

**York County, Pennsylvania
Commissioner's Office**

The County Commissioner's Office is the central governing body of the County. The majority of activities that take place in the Commissioner's Office are considered General Government activities and are not allowable. However, the County Administrator and Chief Clerk, as well as various other support staff do engage in activities that are allowable. Such activities include budget preparation, countywide administration and departmental administration.

Costs associated with budget preparation are allocated to departments based on the number of total revenue and expenditure transactions of each department.

Costs associated with the administration of the County Solicitor have been directly allocated.

Costs associated with countywide administration such as personnel issues, insurance policies, employee benefits, and meetings with department supervisors, are allocated based on the number of employees in each department.

The remaining balance of duties undertaken by the Commissioner's Office are considered General Government and are not allowable.

Ref: OMB Circular A-87, Attachment B, Section 1,9,10,11 and 29

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Commissioners
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	478,464		478,464	478,464
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	52,644	-	52,644	
Equipment Use	3,379	-	3,379	
Employee Benefits	316,275	36	316,311	
Liability Insurance	984	-	984	
Property Insurance	934	2	936	
Retirement Administration	1,753	7	1,760	
	-	-	-	
	-	-	-	
Information Services	32,411	3,251	35,662	
Commissioners		2,462	2,462	
Solicitor		45,457	45,457	
Purchasing		1,500	1,500	
Controller		19,375	19,375	
Treasurer		19,042	19,042	
Human Resources		2,429	2,429	
Payroll Office		651	651	
Central Telephone		686	686	
		-	-	
Archives		2,950	2,950	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>444,556</u>	<u>100,824</u>	<u>545,380</u>	<u>545,380</u>
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>923,020</u></u>	<u><u>100,824</u></u>	<u><u>1,023,844</u></u>	<u><u>1,023,844</u></u>

YORK COUNTY, PENNSYLVANIA
Commissioners
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	443,469	35,051	43,774	31,268		333,376
<u>Other Expenses and Cost</u>						
Advertising	4,140					4,140
Postage	54	4	5	4	-	41
Telephone	3,982	315	393	281	-	2,993
Assoc Dues	15,298	1,209	1,510	1,079	-	11,500
Printing	25	2	2	2	-	19
Travel	2,198	174	217	155	-	1,652
Contracted Services	3,839	303	379	271	-	2,886
Parking	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Subscriptions	374	30	37	26	-	281
Equipment Rental	1,600	126	158	113	-	1,203
Office Supplies	2,931	232	289	207	-	2,203
Maintenance & Repairs	-	-	-	-	-	-
Premium & Deputation Bond	-	-	-	-	-	-
JAG Expenses	-					
Offcl Function	554					554
Capital Outlay	-					
Departmental Expenditures	478,464	37,446	46,765	33,404	-	360,849
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	478,464	37,446	46,765	33,404	-	360,849

**YORK COUNTY, PENNSYLVANIA
Commissioners
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
Additions: 1st Central Service Centers	444,556	444,556				
REALLOCATE ADMIN		(482,002)	51,111	36,509	-	394,382
Allocable Costs	923,020	-	97,876	69,913	-	755,231
Unallocated	(755,231)					(755,231)
1st Allocation	167,789	-	97,876	69,913	-	-
Additions: 2nd Central Service Centers	100,824	100,824				
REALLOCATE ADMIN		(100,824)	10,806	7,719	-	82,299
Allocable Costs	100,824	-	10,806	7,719	-	82,299
Unallocated	(82,299)					(82,299)
2nd Allocation	18,525	-	10,806	7,719	-	-
Total Allocated	186,314	-	108,682	77,632	-	-

YORK COUNTY, PENNSYLVANIA
Commissioners
Department Cost Allocation Summary - Total Costs

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Employee Benefits	350	350	-	-
Liability Insurance	2	2	-	-
Property Insurance	2	2	-	-
Retirement Administration	135	50	85	-
County Maintenance	1,771	1,036	735	-
Human Services Center	627	373	254	-
County Annex	371	201	170	-
Information Services	755	189	566	-
Commissioners	2,462	2,292	170	-
Solicitor	176	113	63	-
Purchasing	192	97	95	-
Controller	441	95	346	-
Treasurer	1,146	926	220	-
Human Resources	751	373	378	-
Payroll Office	127	32	95	-
Central Telephone	166	103	63	-
Archives	1,004	815	189	-
Human Services	921	480	441	-
Fleet Management	1,405	1,279	126	-
Voter Registration	5,263	5,043	220	-
Tax Assessment	1,223	436	787	-
Weights & Measurers	40	9	31	-
Tax Collectors	767	12	755	-
Tax Claims	3,735	3,735	-	-
Recorder of Deeds	645	299	346	-
Traffic Safety	858	763	95	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	1,429	1,272	157	-
Register of Wills	521	238	283	-
Sheriff	4,109	1,023	3,086	-
Coroner	824	698	126	-
Prothonotary	1,134	347	787	-
Clerk Courts	1,577	380	1,197	-
Public Defender	1,799	698	1,101	-
District Attorney	7,991	5,189	2,802	-
Courts	10,689	8,201	2,488	-
District Justices	9,081	6,373	2,708	-

YORK COUNTY, PENNSYLVANIA
Commissioners
Department Cost Allocation Summary - Total Costs

User Department	Total	Budget	Co-Wide Admin	Solicitor
Constables	2,673	2,673	-	-
Divorce Masters	196	70	126	-
Controlled Subst	1,125	1,125	-	-
Juvenile Probation	2,434	609	1,825	-
Adult Probation	4,595	1,321	3,274	-
Youth Development Ctr	1,765	568	1,197	-
Maint Adults	71	71	-	-
Prison	20,219	4,919	15,300	-
Public Safety	63	32	31	-
EMA	351	162	189	-
Radiation Act	69	69	-	-
HazMat	231	231	-	-
Parks	4,393	3,354	1,039	-
Conservation	533	61	472	-
AG Land Pres	102	39	63	-
Planning	17	17	-	-
Coop Extension	429	146	283	-
Pleasant Acres	24,635	8,422	16,213	-
Human Services MLR	-	-	-	-
Children & Youth	18,972	14,471	4,501	-
Children & Youth MLR	-	-	-	-
E-911	6,450	2,861	3,589	-
E-911 Maintenance	126	-	126	-
Liquid Fuels	250	250	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	10,463	8,574	1,889	-
Aging MLR	-	-	-	-
MH/MR	10,932	6,902	4,030	-
MH/MR MLR	-	-	-	-
Health Choices	739	582	157	-
Health Choices MLR	-	-	-	-
Domestic Relations	2,938	986	1,952	-
Domestic Relations MLR	-	-	-	-
Weatherization Liheap	396	396	-	-
CDBG	1,540	1,540	-	-
Public Relations	67	36	31	-
Retirement Fund	386	386	-	-
ARRA Weatherization	1,001	1,001	-	-
Human Services FGDM	234	234	-	-

