

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

Year Ending December 31, 2020



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 the County of Montgomery on the Central Service Cost Allocation Plan and Indirect Cost Proposal for application in the fiscal year ending December 31, 2020. The County of Montgomery's management is responsible for the Central Service Cost Allocation Plan and Indirect Cost Proposal. 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 enumerated 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, 2018 and 2017, 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, 2018, 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, 2020.
4. We agreed the capital outlays and associated use allowance for each operating unit for the year ended December 31, 2018, to Supporting Schedules and recalculated the use allowance on a test basis.
5. We compared actual 2018 carryforward costs from the County's Central Service Allocation Plan and Indirect Cost Proposal for Application for the fiscal year ended December 31, 2018, to those used in the development of the carryforward amount for the December 31, 2020 Central Service Cost Allocation Plan and Indirect Cost Proposal (Schedule A-1).

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

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, 2020, to that of 2018 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.

We found no exceptions as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Central Service Cost Allocation Plan and Indirect Cost Proposal for application in the fiscal year ending December 31, 2020. Accordingly, we do not express such an opinion or conclusion. 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, and is not intended to be and should not be used by anyone other than this specified party.

Maillie LLP

Oaks, Pennsylvania
September 16, 2019

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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 2020 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 2020 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 2019 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, 2018. 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 2020.

The computation of indirect cost rates for fiscal year 2020 was based on direct salaries.

B. Overview of Methodology

The actual 2018 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:

- 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

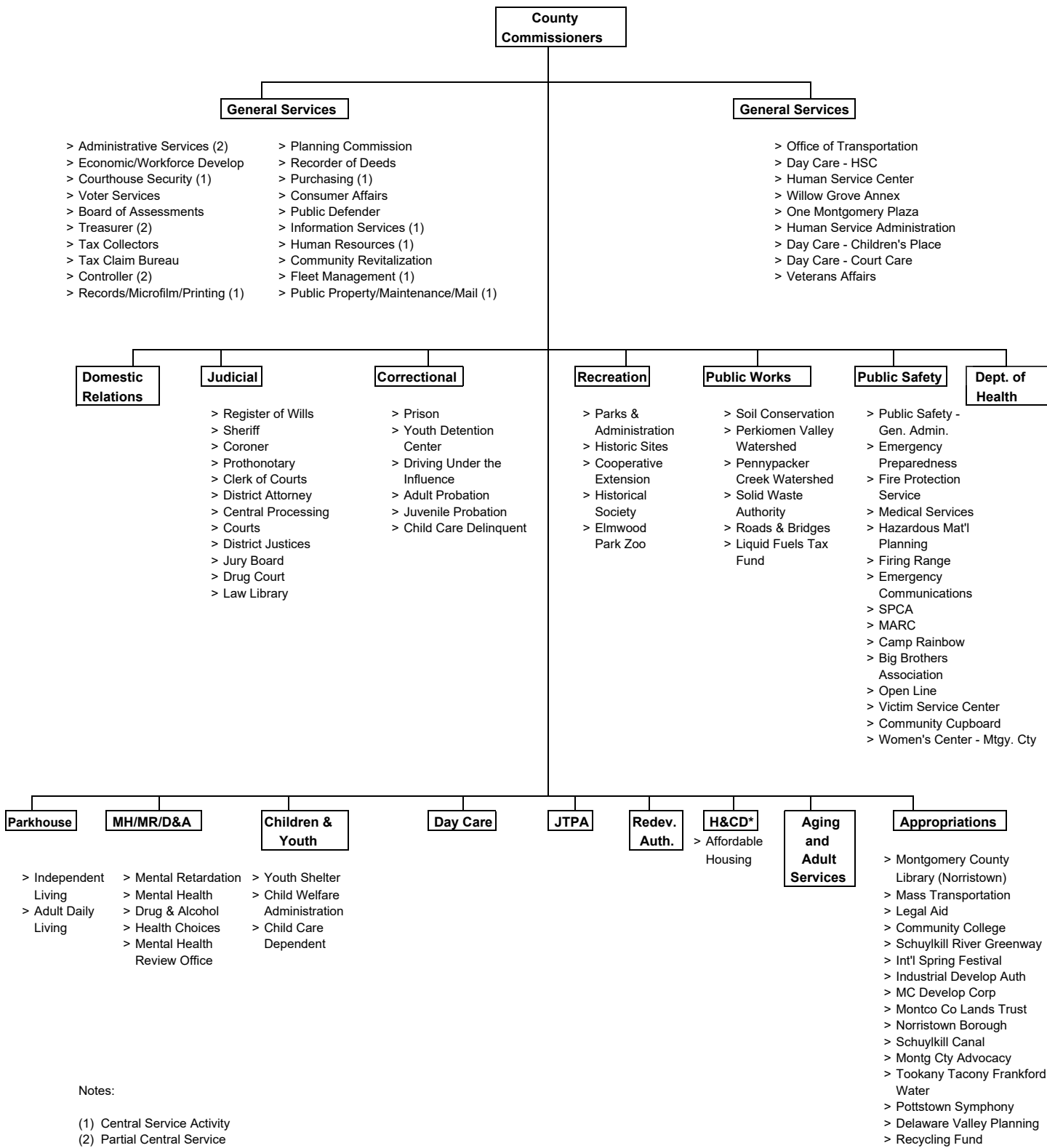
The County of Montgomery is located northwest of Philadelphia, Pennsylvania, and has a population of 799,874*. The County was created by an Act of the Pennsylvania Assembly in 1784. The County of Montgomery functions under the Second Class County Code, which delegates various duties to the County Commissioners,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

