19
JCPC	274	0	81	0	193
Veterans Affairs	1,604	385	30	152	619
Public Schools	47	0	0	0	47
Hospital	5,733	1,541	220	610	1,680

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
Recreation	9,636	2,312	301	917	3,583
E-911 Wire	507	0	57	0	450
Fund 40	3,540	0	3,072	0	468
Veh Replace	321	0	168	0	153
Fund 45	308	0	75	0	233
VFDs	252	0	0	0	252
Solid Waste	11,855	3,086	1,298	1,219	2,887
Water/Sewer	1,697	0	376	0	1,321
Law Enforcement Fd	17	0	3	0	14
Tourism Develop	246	0	18	0	228
General Fixed Asset Fd	93	0	0	0	93
Direct Bill	0	0	0	0	0
Total	341,418	97,134	23,844	38,488	76,053

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

Receiving Department	PERSONNEL
Insurance	0
Administration	1,958
Finance	1,260
Information Services	1,682
Public Buildings	2,102
Sheriff	17,251
Communications	5,049
Fire Marshal	418
Non Departmental	0
Debt Service Exp	0
Social Services	24,031
Governing Body	0
Tax Assessor	2,523
Revaluation	2,102
License Plate Agency	840
Court Facilities	0
Elections	840
Register of Deeds	1,260
Interfund Transfers	0
Liaison Office	1,260
Jail	7,574
Separation Allowance	0
Emergency Services	15,567
Building Inspection	1,682
Medical Examiner	0
Animal Control	1,260
Planning & Zoning	840
Economic Development	0
Econ Dev Proj Exp	0
Cooperative Extension Service	0
Soil & Water Conservation	1,260
Health Department	5,892
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	1,260
Health Carolinians	0
Mental Health	0
JCPC	0
Veterans Affairs	418
Public Schools	0
Hospital	1,682

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

Receiving Department	PERSONNEL
Recreation	2,523
E-911 Wire	0
Fund 40	0
Veh Replace	0
Fund 45	0
VFDs	0
Solid Waste	3,365
Water/Sewer	0
Law Enforcement Fd	0
Tourism Develop	0
General Fixed Asset Fd	0
Direct Bill	0
Total	<u>105,899</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:	247,735			247,735
Inbound Costs:				
Building Depr	605		605	
Equip Depr	2,014		2,014	
Annual Audit		615	615	
Professional Svcs		3,164	3,164	
Insurance		39	39	
Administration	3,807	277	4,084	
Finance		3,539	3,539	
Information Services		6,065	6,065	
Public Buildings		1,422	1,422	
Fire Marshal		31	31	
Non Departmental		23,142	23,142	
Total Allocated Additions:	6,426	38,294	44,720	44,720
Total To Be Allocated:	254,161	38,294		292,455

**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	173,742	0	173,742
FRINGE BENEFITS	60,375	0	60,375
Other Expense & Cost			
WC INS	344	0	344
SUPPLIES & MATS	1,663	0	1,663
TRAVEL	1,757	0	1,757
TELE & POSTAGE	3,089	0	3,089
MAINT CONT	4,161	0	4,161
INS & BOND	2,304	0	2,304
DUES & SUBS	300	0	300
Departmental Total			
Expenditures Per Financial Statement	247,735		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	247,735	0	247,735
Allocation Step 1			
Inbound - All Others	6,426	6,426	0
Reallocate Admin Costs		(6,426)	6,426
Unallocated Costs	0	0	0
1st Allocation	254,161	0	254,161
Allocation Step 2			
Inbound - All Others	38,294	38,294	0
Reallocate Admin Costs		(38,294)	38,294
Unallocated Costs	0	0	0
2nd Allocation	38,294	0	38,294
Total For Finance			
Schedule .3 Total	292,455	0	292,455

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	199	0.549800	1,397		1,397		1,397
Administration	719	1.986462	5,048		5,048		5,048
Finance	504	1.392458	3,539		3,539		3,539
Information Services	552	1.525073	3,876		3,876	607	4,483
Public Buildings	1,145	3.163420	8,040		8,040	1,260	9,300
Sheriff	1,858	5.133306	13,047		13,047	2,045	15,092
Communications	386	1.066446	2,709		2,709	423	3,132
Fire Marshal	362	1.000138	2,542		2,542	398	2,940
Non Departmental	1,090	3.011466	7,654		7,654	1,199	8,853
Debt Service Exp	54	0.149192	380		380	58	438
Social Services	5,919	16.353082	41,574		41,574	6,595	48,169
Governing Body	280	0.773588	1,966		1,966	306	2,272
Tax Assessor	735	2.030667	5,161		5,161	808	5,969
Revaluation	634	1.751623	4,451		4,451	701	5,152
License Plate Agency	316	0.873049	2,219		2,219	345	2,564
Court Facilities	286	0.790164	2,009		2,009	312	2,321
Elections	712	1.967123	4,999		4,999	786	5,785
Register of Deeds	530	1.464291	3,721		3,721	583	4,304
Interfund Transfers	8	0.022103	56		56	8	64
Liason Office	234	0.646498	1,643		1,643	253	1,896
Jail	1,236	3.414836	8,680		8,680	1,360	10,040
Separation Allowance	41	0.113275	288		288	45	333
Emergency Services	1,973	5.451029	13,855		13,855	2,172	16,027
Building Inspection	645	1.782014	4,529		4,529	712	5,241
Medical Examiner	59	0.163006	414		414	63	477
Animal Control	1,350	3.729797	9,480		9,480	1,485	10,965
Planning & Zoning	537	1.483630	3,770		3,770	590	4,360
Economic Development	4	0.011051	27		27	4	31
Econ Dev Proj Exp	2	0.005526	14		14	1	15
Cooperative Extension Service	388	1.071971	2,724		2,724	425	3,149
Soil & Water Conservation	700	1.933969	4,915		4,915	770	5,685
Health Department	841	2.323525	5,906		5,906	927	6,833
Nursing/ Medical	888	2.453378	6,236		6,236	978	7,214
Preparedness	290	0.801216	2,036		2,036	317	2,353
Tuberculosis	31	0.085647	218		218	34	252
Breast/ Cervical Cancer	259	0.715568	1,818		1,818	283	2,101
Child Health	681	1.881475	4,781		4,781	751	5,532
Immunization	265	0.732145	1,861		1,861	288	2,149
Maternal Health	637	1.759912	4,472		4,472	703	5,175
Family Planning	690	1.906341	4,845		4,845	760	5,605
WIC	197	0.544274	1,383		1,383	214	1,597
WIC Nutrition	220	0.607819	1,545		1,545	240	1,785
WIC Client Services	277	0.765299	1,945		1,945	303	2,248
WIC Breastfeeding	242	0.668601	1,698		1,698	262	1,960
WIC Breastfeeding Peer Counsel	200	0.552563	1,404		1,404	218	1,622
Environmental Health	680	1.878713	4,774		4,774	749	5,523
Health Carolinians	514	1.420086	3,610		3,610	565	4,175
Mental Health	10	0.027628	70		70	11	81
JCPC	92	0.254179	647		647	99	746
Veterans Affairs	295	0.815030	2,071		2,071	322	2,393
Public Schools	22	0.060782	154		154	23	177
Hospital	799	2.207487	5,609		5,609	878	6,487