**YORK COUNTY, PENNSYLVANIA
Commissioners
Department Cost Allocation Summary - Total Costs**

<u>User Department</u>	<u>Total</u>	<u>Budget</u>	<u>Co-Wide Admin</u>	<u>Solicitor</u>
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	157	157	-	-
Other	1,547	1,545	2	-
Subtotal	186,314	108,682	77,632	-
Total	186,314	108,682	77,632	-

YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Budget

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	302	0.358%	350		350		350
Liability Insurance	2	0.002%	2		2		2
Property Insurance	2	0.002%	2		2		2
Retirement Administration	43	0.051%	50		50		50
County Maintenance	892	1.058%	1,036		1,036		1,036
Human Services Center	321	0.381%	373		373		373
County Annex	173	0.205%	201		201		201
Information Services	163	0.193%	189		189		189
Commissioners	1,974	2.342%	2,292		2,292		2,292
Solicitor	87	0.103%	101		101	12	113
Purchasing	75	0.089%	87		87	10	97
Controller	73	0.087%	85		85	10	95
Treasurer	715	0.848%	830		830	96	926
Human Resources	287	0.341%	334		334	39	373
Payroll Office	25	0.030%	29		29	3	32
Central Telephone	79	0.094%	92		92	11	103
Archives	629	0.746%	730		730	85	815
Human Services	370	0.439%	430		430	50	480
Fleet Management	987	1.171%	1,146		1,146	133	1,279
Voter Registration	3,892	4.618%	4,520		4,520	523	5,043
Tax Assessment	336	0.399%	391		391	45	436
Weights & Measurers	7	0.008%	8		8	1	9
Tax Collectors	9	0.011%	11		11	1	12
Tax Claims	2,883	3.421%	3,348		3,348	387	3,735
Recorder of Deeds	231	0.274%	268		268	31	299
Traffic Safety	589	0.699%	684		684	79	763
Veteran's Affairs	982	1.165%	1,140		1,140	132	1,272
Register of Wills	184	0.218%	213		213	25	238
Sheriff	790	0.937%	917		917	106	1,023
Coroner	539	0.640%	626		626	72	698
Prothonotary	268	0.318%	311		311	36	347
Clerk Courts	293	0.348%	341		341	39	380
Public Defender	539	0.640%	626		626	72	698
District Attorney	4,005	4.752%	4,651		4,651	538	5,189
Courts	6,329	7.509%	7,350		7,350	851	8,201
District Justices	4,919	5.836%	5,712		5,712	661	6,373
Constables	2,063	2.448%	2,396		2,396	277	2,673
Divorce Masters	54	0.064%	63		63	7	70
Controlled Subst	868	1.030%	1,008		1,008	117	1,125
Juvenile Probation	470	0.558%	546		546	63	609
Adult Probation	1,020	1.210%	1,184		1,184	137	1,321
Youth Development Ctr	438	0.520%	509		509	59	568

**YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Budget**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Maint Adults	55	0.065%	64		64	7	71
Prison	3,797	4.505%	4,409		4,409	510	4,919
Public Safety	25	0.030%	29		29	3	32
EMA	125	0.148%	145		145	17	162
Radiation Act	53	0.063%	62		62	7	69
HazMat	179	0.212%	207		207	24	231
Parks	2,588	3.071%	3,006		3,006	348	3,354
Conservation	47	0.056%	55		55	6	61
AG Land Pres	30	0.036%	35		35	4	39
Planning	13	0.015%	15		15	2	17
Coop Extension	113	0.134%	131		131	15	146
Pleasant Acres	6,500	7.712%	7,548		7,548	874	8,422
Children & Youth	11,168	13.251%	12,970		12,970	1,501	14,471
E-911	2,208	2.620%	2,564		2,564	297	2,861
Liquid Fuels	193	0.229%	224		224	26	250
Agency on Aging	6,618	7.852%	7,685		7,685	889	8,574
MH/MR	5,327	6.320%	6,186		6,186	716	6,902
Health Choices	449	0.533%	522		522	60	582
Domestic Relations	761	0.903%	884		884	102	986
Weatherization Liheap	306	0.363%	355		355	41	396
CDBG	1,188	1.410%	1,380		1,380	160	1,540
Public Relations	28	0.033%	32		32	4	36
Retirement Fund	298	0.354%	346		346	40	386
Drug & Alcohol	1,040	1.234%	1,208		1,208	140	1,348
ARRA Weatherization	772	0.916%	897		897	104	1,001
Human Services FGDM	181	0.215%	210		210	24	234
Weatherization DOE	121	0.144%	141		141	16	157
		0.000%	-		-	-	-
Other	1,192	1.414%	1,384		1,384	161	1,545
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Subtotal	84,282	100.000%	97,876	-	97,876	10,806	108,682
Second Allocation Total	80,410						
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Total	84,282	100.000%	97,876	-	97,876	10,806	108,682

(A) Alloc basis: Number of Transactions By Department (Expense & Revenue)

Source: Expense & Revenue Audit Trail

YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Co-Wide Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.121%	85		85		85
County Maintenance	26.00	1.051%	735		735		735
Human Services Center	9.00	0.364%	254		254		254
County Annex	6.00	0.243%	170		170		170
Information Services	20.00	0.809%	566		566		566
Commissioners	6.00	0.243%	170		170		170
Solicitor	2.00	0.081%	57		57	6	63
Purchasing	3.00	0.121%	85		85	10	95
Controller	11.00	0.445%	311		311	35	346
Treasurer	7.00	0.283%	198		198	22	220
Human Resources	12.00	0.485%	339		339	39	378
Payroll Office	3.00	0.121%	85		85	10	95
Central Telephone	2.00	0.081%	57		57	6	63
Archives	6.00	0.243%	170		170	19	189
Risk Management	-	0.000%	-		-	-	-
Human Services	14.00	0.566%	396		396	45	441
Fleet Management	4.00	0.162%	113		113	13	126
Voter Registration	7.00	0.283%	198		198	22	220
Tax Assessment	25.00	1.011%	707		707	80	787
Weights & Measurers	1.00	0.040%	28		28	3	31
Tax Collectors	24.00	0.970%	678		678	77	755
Recorder of Deeds	11.00	0.445%	311		311	35	346
Traffic Safety	3.00	0.121%	85		85	10	95
Veteran's Affairs	5.00	0.202%	141		141	16	157
Register of Wills	9.00	0.364%	254		254	29	283
Sheriff	98.00	3.963%	2,771		2,771	315	3,086
Coroner	4.00	0.162%	113		113	13	126
Prothonotary	25.00	1.011%	707		707	80	787
Clerk Courts	38.00	1.537%	1,075		1,075	122	1,197
Public Defender	35.00	1.415%	989		989	112	1,101
District Attorney	89.00	3.599%	2,516		2,516	286	2,802
Courts	79.00	3.195%	2,234		2,234	254	2,488
District Justices	86.00	3.478%	2,432		2,432	276	2,708
Divorce Masters	4.00	0.162%	113		113	13	126
Juvenile Probation	58.00	2.345%	1,639		1,639	186	1,825
Adult Probation	104.00	4.205%	2,940		2,940	334	3,274
Youth Development Ctr	38.00	1.537%	1,075		1,075	122	1,197
Maint Adults		0.000%	-		-	-	-
Prison	486.00	19.652%	13,739		13,739	1,561	15,300

**YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Co-Wide Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Safety	1.00	0.040%	28		28	3	31
EMA	6.00	0.243%	170		170	19	189
Parks	33.00	1.334%	933		933	106	1,039
Conservation	15.00	0.607%	424		424	48	472
AG Land Pres	2.00	0.081%	57		57	6	63
Coop Extension	9.00	0.364%	254		254	29	283
Pleasant Acres	515.00	20.825%	14,559		14,559	1,654	16,213
Children & Youth	143.00	5.782%	4,042		4,042	459	4,501
E-911	114.00	4.610%	3,223		3,223	366	3,589
E-911 Maintenance	4.00	0.162%	113		113	13	126
Agency on Aging	60.00	2.426%	1,696		1,696	193	1,889
MH/MR	128.00	5.176%	3,619		3,619	411	4,030
Health Choices	5.00	0.202%	141		141	16	157
Domestic Relations	62.00	2.507%	1,753		1,753	199	1,952
Public Relations	1.00	0.040%	28		28	3	31
Drug & Alcohol	12.00	0.485%	339		339	39	378
		0.000%	-		-	-	-
Other		0.000%	(2)		(2)	4	2
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Subtotal	2,473	100.000%	69,913	-	69,913	7,719	77,632
Second Allocation Total	2,403						
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Total	2,473	100.000%	69,913	-	69,913	7,719	77,632

(A) Alloc basis: Employees By Department

Source: Payroll

**York County, Pennsylvania
Solicitor**

The Solicitor serves as legal counsel for the County, reviewing all County contracts, providing legal guidance and advice on all matters concerning the County. The Solicitor is also responsible for all suits brought by and against the County. The Solicitor and staff serve various governmental bureaus and departments.

Costs associated with the Solicitor that are allowable are allocated to departments based on actual time expended in each department.

Professional Services are additional legal fees generated from county departments and will be directly allocated in this plan.

Ref: OMB Circular A-87, Attachment B, Section 33

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Solicitor
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	291,176		291,176	291,176
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	9,380	-	9,380	
Equipment Use	26	-	26	
Employee Benefits	81,071	9	81,080	
Liability Insurance	351	-	351	
Property Insurance	166	-	166	
Retirement Administration	584	2	586	
Information Services	98	10	108	
Commissioners	158	18	176	
Solicitor		6,392	6,392	
Purchasing		174	174	
Controller		1,067	1,067	
Treasurer		-	-	
Human Resources		810	810	
Payroll Office		217	217	
Central Telephone		98	98	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>98,280</u>	<u>9,328</u>	<u>107,608</u>	<u>107,608</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>389,456</u></u>	<u><u>9,328</u></u>	<u><u>398,784</u></u>	<u><u>398,784</u></u>

YORK COUNTY, PENNSYLVANIA
Solicitor
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
Wages and Benefits					
Salary & Wages	196,215		196,215		
	-				
Other Expenses and Cost					
Postage	-				
Telephone	29		29		
Training	391		391		
Assoc Dues	548		548		
Travel	308		308		
Prothonotary Fees	279		279		
Contracted Services	3,586		3,586		
Professional Services	87,629			87,629	
Advertising	530		530		
Transcripts	-				
Pamphlet Subscriptions	861		861		
Office Supplies	800		800		
Printing	-				
Parking	-				
Office Equipment	-				
Capital Outlay	-				
	-				
	-				
Departmental Expenditures	291,176	-	203,547	87,629	-
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	291,176	-	203,547	87,629	-
Additions: 1st					
Central Service Centers	98,280	98,280			
REALLOCATE ADMIN		(98,280)	98,280	-	-
Allocable Costs	389,456	-	301,827	87,629	-
Unallocated	-				-
1st Allocation	389,456	-	301,827	87,629	-

2012 Actual

YORK COUNTY, PENNSYLVANIA
Solicitor
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
Additions: 2nd Central Service Centers	9,328	9,328			
REALLOCATE ADMIN		(9,328)	9,328	-	-
Allocable Costs	9,328	-	9,328	-	-
Unallocated	-				-
2nd Allocation	9,328	-	9,328	-	-
Total Allocated	398,784	-	311,155	87,629	-

YORK COUNTY, PENNSYLVANIA
Solicitor
Department Cost Allocation Summary - Total Costs

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	9,055	9,055	-
Information Services	9,055	9,055	-
Commissioners	45,457	45,274	183
Purchasing	6,273	6,273	-
Controller	9,409	9,409	-
Treasurer	6,273	6,273	-
Human Resources	15,681	15,681	-
Archives	1,568	1,568	-
Risk Management	-	-	-
Human Services	6,273	6,273	-
Voter Registration	15,681	15,681	-
Tax Assessment	3,136	3,136	-
Sheriff	12,545	12,545	-
Coroner	3,136	3,136	-
Prothonotary	3,136	3,136	-
Public Defender	6,273	6,273	-
District Attorney	24,968	15,681	9,287
Courts	6,273	6,273	-
Juvenile Probation	3,136	3,136	-
Adult Probation	10,225	6,273	3,952
Youth Development Ctr	6,273	6,273	-
Prison	43,367	31,364	12,003
EMA	3,136	3,136	-
Parks	9,409	9,409	-
AG Land Pres	1,568	1,568	-
Planning	-	-	-
Pleasant Acres	15,681	15,681	-
Children & Youth	55,421	10,977	44,444
Agency on Aging	1,568	1,568	-
MH/MR	6,273	6,273	-
Domestic Relations	14,429	3,136	11,293
Other	5	5	-
<hr/>			
Subtotal	398,784	311,155	87,629
<hr/>			
Total	398,784	311,155	87,629