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.

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 2018.

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. Postage
4. Supply
5. Information Services
6. 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, 2020**

Description	(1) Indirect Costs To Recover (A)	(2) 2018 Actual Direct Salaries and Wages (B)	(3) Indirect Cost Rate (1)/ (2)
General Services	\$3,091,228	\$12,901,920	23.96%
Domestic Relations	179,084	5,131,619	3.49%
Judicial	4,271,327	36,411,717	11.73%
Correctional	2,170,529	32,720,359	6.63%
Recreation	596,974	2,028,485	29.43%
Public Works	254,260	645,175	39.41%
Public Safety	701,663	11,114,117	6.31%
Department of Health	867,268	5,228,068	16.59%
Mental Health/ Mental Retardation	622,224	4,401,920	14.14%
Drug and Alcohol	105,559	506,032	20.86%
Children and Youth Services	863,755	8,897,908	9.71%
Day Care	164,600	1,203,638	13.68%
Commerce	90,635	1,175,097	7.71%
Community Development	85,426	765,225	11.16%
Aging and Adult Services	322,523	4,110,764	7.85%
Appropriations (C)	<u>68,957</u>	<u>-</u>	-
TOTAL	<u><u>\$14,456,012</u></u>	<u><u>\$127,242,044</u></u>	

(A) From Schedule A - 1

(B) From Schedule D

COUNTY OF MONTGOMERY
INDIRECT COST PROPOSAL FOR APPLICATION
DURING FISCAL YEAR ENDING
DECEMBER 31, 2020

Description	(1) 2018 Indirect Costs(A)	(2) 2018 Rate Used to Recover Indirect Costs (B)	(3) 2018 Actual Direct Salaries and Wages (C)	(4) 2018 Plan Recovery (2) X (3)	(5) 2018 Plan Carry Forward (B)	(6) Carry Forward Columns (1) - (4) + (5)	(7) Indirect Costs To Recover (D) (1) + (6)
General Services (G)	\$3,091,228		\$12,901,920				\$3,091,228
Domestic Relations	\$293,780	7.96%	5,131,619	408,477		(114,697)	179,084
Judicial (G)	4,271,327		36,411,717				4,271,327
Correctional (G)	2,170,529		32,720,359				2,170,529
Recreation (G)	596,974		2,028,485				596,974
Public Works (G)	254,260		645,175				254,260
Public Safety (G)	701,663		11,114,117				701,663
Department of Health (G)	867,268		5,228,068				867,268
Mental Health/Mental Retardation	622,224		4,401,920				622,224
Drug and Alcohol	105,559		506,032				105,559
Children and Youth Services	863,755		8,897,908				863,755
Day Care	164,600		1,203,638				164,600
Commerce	90,635		1,175,097				90,635
Community Development (CDBG)	85,426		765,225				85,426
Aging and Adult Services	322,523		4,110,764				322,523
Appropriations (E) (G)	<u>68,957</u>		<u>-</u>				<u>68,957</u>
TOTAL	<u>\$14,570,709</u>		<u>\$127,242,044</u>	<u>\$408,477</u>	<u>\$0</u>	<u>(\$114,697)</u>	<u>\$14,456,012</u>