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

Activity - GEN ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Recreation	1,704	4.707833	11,965		11,965	1,875	13,840
E-911 Wire	215	0.594005	1,510		1,510	233	1,743
Fund 40	223	0.616107	1,565		1,565	242	1,807
Veh Replace	73	0.201685	513		513	78	591
Fund 45	111	0.306672	780		780	119	899
VFDs	120	0.331538	843		843	130	973
Solid Waste	1,372	3.790579	9,634		9,634	1,511	11,145
Water/Sewer	629	1.737809	4,417		4,417	693	5,110
Law Enforcement Fd	7	0.019340	49		49	8	57
Tourism Develop	108	0.298384	758		758	117	875
General Fixed Asset Fd	45	0.124327	317		317	49	366
Schedule .4 Total for GEN ACCTG	36,195	100.000000	254,161		254,161	38,294	292,455

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	1,397	1,397
Administration	5,048	5,048
Finance	3,539	3,539
Information Services	4,483	4,483
Public Buildings	9,300	9,300
Sheriff	15,092	15,092
Communications	3,132	3,132
Fire Marshal	2,940	2,940
Non Departmental	8,853	8,853
Debt Service Exp	438	438
Social Services	48,169	48,169
Governing Body	2,272	2,272
Tax Assessor	5,969	5,969
Revaluation	5,152	5,152
License Plate Agency	2,564	2,564
Court Facilities	2,321	2,321
Elections	5,785	5,785
Register of Deeds	4,304	4,304
Interfund Transfers	64	64
Liaison Office	1,896	1,896
Jail	10,040	10,040
Separation Allowance	333	333
Emergency Services	16,027	16,027
Building Inspection	5,241	5,241
Medical Examiner	477	477
Animal Control	10,965	10,965
Planning & Zoning	4,360	4,360
Economic Development	31	31
Econ Dev Proj Exp	15	15
Cooperative Extension Service	3,149	3,149
Soil & Water Conservation	5,685	5,685
Health Department	6,833	6,833
Nursing/ Medical	7,214	7,214
Preparedness	2,353	2,353
Tuberculosis	252	252
Breast/ Cervical Cancer	2,101	2,101
Child Health	5,532	5,532
Immunization	2,149	2,149
Maternal Health	5,175	5,175
Family Planning	5,605	5,605
WIC	1,597	1,597
WIC Nutrition	1,785	1,785
WIC Client Services	2,248	2,248
WIC Breastfeeding	1,960	1,960
WIC Breastfeeding Peer Counsel	1,622	1,622
Environmental Health	5,523	5,523
Health Carolinians	4,175	4,175
Mental Health	81	81
JCPC	746	746
Veterans Affairs	2,393	2,393
Public Schools	177	177
Hospital	6,487	6,487

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

Receiving Department	Total	GEN ACCTG
Recreation	13,840	13,840
E-911 Wire	1,743	1,743
Fund 40	1,807	1,807
Veh Replace	591	591
Fund 45	899	899
VFDs	973	973
Solid Waste	11,145	11,145
Water/Sewer	5,110	5,110
Law Enforcement Fd	57	57
Tourism Develop	875	875
General Fixed Asset Fd	366	366
Direct Bill	0	0
Total	292,455	292,455

**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:	272,831			272,831
Inbound Costs:				
Building Depr	2,035		2,035	
Equip Depr	24,894		24,894	
Annual Audit		674	674	
Professional Svcs		3,847	3,847	
Insurance		52	52	
Administration	4,809	353	5,162	
Finance	3,876	607	4,483	
Information Services		26,859	26,859	
Public Buildings		2,764	2,764	
Fire Marshal		41	41	
Non Departmental		163,113	163,113	
Total Allocated Additions:	35,614	198,310	233,924	233,924
Total To Be Allocated:	308,445	198,310		506,755

**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	190,136	0	190,136
FRINGE BENEFITS	63,238	0	63,238
Other Expense & Cost			
WC INS	2,754	0	2,754
SUPPLIES & MATS	8,621	0	8,621
TRAVEL/TRAINING	2,893	0	2,893
TELE & POSTAGE	4,743	0	4,743
INS & BOND	446	0	446
Departmental Total			
Expenditures Per Financial Statement	272,831		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	272,831	0	272,831
Allocation Step 1			
Inbound - All Others	35,614	35,614	0
Reallocate Admin Costs		(35,614)	35,614
Unallocated Costs	0	0	0
1st Allocation	308,445	0	308,445
Allocation Step 2			
Inbound - All Others	198,310	198,310	0
Reallocate Admin Costs		(198,310)	198,310
Unallocated Costs	0	0	0
2nd Allocation	198,310	0	198,310
Total For Information Services			
Schedule .3 Total	506,755	0	506,755

**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	5	1.404494	4,332		4,332		4,332
Finance	7	1.966292	6,065		6,065		6,065
Information Services	31	8.707865	26,859		26,859		26,859
Public Buildings	1	0.280899	866		866	630	1,496
Sheriff	80	22.471910	69,313		69,313	50,686	119,999
Fire Marshal	2	0.561798	1,732		1,732	1,266	2,998
Social Services	84	23.595505	72,785		72,785	53,250	126,035
Tax Assessor	21	5.898876	18,195		18,195	13,304	31,499
Court Facilities	1	0.280899	866		866	630	1,496
Elections	29	8.146067	25,127		25,127	18,370	43,497
Register of Deeds	1	0.280899	866		866	630	1,496
Emergency Services	32	8.988764	27,726		27,726	20,275	48,001
Building Inspection	7	1.966292	6,065		6,065	4,433	10,498
Animal Control	4	1.123596	3,466		3,466	2,534	6,000
Planning & Zoning	2	0.561798	1,732		1,732	1,266	2,998
Cooperative Extension Service	9	2.528090	7,797		7,797	5,699	13,496
Soil & Water Conservation	3	0.842697	2,598		2,598	1,902	4,500
Health Department	17	4.775281	14,728		14,728	10,769	25,497
Veterans Affairs	1	0.280899	866		866	630	1,496
Recreation	5	1.404494	4,332		4,332	3,167	7,499
E-911 Wire	7	1.966292	6,065		6,065	4,433	10,498
Solid Waste	3	0.842697	2,598		2,598	1,902	4,500
Other	4	1.123596	3,466		3,466	2,534	6,000
Schedule .4 Total for DATA PROC SVCS	356	100.000000	308,445		308,445	198,310	506,755

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	4,332	4,332
Finance	6,065	6,065
Information Services	26,859	26,859
Public Buildings	1,496	1,496
Sheriff	119,999	119,999
Fire Marshal	2,998	2,998
Social Services	126,035	126,035
Tax Assessor	31,499	31,499
Court Facilities	1,496	1,496
Elections	43,497	43,497
Register of Deeds	1,496	1,496
Emergency Services	48,001	48,001
Building Inspection	10,498	10,498
Animal Control	6,000	6,000
Planning & Zoning	2,998	2,998
Cooperative Extension Service	13,496	13,496
Soil & Water Conservation	4,500	4,500
Health Department	25,497	25,497
Veterans Affairs	1,496	1,496
Recreation	7,499	7,499
E-911 Wire	10,498	10,498
Solid Waste	4,500	4,500
Other	6,000	6,000
Direct Bill	0	0
Total	506,755	506,755