YORK COUNTY, PENNSYLVANIA
Solicitor
Detail Allocation of
Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	3.0	3.000%	9,055		9,055		9,055
Information Services	3.0	3.000%	9,055		9,055		9,055
Commissioners	15.0	15.000%	45,274		45,274		45,274
Purchasing	2.0	2.000%	6,037		6,037	236	6,273
Controller	3.0	3.000%	9,055		9,055	354	9,409
Treasurer	2.0	2.000%	6,037		6,037	236	6,273
Human Resources	5.0	5.000%	15,091		15,091	590	15,681
Archives	0.5	0.500%	1,509		1,509	59	1,568
Human Services	2.0	2.000%	6,037		6,037	236	6,273
Voter Registration	5.0	5.000%	15,091		15,091	590	15,681
Tax Assessment	1.0	1.000%	3,018		3,018	118	3,136
Weights & Measurers	1.0	1.000%	3,018		3,018	118	3,136
Tax Claims	2.0	2.000%	6,037		6,037	236	6,273
Recorder of Deeds	1.0	1.000%	3,018		3,018	118	3,136
Veteran's Affairs	1.0	1.000%	3,018		3,018	118	3,136
Register of Wills	1.0	1.000%	3,018		3,018	118	3,136
Sheriff	4.0	4.000%	12,073		12,073	472	12,545
Coroner	1.0	1.000%	3,018		3,018	118	3,136
Prothonotary	1.0	1.000%	3,018		3,018	118	3,136
Clerk Courts	1.0	1.000%	3,018		3,018	118	3,136
Public Defender	2.0	2.000%	6,037		6,037	236	6,273
District Attorney	5.0	5.000%	15,091		15,091	590	15,681
Courts	2.0	2.000%	6,037		6,037	236	6,273
Juvenile Probation	1.0	1.000%	3,018		3,018	118	3,136
Adult Probation	2.0	2.000%	6,037		6,037	236	6,273
Youth Development Ctr	2.0	2.000%	6,037		6,037	236	6,273
Prison	10.0	10.000%	30,183		30,183	1,181	31,364
EMA	1.0	1.000%	3,018		3,018	118	3,136
Parks	3.0	3.000%	9,055		9,055	354	9,409
AG Land Pres	0.5	0.500%	1,509		1,509	59	1,568
Pleasant Acres	5.0	5.000%	15,091		15,091	590	15,681
Children & Youth	3.5	3.500%	10,564		10,564	413	10,977
E-911	4.0	4.000%	12,073		12,073	472	12,545
Agency on Aging	0.5	0.500%	1,509		1,509	59	1,568
MH/MR	2.0	2.000%	6,037		6,037	236	6,273
Domestic Relations	1.0	1.000%	3,018		3,018	118	3,136
Weatherization Liheap	0.5	0.500%	1,509		1,509	59	1,568
CDBG	0.5	0.500%	1,509		1,509	59	1,568
Other		0.000%	-		-	5	5
<hr/>							
Subtotal	100	100.000%	301,827	-	301,827	9,328	311,155
Second Allocation Total	79						
<hr/>							
Total	100	100.000%	301,827	-	301,827	9,328	311,155

(A) Alloc basis: Actual Time Spent By Department

Source: Solicitor

YORK COUNTY, PENNSYLVANIA
Solicitor
Detail Allocation of
Other Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	183	0.209%	183		183		183
Solicitor	6,392	7.294%	6,392		6,392		6,392
Sheriff	-	0.000%	-		-	-	-
District Attorney	9,287	10.598%	9,287		9,287	-	9,287
District Justices	75	0.086%	75		75	-	75
Adult Probation	3,952	4.510%	3,952		3,952	-	3,952
Prison	12,003	13.698%	12,003		12,003	-	12,003
Parks	-	0.000%	-		-	-	-
Children & Youth	44,444	50.718%	44,444		44,444	-	44,444
Domestic Relations	11,293	12.887%	11,293		11,293	-	11,293
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	87,629	100.000%	87,629	-	87,629	-	87,629
Second Allocation Total	81,054						
<hr/>							
Total	87,629	100.000%	87,629	-	87,629	-	87,629

(A) Alloc basis:

Analysis of Invoices Paid

Source:

Solicitor

**York County, Pennsylvania
Central Purchasing**

The Central Purchasing department is responsible for the purchasing of inventory and the distribution of office supplies for the County.

Costs associated with the Central Purchasing department are allocated to departments based on the number of purchase orders processed by each department.

Ref: OMB Circular A-87, Attachment B, Section 29

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Purchasing
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	131,614		131,614	131,614
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	28,822	-	28,822	
Equipment Use	233	-	233	
Employee Benefits	39,873	4	39,877	
Liability Insurance	390	-	390	
Property Insurance	512	1	513	
Retirement Administration	877	4	881	
County Maintenance	19,806	1,629	21,435	
Information Services	972	98	1,070	
Commissioners	172	20	192	
Solicitor	6,037	236	6,273	
Purchasing		3,208	3,208	
Controller		956	956	
Treasurer		-	-	
Human Resources		1,213	1,213	
Payroll Office		324	324	
Central Telephone		196	196	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>97,694</u>	<u>7,889</u>	<u>105,583</u>	<u>105,583</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>229,308</u></u>	<u><u>7,889</u></u>	<u><u>237,197</u></u>	<u><u>237,197</u></u>

**YORK COUNTY, PENNSYLVANIA
Purchasing
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	107,858		107,858	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	817		817	
Assoc Dues	35		35	
Printing	1,050		1,050	
Maintenance and Repairs	-			
Contracted Services	5,757		5,757	
Equipment Rental	336		336	
Travel	34		34	
Training	-			
Office Equipment	-			
Office Supplies	15,727		15,727	
Departmental Expenditures	131,614	-	131,614	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	131,614	-	131,614	-

2012 Actual

YORK COUNTY, PENNSYLVANIA
Purchasing
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	97,694	97,694		
REALLOCATE ADMIN		(97,694)	97,694	-
Allocable Costs	229,308	-	229,308	-
Unallocated	-			-
1st Allocation	229,308	-	229,308	-
Additions: 2nd Central Service Centers	7,889	7,889		
REALLOCATE ADMIN		(7,889)	7,889	-
Allocable Costs	7,889	-	7,889	-
Unallocated	-			-
2nd Allocation	7,889	-	7,889	-
Total Allocated	237,197	-	237,197	-

2012 Actual

YORK COUNTY, PENNSYLVANIA
Purchasing
Department Cost Allocation Summary - Total Costs

User Department	Total	
County Maintenance	10,156	10,156
Human Services Center	3,903	3,903
County Annex	1,438	1,438
Information Services	942	942
Commissioners	1,500	1,500
Solicitor	174	174
Purchasing	3,208	3,208
Controller	1,375	1,375
Treasurer	952	952
Human Resources	3,213	3,213
Payroll Office	398	398
Central Telephone	129	129
Archives	1,080	1,080
Human Services	1,093	1,093
Fleet Management	668	668
Voter Registration	2,135	2,135
Tax Assessment	2,223	2,223
Weights & Measurers	76	76
Tax Collectors	90	90
Tax Claims	333	333
Recorder of Deeds	1,749	1,749
Traffic Safety	2,159	2,159
Veteran's Affairs	1,364	1,364
Register of Wills	1,467	1,467
Sheriff	5,489	5,489
Coroner	591	591
Prothonotary	3,639	3,639
Clerk Courts	5,476	5,476
Public Defender	3,768	3,768
District Attorney	10,015	10,015
Courts	13,009	13,009
District Justices	39,314	39,314
Constables	52	52
Divorce Masters	810	810
Juvenile Probation	4,500	4,500
Adult Probation	2,288	2,288
Youth Development Ctr	4,988	4,988
Maint Adults	874	874
Prison	25,121	25,121

