

**COUNTY OF MONTGOMERY, PENNSYLVANIA**  
**CENTRAL SERVICE COST ALLOCATION PLAN AND**  
**INDIRECT COST PROPOSAL**

*Year Ending December 31, 2018*



*Certified Public Accountants and Business Consultants*

## ***Independent Accountants' Report on Applying Agreed-Upon Procedures***

Karen Sanchez, Controller  
County of Montgomery, Pennsylvania  
Norristown, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by you, for the County of Montgomery Central Service Cost Allocation Plan and Indirect Cost Proposal for application in the fiscal year ending December 31, 2018. This Plan is the responsibility of the County of Montgomery, Pennsylvania's management. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We compared the classification of expenditures for the years ended December 31, 2016 and 2015, per the Direct Operating Costs, Central Service Indirect Costs, Unallowable Expenditures and Flow-Through Costs, for consistency.
2. We agreed direct costs associated with the operating department, provided on the "D" series schedules of the Plan, to the subsidiary ledger and related reconciliations for the year ended December 31, 2016, as prepared by the County ("Supporting Schedules").
3. We agreed the Central Service Indirect Costs to Supporting Schedules and compared the cost allocation basis to the operating departments with the cost allocation basis of the Plan for the year ending December 31, 2018.
4. We agreed the capital outlays and associated use allowance for each operating unit for the year ended December 31, 2016, to Supporting Schedules and recalculated the use allowance on a test basis.
5. We compared actual 2016 carryforward costs from the County's Central Service Allocation Plan and Indirect Cost Proposal for Application for the fiscal year ended December 31, 2016, to those used in the development of the carryforward amount for the December 31, 2018 Central Service Cost Allocation Plan and Indirect Cost Proposal (Schedule A-1).
6. We compared the information provided in the Central Service Cost Allocation Plan and Indirect Cost Proposal for application in the fiscal year ending December 31, 2018, to that of 2016 to determine that all County operations indicated as benefitting from the Central Service activities are allocated a portion of the Central Service Costs in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Grant Guidance and the County Cost Allocation Guidelines for Claiming Indirect Costs from the Pennsylvania Department of Health and Human Services.

Karen Sanchez, Controller  
County of Montgomery, Pennsylvania  
Norristown, Pennsylvania

**Findings**

We found no exceptions as a result of our procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Plan. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the County of Montgomery, Pennsylvania, and is not intended to be and should not be used by anyone other than this specified party.

*Maillie LLP*

Oaks, Pennsylvania  
November 15, 2017

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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 the County of Montgomery’s Central Service Cost Allocation Plan and Indirect Cost Proposal to establish cost allocations or billings for use in Fiscal Year 2017 are allowable in accordance with the requirements of Uniform Grant Guidance, “Cost Principles for State and Local Governments,” and the Federal awards 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 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: County of Montgomery

Signature: \_\_\_\_\_

Name of Official: Karen Sanchez, Esquire

Title: Controller

Date of Execution: \_\_\_\_\_

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in the County of Montgomery’s Central Service Cost Allocation Plan and Indirect Cost Proposal to establish billing or final indirect costs rates for use in Fiscal Year 2017 are allowable in accordance with the requirements of the Federal awards to which they apply and Uniform Grant Guidance, “Cost Principles for State and Local Governments.” 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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: County of Montgomery

Signature: \_\_\_\_\_

Name of Official: Karen Sanchez, Esquire

Title: Controller

Date of Execution: \_\_\_\_\_

# I. INTRODUCTION



## I. INTRODUCTION

### A. Scope of Plan

The Central Service Cost Allocation Plan and Indirect Cost Proposal for fiscal year 2018 has been prepared in accordance with the provisions of the Uniform Grant Guidance, the guidelines as presented in the OASC-10, and the Guidelines published by the Pennsylvania Department of Health and Human Services.

The Plan has been prepared by analyzing actual County disbursements for the twelve months of fiscal year ending December 31, 2016. Central Service Costs are allocated to County operating departments. These allocated Central Service Costs together with the direct salaries of each department were used to develop the Indirect Cost Proposal for fiscal year 2018.

The computation of indirect cost rates for fiscal year 2018 was based on direct salaries.

### B. Overview of Methodology

The actual 2016 expenditures were analyzed for each County department and function within a department. These expenditures have been classified as follows:

- Direct Operating Costs - Costs in the central service departments, classified as a general function of government and related to the activities of all operating departments. These costs comprise salaries and other expenses.
- Central Service Indirect Costs - Costs associated with the services provided by central service departments to all operating departments. The following types of costs are included as central service indirect costs:
  - Central Service salaries
  - Central Service other expenses
  - Fringe benefits on Central Service salaries
  - Use Allowance
  - Depreciation
- Unallowable Expenditures - These costs include capital expenditures, and other unallowables as defined in the Uniform Grant Guidance.
- Flow-Throughs - These costs and funds disbursed to subgrantee programs where the County acts as a disbursing agent.

Countywide Central Service Indirect Costs were allocated to individual operating departments through the Central Service Cost Allocation Plan. The costs of allowable services, which a central support activity performs for another central support activity, were allocated to the recipient central support activity. In instances where the reallocation did not make a material impact on the rates computed, the central support activity was directly allocated to user operating departments per OASC-10. All Central Service Costs have been allocated to user operating departments on an equitable and relevant allocation basis. The basis of this Plan falls into the following major categories:

- Actual data reflecting usage of the central support activities.
- Employee head count.
- Building size (square footage).
- Total cost of user department.

The base chosen for allocating the costs of a particular Central Service was determined according to the following criteria:

- Availability of allocation data.
- General fairness and equity of the base in reflecting usage by recipient departments.
- The relationship and concentration of costs within the county.

The final step in the methodology involved the computation of indirect cost rates to be included in the indirect cost proposals. The rates were calculated by dividing the total indirect costs for operating departments by the direct salaries.

Indirect cost rates have been calculated for all operating departments including the following departments that receive grants and/or entitlements:

- Geriatric and Rehabilitation Center
- Mental Health/Mental Retardation
- Drug and Alcohol
- Children and Youth Services
- Day Care
- Aging and Adult Services
- Domestic Relations
- Department of Health

For each department, the indirect cost rate was calculated by dividing the total indirect costs allocated to the grant by the direct salaries.