(A) From Schedule B

(B) From 2015 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

Schedule B

**COUNTY OF MONTGOMERY
INDIRECT COST PROPOSAL FOR APPLICATION (A)
DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Indirect Cost (B)	Insurance	Chief Clerk/ Deputy	General Accounting	Budget	Information Services	Solicitor	Disbursements	Payroll	Human Resources	Employee Train/Assist	Procurement
Central Service Units:												
Insurance	\$2,147,075	(\$2,147,075)										
Chief Clerk/Deputy	768,610	2,249	(\$770,859)									
General Accounting	475,479	685	0	(\$476,164)								
Budget	517,852	1,133	32,943	0	(\$551,928)							
Information Services	3,698,075	10,546	0	0	0	(\$3,708,621)						
Solicitor	749,288	1,136	0	622	797	9,568	(\$761,411)					
Disbursements	320,293	911	0	238	341	2,551	3,173	(\$327,508)				
Payroll	715,255	911	0	579	761	2,551	0	0	(\$720,057)			
Human Resources	760,637	1,593	0	0	0	8,293	34,898	0	0	(\$805,420)		
Employee Training/Assistance	86,416	457	0	84	92	638	0	0	0	0	(\$87,687)	
Procurement	654,289	1,824	0	590	696	9,155	31,725	0	2,541	2,842	309	(\$703,971)
Supply	131,853	955	0	119	141	0	1,586	0	0	0	0	2,974
Court House Security	1,392,177	12,187	0	0	0	0	0	0	7,805	8,730	950	0
Printing	65,297	980	0	61	69	0	0	211	0	0	0	6,349
Microfilm	120,473	617	0	0	128	0	0	746	0	0	0	1,205
Storage	1,087,521	490	0	984	1,157	0	3,173	0	0	0	0	0
Receipts	370,775	915	0	0	0	0	0	0	0	0	0	0
Fleet Management	139,000	941	0	110	148	0	0	485	545	610	66	0
Internal Audit	370,344	691	0	0	0	2,551	0	0	0	0	0	0
Operating Units:												
General Services		232,633	364,566	1,911	2,218	1,001,762	261,735	39,935	107,092	119,787	13,041	86,711
Domestic Relations		23,562	0	7,634	8,815	176,417	0	1,497	24,323	27,206	2,962	7,876
Judicial		332,299	0	56,228	67,406	785,458	49,174	96,631	185,687	207,700	22,612	229,192
Correctional		864,700	43,923	62,250	82,929	348,935	207,802	29,083	159,549	178,463	19,429	31,341
Recreation		317,866	0	12,224	11,608	27,883	53,933	15,064	23,234	25,988	2,829	73,692
Public Works		16,974	0	663	1,184	18,714	49,174	8,891	14,884	16,648	1,813	103,828
Public Safety		195,139	32,943	22,433	24,758	105,253	58,692	6,840	63,529	71,061	7,736	75,139
Department of Health		26,999	43,923	7,989	9,583	511,562	0	10,920	31,220	34,921	3,802	32,064
Mental Health/Mental Retardation		15,380	0	193,031	242,378	45,792	0	17,275	16,518	18,476	2,011	8,599
Drug and Alcohol		1,410	43,923	4,641	8,645	35,377	0	5,596	1,997	2,233	243	0
Children and Youth Services		39,408	0	27,937	33,478	447,638	1,586	76,192	41,748	46,697	5,084	38,895
Day Care		6,606	43,923	27,396	33,674	30,221	0	0	7,079	7,918	862	0
Commerce		2,812	54,906	780	0	15,310	0	0	1,634	1,827	199	0
Community Development		2,590	32,943	8,969	4,641	13,531	4,761	616	2,723	3,045	332	1,607
Aging and Adult Services		21,183	76,866	18,218	16,282	90,483	0	12,091	23,596	26,394	2,874	3,536
Appropriations		8,292	0	20,472	0	18,978	0	5,437	4,356	4,873	531	965
TOTAL	\$14,570,709	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)

- (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

Schedule B - 1

County of Montgomery
ALLOCATION OF SERVICE COSTS (B)
DURING FISCAL YEAR ENDING
DECEMBER 31, 2020

Description	Insurance	Chief Clerk/ Deputy	General Accounting	Budget	Information Services	Solicitor
Operating Units:						
General Services	\$232,633	\$364,566	\$1,911	\$2,218	\$1,001,762	\$261,735
Domestic Relations	23,562		7,634	8,815	176,417	
Judicial	332,299		56,228	67,406	785,458	49,174
Correctional	864,700	43,923	62,250	82,929	348,935	207,802
Recreation	317,866		12,224	11,608	27,883	53,933
Public Works	16,974		663	1,184	18,714	49,174
Public Safety	195,139	32,943	22,433	24,758	105,253	58,692
Department of Health	26,999	43,923	7,989	9,583	511,562	
Mental Health/Mental Retardation	15,380		193,031	242,378	45,792	
Drug and Alcohol	1,410	43,923	4,641	8,645	35,377	
Children and Youth Services	39,408		27,937	33,478	447,638	1,586
Day Care	6,606	43,923	27,396	33,674	30,221	
Commerce	2,812	54,906	780		15,310	
Community Development	2,590	32,943	8,969	4,641	13,531	4,761
Aging and Adult Services	21,183	76,866	18,218	16,282	90,483	
Appropriations	8,292		20,472		18,978	
TOTAL	\$2,107,853	737,917	\$472,776	\$547,598	\$3,673,313	\$686,857