YORK COUNTY, PENNSYLVANIA
Purchasing
Department Cost Allocation Summary - Total Costs

User Department	Total	
Public Safety	76	76
EMA	836	836
Radiation Act	1,311	1,311
HazMat	3,304	3,304
Parks	6,584	6,584
Conservation	140	140
Coop Extension	333	333
Pleasant Acres	578	578
Children & Youth	10,941	10,941
E-911	9,680	9,680
E-911 Maintenance	1,130	1,130
Liquid Fuels	797	797
Agency on Aging	13,538	13,538
MH/MR	9,463	9,463
Health Choices	1,156	1,156
Domestic Relations	2,649	2,649
Public Relations	116	116
Retirement Fund	90	90
Drug & Alcohol	2,932	2,932
Human Services FGDM	2,264	2,264
Other	4,485	4,485
Subtotal	237,197	237,197
Total	237,197	237,197

YORK COUNTY, PENNSYLVANIA
Purchasing
Detail Allocation of
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	820	4.429%	10,156		10,156		10,156
Human Services Center	315	1.702%	3,903		3,903		3,903
County Annex	116	0.627%	1,438		1,438		1,438
Information Services	76	0.411%	942		942		942
Commissioners	121	0.654%	1,500		1,500		1,500
Solicitor	14	0.076%	174		174		174
Purchasing	259	1.399%	3,208		3,208		3,208
Controller	107	0.578%	1,325		1,325	50	1,375
Treasurer	74	0.400%	917		917	35	952
Human Resources	250	1.350%	3,096		3,096	117	3,213
Payroll Office	31	0.167%	383		383	15	398
Central Telephone	10	0.054%	124		124	5	129
Archives	84	0.454%	1,041		1,041	39	1,080
Human Services	85	0.459%	1,053		1,053	40	1,093
Fleet Management	52	0.281%	644		644	24	668
Voter Registration	166	0.897%	2,057		2,057	78	2,135
Tax Assessment	173	0.934%	2,142		2,142	81	2,223
Weights & Measurers	6	0.032%	73		73	3	76
Tax Collectors	7	0.038%	87		87	3	90
Tax Claims	26	0.140%	321		321	12	333
Recorder of Deeds	136	0.735%	1,685		1,685	64	1,749
Traffic Safety	168	0.907%	2,080		2,080	79	2,159
Veteran's Affairs	106	0.573%	1,314		1,314	50	1,364
Register of Wills	114	0.616%	1,413		1,413	54	1,467
Sheriff	427	2.306%	5,288		5,288	201	5,489
Coroner	46	0.248%	569		569	22	591
Prothonotary	283	1.529%	3,506		3,506	133	3,639
Clerk Courts	426	2.301%	5,276		5,276	200	5,476
Public Defender	293	1.583%	3,630		3,630	138	3,768
District Attorney	779	4.208%	9,649		9,649	366	10,015
Courts	1,012	5.466%	12,534		12,534	475	13,009
District Justices	3,058	16.518%	37,877		37,877	1,437	39,314
Constables	4	0.022%	50		50	2	52
Divorce Masters	63	0.340%	780		780	30	810
Controlled Subst	236	1.275%	2,924		2,924	111	3,035
Juvenile Probation	350	1.891%	4,336		4,336	164	4,500
Adult Probation	178	0.961%	2,204		2,204	84	2,288
Youth Development Ctr	388	2.096%	4,806		4,806	182	4,988
Maint Adults	68	0.367%	842		842	32	874

**YORK COUNTY, PENNSYLVANIA
Purchasing
Detail Allocation of
Purchasing**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	1,954	10.555%	24,203		24,203	918	25,121
Public Safety	6	0.032%	73		73	3	76
EMA	65	0.351%	805		805	31	836
Radiation Act	102	0.551%	1,263		1,263	48	1,311
HazMat	257	1.388%	3,183		3,183	121	3,304
Parks	512	2.766%	6,343		6,343	241	6,584
Conservation	11	0.059%	135		135	5	140
Coop Extension	26	0.140%	321		321	12	333
Pleasant Acres	45	0.243%	557		557	21	578
Children & Youth	851	4.597%	10,541		10,541	400	10,941
E-911	753	4.067%	9,326		9,326	354	9,680
E-911 Maintenance	88	0.475%	1,089		1,089	41	1,130
Liquid Fuels	62	0.335%	768		768	29	797
Agency on Aging	1,053	5.688%	13,043		13,043	495	13,538
MH/MR	736	3.976%	9,117		9,117	346	9,463
Health Choices	90	0.486%	1,114		1,114	42	1,156
Domestic Relations	206	1.113%	2,552		2,552	97	2,649
Public Relations	9	0.049%	112		112	4	116
Retirement Fund	7	0.038%	87		87	3	90
Drug & Alcohol	228	1.232%	2,825		2,825	107	2,932
Human Services FGDM	176	0.951%	2,181		2,181	83	2,264
Other	349	1.885%	4,323		4,323	162	4,485
Subtotal	18,513	100.000%	229,308	-	229,308	7,889	237,197
Second Allocation Total	16,792						
Total	18,513	100.000%	229,308	-	229,308	7,889	237,197

(A) Alloc basis: Total Purchase Transactions (PO) By Department

Source: Expense Audit Trail

**York County, Pennsylvania
Controller**

The County Controller's Office handles a wide variety of responsibilities relating to the fiscal affairs of the County. Other responsibilities of the Controllers Office relate to the financial operations of the County.

The general accounting function of the Controllers Office deals with reviewing and verifying purchase orders, processing and paying general bills of the County's departments, maintaining general and subsidiary ledgers, as well as other accounting-related duties. These costs have been allocated to departments based on the number of expenditure transactions of each department.

The Controllers office is also responsible for administering to the County's Pension fund. Costs related to this responsibility have been allocated to departments based on the number of full time employees employed by each department.

Costs associated with administration of revenue transactions have been allocated to departments based on the number of revenue transactions of each department.

The accounting and auditing fees for the County's single audit, as well as the cost plan have been allocated to departments based on the number of expenditure and revenue transactions of each department.

The Controller's Office is responsible for the processing of payroll and non-payroll checks, which are allowable under Circular A-87. Costs associated with the processing of checks are allocated based on the number of expenditure transactions and pay checks issued in each department.

The remaining balance of the duties are considered a function of General Government and are not allowable.