### C. Background Data

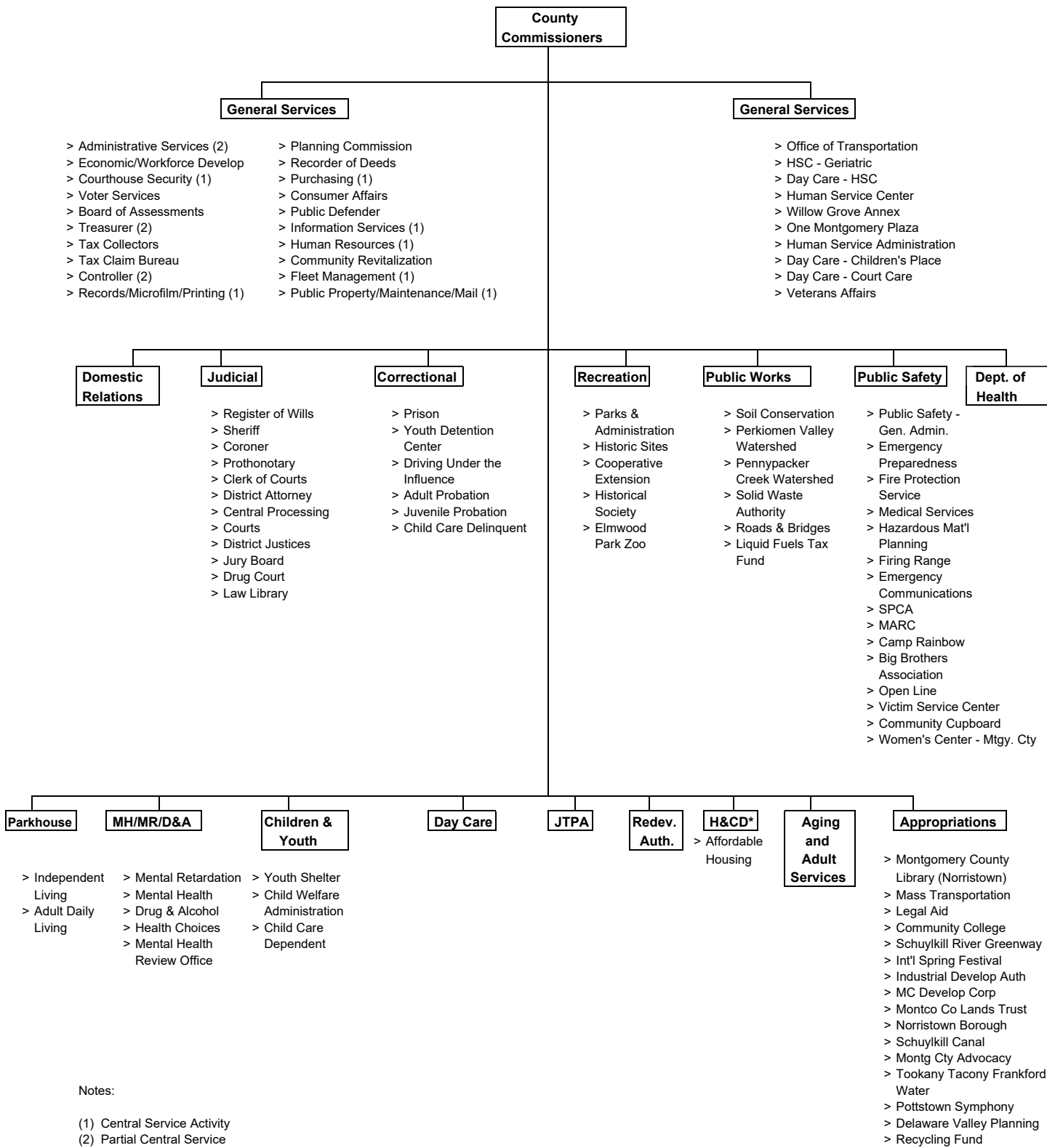
The County of Montgomery is located northwest of Philadelphia, Pennsylvania, and has a population of 799,874\*. The County was created by an Act of the Pennsylvania Assembly in 1784. The County of Montgomery functions under the Second Class County Code, which delegates various duties to the County Commissioners, the legislative and executive arm of the County government.

For the purposes of this plan, all County units have been grouped into 18 separate activities (See Organization Chart - Exhibit 1).

\*Per 2010 U. S. Census

**ORGANIZATION CHART**

EXHIBIT 1



## II. DESCRIPTION OF CENTRAL SUPPORT SERVICES

## II. DESCRIPTION OF CENTRAL SUPPORT SERVICES

This section describes the types of services, which are provided centrally in the County of Montgomery. The nature of these services is such that if they were not provided centrally, the users would, of necessity, have to provide them as part of their own operations in order to carry out the programs of their agencies. By providing the following services in a consolidated manner, the County has achieved operating efficiencies and economies.

### Insurance

Insurance charges cover specific insurance coverages for County property, as well as general liability insurance. Insurance costs are allocated based on direct identification of property insured for each department with the majority of general liability insurance allocated on the basis of full-time employees for the County as a whole in addition to specific charges.

### Chief Clerk

The Chief Clerk and his assistant participate in various County functions. They provide assistance in Purchasing's bidding procedures, handle certain personnel matters, participate in public property analyses and decisions, and are a member of the committee for Information Services' planning. The costs related to these functions are allocated based upon management estimate of time spent.

### General Accounting

The General Accounting Group is responsible for monitoring all expenditures and revenues to ensure that they are properly recorded. The related costs are allocated based upon the total costs of each County department.

### Budget

The Budget Group is responsible for the preparation and monitoring of the County budget and related budgetary control. Related costs are allocated based upon the total costs of each County department.

### Information Services

Information Services provides data processing support and related systems development for all County departments. The related costs are allocated based on costs for total system usage (equipment assigned to each department) and effort expended by programmers for systems development.

### Solicitor

The County Solicitor is the Attorney for the County and legal advisor to the County Commissioners. The office draws up County contracts and assures a legal basis for all County governmental functions. These costs are allocated on the basis provided by invoices for services rendered by contracted solicitors and on each County employed solicitor's management estimate of time spent for each area.

## Disbursements

The disbursements function ensures the prompt and accurate payment of invoices for materials and services as well as the proper distribution of the charges. The related costs are allocated based on the number of check requests.

## Payroll

The payroll activity includes the processing of payroll transactions through the County's automated payroll system, the timely preparation of payroll and relevant reports, payroll taxes withheld and other payroll deductions. The costs relating to the above service functions are allocated based upon the total number of checks issued in each pay period.

## Human Resources

The Human Resources Department is responsible for recruiting qualified persons for County departments, periodic job classification reviews, related record keeping and processing of new hires and terminations. The costs for this department are allocated based upon total full-time positions.

## Employee Training/Assistance

The County provides a training and an assistance program for all full-time county employees. The training program is designed to improve employee skills and service. The County Employee Assistance Program addresses employee problems including referrals and arrangements for appropriate counseling and/or treatment. The costs are allocated based upon full-time employees.

## Maintenance

The Maintenance Group provides security, maintenance, landscaping and cleaning of all County government buildings as well as the payment of utility charges for selected buildings. Costs for this department are allocated on direct identification of costs related to a specific department.

## Procurement

The Procurement Group is responsible for the centralized procurement of materials, equipment and services. Costs related to this group were allocated based on the number of purchase orders processed.

## Mail

Central mailing provides both interoffice and outside mail delivery and pickup for each department. Postage costs for outside mail delivery are charged directly to the user departments. The remaining costs for the mailroom are allocated to all departments based on full-time employees.