(A) Direct charge for Information Services

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

Disbursements	Payroll	Human Resources	Employee/ Train/Assist	Procurement	Supply
\$39,935	\$107,092	\$119,787	\$13,041	\$86,711	\$27,389
1,497	24,323	27,206	2,962	7,876	9,436
96,631	185,687	207,700	22,612	229,192	47,297
29,083	159,549	178,463	19,429	31,341	
15,064	23,234	25,988	2,829	73,692	10,124
8,891	14,884	16,648	1,813	103,828	145
6,840	63,529	71,061	7,736	75,139	
10,920	31,220	34,921	3,802	32,064	24,447
17,275	16,518	18,476	2,011	8,599	13,257
5,596	1,997	2,233	243		
76,192	41,748	46,697	5,084	38,895	2,318
	7,079	7,918	862		
	1,634	1,827	199		
616	2,723	3,045	332	1,607	194
12,091	23,596	26,394	2,874	3,536	660
5,437	4,356	4,873	531	965	249
<u>\$326,066</u>	<u>\$709,167</u>	<u>\$793,237</u>	<u>\$86,361</u>	<u>\$693,443</u>	<u>\$135,516</u>

Court House Security	Printing	Microfilm	Storage	Receipts	Fleet Management	Internal Audit	Sub Total	Less Direct Charge	Total
\$162,949	\$10,240	\$59,532	\$165,107	\$185,452	\$4,300	\$244,869	\$3,091,228		\$3,091,228
	743			2,480		\$830	293,780	A	293,780
1,044,676	28,947	63,637	845,094	43,738	57,332	108,221	4,271,327		4,271,327
52,146	6,346		23,404	34,850	24,007	1,373	2,170,529		2,170,529
	7,709		709	10,170	3,942		596,974		596,974
			2,343	5,746	12,542	711	254,260		254,260
	1,596		54	12,402	23,292	796	701,663		701,663
105,669	8,333			5,374	3,583	6,879	867,268		867,268
	3,594		10,898	33,940	1,075		622,224		622,224
	1,494						105,559		105,559
57,262	1,272		29,806	9,219		5,215	863,755		863,755
			926	5,995			164,600		164,600
					10,033	3,134	90,635		90,635
	285		4,523	3,142		1,524	85,426		85,426
	2,246		5,258	19,802	2,509	525	322,523		322,523
	162			3,927	715		68,957		68,957
<u>\$1,422,702</u>	<u>\$72,967</u>	<u>\$123,170</u>	<u>\$1,088,122</u>	<u>\$376,237</u>	<u>\$143,330</u>	<u>\$374,077</u>	<u>\$14,570,709</u>		<u>\$14,570,709</u>

Schedule C

COUNTY OF MONTGOMERY
COST ALLOCATION STATISTICS/UNIT COST MULTIPLIER CALCULATION
DURING FISCAL YEAR ENDING
DECEMBER 31, 2021