**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:	313,843			313,843
Deductions:				
ROAD SIGNS	-2,839			
Total Deductions:	-2,839			-2,839
Inbound Costs:				
Building Depr	249		249	
Equip Depr	1,184		1,184	
Annual Audit		1,397	1,397	
Professional Svcs		4,680	4,680	
Insurance		65	65	
Administration	6,888	507	7,395	
Finance	8,040	1,260	9,300	
Information Services	866	630	1,496	
Public Buildings		584	584	
Fire Marshal		51	51	
Non Departmental		419	419	
Total Allocated Additions:	17,227	9,593	26,820	26,820
Total To Be Allocated:	328,231	9,593		337,824

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	88,984	39,162	24,542	25,280	0
FRINGE BENEFITS	44,003	19,366	12,136	12,501	0
Other Expense & Cost					
WC INS	3,443	1,515	950	978	0
SUPPLIES & MATS	12,403	5,458	3,421	3,524	0
BLDG/GROUND	85,263	0	85,263	0	0
VEH MAINT/GAS	2,316	1,019	639	658	0
TELE & POSTAGE	1,395	614	385	396	0
UTILITIES	41,883	0	0	0	41,883
MAINT CONTRACT	6,657	0	6,657	0	0
INS & BOND	24,657	10,852	6,800	7,005	0
*ROAD SIGNS	2,839	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	313,843				
Deductions					
*Total Disallowed Costs	(2,839)	0	0	0	0
Functional Cost	311,004	77,986	140,793	50,342	41,883
Allocation Step 1					
Inbound - All Others	17,227	17,227	0	0	0
Reallocate Admin Costs		(95,213)	57,528	20,569	17,116
Unallocated Costs	0	0	0	0	0
1st Allocation	328,231	0	198,321	70,911	58,999
Allocation Step 2					
Inbound - All Others	9,593	9,593	0	0	0
Reallocate Admin Costs		(9,593)	5,798	2,071	1,724
Unallocated Costs	0	0	0	0	0
2nd Allocation	9,593	0	5,798	2,071	1,724
Total For Public Buildings					
Schedule .3 Total	337,824	0	204,119	72,982	60,723

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	1.174710	2,328		2,328		2,328
Finance	330	0.355320	705		705		705
Information Services	642	0.691259	1,370		1,370		1,370
Public Buildings	136	0.146435	290		290		290
Sheriff	8,352	8.992829	17,834		17,834	533	18,367
Social Services	15,449	16.634365	32,989		32,989	987	33,976
Governing Body	1,441	1.551564	3,075		3,075	89	3,164
Tax Assessor	4,612	4.965868	9,849		9,849	292	10,141
License Plate Agency	360	0.387622	769		769	18	787
Court Facilities	20,541	22.117062	43,863		43,863	1,312	45,175
Elections	1,481	1.594634	3,161		3,161	92	3,253
Register of Deeds	1,848	1.989793	3,944		3,944	118	4,062
Building Inspection	1,233	1.327605	2,633		2,633	77	2,710
Animal Control	4,266	4.593320	9,109		9,109	268	9,377
Planning & Zoning	384	0.413463	820		820	21	841
Cooperative Extension Service	2,856	3.075134	6,098		6,098	181	6,279
Soil & Water Conservation	1,244	1.339449	2,656		2,656	79	2,735
Health Department	1,831	1.971488	3,908		3,908	116	4,024
WIC	1,322	1.423434	2,823		2,823	84	2,907
Environmental Health	458	0.493141	976		976	27	1,003
Veterans Affairs	432	0.465146	921		921	26	947
Other	22,565	24.296359	48,200		48,200	1,478	49,678
Schedule .4 Total for MAINTENANCE	92,874	100.000000	198,321		198,321	5,798	204,119

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	1.353296	958		958		958
Finance	330	0.409338	290		290		290
Information Services	642	0.796348	563		563		563
Public Buildings	136	0.168697	118		118		118
Sheriff	2,112	2.619762	1,856		1,856	54	1,910
Social Services	15,449	19.163214	13,590		13,590	406	13,996
Governing Body	1,441	1.787442	1,266		1,266	36	1,302
Tax Assessor	4,612	5.720807	4,055		4,055	121	4,176
License Plate Agency	360	0.446550	317		317	9	326
Court Facilities	20,541	25.479421	18,069		18,069	545	18,614
Elections	1,481	1.837059	1,302		1,302	37	1,339
Register of Deeds	1,848	2.292292	1,625		1,625	49	1,674
Building Inspection	1,233	1.529435	1,085		1,085	31	1,116
Animal Control	81	0.100474	71		71	1	72
Planning & Zoning	384	0.476320	337		337	9	346
Cooperative Extension Service	2,856	3.542633	2,511		2,511	75	2,586
Soil & Water Conservation	1,244	1.543080	1,094		1,094	31	1,125
WIC	1,322	1.639832	1,162		1,162	32	1,194
Environmental Health	458	0.568111	402		402	11	413
Veterans Affairs	432	0.535860	379		379	11	390
Other	22,565	27.990029	19,861		19,861	613	20,474
Schedule .4 Total for JANITORIAL	80,618	100.000000	70,911		70,911	2,071	72,982

Allocation Basis: SQUARE FOOTAGE MAINTAINED

Allocation Source: COUNTY RECOURDS

**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	2.394960	1,412		1,412		1,412
Finance	330	0.724415	427		427		427
Information Services	642	1.409316	831		831		831
Public Buildings	136	0.298547	176		176		176
Sheriff	2,112	4.636256	2,735		2,735	84	2,819
Social Services	417	0.915397	538		538	14	552
Governing Body	1,441	3.163279	1,865		1,865	55	1,920
Tax Assessor	4,612	10.124248	5,972		5,972	181	6,153
License Plate Agency	360	0.790271	466		466	12	478
Elections	1,481	3.251087	1,917		1,917	57	1,974
Register of Deeds	1,848	4.056724	2,394		2,394	74	2,468
Building Inspection	1,233	2.706678	1,596		1,596	49	1,645
Animal Control	81	0.177811	104		104	2	106
Planning & Zoning	384	0.842956	496		496	12	508
Cooperative Extension Service	2,856	6.269482	3,698		3,698	111	3,809
Soil & Water Conservation	1,244	2.730825	1,611		1,611	49	1,660
Health Department	1,831	4.019406	2,371		2,371	74	2,445
Environmental Health	458	1.005400	591		591	16	607
Veterans Affairs	432	0.948325	558		558	15	573
Other	22,565	49.534617	29,241		29,241	919	30,160
Schedule .4 Total for UTILITIES	45,554	100.000000	58,999		58,999	1,724	60,723

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	4,698	2,328	958	1,412
Finance	1,422	705	290	427
Information Services	2,764	1,370	563	831
Public Buildings	584	290	118	176
Sheriff	23,096	18,367	1,910	2,819
Social Services	48,524	33,976	13,996	552
Governing Body	6,386	3,164	1,302	1,920
Tax Assessor	20,470	10,141	4,176	6,153
License Plate Agency	1,591	787	326	478
Court Facilities	63,789	45,175	18,614	0
Elections	6,566	3,253	1,339	1,974
Register of Deeds	8,204	4,062	1,674	2,468
Building Inspection	5,471	2,710	1,116	1,645
Animal Control	9,555	9,377	72	106
Planning & Zoning	1,695	841	346	508
Cooperative Extension Service	12,674	6,279	2,586	3,809
Soil & Water Conservation	5,520	2,735	1,125	1,660
Health Department	6,469	4,024	0	2,445
WIC	4,101	2,907	1,194	0
Environmental Health	2,023	1,003	413	607
Veterans Affairs	1,910	947	390	573
Other	100,312	49,678	20,474	30,160
Direct Bill	0	0	0	0
Total	337,824	204,119	72,982	60,723