### Supply

The Supply Group provides a central storage and distribution of commonly used supplies, i.e., paper, writing equipment, office supplies, etc., and is directly charged at cost to those user departments. The remaining costs are allocated based on the dollar value of supply (direct) charges to each user department.

### Court House Security

Court House Security is responsible for providing security to various county offices. In addition, information desks are staffed by Security people. Court House Security costs are allocated based on the number of full-time employees in each department of the court house protected by Security personnel.

### Printing

The Printing Department provides report and form printing for all County departments. The cost of these jobs is charged directly to the user departments. The balance of labor and miscellaneous expenses is allocated based on the cost of printing jobs for the user departments.

### Records - Microfilming

The Microfilming Department performs microfilming of records for selected County departments. The costs for this department are allocated based on management estimates of work performed for departments.

### Records - Storage

The Storage Group is responsible for the storage of hard copy materials received from County departments. The costs of this department are allocated based on the total number of storage materials for each department.

### Receipts

The receipts function of the Treasurer's office is responsible for the receipt of all incoming funds. The receipts function is allocated based upon the number of receipts for each department. Other functions of the Treasurer are general functions of government and are excluded from the allocable indirect costs.

### Fleet Management

The fleet management team is responsible to inspect and repair all county vehicles. The costs of the department are allocated based on the number of jobs per car to each department.

### Internal Audit

The County has an internal audit staff to ensure that internal controls are adequate and effective. Internal Audit costs are allocated to departments based on the Internal Audit time reports for 2015.

III. DESCRIPTION OF DIRECTLY CHARGED  
CENTRAL SUPPORT SERVICES



### III. DESCRIPTION OF DIRECTLY CHARGED CENTRAL SUPPORT SERVICES

The costs of general services listed below are directly charged to certain departments:

1. Telephone
2. Rent
3. Maintenance
4. Postage
5. Supply
6. Information Services
7. Print Shop

All allocations of Central Service Costs are net of the above direct charges, except as noted on Schedule B. In addition, allocation statistics reflect the allocation of costs net of direct charges.

#### IV. COST ALLOCATION SCHEDULES

**COUNTY OF MONTGOMERY  
INDIRECT COST PROPOSAL FOR APPLICATION  
DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	(1) Indirect Costs To Recover (A)	(2) 2016 Actual Direct Salaries and Wages (B)	(3) Indirect Cost Rate (1)/ (2)
General Services	\$3,558,901	\$11,296,695	31.50%
Domestic Relations	152,458	4,900,882	3.11%
Judicial	3,633,379	33,298,438	10.91%
Correctional	1,730,692	30,422,950	5.69%
Recreation	496,221	3,297,282	15.05%
Public Works	291,402	556,375	52.38%
Public Safety	664,008	10,094,131	6.58%
Department of Health	472,462	4,121,672	11.46%
Geriatric and Rehabilitation Center	6,470	-	0.00%
Mental Health/ Mental Retardation	325,319	2,230,720	14.58%
Drug and Alcohol	35,850	424,302	8.45%
Children and Youth Services	581,774	7,769,618	7.49%
Day Care	195,977	1,142,072	17.16%
Department of Career Development	43,420	730,326 (D)	5.95%
Redevelopment Authority	19,497	177,437	10.99%
Community Development	47,868	719,602	6.65%
Aging and Adult Services	243,720	4,562,077	5.34%
Appropriations (C)	<u>127,927</u>	<u>-</u>	<u>0.00%</u>
<b>TOTAL</b>	<u><u>\$12,627,345</u></u>	<u><u>\$115,744,579</u></u>	

(A) From Schedule A - 1

(B) From Schedule D

(C) All Costs Are Flow Throughs - No salaries

(D) Excludes Youth Programs' salaries

**COUNTY OF MONTGOMERY**  
**INDIRECT COST PROPOSAL FOR APPLICATION**  
**DURING FISCAL YEAR ENDING**  
**DECEMBER 31, 2018**

Description	(1) 2016 Indirect Costs(A)	(2) 2016 Rate Used to Recover Indirect Costs (B)	(3) 2016 Actual Direct Salaries and Wages (C)	(4) 2016 Plan Recovery (2) X (3)	(5) 2016 Plan Carry Forward (B)	(6) Carry Forward Columns (1) - (4) + (5)	(7) Indirect Costs To Recover (D) (1) + (6)
General Services ( G )	\$3,558,901	-	\$11,296,695	\$ -	\$ -	\$ -	\$3,558,901
Domestic Relations	\$275,413	7.96%	4,900,882	390,110	-	(122,955)	152,458
Judicial ( G )	3,633,379	-	33,298,438	-	-	-	3,633,379
Correctional ( G )	1,730,692	-	30,422,950	-	-	-	1,730,692
Recreation ( G )	496,221	-	3,297,282	-	-	-	496,221
Public Works ( G )	291,402	-	556,375	-	-	-	291,402
Public Safety ( G )	664,008	-	10,094,131	-	-	-	664,008
Department of Health ( G )	472,462	-	4,121,672	-	-	-	472,462
Geriatric and Rehabilitation Center	6,470	-	-	-	-	-	6,470
Mental Health/Mental Retardation	325,319	-	2,230,720	-	-	-	325,319
Drug and Alcohol	35,850	-	424,302	-	-	-	35,850
Children and Youth Services	581,774	-	7,769,618	-	-	-	581,774
Day Care	195,977	-	1,142,072	-	-	-	195,977
Dept of Career Development (JTPA)	43,420	-	730,326	-	-	-	43,420
Redevelopment Authority ( G )	19,497	-	177,437	-	-	-	19,497
Community Development (CDBG) ( G )	47,868	-	719,602	-	-	-	47,868
Aging and Adult Services	243,720	-	4,562,077	-	-	-	243,720
Appropriations (E) ( G )	<u>127,927</u>	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,927</u>
<b>TOTAL</b>	<u><b>\$12,750,300</b></u>		<u><b>\$115,744,579</b></u>	<u><b>\$390,110</b></u>	<u><b>\$0</b></u>	<u><b>(\$122,955)</b></u>	<u><b>\$12,627,345</b></u>

(A) From Schedule B

(B) From 2016 Plan, as adjusted for departmental reclassifications

(C) From Schedule D

(D) To Schedule A

(E) All Costs Are Flow Through - No salaries or wages

(F) Excludes Youth Programs salaries and wages

(G) Non Recipients of Grants or received grants that did not include indirect costs

**COUNTY OF MONTGOMERY**  
**INDIRECT COST PROPOSAL FOR APPLICATION (A)**  
**DURING FISCAL YEAR ENDING**  
**DECEMBER 31, 2018**