Ref: OMB Circular A-87, Attachment B, Section 1 and 5

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Controller
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	838,577		838,577	838,577
Deductions			-	
Capital Outlay	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	56,384	-	56,384	
Equipment Use	13,628	-	13,628	
Employee Benefits	268,127	30	268,157	
Liability Insurance	1,540	-	1,540	
Property Insurance	1,001	2	1,003	
Retirement Administration	3,214	13	3,227	
Information Services	100,632	10,097	110,729	
Commissioners	396	45	441	
Solicitor	9,055	354	9,409	
Purchasing	1,325	50	1,375	
Controller		1,131	1,131	
Treasurer		-	-	
Human Resources		4,457	4,457	
Payroll Office		1,192	1,192	
Central Telephone		931	931	
Archives		9,939	9,939	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>494,048</u>	<u>31,429</u>	<u>525,477</u>	<u>525,477</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,332,625</u></u>	<u><u>31,429</u></u>	<u><u>1,364,054</u></u>	<u><u>1,364,054</u></u>

YORK COUNTY, PENNSYLVANIA
Controller
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
Wages and Benefits								
Salary & Wages	514,674	34,063	313,841	42,559	27,867		14,224	82,120
Other Expenses and Cost								
Advertising	184	12	112	15	10		5	29
Postage	55	4	34	5	3		2	9
Telephone	3,587	237	2,187	297	194		99	572
Training	3,915	259	2,387	324	212		108	625
Assoc Dues	2,925	194	1,784	242	158		81	467
Printing	1,648	109	1,005	136	89		46	263
Travel	4,525	299	2,759	374	245		125	722
Contracted Services	21,304		21,304					
Professional Services	280,320					179,490		100,830
Maintenance & Repairs		-	-	-	-		-	-
Office Equipment		-	-	-	-		-	-
Subscriptions - Pamphlet	724	48	441	60	39		20	116
Office Supplies	3,453	229	2,106	286	187		95	551
Premium & Deputation Bond		-	-	-	-		-	-
Equipment Rental	1,263	84	770	104	68		35	202
Capital Outlay	-							
Departmental Expenditures	838,577	35,538	348,730	44,401	29,073	179,490	14,840	186,505
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
	-							
Functional Cost	838,577	35,538	348,730	44,401	29,073	179,490	14,840	186,505
Additions: 1st Central Service Centers	494,048	494,048						
REALLOCATE ADMIN		(529,586)	229,981	29,282	19,173	118,369	9,786	122,995
Allocable Costs	1,332,625	-	578,711	73,683	48,246	297,859	24,626	309,500
Unallocated	(309,500)							(309,500)
1st Allocation	1,023,125	-	578,711	73,683	48,246	297,859	24,626	-
Additions: 2nd Central Service Centers	31,429	31,429						

**YORK COUNTY, PENNSYLVANIA
Controller
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
REALLOCATE ADMIN		(31,429)	13,648	1,738	1,138	7,025	581	7,299
Allocable Costs	31,429	-	13,648	1,738	1,138	7,025	581	7,299
Unallocated	(7,299)							(7,299)
2nd Allocation	24,130	-	13,648	1,738	1,138	7,025	581	-
Total Allocated	1,047,255	-	592,359	75,421	49,384	304,884	25,207	-

YORK COUNTY, PENNSYLVANIA
Controller
Department Cost Allocation Summary - Total Costs

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	3,539	2,419	-	-	1,066	54
Liability Insurance	23	17	-	-	6	-
Property Insurance	23	17	-	-	6	-
Retirement Administration	563	347	-	41	152	23
County Maintenance	11,107	7,141	6	526	3,151	283
Human Services Center	3,992	2,575	-	182	1,135	100
County Annex	2,181	1,389	-	122	611	59
Information Services	2,357	1,105	153	405	575	119
Commissioners	19,375	752	11,480	122	6,976	45
Solicitor	1,067	694	-	41	307	25
Purchasing	956	602	-	61	265	28
Controller	1,131	584	-	223	259	65
Treasurer	7,263	527	3,975	125	2,589	47
Human Resources	3,754	2,353	-	249	1,041	111
Payroll Office	379	208	-	62	91	18
Central Telephone	958	646	-	-	287	25
Archives	6,700	1,351	2,912	103	2,277	57
Risk Management	-	-	-	-	-	-
Human Services	4,651	2,597	339	249	1,340	126
Fleet Management	11,962	8,103	-	83	3,574	202
Voter Registration	46,934	31,922	19	145	14,096	752
Tax Assessment	4,414	1,808	728	498	1,217	163
Weights & Measurers	104	47	6	20	25	6
Tax Collectors	221	71	-	-	34	116
Tax Claims	31,202	10,332	10,194	-	10,443	233
Recorder of Deeds	2,876	1,287	465	208	836	80
Traffic Safety	7,120	4,695	107	62	2,134	122
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	11,927	8,061	-	103	3,556	207
Register of Wills	2,320	1,132	289	166	665	68
Sheriff	11,721	5,424	810	2,033	2,860	594
Coroner	6,547	4,286	107	83	1,953	118
Prothonotary	3,466	859	1,023	477	970	137
Clerk Courts	4,120	1,044	1,042	767	1,063	204
Public Defender	7,368	4,422	-	726	1,953	267
District Attorney	50,455	32,746	101	1,846	14,505	1,257
Courts	77,756	51,815	107	1,369	22,921	1,544

YORK COUNTY, PENNSYLVANIA
Controller
Department Cost Allocation Summary - Total Costs

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
District Justices	59,652	34,073	4,820	1,763	17,814	1,182
Constables	24,756	16,811	94	-	7,473	378
Divorce Masters	754	445	-	83	196	30
Controlled Subst	9,556	4,102	2,310	-	3,144	-
Juvenile Probation	6,785	2,597	966	1,182	1,703	337
Adult Probation	13,631	3,503	3,722	2,136	3,693	577
Youth Development Ctr	6,166	3,503	69	747	1,587	260
Maint Adults	660	451	-	-	199	10
Prison	57,587	30,546	477	9,790	13,752	3,022
Public Safety	328	208	-	20	91	9
EMA	1,627	925	75	125	452	50
Radiation Act	635	432	-	-	193	10
HazMat	2,150	1,470	-	-	647	33
Parks	30,290	15,407	4,463	539	9,374	507
Conservation	898	189	151	310	171	77
AG Land Pres	417	249	-	42	110	16
Planning	155	107	-	-	46	2
Coop Extension	1,517	664	200	186	409	58
Pleasant Acres	89,040	45,745	5,819	10,433	23,541	3,502
Human Services MLR	-	-	-	-	-	-
Children & Youth	136,454	86,292	4,117	2,966	40,448	2,631
Children & Youth MLR	-	-	-	-	-	-
E-911	28,351	14,061	3,107	2,323	7,997	863
E-911 Maintenance	102	-	-	83	-	19
Liquid Fuels	2,252	1,316	207	-	699	30
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	80,559	52,415	1,463	1,245	23,968	1,468
Aging MLR	-	-	-	-	-	-
MH/MR	66,555	40,938	2,134	2,654	19,292	1,537
MH/MR MLR	-	-	-	-	-	-
Health Choices	5,475	3,492	151	103	1,627	102
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	9,561	1,708	3,472	1,286	2,757	338
Domestic Relations MLR	-	-	-	-	-	-
Weatherization Liheap	3,661	2,454	44	-	1,108	55
CDBG	13,747	7,700	1,570	-	4,304	173
Public Relations	361	231	-	20	100	10
Retirement Fund	3,555	2,348	75	-	1,080	52
Drug & Alcohol	12,511	7,404	867	249	3,767	224