Description	Insurance	Chief Clerk/ Deputy	General Accounting	Budget	Information Services	Solicitor	Disbursements	Payroll	Human Resources	Employee Train/Assist	Procurement	Supply	Court House Security	Printing	Microfilm	Storage	Receipts	Fleet Management	Internal Audit	Total
Central Service Units:																				
Allocation Statistics:																				
Insurance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Chief Clerk																				
General Accounting																				
Budget																				
Information Services																				
Direct Identification of expenses	2,249																			2,249
Y-4-d budget report expenses	685																			685
Y-4-d budget report expenses	1,133	32,847																		33,980
Workstations and system usage	10,546																			10,546
Solicitor	1,136		621	748	9,541															12,046
Disbursements	911		238	320	2,544	3,122														7,135
Payroll	911		578	714	2,544															4,747
Human Resources	1,593		84	86	8,269	34,342														44,204
Employee Training/Assistance	457				636															1,263
Procurement	1,824		589	653	9,129	31,220		2,524	2,684	305										48,928
Supply	955		119	132		1561					2,764									5,531
Court House Security	12,187							7,753	8,245	937		816								29,938
Printing	980		61	65			206				5,901									7,213
Microfilm	617			120			730				1,120									2,587
Storage	490		983	1,086																5,681
Receipts	915							3,122												5,603
Fleet Management	941		110	139			474	541	576	65		1,207				4,688		163		4,217
Internal Audit	691				2,544															3,723
Operating Units:																				
General Services	232,633	363,502	1,908	2,081	998,913	257,568	39,055	106,378	113,127	12,852	80,591	26,240	159,453	9,164	58,229	164,230	182,679	4,170	242,425	3,055,198
Domestic Relations	23,562		7,623	8,271	175,915		1,464	24,160	25,693	2,919	7,320	9,040		665						289,897
Judicial	332,299		56,147	63,244	783,224	48,391	94,502	184,448	196,151	22,285	213,017	45,312	1,022,262	25,904	62,244	840,607	43,084	55,600	107,141	4,195,862
Correctional	864,700	43,795	62,160	77,809	347,943	204,493	28,442	158,485	168,540	19,148	29,129		51,027	5,679		23,279	34,329	23,282	1,359	2,143,599
Recreation	317,866		12,206	10,891	27,804		53,074	14,732	23,079	24,543	2,788			6,899			705	10,018		586,618
Public Works	16,974		662	1,111	18,661	48,391	8,695	14,785	15,723	1,786	96,500					2,331	5,660	12,163	704	244,284
Public Safety	195,139	32,847	22,401	23,229	104,854	57,758	6,689	63,105	67,109	7,624	69,836			1,428		54	12,217	22,588	788	887,767
Department of Health	26,959	43,795	7,978	8,991	510,107		10,679	31,012	32,979	3,747	29,801	23,421	103,402	7,457			5,294	3,475	6,810	855,948
Geriatric and Rehabilitation Center																				
Mental Health/Mental Retardation	15,380		192,753	227,414	45,662		16,894	16,407	17,448	1,982	7,992	12,701		3,216		10,840	33,433	1,043		603,166
Drug and Alcohol	1,410	43,795	4,634	8,111	35,276		5,473	1,983	2,109	240	1,337									104,368
Children and Youth Services	39,408		27,897	31,411	446,365	1,561	74,514	41,469	44,100	5,010	36,150	2,221	56,033	1,138		29,648	9,081		5,163	851,170
Day Care	6,606	43,795	27,357	31,595	30,135			7,032	7,478	850						921	5,905			161,673
Commerce	2,812		779		54,745			1,623	1,726	196									9,730	89,979
Community Development	2,590		8,956	4,354	13,493	4,685		2,705	2,976	327							3,095		1,509	84,473
Aging and Adult Services	21,183	76,642	18,192	15,277	90,226		11,825	23,439	24,926	2,832	3,286			255		4,499	5,230	19,506	2,433	318,159
Appropriations	8,292		20,443		18,924		5,317	4,327	4,602	523	897	239		145				693		68,270
TOTAL	\$2,147,075	\$768,610	475,479	517,852	3,698,075	749,288	320,293	715,255	760,637	\$86,416	654,289	\$131,853	\$1,392,177	\$65,297	120,473	1,087,521	370,775	139,000	370,344	\$14,570,709
COSTS TO ALLOCATE (A)	\$2,147,075	\$770,859	476,164	\$551,928	\$3,708,621	\$761,411	\$327,508	\$720,057	\$805,420	\$87,687	\$703,971	\$137,628	\$1,422,702	\$72,967	\$123,170	\$1,093,326	\$376,403	\$143,330	\$374,077	\$14,804,303
UNIT COST MULTIPLIER (B)	1.0000	1.0029	1.0014	1.0658	1.0029	1.0162	1.0225	1.0067	1.0589	1.0147	1.0759	1.0438	1.0219	1.1175	1.0224	1.0053	1.0152	1.0312	1.0101	

(A) From Schedule B Step down matrix
(B) Used to allocate cost on Schedule B

COUNTY OF MONTGOMERY
INDIRECT COST PROPOSAL FOR APPLICATION
DURING FISCAL YEAR ENDING DECEMBER 31, 2020
CENTRAL SERVICE COST DETAILED ANALYSIS

	<u>2018 Actual</u>				2018 Total (A)
	Salaries and Wages	Fringe Benefits	Other Expenses	Use Allowance	
<u>CENTRAL SERVICE UNITS:</u>					
Insurance	\$56,767	\$34,969	\$2,055,339	-	2,147,075
Chief Clerk	529,924	124,262	114,424	-	768,610
General Accounting	171,563	63,028	240,888	-	475,479
Budget	346,487	96,550	74,815	-	517,852
Information Services	978,478	181,871	2,537,726	-	3,698,075
Solicitor	507,705	131,957	109,626	-	749,288
Disbursements	156,651	73,029	90,613	-	320,293
Payroll	190,889	83,081	441,285	-	715,255
Human Resources	503,580	179,774	77,283	-	760,637
Employee Training/Assistance	57,370	20,242	8,804	-	86,416
Procurement	445,984	195,966	12,339	-	654,289
Supply	82,803	46,759	2,291	-	131,853
Court House Security	961,002	384,144	47,031	-	1,392,177
Printing	37,109	12,259	15,929	-	65,297
Records - Microfilm	81,898	27,163	11,412	-	120,473
Records - Storage	118,932	60,591	907,998	-	1,087,521
Receipts	259,648	84,097	27,030	-	370,775
Fleet Management	72,770	33,314	32,916	-	139,000
Internal Audit-Controller	143,282	58,710	168,352	-	370,344
TOTAL	<u>\$5,875,116</u>	<u>\$1,866,383</u>	<u>\$907,764</u>	<u>-</u>	<u>\$14,570,709</u>