Description	Indirect Cost (B)	Insurance	Chief Clerk/ Deputy	General Accounting	Budget	Information Services
<b>Central Service Units:</b>						
Insurance	\$1,253,061	(\$1,253,061)				
Chief Clerk/Deputy	507,568	689	(\$508,257)			
General Accounting	285,271	811	2,033	(\$288,114)		
Budget	359,422	919	25,893	0	(\$386,234)	
Information Services	3,885,344	9,813	903	4,232	5,674	(\$3,905,966)
Solicitor	823,289	1,148	0	730	979	3,663
Disbursements	230,237	695	0	232	311	0
Payroll	555,085	922	0	292	391	0
Human Resources	730,470	2,010	0	677	908	0
Employee Training/Assistance	60,075	307	5,647	0	0	0
Maintenance	253,705	19,026	0	408	548	0
Procurement	616,743	2,243	2,936	601	806	15,919
Mail	221,107	1,913	0	212	284	0
Supply	113,563	1,108	0	67	89	0
Court House Security	1,123,620	9,745	1,807	833	1,116	0
Printing	67,474	387	0	9	12	0
Microfilm	128,962	479	0	79	106	0
Storage	855,507	387	0	407	546	0
Receipts	271,985	1,152	0	241	323	213,021
Fleet Management	123,515	903	0	72	97	0
Internal Audit	284,297	699	0	343	460	0
<b>Operating Units:</b>						
General Services		131,164	261,996	60,840	81,559	825,127
Domestic Relations		24,512	452	3,486	4,673	143,665
Judicial		279,842	9,487	36,723	49,230	948,171
Correctional		312,138	1,581	45,132	60,502	547,701
Recreation		237,992	226	3,229	4,329	81,051
Public Works		5,139	678	0	0	129,118
Public Safety		84,155	21,601	15,117	20,265	216,035
Department of Health		22,465	21,348	1,528	2,048	299,900
Geriatric and Rehabilitation Center		5,826	0	0	0	0
Mental Health/Mental Retardation		13,639	2,936	76,136	102,065	17,089
Drug and Alcohol		10,590	19,767	235	315	0
Children and Youth Services		29,993	21,574	25,348	33,981	268,061
Day Care		5,827	20,671	2,888	3,871	125,172
Dept of Career Development		320	9,883	0	0	25,836
Redevelopment Authority		821	14,825	4	6	0
Community Development		8,319	15,728	2,888	3,871	473
Aging and Adult Services		18,806	46,284	5,096	6,831	22,048
Appropriations		6,160	0	30	40	23,913
<b>TOTAL</b>	<b>\$12,750,300</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>

(A) Allocations based upon statistics presented in Schedule C

(B) From Schedule C-1

(C) To Schedule A-1

(D) Direct charge for Information Services

Solicitor	Disbursements	Payroll	Human Resources	Employee Train/Assist	Maintenance	Procurement	Mail	Supply	Court House Security	Printing	Microfilm	Storage	Receipts	Fleet Management	Internal Audit	Sub Total	Less Direct Charge	Total (C)
(\$829,810)																		
0	(\$231,475)																	
0	0	(\$556,690)																
0	653	681	(\$735,398)															
0	0	0	900	(\$66,929)														
56,555	0	10,221	13,502	296	(\$354,261)													
13,509	0	1,817	2,400	242	(33)	(\$657,182)												
0	0	1,363	1,800	135	(4,101)	0	(\$222,711)											
0	2,098	454	600	54	(4,081)	1,939	182	(\$116,073)										
0	293	4,770	6,301	592	(4,749)	2,155	1,908	643	(\$1,149,033)									
0	1,008	227	300	27	(1,203)	5,961	91	0	\$0	(\$74,294)								
0	329	227	300	27	(1,344)	359	91	0	0	0	(\$129,615)							
0	0	1,136	1,500	27	(1,207)	1,508	454	466	0	0	\$0	(\$860,731)						
0	0	1,136	1,500	135	0	603	454	0	0	0	0	2,354	(\$492,904)					
0	2,890	681	900	54	(33)	4,812	273	5,781	0	0	0	0	215	(\$140,159)				
0	0	681	900	27	(10)	103	273	0	0	0	0	450	0	0	(\$288,222)			
348,665	64,348	64,050	84,611	11,056	708,215	165,968	31,258	22,073	94,981	10,589	127,022	72,089	240,973	10,672	141,643	\$3,558,901		\$3,558,901
0	2,066	23,848	31,504	2,878	(156)	8,833	9,541	1,746	0	0	0	0	3,223	0	15,141	\$3,558,901		275,413
55,915	79,890	145,589	192,326	17,459	(256,777)	134,441	58,245	47,986	869,843	23,960	2,593	725,600	56,832	54,783	101,242	3,633,379		3,633,379
176,312	27,398	130,598	172,523	15,307	(11,607)	52,139	52,248	5,702	52,327	4,456	0	22,576	45,283	17,075	1,299	1,730,692		1,730,692
52,183	17,428	15,899	21,003	1,722	(51,276)	64,779	6,361	8,273	0	12,300	0	1,105	13,214	6,403	0	496,221		496,221
5,679	797	5,678	7,501	726	1,110	88,478	2,272	5	0	55	0	1,801	7,467	16,364	18,534	291,402		291,402
82,290	8,863	41,337	54,607	4,950	(12,127)	65,353	16,538	1,465	0	2,922	0	1,044	16,115	23,478	0	664,008		664,008
0	1,067	21,123	27,904	2,663	(567)	32,964	8,450	16,568	0	1,972	0	819	6,983	4,980	245	472,462		472,462
0	0	0	0	0	0	0	0	0	0	0	0	0	645	0	0	6,470		6,470
9,007	0	15,899	21,003	565	(2,326)	0	6,361	776	0	3,238	0	9,743	44,101	3,557	1,530	325,319		325,319
0	0	1,136	1,500	135	0	1,580	454	139	0	0	0	0	0	0	0	35,850		35,850
10,183	5,428	35,886	47,406	3,901	(307)	14,722	14,357	1,687	42,320	8,979	0	3,561	11,979	0	2,714	581,774		581,774
0	315	6,587	8,701	807	0	3,232	2,635	765	0	0	0	3,889	7,789	0	2,829	195,977		195,977
0	0	227	300	161	0	0	91	273	0	1,170	0	5,158	0	0	0	43,420		43,420
0	0	227	300	54	0	0	91	1	0	0	0	0	3,169	0	0	19,497		19,497
0	671	2,726	3,600	323	(1,924)	0	1,090	0	0	791	0	3,807	4,082	1,423	0	47,868		47,868
19,512	15,934	22,486	29,704	2,609	(399)	7,253	8,996	1,031	0	3,861	0	4,892	25,730	0	3,046	243,720		243,720
0	0	0	0	0	(838)	0	0	693	89,561	0	0	1,842	5,103	1,423	0	127,927		127,927
\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,750,300	\$0	\$12,750,300