**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:	2,729,993			2,729,993
Inbound Costs:				
Building Depr	2,095		2,095	
Equip Depr	93,805		93,805	
Annual Audit		2,267	2,267	
Professional Svcs		37,996	37,996	
Insurance		536	536	
Administration	41,814	3,130	44,944	
Finance	13,047	2,045	15,092	
Information Services	69,313	50,686	119,999	
Public Buildings	22,425	671	23,096	
Communications		364,039	364,039	
Fire Marshal		417	417	
Non Departmental		3,555	3,555	
Total Allocated Additions:	242,499	465,342	707,841	707,841
Total To Be Allocated:	2,972,492	<u>465,342</u>		<u>3,437,834</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	1,544,708	0	241,438	12,821	18,845
FRINGE BENEFITS	727,974	0	113,782	6,042	8,881
Other Expense & Cost					
WC INS	76,382	0	11,939	634	932
PROF SVCS	2,000	0	313	17	24
SUPPLIES & MATS	20,702	0	3,236	172	253
UNIFORMS	7,234	0	1,131	60	88
DRUG MONEY	18,000	0	0	0	0
PREV / EDUC	80	0	13	1	1
GAS DIESEL	91,549	0	14,309	760	1,117
STRUCTURES	15,332	0	2,396	127	187
VEH MAINT	48,066	0	7,513	399	586
TRAVEL	7,548	0	1,180	63	92
TELEPHONE & POSTAGE	29,616	0	4,629	246	361
UTILITIES	30,966	0	4,840	257	378
MAINT CONTRACT	33,569	0	5,247	279	410
INS & BONDS	49,065	0	7,669	407	599
DUES & SUBS	1,075	0	168	9	13
EMPLOYEE RELATIONS	1,040	0	163	9	13
EQUIP < \$5K	17,497	0	2,735	145	213
GUNS, VESTS, ETC	7,590	0	1,186	63	93
Departmental Total					
Expenditures Per Financial Statement	2,729,993				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	2,729,993	0	423,887	22,511	33,086
Allocation Step 1					
Inbound - All Others	242,499	242,499	0	0	0
Reallocate Admin Costs		(242,499)	37,652	1,999	2,938
Unallocated Costs	0	0	0	0	0
1st Allocation	2,972,492	0	461,539	24,510	36,024
Allocation Step 2					
Inbound - All Others	465,342	465,342	0	0	0
Reallocate Admin Costs		(465,342)	72,253	3,834	5,638
Unallocated Costs	0	0	0	0	0
2nd Allocation	465,342	0	72,253	3,834	5,638
Total For Sheriff					
Schedule .3 Total	3,437,834	0	533,792	28,344	41,662

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

SHERIFF OPS

Wages & Benefits
- - - - -
SALARIES & WAGES 1,271,604
FRINGE BENEFITS 599,269

Other Expense & Cost
- - - - -
WC INS 62,877
PROF SVCS 1,646
SUPPLIES & MATS 17,041
UNIFORMS 5,955
DRUG MONEY 18,000
PREV / EDUC 65
GAS DIESEL 75,363
STRUCTURES 12,622
VEH MAINT 39,568
TRAVEL 6,213
TELEPHONE & POSTAGE 24,380
UTILITIES 25,491
MAINT CONTRACT 27,633
INS & BONDS 40,390
DUES & SUBS 885
EMPLOYEE RELATIONS 855
EQUIP < \$5K 14,404
GUNS, VESTS, ETC 6,248

Departmental Total
- - - - -
Expenditures Per Financial Statement

Deductions
- - - - -
*Total Disallowed Costs 0

Functional Cost 2,250,509

Allocation Step 1
- - - - -
Inbound - All Others 0
Reallocate Admin Costs 199,910
Unallocated Costs 0
1st Allocation 2,450,419

Allocation Step 2
- - - - -
Inbound - All Others 0
Reallocate Admin Costs 383,617
Unallocated Costs 0
2nd Allocation 383,617

Total For Sheriff
- - - - -
Schedule .3 Total 2,834,036

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	12.00	18.461538	85,209		85,209	13,337	98,546
Social Services	0.34	0.523077	2,413		2,413	377	2,790
Child Support	0.51	0.784615	3,622		3,622	565	4,187
Sheriff Receiving	34.15	52.538462	242,485		242,485	37,964	280,449
Jail	18.00	27.692308	127,810		127,810	20,010	147,820
Schedule .4 Total for SHERIFF ADMIN	65.00	100.000000	461,539		461,539	72,253	533,792

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	24,510	24,510	3,834	28,344	
Schedule .4 Total for DSS SUPPORT	100	100.000000	24,510	24,510	3,834	28,344	

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	36,024	36,024	5,638	41,662	
Schedule .4 Total for CSE SUPPORT	100	100.000000	36,024	36,024	5,638	41,662	

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	2,450,419	(2,250,509)	199,910	383,617	583,527
Schedule .4 Total for SHERIFF OPS	100	100.000000	2,450,419	(2,250,509)	199,910	383,617	583,527
Direct Billed				2,250,509	2,250,509		2,250,509
Schedule .3 Total for SHERIFF OPS	100	100.000000		0	2,450,419	383,617	2,834,036

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	98,546	98,546	0	0	0
Social Services	31,134	2,790	28,344	0	0
Child Support	45,849	4,187	0	41,662	0
Sheriff Receiving	863,976	280,449	0	0	583,527
Jail	147,820	147,820	0	0	0
Direct Bill	2,250,509	0	0	0	2,250,509
Total	3,437,834	533,792	28,344	41,662	2,834,036

**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:	599,141			599,141
Inbound Costs:				
Equip Depr	110,989		110,989	
Annual Audit		471	471	
Professional Svcs		10,118	10,118	
Insurance		157	157	
Administration	11,814	880	12,694	
Finance	2,709	423	3,132	
Sheriff	85,209	13,337	98,546	
Fire Marshal		121	121	
Non Departmental		1,034	1,034	
Total Allocated Additions:	210,721	26,541	237,262	237,262
Total To Be Allocated:	809,862	26,541		836,403

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	411,289	0	411,289
FRINGE BENEFITS	176,869	0	176,869
Other Expense & Cost			
WC INS	2,381	0	2,381
TELE/POSTAGE	4,868	0	4,868
MAINT CONTRACT	551	0	551
INS & BONDS	3,122	0	3,122
SUPPLIES & MATERIALS	61	0	61
Departmental Total			
Expenditures Per Financial Statement	599,141		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
	599,141	0	599,141
Allocation Step 1			
Inbound - All Others	210,721	210,721	0
Reallocate Admin Costs		(210,721)	210,721
Unallocated Costs	0	0	0
1st Allocation	809,862	0	809,862
Allocation Step 2			
Inbound - All Others	26,541	26,541	0
Reallocate Admin Costs		(26,541)	26,541
Unallocated Costs	0	0	0
2nd Allocation	26,541	0	26,541
Total For Communications			
Schedule .3 Total	836,403	0	836,403

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

Activity - DISPATCH

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	18,340	44.950980	364,039		364,039		364,039
Social Services	76	0.186275	1,508		1,508	90	1,598
Emergency Services	5,347	13.105392	106,138		106,138	6,318	112,456
Animal Control	2,695	6.605392	53,494		53,494	3,182	56,676
Other	14,342	35.151961	284,683		284,683	16,951	301,634
Schedule .4 Total for DISPATCH	40,800	100.000000	809,862		809,862	26,541	836,403