**COUNTY OF MONTGOMERY
COST ANALYSIS - SUMMARY (A)
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

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	\$37,478,563	-	-	14,570,709	\$12,901,920	\$10,005,934
D - 2	Domestic Relations	8,284,043	-	-	-	5,131,619	3,152,424
D - 3	Judicial	63,340,019	-	-	-	36,411,717	26,928,302
D - 4	Correctional	86,725,300	-	8,798,488	-	32,720,359	45,206,453
D - 5	Recreation	17,727,054	-	-	-	2,028,485	15,698,569
D - 6	Public Works	1,114,187	-	-	-	645,175	469,012
D - 7	Public Safety	23,479,838	-	-	-	11,114,117	12,365,720
D - 8	Department of Health	9,003,953	-	-	-	5,228,068	3,775,885
D - 10	Mental Health/Mental Retardation	227,758,908	-	-	-	4,401,920	223,356,988
D - 11	Drug and Alcohol	8,123,117	-	-	-	506,032	7,617,085
D - 12	Children and Youth Services	31,458,207	-	16,902,693	-	8,897,908	5,657,606
D - 13	Day Care	31,642,828	-	-	-	1,203,638	30,439,190
D - 14	Commerce	1,259,463	-	-	-	1,175,097	84,366
D - 15	Community Development (CDBG)	9,645,590	-	5,284,945	-	765,225	3,595,420
D - 16	Aging and Adult Services	18,653,582	-	-	-	4,110,764	14,542,818
D - 17	Appropriations	22,077,365	22,077,365	-	-	-	-
	Subtotal	\$597,772,017	\$22,077,365	30,986,126	\$14,570,709	\$127,242,044	\$402,895,772
	Less JTPA Youth Programs Salaries & Wages	0	-	-	-	-	-
	TOTAL	\$597,772,017	\$22,077,365	\$30,986,126	\$14,570,709	\$127,242,044	\$402,895,772

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

(B) Unallowables and flow-throughs include capital expenditures and other unallowables per OMB A - 87 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, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
<u>CENTRAL SERVICE DEPARTMENTS</u>						
Administrative Services:						
- Chief Clerk/Deputy	768,610			768,610		
- Budget	517,852			517,852		
- Solicitor	749,288			749,288		
Court House Security	1,392,177			1,392,177		
Treasurer:						
- Receipts	370,775			370,775		
Controller:						
- Disbursements	320,293			320,293		
- General Accounting	475,479			475,479		
- Internal Audit	370,344			370,344		
- Payroll	715,255			715,255		
Records - Microfilm	120,473			120,473		
- Storage	1,087,521			1,087,521		
- Printing	65,297			65,297		
Purchasing - Procurement	654,289			654,289		
- Supply	131,853			131,853		
Information Services	3,698,075			3,698,075		
Human Resources	760,637			760,637		
- EEOC Officer	86,416			86,416		
Fleet Management	139,000			139,000		
Insurance	2,147,075			2,147,075		
TOTAL CENTRAL SERVICES	\$14,570,709	\$0	-	\$14,570,709	-	-

**COUNTY OF MONTGOMERY
COST ANALYSIS - GENERAL SERVICES
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL CENTRAL SERVICES	14,570,709	-		14,570,709	-	-
OPERATING DEPARTMENTS						
Administrative Services:						
- Commissioners	396,966				266,140	130,826
Dept. of Economic/Workforce Development	1,965,990				1,170,997	794,993
Voter Services	2,144,748				753,149	1,391,599
Board of Assessments	3,326,168				1,942,172	1,383,996
Consumer Affairs	140				125	15
Treasurer	643,502				439,061	204,441
Tax Collectors	2,189,695				-	2,189,695
Tax Claim Bureau	987,877				177,941	809,936
Controller	382,883				171,563	211,320
Planning Commission	4,303,650				2,555,880	1,747,770
Recorder of Deeds	1,475,792				882,940	592,852
Public Defender	5,209,890				3,461,988	1,747,902
Community Revitalization	-				-	-
Office of Transportation	765,460				181,861	583,599
Geriatric - Human Service Center	-				-	-
Day Care - Human Service Center	-				-	-
Human Service Center/Admin	96,548				-	96,548
Willow Grove Annex	(147,544)				64,190	(211,734)
One Montgomery Plaza	(1,536,349)				507,822	(2,044,171)
Day Care - Children's Place	-				-	-
Day Care - Court Care	193,532				108,373	85,159
Veterans Affairs	508,906				217,718	291,188
TOTAL OPERATING DEPARTMENTS	22,907,854	-	-	-	12,901,920	10,005,934
TOTAL GENERAL SERVICES (B)	37,478,563	-	-	14,570,709	12,901,920	10,005,934