**Schedule B - 1**

**County of Montgomery  
ALLOCATION OF SERVICE COSTS (B)  
DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	Insurance	Chief Clerk/ Deputy	General Accounting	Budget	Information Services	Solicitor
<u>Operating Units:</u>						
General Services	\$131,164	\$261,996	\$60,840	\$81,559	\$825,127	\$348,665
Domestic Relations	24,512	452	3,486	4,673	143,665	
Judicial	279,842	9,487	36,723	49,230	948,171	55,915
Correctional	312,138	1,581	45,132	60,502	547,701	176,312
Recreation	237,992	226	3,229	4,329	81,051	52,183
Public Works	5,139	678			129,118	5,679
Public Safety	84,155	21,601	15,117	20,265	216,035	82,290
Department of Health	22,465	21,348	1,528	2,048	299,900	
Geriatric and Rehabilitation Center	5,826					
Mental Health/Mental Retardation	13,639	2,936	76,136	102,065	17,089	9,007
Drug and Alcohol	10,590	19,767	235	315		
Children and Youth Services	29,993	21,574	25,348	33,981	268,061	10,183
Day Care	5,827	20,671	2,888	3,871	125,172	
Dept of Career Development	320	9,883			25,836	
Redevelopment Authority	821	14,825	4	6		
Community Development	8,319	15,728	2,888	3,871	473	
Aging and Adult Services	18,806	46,284	5,096	6,831	22,048	19,512
Appropriations	6,160		30	40	23,913	
TOTAL	<u>\$1,197,706</u>	<u>\$469,038</u>	<u>\$278,678</u>	<u>\$373,584</u>	<u>\$3,673,362</u>	<u>\$759,746</u>

(A) Detail of costs to operating units from Schedule B

Disbursements	Payroll	Human Resources	Employee/ Train/Assist	Maintenance	Procurement	Mail	Supply	Court House Security	Printing	Microfilm	Storage	Receipts	Fleet Management	Internal Audit	Sub Total	Total
\$64,348	\$64,050	\$84,611	\$11,056	\$708,215	\$165,968	\$31,258	\$22,073	\$94,981	\$10,589	\$127,022	\$72,089	\$240,973	\$10,672	\$141,643	\$3,558,901	\$3,558,901
2,066	23,848	31,504	2,878	(156)	8,833	9,541	1,746					3,223		\$15,141	275,413	275,413
79,890	145,589	192,326	17,459	(256,777)	134,441	58,245	47,986	869,843	23,960	2,593	725,600	56,832	54,783	101,242	3,633,379	3,633,379
27,398	130,598	172,523	15,307	(11,607)	52,139	52,248	5,702	52,327	4,456		22,576	45,283	17,075	1,299	1,730,692	1,730,692
17,428	15,899	21,003	1,722	(51,276)	64,779	6,361	8,273		12,300		1,105	13,214	6,403		496,221	496,221
797	5,678	7,501	726	1,110	88,478	2,272	5		55		1,801	7,467	16,364	18,534	291,402	291,402
8,863	41,337	54,607	4,950	(12,127)	65,353	16,538	1,465		2,922		1,044	16,115	23,478		664,008	664,008
1,067	21,123	27,904	2,663	(567)	32,964	8,450	16,568		1,972		819	6,983	4,980	245	472,462	472,462
												645			6,470	6,470
	15,899	21,003	565	(2,326)		6,361	776		3,238		9,743	44,101	3,557	1,530	325,319	325,319
	1,136	1,500	135		1,580	454	139								35,850	35,850
5,428	35,886	47,406	3,901	(307)	14,722	14,357	1,687	42,320	8,979		3,561	11,979		2,714	581,774	581,774
315	6,587	8,701	807		3,232	2,635	765				3,889	7,789		2,829	195,977	195,977
	227	300	161			91	273		1,170		5,158				43,420	43,420
	227	300	54			91	1					3,169			19,497	19,497
671	2,726	3,600	323	(1,924)		1,090			791		3,807	4,082	1,423		47,868	47,868
15,934	22,486	29,704	2,609	(399)	7,253	8,996	1,031		3,861		4,892	25,730		3,046	243,720	243,720
				(838)			693	89,561			1,842	5,103	1,423		127,927	127,927
<u>\$224,206</u>	<u>\$533,296</u>	<u>\$704,494</u>	<u>\$65,315</u>	<u>\$371,022</u>	<u>\$639,743</u>	<u>\$218,986</u>	<u>\$109,183</u>	<u>\$1,149,033</u>	<u>\$74,294</u>	<u>\$129,615</u>	<u>\$857,927</u>	<u>\$492,689</u>	<u>\$140,159</u>	<u>\$288,222</u>	<u>\$12,750,300</u>	<u>\$12,750,300</u>



**Schedule C**

**COUNTY OF MONTGOMERY  
COST ALLOCATION STATISTICS/UNIT COST MULTIPLIER CALCULATION  
DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description		Insurance	Chief Clerk/ Deputy	General Accounting	Budget	Information Services
<u>Central Service Units:</u>	<u>Allocation Statistics:</u>	\$	\$	\$	\$	\$
Insurance	Direct Identification of expenses					
Chief Clerk	Time usage estimate	689				
General Accounting	Y-t-d budget report expenses	811	2,030			
Budget	Y-t-d budget report expenses	919	25,858			
Information Services	Workstations and system usage	9,813	902	4,191	5,280	
Solicitor	Direct ident & mgt estimates	1,148		723	911	3,644
Disbursements	Number of monthly check requests	695		229	289	
Payroll	Number of payroll checks	922		289	364	
Human Resources	Number of employees	2,010		670	845	
Employee Training/Assistance	Number of full time employees	307	5,639			
Maintenance	Direct Identification via log sheets	19,026		404	510	
Procurement	Number of open purchase orders	2,243	2,932	595	750	15,835
Mail	Number of full time employees	1,913		210	264	
Supply	Dollar value by usage	1,108		66	83	
Court House Security	Number of full and pt employees	9,745	1,805	824	1,039	
Printing	Printing charges by percent	387		9	12	
Microfilm	Time spent on jobs by percent	479		78	99	
Storage	Number of storage units used	387		403	508	
Receipts	Number of inner county receipts	1,152		239	301	211,897
Fleet Management	Number of car repairs	903		71	90	
Internal Audit	Direct Identification via time chart	699		339	428	
<u>Operating Units:</u>						
General Services		131,164	261,641	60,239	75,897	820,771
Domestic Relations		24,512	451	3,452	4,349	142,906
Judicial		279,842	9,474	36,361	45,812	943,165
Correctional		312,138	1,579	44,687	56,302	544,810
Recreation		237,992	226	3,197	4,028	80,623
Public Works		5,139	677			128,437
Public Safety		84,155	21,572	14,967	18,858	214,895
Department of Health		22,465	21,319	1,513	1,906	298,317
Geriatric and Rehabilitation Center		5,826				
Mental Health/Mental Retardation		13,639	2,932	75,385	94,980	16,999
Drug and Alcohol		10,590	19,740	232	293	
Children and Youth Services		29,993	21,545	25,098	31,622	266,645
Day Care		5,827	20,643	2,859	3,602	124,511
Dept of Career Development		320	9,870			25,700
Redevelopment Authority		821	14,805	4	5	
Community Development		8,319	15,707	2,859	3,602	471
Aging and Adult Services		18,806	46,221	5,045	6,357	21,932
Appropriations		6,160		29	37	23,787
<b>TOTAL</b>		<b>\$1,253,061</b>	<b>\$507,568</b>	<b>\$285,271</b>	<b>\$359,422</b>	<b>\$3,885,344</b>
<b>COSTS TO ALLOCATE (A)</b>		<b>\$1,253,061</b>	<b>\$508,257</b>	<b>\$288,114</b>	<b>\$386,234</b>	<b>\$3,905,966</b>
<b>UNIT COST MULTIPLIER (B)</b>		<b>1.0000</b>	<b>1.0014</b>	<b>1.0100</b>	<b>1.0746</b>	<b>1.0053</b>