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	364,039	364,039
Social Services	1,598	1,598
Emergency Services	112,456	112,456
Animal Control	56,676	56,676
Other	301,634	301,634
Direct Bill	0	0
Total	836,403	836,403

**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:	92,757			92,757
Inbound Costs:				
Equip Depr	3		3	
Annual Audit		442	442	
Professional Svcs		987	987	
Insurance		13	13	
Administration	1,654	120	1,774	
Finance	2,542	398	2,940	
Information Services	1,732	1,266	2,998	
Fire Marshal		9	9	
Non Departmental		88	88	
Total Allocated Additions:	5,931	3,323	9,254	9,254
Total To Be Allocated:	98,688	3,323		102,011

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	51,237	11,785	1,025	38,427
FRINGE BENEFITS	16,759	3,855	335	12,569
Other Expense & Cost				
WC INS	1,672	385	33	1,254
SUPPLIES & MATERIALS	444	102	9	333
UNIFORMS	3,063	704	61	2,298
GAS/DIESEL	1,547	356	31	1,160
VEH MAINT	1,357	312	27	1,018
TRAVEL/TRAINING	370	85	7	278
INS & BONDS	4,600	1,058	92	3,450
DUES & SUBS	220	51	4	165
EQUIP < \$5K	11,488	2,642	230	8,616
Departmental Total				
Expenditures Per Financial Statement	92,757			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	92,757	21,335	1,854	69,568
Allocation Step 1				
Inbound - All Others	5,931	5,931	0	0
Reallocate Admin Costs		(27,266)	709	26,557
Unallocated Costs	0	0	0	0
1st Allocation	98,688	0	2,563	96,125
Allocation Step 2				
Inbound - All Others	3,323	3,323	0	0
Reallocate Admin Costs		(3,323)	84	3,239
Unallocated Costs	0	0	0	0
2nd Allocation	3,323	0	84	3,239
Total For Fire Marshal				
Schedule .3 Total	102,011	0	2,647	99,364

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

Activity - SAFETY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127	51		51		51
Finance	3.00	1.190476	31		31		31
Information Services	4.00	1.587302	41		41		41
Public Buildings	5.00	1.984127	51		51		51
Sheriff	41.00	16.269841	417		417		417
Communications	12.00	4.761905	121		121		121
Fire Marshal	1.00	0.396825	9		9		9
Social Services	57.00	22.619048	582		582	43	625
Tax Assessor	6.00	2.380952	61		61	2	63
Revaluation	5.00	1.984127	51		51	2	53
License Plate Agency	2.00	0.793651	20		20		20
Elections	2.00	0.793651	20		20		20
Register of Deeds	3.00	1.190476	31		31		31
Liason Office	3.00	1.190476	31		31		31
Jail	18.00	7.142857	183		183	8	191
Emergency Services	37.00	14.682540	375		375	15	390
Building Inspection	4.00	1.587302	41		41	2	43
Animal Control	3.00	1.190476	31		31		31
Planning & Zoning	2.00	0.793651	20		20		20
Soil & Water Conservation	3.00	1.190476	31		31		31
Health Department	14.00	5.555556	142		142	6	148
Environmental Health	3.00	1.190476	31		31		31
Veterans Affairs	1.00	0.396825	9		9		9
Hospital	4.00	1.587302	41		41	2	43
Recreation	6.00	2.380952	61		61	2	63
Solid Waste	8.00	3.174603	81		81	2	83
Schedule .4 Total for SAFETY	252.00	100.000000	2,563		2,563	84	2,647

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	96,125	(69,568)	26,557	3,239	29,796
Schedule .4 Total for FM OPS	100	100.000000	96,125	(69,568)	26,557	3,239	29,796
Direct Billed				69,568	69,568		69,568
Schedule .3 Total for FM OPS	100	100.000000		0	96,125	3,239	99,364

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	51	51	0
Finance	31	31	0
Information Services	41	41	0
Public Buildings	51	51	0
Sheriff	417	417	0
Communications	121	121	0
Fire Marshal	9	9	0
Social Services	625	625	0
Tax Assessor	63	63	0
Revaluation	53	53	0
License Plate Agency	20	20	0
Elections	20	20	0
Register of Deeds	31	31	0
Liason Office	31	31	0
Jail	191	191	0
Emergency Services	390	390	0
Fire Marshal Receiving	29,796	0	29,796
Building Inspection	43	43	0
Animal Control	31	31	0
Planning & Zoning	20	20	0
Soil & Water Conservation	31	31	0
Health Department	148	148	0
Environmental Health	31	31	0
Veterans Affairs	9	9	0
Hospital	43	43	0
Recreation	63	63	0
Solid Waste	83	83	0
Direct Bill	69,568	0	69,568
Total	102,011	2,647	99,364

**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.

**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:	1,746,202			1,746,202
Deductions:				
CHRIST HAM	-16,011			
CAP OUTLAY TECH	-195,370			
RADIO EQUIP	-6,000			
BUILDING IMPROVEMENTS	-80,486			
Total Deductions:	-297,867			-297,867
Inbound Costs:				
Annual Audit		1,330	1,330	
Professional Svcs		528	528	
Administration	3,139	233	3,372	
Finance	7,654	1,199	8,853	
Total Allocated Additions:	10,793	3,290	14,083	14,083
Total To Be Allocated:	1,459,128	3,290		1,462,418

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

	Total	G&A	AUDIT	PROF SVCS	LEGAL
Other Expense & Cost					
UNEMPLOYMENT INSUR-SELF FUND	1,310	0	0	0	0
PROF SVCS	722,261	0	0	0	0
PROF SVCS - CNTY ATTNY	115,974	0	0	0	115,974
CONTRACTED SVCS	15,026	0	0	0	0
AUDIT	49,075	0	49,075	0	0
HOTLINE	2,000	0	0	0	0
INSUR CONS	49,640	0	0	49,640	0
PUBLIC RELAT	18,525	0	0	0	0
PARKS	236,121	0	0	0	0
BANK FEES	22,875	0	0	0	0
VEH MAINT	5,081	0	0	0	0
TELE SYS	18,148	0	0	0	0
SOFTWARE CONTR	162,763	0	0	0	0
DUES - NACO	768	0	0	768	0
DUES - NCACC	4,466	0	0	4,466	0
DUES - SOG	4,480	0	0	4,480	0
DUES & SUBS	15,061	0	0	0	0
HR SCREEN	4,761	0	0	0	0
*CHRIST HAM	16,011	0	0	0	0
*CAP OUTLAY TECH	195,370	0	0	0	0
*RADIO EQUIP	6,000	0	0	0	0
*BUILDING IMPROVEMENTS	80,486	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,746,202				
Deductions					
*Total Disallowed Costs	(297,867)	0	0	0	0
Functional Cost					
	1,448,335	0	49,075	59,354	115,974
Allocation Step 1					
Inbound - All Others	10,793	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(395,404)	0	0	0	0
1st Allocation	1,063,724	0	49,075	59,354	115,974
Allocation Step 2					
Inbound - All Others	3,290	0	0	0	0
2nd Allocation	3,290	0	0	0	0
Total For Non Departmental					
Schedule .3 Total	1,067,014	0	49,075	59,354	115,974