(A) Unallowables and flow throughs include capital expenditures and other unallowables per UGG 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, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL DOMESTIC RELATIONS (B)	\$8,284,043	-	-	-	\$5,131,619	\$3,152,424

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per UGG and OASC
 (B) To Schedule D

**COUNTY OF MONTGOMERY
COST ANALYSIS - JUDICIAL
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Register of Wills	1,229,538				749,630	479,908
Sheriff	9,532,486				6,228,574	3,303,912
Coroner	1,745,812				569,758	1,176,054
Prothonotary	2,307,414				1,267,404	1,040,010
Clerk of Courts	2,388,742				1,460,765	927,977
District Attorney	16,940,372				10,760,743	6,179,629
Courts	16,986,948				10,317,320	6,669,628
District Justices	10,517,716				4,517,263	6,000,453
Jury Board	610,300				302,902	307,398
Drug Court	741,008				170,241	570,767
Law Library	339,683				67,117	272,566
TOTAL JUDICIAL (B)	63,340,019	-	-	-	36,411,717	26,928,302

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

(B) To Schedule D

**COUNTY OF MONTGOMERY
COST ANALYSIS - CORRECTIONAL
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Correctional Facility	\$41,187,492				\$20,607,075	\$20,580,417
Youth Detention Center	4,528,353				2,416,374	2,111,979
Driving Under the Influence	364				341	23
Adult Probation	10,082,678				6,167,502	3,915,176
Juvenile Probation	5,225,232				3,529,186	1,696,046
Child Care Delinquent	<u>25,701,181</u>	<u> </u>	<u>\$8,798,488</u>	<u> </u>	<u>(119)</u>	<u>16,902,812</u>
TOTAL CORRECTIONAL (B)	<u><u>\$86,725,300</u></u>	<u><u>\$0</u></u>	<u><u>\$8,798,488</u></u>	<u><u>-</u></u>	<u><u>\$32,720,359</u></u>	<u><u>\$45,206,453</u></u>

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

(B) To Schedule D

**COUNTY OF MONTGOMERY
COST ANALYSIS - RECREATIONAL
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

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	1,190,604				757,066	433,538
Parks - Region II Green Lane Park and Nature Center Central Perkiomen Valley Park Pennypacker Mills Sunrise Mill	835,799	-			515,681	320,118
Parks - Region III Norristown Farm Park Peter Wentz Farmstead	7,552,629				493,376	7,059,253
Parks Administration	320,671				176,596	144,075
Cooperative Extension	386,124				85,766	300,358
Historical Society	7,441,227	-			-	7,441,227
Elmwood Park Zoo	-	-			-	-
TOTAL RECREATION (B)	<u>17,727,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,028,485</u>	<u>15,698,569</u>

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

COUNTY OF MONTGOMERY
COST ANALYSIS - PUBLIC WORKS
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020

Descriptor	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Soil Conservation	821,321	-	-	-	581,317	240,004
Perkiomen Valley Watershed	-	-	-	-	-	-
Pennypack Creek Watershed	-	-	-	-	-	-
Wissahickon Valley Watershed	-	-	-	-	-	-
Liquid Fuels Tax Fund	-	-	-	-	-	-
Solid Waste Authority	107	-	-	-	97	10
Roads & Bridges	<u>292,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,761</u>	<u>228,998</u>
TOTAL PUBLIC WORKS (B)	<u>1,114,187</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>645,175</u>	<u>469,012</u>

(A) Unallowables and flow-throughs include capital expenditures and other expenditures per UGG and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY
COST ANALYSIS - PUBLIC SAFETY
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Public Safety - Gen Admin	1,785,596				1,152,305	633,291
Emergency Preparedness	476,736				303,944	172,792
Fire Protection Service	818,194				446,858	371,336
Medical Services - Grant Adm	518,066				339,430	178,636
Medical Services - Gen Opns	1,379				-	1,379
Hazardous Material Planning	-				-	-
Firing Range	202,817				53,487	149,330
Emergency Communications	14,683,113				8,656,164	6,026,949
SPCA	-					
MARC	-					
Norristown Public Library	-					-
Mass Transportation	4,804,078				161,929	4,642,148
EDS (9-1-1) Fund	-	-				
Big Brothers Associator	-					
Open Line	-	*				
Delaware Valley Planning	189,859					189,859
Community College	-					-
Women's Center - Montgomery Count	-					
TOTAL PUBLIC SAFETY (B)	23,479,838	-	-	-	11,114,117	12,365,720

(A) Unallowables and flow-throughs include capital expenditures per UGG and OASC 10