(A) From Schedule B Step down matrix

(B) Used to allocate cost on Schedule B

INSUR-2	AD-16	GA-2	AD-18	IS-2
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Solicitor	Disbursements	Payroll	Human Resources	Employee Train/Assist	Maintenance	Procurement	Mail	Supply	Court House Security	Printing	Microfilm	Storage	Receipts	Fleet Management	Internal Audit	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
																689
																2,841
																26,777
																20,185
																6,427
																1,214
																1,575
																4,853
																6,840
																99,919
																40,146
																2,717
																3,519
																26,394
																6,782
																997
																5,403
																219,688
																16,098
																3,871
																3,215,668
																271,453
																3,624,162
																1,694,062
																497,120
																279,195
																648,581
																463,968
																6,181
																297,104
																35,669
																568,644
																191,042
																43,106
																18,048
																45,922
																229,869
																123,573
																\$12,750,300
																\$13,247,121
AD-13	DISB-2	PAY-2	PERSON-1	PERSON-5	PP-16	PROCUR-3	PP-20	SUPPLY-3	CH-2	PRINT-3	MICRO-2	STOR-2	TR-5	"sched C"	AUDIT-3	

**COUNTY OF MONTGOMERY  
INDIRECT COST PROPOSAL FOR APPLICATION  
DURING FISCAL YEAR ENDING DECEMBER 31, 2018  
CENTRAL SERVICE COST DETAILED ANALYSIS**

	<u>2016 Actual</u>				2016 Total (A)
	Salaries and Wages	Fringe Benefits	Other Expenses	Use Allowance	
<u>CENTRAL SERVICE UNITS:</u>					
Insurance	55,914	18,111	1,179,036	-	1,253,061
Chief Clerk	410,608	82,329	14,631	-	507,568
General Accounting	143,966	57,255	83,848	202	285,271
Budget	289,513	45,523	24,386	-	359,422
Information Services	1,400,183	629,121	1,856,040	-	3,885,344
Solicitor	560,222	120,317	142,750	-	823,289
Disbursements	155,787	51,078	20,560	2,812	230,237
Payroll	183,348	50,729	321,008	-	555,085
Human Resources	447,679	146,676	136,115	-	730,470
Employee Training/Assistance	45,226	14,849	-	-	60,075
Maint/Administration	1,689,988	518,562	(2,083,197)	128,352	253,705
Procurement	411,912	178,472	26,359	-	616,743
Mail	146,685	59,377	15,045	-	221,107
Supply	77,517	35,758	288	-	113,563
Court House Security	706,899	351,909	64,812	-	1,123,620
Printing	35,014	12,133	20,327	-	67,474
Records - Microfilm	75,983	26,145	15,244	11,590	128,962
Records - Storage	113,087	51,518	690,902	-	855,507
Receipts	184,428	49,532	38,025	-	271,985
Fleet Management	72,634	25,642	25,239	-	123,515
Internal Audit	252,624	23,135	8,538	-	284,297
<b>TOTAL</b>	<u><u>\$7,459,217</u></u>	<u><u>\$2,548,171</u></u>	<u><u>\$2,599,956</u></u>	<u><u>\$142,956</u></u>	<u><u>\$12,750,300</u></u>

(A) To Schedule B

**COUNTY OF MONTGOMERY  
COST ANALYSIS - SUMMARY (A)  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Sch.	Description	Total Expenditures	Unallowable Expenditures (B)	Flow - Throughs (B)	Central Service Indirect Costs (C)	DIRECT COSTS:	
						Salaries and Wages (D)	All Other Expenditures
D - 1	General Services	\$34,399,655	-	-	\$12,761,889	\$11,296,695	\$10,341,071
D - 2	Domestic Relations	8,226,843	-	-	-	4,900,882	3,325,961
D - 3	Judicial	58,043,383	\$6,900	-	-	33,298,438	24,738,045
D - 4	Correctional	67,445,038	-	\$9,856,369	-	30,422,950	27,165,719
D - 5	Recreation	29,655,810	-	-	-	3,297,282	26,358,528
D - 6	Public Works	25,492,191	-	-	-	556,375	24,935,816
D - 7	Public Safety	45,362,582	2,151,840	-	-	10,094,131	33,116,611
D - 8	Department of Health	6,627,679	-	-	-	4,121,672	2,506,007
D - 9	Geriatric and Rehabilitation Center	-	-	-	-	-	-
D - 10	Mental Health/Mental Retardation	138,640,028	-	-	-	2,230,720	136,409,308
D - 11	Drug and Alcohol	717,431	-	-	-	424,302	293,129
D - 12	Children and Youth Services	27,988,136	107,279	14,834,728	-	7,769,618	5,276,511
D - 13	Day Care	27,662,967	-	-	-	1,142,072	26,520,895
D - 14	Department of Career Development (JTPA)	1,170,505	-	-	-	730,326	440,179
D - 15	Redevelopment Authority	177,894	-	-	-	177,437	457
D - 16	Community Development (CDBG)	10,384,094	-	5,284,945	-	719,602	4,379,547
D - 17	Aging and Adult Services	18,552,739	-	-	-	4,562,077	13,990,662
D - 18	Appropriations	24,324,496	24,324,496	-	-	-	-
	Subtotal	\$524,871,472	\$26,590,515	\$29,976,042	\$12,761,889	\$115,744,579	\$339,798,446
	Less JTPA Youth Programs Salaries & Wages	-	-	-	-	-	-
	<b>TOTAL</b>	<b>\$524,871,472</b>	<b>\$26,590,515</b>	<b>\$29,976,042</b>	<b>\$12,761,889</b>	<b>\$115,744,579</b>	<b>\$339,798,446</b>