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

	CAP	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC
Other Expense & Cost					
UNEMPLOYMENT INSUR-SELF FUND	0	0	0	0	0
PROF SVCS	4,800	0	0	0	372,669
PROF SVCS - CNTY ATTNY	0	0	0	0	0
CONTRACTED SVCS	0	0	0	0	0
AUDIT	0	0	0	0	0
HOTLINE	0	0	0	0	0
INSUR CONS	0	0	0	0	0
PUBLIC RELAT	0	0	0	0	0
PARKS	0	0	0	0	236,121
BANK FEES	0	22,875	0	0	0
VEH MAINT	0	0	0	5,081	0
TELE SYS	0	0	18,148	0	0
SOFTWARE CONTR	0	0	0	0	162,763
DUES - NACO	0	0	0	0	0
DUES - NCACC	0	0	0	0	0
DUES - SOG	0	0	0	0	0
DUES & SUBS	0	0	0	0	0
HR SCREEN	0	0	0	4,761	0
*CHRIST HAM	0	0	0	0	0
*CAP OUTLAY TECH	0	0	0	0	0
*RADIO EQUIP	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	4,800	22,875	18,148	9,842	771,553
Allocation Step 1					
Inbound - All Others	0	0	0	10,793	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,800	22,875	18,148	20,635	771,553
Allocation Step 2					
Inbound - All Others	0	0	0	3,290	0
2nd Allocation	0	0	0	3,290	0
Total For Non Departmental					
Schedule .3 Total	4,800	22,875	18,148	23,925	771,553

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

	UNEMPLOY RSRV	GEN GOVT**
Other Expense & Cost		
UNEMPLOYMENT INSUR-SELF FUND	1,310	0
PROF SVCS	0	344,792
PROF SVCS - CNTY ATTNY	0	0
CONTRACTED SVCS	0	15,026
AUDIT	0	0
HOTLINE	0	2,000
INSUR CONS	0	0
PUBLIC RELAT	0	18,525
PARKS	0	0
BANK FEES	0	0
VEH MAINT	0	0
TELE SYS	0	0
SOFTWARE CONTR	0	0
DUES - NACO	0	0
DUES - NCACC	0	0
DUES - SOG	0	0
DUES & SUBS	0	15,061
HR SCREEN	0	0
*CHRIST HAM	0	0
*CAP OUTLAY TECH	0	0
*RADIO EQUIP	0	0
*BUILDING IMPROVEMENTS	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost		
	1,310	395,404
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(395,404)
1st Allocation	1,310	0
Allocation Step 2		
Inbound - All Others	0	0
2nd Allocation	0	0
Total For Non Departmental		
Schedule .3 Total	1,310	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	49,075	49,075			49,075
Schedule .4 Total for AUDIT	100	100.000000	49,075	49,075	0		49,075

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	59,354	59,354			59,354
Schedule .4 Total for PROF SVCS	100	100.000000	59,354	59,354	59,354	0	59,354

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	115,974		115,974		115,974
Schedule .4 Total for LEGAL	100	100.000000	115,974		115,974	0	115,974

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 - BANK FEES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Finance	100	100.000000	22,875	22,875			22,875
Schedule .4 Total for BANK FEES	100	100.000000	22,875	22,875		0	22,875

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - TELE SYS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Professional Svcs	100	100.000000	18,148		18,148		18,148
Schedule .4 Total for TELE SYS	100	100.000000	18,148		18,148	0	18,148

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: ANALYSIS OF EXPENDITURES

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

Activity - GEN CO EXP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administration	5.00	1.984127	408	408			408
Finance	3.00	1.190476	245	245			245
Information Services	4.00	1.587302	326	326			326
Public Buildings	5.00	1.984127	408	408			408
Sheriff	41.00	16.269841	3,357	3,357			3,357
Communications	12.00	4.761905	982	982			982
Fire Marshal	1.00	0.396825	81	81			81
Social Services	57.00	22.619048	4,688	4,688	1,030		5,718
Tax Assessor	6.00	2.380952	490	490	110		600
Revaluation	5.00	1.984127	408	408	90		498
License Plate Agency	2.00	0.793651	163	163	36		199
Elections	2.00	0.793651	163	163	36		199
Register of Deeds	3.00	1.190476	245	245	56		301
Liason Office	3.00	1.190476	245	245	56		301
Jail	18.00	7.142857	1,473	1,473	328		1,801
Emergency Services	37.00	14.682540	3,030	3,030	673		3,703
Building Inspection	4.00	1.587302	326	326	73		399
Animal Control	3.00	1.190476	245	245	56		301
Planning & Zoning	2.00	0.793651	163	163	36		199
Soil & Water Conservation	3.00	1.190476	245	245	56		301
Health Department	14.00	5.555556	1,146	1,146	254		1,400
Environmental Health	3.00	1.190476	245	245	56		301
Veterans Affairs	1.00	0.396825	81	81	17		98
Hospital	4.00	1.587302	326	326	73		399
Recreation	6.00	2.380952	490	490	110		600
Solid Waste	8.00	3.174603	656	656	144		800
Schedule .4 Total for GEN CO EXP	252.00	100.000000	20,635	20,635	3,290		23,925

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
Information Services	162,763	21.095505	162,763		162,763		162,763
Hospital	372,669	48.301153	372,669		372,669		372,669
Recreation	236,121	30.603342	236,121		236,121		236,121
Schedule .4 Total for DEPT SPECIFIC	771,553	100.000000	771,553		771,553	0	771,553

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	245,285	2.398885	31		31		31
Finance	173,741	1.699185	22		22		22
Information Services	189,886	1.857083	24		24		24
Public Buildings	88,984	0.870263	11		11		11
Sheriff	1,543,083	15.091338	198		198		198
Communications	409,763	4.007479	52		52		52
Fire Marshal	51,236	0.501088	7		7		7
Social Services	2,332,517	22.811998	299		299		299
Tax Assessor	238,607	2.333574	31		31		31
Revaluation	193,914	1.896477	25		25		25
License Plate Agency	63,054	0.616668	8		8		8
Elections	77,224	0.755250	10		10		10
Register of Deeds	136,594	1.335888	18		18		18
Liason Office	130,563	1.276905	17		17		17
Jail	731,076	7.149917	94		94		94
Emergency Services	1,761,070	17.223249	226		226		226
Building Inspection	144,628	1.414461	19		19		19
Animal Control	112,077	1.096112	14		14		14
Planning & Zoning	103,780	1.014967	13		13		13
Soil & Water Conservation	117,996	1.154000	15		15		15
Health Department	181,838	1.778374	23		23		23
Nursing/ Medical	66,096	0.646418	8		8		8
Preparedness	5,904	0.057741	1		1		1
Breast/ Cervical Cancer	5,521	0.053995	1		1		1
Child Health	79,450	0.777020	10		10		10
Immunization	6,410	0.062690	1		1		1
Maternal Health	43,949	0.429821	6		6		6
Family Planning	72,355	0.707631	9		9		9
WIC	6,584	0.064391	1		1		1
WIC Nutrition	32,193	0.314847	4		4		4
WIC Client Services	74,140	0.725089	9		9		9
WIC Breastfeeding	13,963	0.136558	2		2		2
WIC Breastfeeding Peer Counsel	9,799	0.095834	1		1		1
Environmental Health	143,968	1.408006	18		18		18
Health Carolinians	29,316	0.286710	4		4		4
Veterans Affairs	35,355	0.345772	5		5		5
Hospital	124,673	1.219301	16		16		16
Recreation	259,508	2.537986	33		33		33
Solid Waste	175,360	1.715019	22		22		22
Water/Sewer	13,498	0.132010	2		2		2
Schedule .4 Total for UNEMPLOY RSRV	10,224,958	100.000000	1,310		1,310	0	1,310