(B) To Schedule D

**COUNTY OF MONTGOMERY
 COST ANALYSIS - DEPARTMENT OF HEALTH
 FOR APPLICATION DURING FISCAL YEAR ENDING
 DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL DEPARTMENT OF HEALTH (B)	<u>\$9,003,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$5,228,068</u>	<u>\$3,775,885</u>

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

(B) To Schedule D

**COUNTY OF MONTGOMERY
 COST ANALYSIS - MENTAL HEALTH/RETARDATION
 FOR APPLICATION DURING FISCAL YEAR ENDING
 DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Case Management	\$20,955,969				\$2,319,820	\$18,636,149
Administration	39,695,404				1,150,200	38,545,204
Mental Health Review	145,446				118,838	26,608
Health Choices	<u>166,962,089</u>	<u> </u>	<u> </u>	<u> </u>	<u>813,062</u>	<u>166,149,027</u>
TOTAL MENTAL HEALTH AND RETARDATION (B)	<u>\$227,758,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$4,401,920</u>	<u>\$223,356,988</u>

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

**COUNTY OF MONTGOMERY
 COST ANALYSIS - DRUG AND ALCOHOL
 FOR APPLICATION DURING FISCAL YEAR ENDING
 DECEMBER 31, 2020**

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)	\$8,123,117	-	-	-	\$506,032	\$7,617,085

(A) Unallowables and follow-through's include capital expenditures and other unallowables per UGG and OASC

(B) To Schedule D

**COUNTY OF MONTGOMERY
COST ANALYSIS - CHILDREN AND YOUTH SERVICES
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Youth Center Shelter	1,439,441				899,430	540,011
Child Welfare Administration	13,116,073				7,998,478	5,117,595
Child Care Dependent	<u>16,902,693</u>		<u>\$16,902,693</u>			
TOTAL CHILDREN AND YOUTH SERVICES(B)	<u>\$31,458,207</u>		<u>\$16,902,693</u>	<u>-</u>	<u>\$8,897,908</u>	<u>\$5,657,606</u>

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

(B) To Schedule D

**COUNTY OF MONTGOMERY
 COST ANALYSIS - DAY CARE
 FOR APPLICATION DURING FISCAL YEAR ENDING
 DECEMBER 31, 2020**

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>\$31,642,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$1,203,638</u>	<u>\$30,439,190</u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per UGG and OASC
 (B) To Schedule D

COUNTY OF MONTGOMERY
COST ANALYSIS - COMMERCE
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020

Descriptor	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
TOTAL COMMERCE	\$1,259,463	-	-	-	\$1,175,097	\$84,366

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per UGG and OASC
(B) To Schedule D

**COUNTY OF MONTGOMERY
 COST ANALYSIS - COMMUNITY DEVELOPMENT
 FOR APPLICATION DURING FISCAL YEAR ENDING
 DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	DIRECT COSTS	
					Salaries and Wages	All Other Expenditures
Administration	\$1,223,591				\$765,225	\$458,366
Projects	5,284,945		\$5,284,945			
Affordable Housing	<u>3,137,054</u>				-	3,137,054
TOTAL COMMUNITY DEVELOPMENT (B)	<u>\$9,645,590</u>	<u>-</u>	<u>\$5,284,945</u>	<u>-</u>	<u>\$765,225</u>	<u>\$3,595,420</u>

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

(B) To Schedule D

D = Agrees with Sch. D

S = Agrees with Subledger.

**COUNTY OF MONTGOMERY
 COST ANALYSIS - AGING AND ADULT SERVICES
 FOR APPLICATION DURING FISCAL YEAR ENDING
 DECEMBER 31, 2020**

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)	\$18,653,582		-	-	\$4,110,764	\$14,542,818

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

(B) To Schedule D

**COUNTY OF MONTGOMERY
COST ANALYSIS - APPROPRIATIONS
FOR APPLICATION DURING FISCAL YEAR ENDING
DECEMBER 31, 2020**

Description	Total Expenditures	Unallowable Expenditures	Flow Throughs (A)	Central Service Indirect Costs	Salaries and Wages	All Other Expenditures
Industrial Development Authority	-				-	-
MC Development Corporation	-				-	-
Montco Norristown Library	-	-			-	-
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 Cana	-	-			-	-
Schuylkill River Greenway Associatio	-	-			-	-
EDS 911 Fund	-	-			-	-
Tookany Tacony Frankford Water	-	-			-	-
International Spring Festiva	-	-			-	-
Recycling Fund	-	-			-	-
Pottstown Symphony	-	-			-	-
Montgomery County Lands Trust	-	-			-	-
TOTAL APPROPRIATIONS (B)	<u><u>22,077,365</u></u>	<u><u>22,077,365</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

(A) Unallowables and flow-throughs include capital expenditures and other unallowables per UGG and OASC

(B) To Schedule D