(A) This is a summary of Schedules D-1 through D-18

(B) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(C) To Schedule C - 1

(D) To Schedule A

**COUNTY OF MONTGOMERY**  
**COST ANALYSIS - GENERAL SERVICES**  
**FOR APPLICATION DURING FISCAL YEAR ENDING**  
**DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
<b><u>CENTRAL SERVICE DEPARTMENTS</u></b>						
Administrative Services:						
- Chief Clerk/Deputy	\$507,568	-	-	\$507,568	-	-
- Budget	359,422	-	-	359,422	-	-
- Solicitor	823,289	-	-	823,289	-	-
Court House Security	1,123,620	-	-	1,123,620	-	-
Treasurer:	-	-	-	-	-	-
- Receipts	271,985	-	-	271,985	-	-
Controller:	-	-	-	-	-	-
- Disbursements	230,237	-	-	230,237	-	-
- General Accounting	285,271	-	-	285,271	-	-
- Internal Audit	284,297	-	-	284,297	-	-
- Payroll	555,085	-	-	555,085	-	-
Records - Microfilm	140,551	-	-	140,551	-	-
- Storage	855,507	-	-	855,507	-	-
- Printing	67,474	-	-	67,474	-	-
Purchasing - Procurement	616,743	-	-	616,743	-	-
- Supply	113,563	-	-	113,563	-	-
Information Services	3,885,344	-	-	3,885,344	-	-
Human Resources	730,470	-	-	730,470	-	-
- EEOC Officer	60,075	-	-	60,075	-	-
Public Property - Mail	221,107	-	-	221,107	-	-
- Maintenance/Administrative (C)	253,705	-	-	253,705	-	-
Fleet Management	123,515	-	-	123,515	-	-
Insurance	1,253,061	-	-	1,253,061	-	-
<b>TOTAL CENTRAL SERVICES</b>	<b>\$12,761,889</b>	<b>-</b>	<b>-</b>	<b>\$12,761,889</b>	<b>-</b>	<b>-</b>

**COUNTY OF MONTGOMERY  
COST ANALYSIS - GENERAL SERVICES  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL CENTRAL SERVICES	\$12,761,889	-	-	\$12,761,889	-	-
<u>OPERATING DEPARTMENTS</u>						
Administrative Services:						
- Commissioners	891,910	-	-	-	591,715	300,195
Dept. of Economic/Workforce Development	419,560	-	-	-	245,776	173,784
Voter Services	2,396,155	-	-	-	917,004	1,479,151
Board of Assessments	3,185,673	-	-	-	1,811,519	1,374,154
Consumer Affairs	100	-	-	-	127,349	(127,249)
Treasurer	679,887	-	-	-	433,269	246,618
Tax Collectors	2,484,629	-	-	-	-	2,484,629
Tax Claim Bureau	1,190,477	-	-	-	113,920	1,076,557
Controller	114,550	-	-	-	86,425	28,125
Planning Commission	3,660,622	-	-	-	2,370,179	1,290,443
Recorder of Deeds	1,474,660	-	-	-	870,533	604,127
Public Defender	4,355,991	-	-	-	2,839,109	1,516,882
Community Revitalization	-	-	-	-	-	-
Office of Transportation	371,336	-	-	-	154,171	217,165
Geriatric - Human Service Center	470,118	-	-	-	-	470,118
Day Care - Human Service Center	1,257	-	-	-	-	1,257
Human Service Center/Admin	117,890	-	-	-	-	117,890
Willow Grove Annex	(203,524)	-	-	-	55,378	(258,902)
One Montgomery Plaza	(1,448,657)	-	-	-	420,744	(1,027,913)
Day Care - Children's Place	-	-	-	-	-	-
Day Care - Court Care	138,751	-	-	-	68,061	70,690
Veterans Affairs	494,893	-	-	-	191,543	303,350
TOTAL OPERATING DEPARTMENTS	<u>\$20,796,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$11,296,695</u>	<u>\$10,341,071</u>
TOTAL GENERAL SERVICES (B)	<u>\$33,558,167</u>	<u>-</u>	<u>-</u>	<u>\$12,761,889</u>	<u>\$11,296,695</u>	<u>\$10,341,071</u>

(A) Unallowables and flow throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

(C) Administration and maintenance are combined for transfer to C-1

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - DOMESTIC RELATIONS  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL DOMESTIC RELATIONS (B)	<u>\$8,226,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$4,900,882</u>	<u>\$3,325,961</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY  
COST ANALYSIS - JUDICIAL  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Register of Wills	1,236,924	-	-	-	727,778	509,146
Sheriff	8,917,788	6,900	-	-	5,770,426	3,140,462
Coroner	1,643,024	-	-	-	558,487	1,084,537
Prothonotary	2,099,655	-	-	-	1,225,951	873,704
Clerk of Courts	2,331,693	-	-	-	1,400,552	931,141
District Attorney	14,431,104	-	-	-	9,640,258	4,790,846
Central Processing	116,312	-	-	-	106,350	9,962
Courts	15,060,394	-	-	-	9,042,650	6,017,744
District Justices	10,091,933	-	-	-	4,209,529	5,882,404
Jury Board	577,946	-	-	-	276,701	301,245
Drug Court	795,084	-	-	-	183,905	611,179
Law Library	741,526	-	-	-	155,851	585,675
<b>TOTAL JUDICIAL (B)</b>	<b>\$58,043,383</b>	<b>\$6,900</b>	<b>-</b>	<b>-</b>	<b>\$33,298,438</b>	<b>\$24,738,045</b>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D



**COUNTY OF MONTGOMERY  
COST ANALYSIS - CORRECTIONAL  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Correctional Facility	38,642,871	-	-	-	19,199,339	19,443,532
Youth Detention Center	4,329,942	-	-	-	2,287,782	2,042,160
Driving Under the Influence	457,487	-	-	-	230,404	227,083
Adult Probation	8,646,323	-	-	-	5,300,217	3,346,106
Juvenile Probation	5,168,702	-	-	-	3,405,208	1,763,494
Child Care Delinquent	<u>10,199,713</u>	<u>-</u>	<u>\$9,856,369</u>	<u>-</u>	<u>-</u>	<u>343,344</u>
<b>TOTAL CORRECTIONAL (B)</b>	<b><u>\$67,445,038</u></b>	<b><u>-</u></b>	<b><u>\$9,856,369</u></b>	<b><u>-</u></b>	<b><u>\$30,422,950</u></b>	<b><u>\$27,165,719</u></b>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY  
COST ANALYSIS - RECREATIONAL  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Parks - Region I Lower Perkiomen Valley Park Upper Schuylkill Valley Park Pottsgrove Manor Audubon Shrine - Mill Grove	\$1,241,223	-	-	-	\$934,179	\$307,044
Parks - Region II Green Lane Park and Nature Center Central Perkiomen Valley Park Pennypacker Mills Sunrise Mill	1,860,686	-	-	-	1,135,539	725,147
Parks - Region III Norristown Farm Park Peter Wentz Farmstead	1,530,485	-	-	-	976,365	554,120
Parks - Region IV Lorimer Park	1,180	-	-	-	-	1,180
Parks Administration	334,748	-	-	-	173,994	160,754
Cooperative Extension	362,696	-	-	-	77,205	285,491
Historical Society	24,324,792	-	-	-	-	24,324,792
Elmwood Park Zoo	-	-	-	-	-	-
<b>TOTAL RECREATION (B)</b>	<b>\$29,655,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$3,297,282</b>	<b>\$26,358,528</b>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - PUBLIC WORKS  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Soil Conservation	\$685,517	-	-	-	\$493,618	\$191,899
Perkiomen Valley Watershed	-	-	-	-	-	-
Pennypack Creek Watershed	-	-	-	-	-	-
Wissahickon Valley Watershed	-	-	-	-	-	-
Liquid Fuels Tax Fund	24,324,792	-	-	-	-	24,324,792
Solid Waste Authority	13,011	-	-	-	-	13,011
Roads & Bridges	<u>468,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,757</u>	<u>406,114</u>
<b>TOTAL PUBLIC WORKS (B)</b>	<b><u>\$25,492,191</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>\$556,375</u></b>	<b><u>\$24,935,816</u></b>