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	49,075	49,075	0	0	0
Professional Svcs	198,276	0	59,354	115,974	4,800
Administration	439	0	0	0	0
Finance	23,142	0	0	0	0
Information Services	163,113	0	0	0	0
Public Buildings	419	0	0	0	0
Sheriff	3,555	0	0	0	0
Communications	1,034	0	0	0	0
Fire Marshal	88	0	0	0	0
Social Services	6,017	0	0	0	0
Tax Assessor	631	0	0	0	0
Revaluation	523	0	0	0	0
License Plate Agency	207	0	0	0	0
Elections	209	0	0	0	0
Register of Deeds	319	0	0	0	0
Liason Office	318	0	0	0	0
Jail	1,895	0	0	0	0
Emergency Services	3,929	0	0	0	0
Building Inspection	418	0	0	0	0
Animal Control	315	0	0	0	0
Planning & Zoning	212	0	0	0	0
Soil & Water Conservation	316	0	0	0	0
Health Department	1,423	0	0	0	0
Nursing/ Medical	8	0	0	0	0
Preparedness	1	0	0	0	0
Breast/ Cervical Cancer	1	0	0	0	0
Child Health	10	0	0	0	0
Immunization	1	0	0	0	0
Maternal Health	6	0	0	0	0
Family Planning	9	0	0	0	0
WIC	1	0	0	0	0
WIC Nutrition	4	0	0	0	0
WIC Client Services	9	0	0	0	0
WIC Breastfeeding	2	0	0	0	0
WIC Breastfeeding Peer Counsel	1	0	0	0	0
Environmental Health	319	0	0	0	0
Health Carolineans	4	0	0	0	0
Veterans Affairs	103	0	0	0	0
Hospital	373,084	0	0	0	0
Recreation	236,754	0	0	0	0
Solid Waste	822	0	0	0	0
Water/Sewer	2	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,067,014	49,075	59,354	115,974	4,800

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

Receiving Department	BANK FEES	TELE SYS	GEN CO EXP	DEPT SPECIFIC	UNEMPLOY RSRV
Annual Audit	0	0	0	0	0
Professional Svcs	0	18,148	0	0	0
Administration	0	0	408	0	31
Finance	22,875	0	245	0	22
Information Services	0	0	326	162,763	24
Public Buildings	0	0	408	0	11
Sheriff	0	0	3,357	0	198
Communications	0	0	982	0	52
Fire Marshal	0	0	81	0	7
Social Services	0	0	5,718	0	299
Tax Assessor	0	0	600	0	31
Revaluation	0	0	498	0	25
License Plate Agency	0	0	199	0	8
Elections	0	0	199	0	10
Register of Deeds	0	0	301	0	18
Liason Office	0	0	301	0	17
Jail	0	0	1,801	0	94
Emergency Services	0	0	3,703	0	226
Building Inspection	0	0	399	0	19
Animal Control	0	0	301	0	14
Planning & Zoning	0	0	199	0	13
Soil & Water Conservation	0	0	301	0	15
Health Department	0	0	1,400	0	23
Nursing/ Medical	0	0	0	0	8
Preparedness	0	0	0	0	1
Breast/ Cervical Cancer	0	0	0	0	1
Child Health	0	0	0	0	10
Immunization	0	0	0	0	1
Maternal Health	0	0	0	0	6
Family Planning	0	0	0	0	9
WIC	0	0	0	0	1
WIC Nutrition	0	0	0	0	4
WIC Client Services	0	0	0	0	9
WIC Breastfeeding	0	0	0	0	2
WIC Breastfeeding Peer Counsel	0	0	0	0	1
Environmental Health	0	0	301	0	18
Health Carolineans	0	0	0	0	4
Veterans Affairs	0	0	98	0	5
Hospital	0	0	399	372,669	16
Recreation	0	0	600	236,121	33
Solid Waste	0	0	800	0	22
Water/Sewer	0	0	0	0	2
Direct Bill	0	0	0	0	0
Total	22,875	18,148	23,925	771,553	1,310

**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:	4,172,247			4,172,247
Deductions:				
PRINCIPAL	<u>-3,098,318</u>			
Total Deductions:	<u>-3,098,318</u>			<u>-3,098,318</u>
Inbound Costs:				
Annual Audit		66	66	
Administration	2,506	192	2,698	
Finance	380	58	438	
Total Allocated Additions:	<u>2,886</u>	<u>316</u>	<u>3,202</u>	<u>3,202</u>
Total To Be Allocated:	<u>1,076,815</u>	<u>316</u>		<u>1,077,131</u>

**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	1,073,929	0	2,992	118,867	2,982
*PRINCIPAL	3,098,318	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	4,172,247				
Deductions					
*Total Disallowed Costs	(3,098,318)	0	0	0	0
Functional Cost	1,073,929	0	2,992	118,867	2,982
Allocation Step 1					
Inbound - All Others	2,886	2,886	0	0	0
Reallocate Admin Costs		(2,886)	8	320	8
Unallocated Costs	0	0	0	0	0
1st Allocation	1,076,815	0	3,000	119,187	2,990
Allocation Step 2					
Inbound - All Others	316	316	0	0	0
Reallocate Admin Costs		(316)	0	35	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	316	0	0	35	0
Total For Debt Service Exp					
Schedule .3 Total	1,077,131	0	3,000	119,222	2,990

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

	SCHOOLS	AG BLDG	SOIL & WATER
Other Expense & Cost			
INTEREST AMOUNTS	772,218	68,030	108,840
*PRINCIPAL	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	772,218	68,030	108,840
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	2,077	181	292
Unallocated Costs	0	0	0
1st Allocation	774,295	68,211	109,132
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	229	20	32
Unallocated Costs	0	0	0
2nd Allocation	229	20	32
Total For Debt Service Exp			
Schedule .3 Total	774,524	68,231	109,164

**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	3,000	3,000			3,000
Schedule .4 Total for EMS BASE	100	100.000000	3,000	3,000	0		3,000

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	5,976	100.000000	119,187	119,187	35	119,222	
Schedule .4 Total for JAIL	5,976	100.000000	119,187	119,187	35	119,222	

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	2,990	2,990			2,990
Schedule .4 Total for ANIMAL SHELTER	100	100.000000	2,990	2,990	0		2,990

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	774,295	774,295	229	229	774,524
Schedule .4 Total for SCHOOLS	100	100.000000	774,295	774,295	229	229	774,524

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	68,211	68,211	20	68,231	
Schedule .4 Total for AG BLDG	100	100.000000	68,211	68,211	20	68,231	

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	109,132	109,132	32	109,164	
Schedule .4 Total for SOIL & WATER	100	100.000000	109,132	109,132	32	109,164	

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	119,222	0	119,222	0	0
Emergency Services	3,000	3,000	0	0	0
Animal Control	2,990	0	0	2,990	0
Cooperative Extension Service	68,231	0	0	0	0
Soil & Water Conservation	109,164	0	0	0	0
Public Schools	774,524	0	0	0	774,524
Direct Bill	0	0	0	0	0
Total	1,077,131	3,000	119,222	2,990	774,524

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	68,231	0
Soil & Water Conservation	0	109,164
Public Schools	0	0
Direct Bill	0	0
Total	68,231	109,164

Section D: Supplemental Data

YADKIN COUNTY, NORTH CAROLINA
 RECONCILIATION OF COST PLAN TO CAFR
 FISCAL YEAR ENDING JUNE 30, 2016

<u>CAP COST PLAN</u>		<u>CAFR FINANCIAL STATEMENT</u>		
<u>SCHE NO.</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
6	Administration	355,965	Administration	355,965
7	Finance	247,735	Finance	247,735
8	Information Services	272,831	Information Services	272,831
9	Public Buildings	313,843	Public Buildings	313,843
10	Sheriff	2,729,993	Sheriff	2,729,993
11	Communication	599,141	Communication	599,141
12	Fire Marshal	92,757	Fire Marshal	92,757
			Professional Fees	1,158,500
			Other Non-Departmental	587,702
13	Non-Departmental	1,746,202	Total	1,746,202
14	Debt Service	4,172,247	Debt Service	4,172,247

All Monetary Values are US Dollars



MAXCAP 2017 MAXIMUS Consulting Services, Inc.

Prepared By MAXIMUS Consulting Services, Inc.

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

CENTRAL SERVICE DEPARTMENTS	ACTUAL 16	PROPOSED FY 2016 (FROM FY 2014)		ROLL FORWARD	PROPOSED FY 2018 BASED ON FY 2016	FIXED COSTS FOR FY 2018
BUILDING DEPRECIATION	\$ 28,590	\$ 30,737	\$ (2,147)	\$ 28,590	\$ 26,443	310
EQUIPMENT DEPRECIATION	288	307	(19)	288	269	310
AUDIT - GENERAL AUDIT	7,224	7,640	(416)	7,224	6,808	311
AUDIT - COMPLIANCE AUDIT	4,732	4,357	375	4,732	5,107	310
PROF SVCS - TELECOMM / CAP	7,241	14,458	(7,217)	7,241	24	310
PROF SVCS - INSUR CONSULT	13,422	12,188	1,234	13,422	14,656	311
INSURANCE	755	583	172	755	927	311
ADMINISTRATION	72,056	76,244	(4,188)	72,056	67,868	311
FINANCE	48,169	57,077	(8,908)	48,169	39,261	311
INFORMATION SERVICES	126,035	115,810	10,225	126,035	136,260	311
PUBLIC BUILDINGS	48,524	31,858	16,666	48,524	65,190	310
SHERIFF	31,134	27,586	3,548	31,134	34,682	310
COMMUNICATIONS	1,598	2,351	(753)	1,598	845	310
FIRE MARSHAL	625	575	50	625	675	311
NON DEPARTMENTAL	6,017	11,926	(5,909)	6,017	108	310
TOTAL	\$ 396,410	\$ 393,697	\$ 2,713	\$ 396,410	\$ 399,123	

\$33,260.25
per month

310: \$132,668 (\$11,055.67/mo)

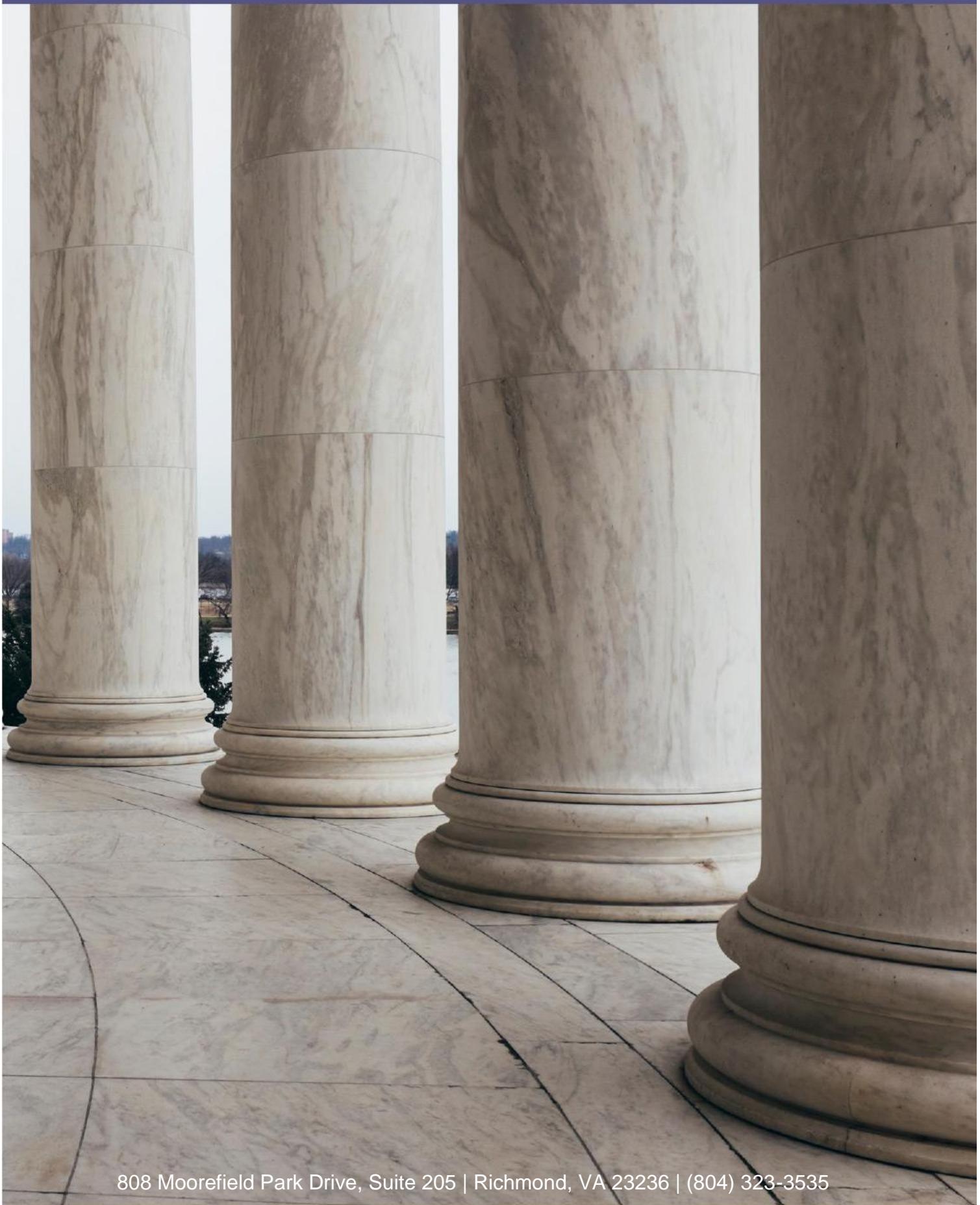
311: \$266,455 (\$22,204.58/mo)

YADKIN COUNTY, NORTH CAROLINA
CHILD SUPPORT ENFORCEMENT ROLL FORWARD

CENTRAL SERVICE DEPARTMENTS	ACTUAL 16	PROPOSED FY 2016	ROLL	PROPOSED FY 2018 BASED ON FY 2016	FIXED COSTS FOR FY 2018
		(FROM FY 2014)	FORWARD		
SHERIFF	\$ 45,849	\$ 41,778	\$ 4,071	\$ 45,849	\$ 49,920
TOTAL	\$ 45,849	\$ 41,778	\$ 4,071	\$ 45,849	\$ 49,920

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

\$4,160.00
per month



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