(A) Unallowables and flow-throughs include capital expenditures and other expenditures per Uniform Grant Guidance and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - PUBLIC SAFETY  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Public Safety - Gen Admin.	\$1,641,319	-	-	-	\$1,057,396	\$583,923
Emergency Preparedness	-	-	-	-	-	-
Fire Protection Service	701,716	-	-	-	404,486	297,230
Medical Services - Grant Adm	267,659	-	-	-	159,193	108,466
Medical Services - Gen Opns	3,814	-	-	-	-	3,814
Hazardous Material Planning	350,381	-	-	-	127,117	223,264
Firing Range	202,959	-	-	-	50,457	152,502
Emergency Communications	15,718,399	-	-	-	8,295,482	7,422,917
SPCA	-	-	-	-	-	-
MARC	-	-	-	-	-	-
Norristown Public Library	2,247,130	-	-	-	-	2,247,130
Mass Transportation	4,714,041	-	-	-	-	4,714,041
EDS (9-1-1) Fund	2,151,840	2,151,840	-	-	-	-
Big Brothers Association	-	-	-	-	-	-
Open Line	-	-	-	-	-	-
Delaware Valley Planning	184,917	-	-	-	-	184,917
Community College	17,178,407	-	-	-	-	17,178,407
Women's Center - Montgomery County	-	-	-	-	-	-
<b>TOTAL PUBLIC SAFETY (B)</b>	<b>\$45,362,582</b>	<b>\$2,151,840</b>	<b>-</b>	<b>-</b>	<b>\$10,094,131</b>	<b>\$33,116,611</b>

(A) Unallowables and flow-throughs include capital expenditures per Uniform Grant Guidance and OASC 10  
 (B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - DEPARTMENT OF HEALTH  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

**DIRECT COSTS**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	Salaries and Wages	All Other Expenditures
TOTAL DEPARTMENT OF HEALTH (B)	<u>\$6,627,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$4,121,672</u>	<u>\$2,506,007</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10  
 (B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - MENTAL HEALTH/RETARDATION  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Case Management	\$1,400,274	-	-	-	\$799,005	\$601,269
Administration	2,461,414	-	-	-	789,994	1,671,420
Mental Health Review	174,424	-	-	-	141,425	32,999
Health Choices	<u>134,603,916</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,296</u>	<u>134,103,620</u>
<b>TOTAL MENTAL HEALTH AND RETARDATION (B)</b>	<b><u>\$138,640,028</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>\$2,230,720</u></b>	<b><u>\$136,409,308</u></b>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

COUNTY OF MONTGOMERY  
COST ANALYSIS - DRUG AND ALCOHOL  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL DRUG AND ALCOHOL (B)	\$717,431	-	-	-	\$424,302	\$293,129

(A) Unallowables and follow-through's include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10  
(B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - CHILDREN AND YOUTH SERVICES  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Youth Center Shelter	\$1,382,958	-	-	-	\$845,625	\$537,333
Child Welfare Administration	11,770,450	\$107,279	-	-	6,923,993	4,739,178
Child Care Dependent	<u>14,834,728</u>	<u>-</u>	<u>\$14,834,728</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL CHILDREN AND YOUTH SERVICES(B)</b>	<u><u>\$27,988,137</u></u>	<u><u>\$107,279</u></u>	<u><u>\$14,834,728</u></u>	<u><u>-</u></u>	<u><u>\$7,769,618</u></u>	<u><u>\$5,276,511</u></u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D



**COUNTY OF MONTGOMERY  
 COST ANALYSIS - DAY CARE  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL DAY CARE (B)	<u>\$27,662,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$1,142,072</u>	<u>\$26,520,895</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10  
 (B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - DEPARTMENT OF CAREER DEVELOPMENT  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL DEPARTMENT OF CAREER DEVELOPMENT (B)	\$484,441	-	-	-	\$44,262	\$440,179
TOTAL WORKFORCE DEVELOPMENT	1,464,017	-	-	-	686,064	777,953
	<u>\$1,948,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$730,326</u>	<u>\$1,218,132</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10  
 (B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - REDEVELOPMENT AUTHORITY  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL REDEVELOPMENT AUTHORITY (B)	<u>\$177,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$177,437</u>	<u>\$457</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - COMMUNITY DEVELOPMENT  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Administration	\$1,069,704	-	-	-	\$719,602	\$350,102
Projects	5,284,945	-	\$5,284,945	-		
Affordable Housing	<u>4,029,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,029,445</u>
<b>TOTAL COMMUNITY DEVELOPMENT (B)</b>	<b><u>\$10,384,094</u></b>	<b><u>-</u></b>	<b><u>\$5,284,945</u></b>	<b><u>-</u></b>	<b><u>\$719,602</u></b>	<b><u>\$4,379,547</u></b>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY  
 COST ANALYSIS - AGING AND ADULT SERVICES  
 FOR APPLICATION DURING FISCAL YEAR ENDING  
 DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL AGING AND ADULT SERVICES (B)	<u>\$18,552,739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$4,562,077</u>	<u>\$13,990,662</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10  
 (B) To Schedule D

**COUNTY OF MONTGOMERY  
COST ANALYSIS - APPROPRIATIONS  
FOR APPLICATION DURING FISCAL YEAR ENDING  
DECEMBER 31, 2018**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	Salaries and Wages	All Other Expenditures
Industrial Development Authority	268	-	-	-	-	268
MC Development Corporation	74,542	-	-	-	58,029	16,513
Montco Norristown Library	26,571,922	\$2,247,130	-	-	-	24,324,792
Mass Transportation	4,714,041	4,714,041	-	-	-	-
Legal Aid Program	-	-	-	-	-	-
Delaware Valley Planning	184,917	184,917	-	-	-	-
Community College	17,178,407	17,178,407	-	-	-	-
Norristown Borough	-	-	-	-	-	-
Schuylkill Canal	-	-	-	-	-	-
Schuylkill River Greenway Association	-	-	-	-	-	-
EDS 911 Fund	-	-	-	-	-	-
Tookany Tacony Frankford Water	-	-	-	-	-	-
International Spring Festival	-	-	-	-	-	-
Recycling Fund	-	-	-	-	-	-
Pottstown Symphony	-	-	-	-	-	-
Montgomery County Lands Trust	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS (B)</b>	<b><u>\$48,724,098</u></b>	<b><u>\$24,324,496</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>\$58,029</u></b>	<b><u>\$24,341,573</u></b>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per Uniform Grant Guidance and OASC 10

(B) To Schedule D