YORK COUNTY, PENNSYLVANIA
Controller
Department Cost Allocation Summary - Total Costs

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
ARRA Weatherization	9,265	6,302	25	-	2,796	142
HSDF	-	-	-	-	-	-
HAP	-	-	-	-	-	-
MATP	-	-	-	-	-	-
SFPP	-	-	-	-	-	-
CASSP	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-
HMIS	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-
Human Services FGDM	2,178	1,488	-	-	656	34
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	1,459	996	-	-	440	23
-	-	-	-	-	-	-
Other	14,073	8,409	1,160	2	4,311	191
Subtotal	1,047,255	592,359	75,421	49,384	304,884	25,207
Total	1,047,255	592,359	75,421	49,384	304,884	25,207

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
General Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	302	0.418%	2,419		2,419		2,419
Liability Insurance	2	0.003%	17		17		17
Property Insurance	2	0.003%	17		17		17
Retirement Administration	43	0.060%	347		347		347
County Maintenance	891	1.234%	7,141		7,141		7,141
Human Services Center	321	0.445%	2,575		2,575		2,575
County Annex	173	0.240%	1,389		1,389		1,389
Information Services	138	0.191%	1,105		1,105		1,105
Commissioners	94	0.130%	752		752		752
Solicitor	87	0.120%	694		694		694
Purchasing	75	0.104%	602		602		602
Controller	73	0.101%	584		584		584
Treasurer	64	0.089%	515		515	12	527
Human Resources	287	0.397%	2,297		2,297	56	2,353
Payroll Office	25	0.035%	203		203	5	208
Central Telephone	79	0.109%	631		631	15	646
Archives	165	0.228%	1,319		1,319	32	1,351
Human Services	316	0.438%	2,535		2,535	62	2,597
Fleet Management	987	1.367%	7,911		7,911	192	8,103
Voter Registration	3,889	5.385%	31,164		31,164	758	31,922
Tax Assessment	220	0.305%	1,765		1,765	43	1,808
Weights & Measurers	6	0.008%	46		46	1	47
Tax Collectors	9	0.012%	69		69	2	71
Tax Claims	1,259	1.743%	10,087		10,087	245	10,332
Recorder of Deeds	157	0.217%	1,256		1,256	31	1,287
Traffic Safety	572	0.792%	4,583		4,583	112	4,695
Veteran's Affairs	982	1.360%	7,870		7,870	191	8,061
Register of Wills	138	0.191%	1,105		1,105	27	1,132
Sheriff	661	0.915%	5,295		5,295	129	5,424
Coroner	522	0.723%	4,184		4,184	102	4,286
Prothonotary	105	0.145%	839		839	20	859
Clerk Courts	127	0.176%	1,019		1,019	25	1,044
Public Defender	539	0.746%	4,317		4,317	105	4,422
District Attorney	3,989	5.524%	31,968		31,968	778	32,746
Courts	6,312	8.741%	50,585		50,585	1,230	51,815
District Justices	4,151	5.748%	33,264		33,264	809	34,073
Constables	2,048	2.836%	16,412		16,412	399	16,811
Divorce Masters	54	0.075%	434		434	11	445
Controlled Subst	500	0.692%	4,005		4,005	97	4,102
Juvenile Probation	316	0.438%	2,535		2,535	62	2,597
Adult Probation	427	0.591%	3,420		3,420	83	3,503

**YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
General Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Youth Development Ctr	427	0.591%	3,420		3,420	83	3,503
Maint Adults	55	0.076%	440		440	11	451
Prison	3,721	5.153%	29,821		29,821	725	30,546
Public Safety	25	0.035%	203		203	5	208
EMA	113	0.156%	903		903	22	925
Radiation Act	53	0.073%	422		422	10	432
HazMat	179	0.248%	1,435		1,435	35	1,470
Parks	1,877	2.599%	15,041		15,041	366	15,407
Conservation	23	0.032%	185		185	4	189
AG Land Pres	30	0.042%	243		243	6	249
Planning	13	0.018%	104		104	3	107
Coop Extension	81	0.112%	648		648	16	664
Pleasant Acres	5,573	7.717%	44,659		44,659	1,086	45,745
Children & Youth	10,512	14.557%	84,243		84,243	2,049	86,292
E-911	1,713	2.372%	13,727		13,727	334	14,061
Liquid Fuels	160	0.222%	1,285		1,285	31	1,316
Agency on Aging	6,385	8.842%	51,170		51,170	1,245	52,415
MH/MR	4,987	6.906%	39,966		39,966	972	40,938
Health Choices	425	0.589%	3,409		3,409	83	3,492
Domestic Relations	208	0.288%	1,667		1,667	41	1,708
Weatherization Liheap	299	0.414%	2,396		2,396	58	2,454
CDBG	938	1.299%	7,517		7,517	183	7,700
Public Relations	28	0.039%	226		226	5	231
Retirement Fund	286	0.396%	2,292		2,292	56	2,348
Drug & Alcohol	902	1.249%	7,228		7,228	176	7,404
ARRA Weatherization	768	1.063%	6,152		6,152	150	6,302
Human Services FGDM	181	0.251%	1,453		1,453	35	1,488
Weatherization DOE	121	0.168%	972		972	24	996
Other	1,025	1.419%	8,209		8,209	200	8,409
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Subtotal	72,215	100.000%	578,711	-	578,711	13,648	592,359
Second Allocation Total	70,014						
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Total	72,215	100.000%	578,711	-	578,711	13,648	592,359

(A) Alloc basis: Transactions By Department (Expense)

Source: Expenditure Audit Trail

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1	0.008%	6		6		6
Information Services	25	0.207%	153		153		153
Commissioners	1,880	15.580%	11,480		11,480		11,480
Solicitor	-	0.000%	-		-		-
Treasurer	651	5.395%	3,975		3,975		3,975
Archives	464	3.845%	2,833		2,833	79	2,912
Human Services	54	0.448%	330		330	9	339
Voter Registration	3	0.025%	18		18	1	19
Tax Assessment	116	0.961%	708		708	20	728
Weights & Measurers	1	0.008%	6		6	-	6
Tax Claims	1,624	13.458%	9,916		9,916	278	10,194
Recorder of Deeds	74	0.613%	452		452	13	465
Traffic Safety	17	0.141%	104		104	3	107
Register of Wills	46	0.381%	281		281	8	289
Sheriff	129	1.069%	788		788	22	810
Coroner	17	0.141%	104		104	3	107
Prothonotary	163	1.351%	995		995	28	1,023
Clerk Courts	166	1.376%	1,014		1,014	28	1,042
District Attorney	16	0.133%	98		98	3	101
Courts	17	0.141%	104		104	3	107
District Justices	768	6.364%	4,689		4,689	131	4,820
Constables	15	0.124%	91		91	3	94
Controlled Subst	368	3.050%	2,247		2,247	63	2,310
Juvenile Probation	154	1.276%	940		940	26	966
Adult Probation	593	4.914%	3,621		3,621	101	3,722
Youth Development Ctr	11	0.091%	67		67	2	69
Prison	76	0.630%	464		464	13	477
EMA	12	0.099%	73		73	2	75
Parks	711	5.892%	4,341		4,341	122	4,463
Conservation	24	0.199%	147		147	4	151
Coop Extension	32	0.265%	195		195	5	200
Pleasant Acres	927	7.682%	5,660		5,660	159	5,819
Children & Youth	656	5.436%	4,005		4,005	112	4,117
E-911	495	4.102%	3,022		3,022	85	3,107
Liquid Fuels	33	0.273%	201		201	6	207
Agency on Aging	233	1.931%	1,423		1,423	40	1,463
MH/MR	340	2.818%	2,076		2,076	58	2,134
Health Choices	24	0.199%	147		147	4	151
Domestic Relations	553	4.583%	3,377		3,377	95	3,472

**YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Revenue Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weatherization Liheap	7	0.058%	43		43	1	44
CDBG	250	2.072%	1,527		1,527	43	1,570
Retirement Fund	12	0.099%	73		73	2	75
Drug & Alcohol	138	1.144%	843		843	24	867
ARRA Weatherization	4	0.033%	24		24	1	25
Other	167	1.384%	1,022		1,022	138	1,160
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Subtotal	12,067	100.000%	73,683	-	73,683	1,738	75,421
Second Allocation Total	10,161						
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Total	12,067	100.000%	73,683	-	73,683	1,738	75,421

(A) Alloc basis: Transactions By Department (Revenue)

Source: Revenue Audit Trail

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Retirement Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2.00	0.084%	41		41		41
County Maintenance	26.00	1.091%	526		526		526
Human Services Center	9.00	0.378%	182		182		182
County Annex	6.00	0.252%	122		122		122
Information Services	20.00	0.839%	405		405		405
Commissioners	6.00	0.252%	122		122		122
Solicitor	2.00	0.084%	41		41		41
Purchasing	3.00	0.126%	61		61		61
Controller	11.00	0.462%	223		223		223
Treasurer	6.00	0.252%	122		122	3	125
Human Resources	12.00	0.504%	243		243	6	249
Payroll Office	3.00	0.126%	61		61	1	62
Archives	5.00	0.210%	101		101	2	103
Human Services	12.00	0.504%	243		243	6	249
Fleet Management	4.00	0.168%	81		81	2	83
Voter Registration	7.00	0.294%	142		142	3	145
Tax Assessment	24.00	1.007%	486		486	12	498
Weights & Measurers	1.00	0.042%	20		20	-	20
Recorder of Deeds	10.00	0.420%	203		203	5	208
Traffic Safety	3.00	0.126%	61		61	1	62
Veteran's Affairs	5.00	0.210%	101		101	2	103
Register of Wills	8.00	0.336%	162		162	4	166
Sheriff	98.00	4.112%	1,984		1,984	49	2,033
Coroner	4.00	0.168%	81		81	2	83
Prothonotary	23.00	0.965%	466		466	11	477
Clerk Courts	37.00	1.553%	749		749	18	767
Public Defender	35.00	1.469%	709		709	17	726
District Attorney	89.00	3.735%	1,802		1,802	44	1,846
Courts	66.00	2.770%	1,336		1,336	33	1,369
District Justices	85.00	3.567%	1,721		1,721	42	1,763
Divorce Masters	4.00	0.168%	81		81	2	83
Juvenile Probation	57.00	2.392%	1,154		1,154	28	1,182
Adult Probation	103.00	4.322%	2,085		2,085	51	2,136
Youth Development Ctr	36.00	1.511%	729		729	18	747
Prison	472.00	19.807%	9,556		9,556	234	9,790
Public Safety	1.00	0.042%	20		20	-	20
EMA	6.00	0.252%	122		122	3	125
Parks	26.00	1.091%	526		526	13	539
Conservation	15.00	0.629%	303		303	7	310
AG Land Pres	2.00	0.084%	41		41	1	42

**YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Retirement Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	9.00	0.378%	182		182	4	186
Pleasant Acres	503.00	21.108%	10,184		10,184	249	10,433
Children & Youth	143.00	6.001%	2,895		2,895	71	2,966
E-911	112.00	4.700%	2,268		2,268	55	2,323
E-911 Maintenance	4.00	0.168%	81		81	2	83
Agency on Aging	60.00	2.518%	1,215		1,215	30	1,245
MH/MR	128.00	5.371%	2,591		2,591	63	2,654
Health Choices	5.00	0.210%	101		101	2	103
Domestic Relations	62.00	2.602%	1,255		1,255	31	1,286
Public Relations	1.00	0.042%	20		20	-	20
Drug & Alcohol	12.00	0.504%	243		243	6	249
Other		0.000%	(3)		(3)	5	2
Subtotal	2,383	100.000%	48,246	-	48,246	1,138	49,384
Second Allocation Total	2,298						
Total	2,383	100.000%	48,246	-	48,246	1,138	49,384

(A) Alloc basis: Full-Time Employees By Dept

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accounting Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	302	0.358%	1,066		1,066		1,066
Liability Insurance	2	0.002%	6		6		6
Property Insurance	2	0.002%	6		6		6
Retirement Administration	43	0.051%	152		152		152
County Maintenance	892	1.058%	3,151		3,151		3,151
Human Services Center	321	0.381%	1,135		1,135		1,135
County Annex	173	0.205%	611		611		611
Information Services	163	0.193%	575		575		575
Commissioners	1,974	2.342%	6,976		6,976		6,976
Solicitor	87	0.103%	307		307		307
Purchasing	75	0.089%	265		265		265
Controller	73	0.087%	259		259		259
Treasurer	715	0.848%	2,526		2,526	63	2,589
Human Resources	287	0.341%	1,016		1,016	25	1,041
Payroll Office	25	0.030%	89		89	2	91
Central Telephone	79	0.094%	280		280	7	287
Archives	629	0.746%	2,222		2,222	55	2,277
Human Services	370	0.439%	1,308		1,308	32	1,340
Fleet Management	987	1.171%	3,488		3,488	86	3,574
Voter Registration	3,892	4.618%	13,755		13,755	341	14,096
Tax Assessment	336	0.399%	1,188		1,188	29	1,217
Weights & Measurers	7	0.008%	24		24	1	25
Tax Collectors	9	0.011%	33		33	1	34
Tax Claims	2,883	3.421%	10,190		10,190	253	10,443
Recorder of Deeds	231	0.274%	816		816	20	836
Traffic Safety	589	0.699%	2,082		2,082	52	2,134
Veteran's Affairs	982	1.165%	3,470		3,470	86	3,556
Register of Wills	184	0.218%	649		649	16	665
Sheriff	790	0.937%	2,791		2,791	69	2,860
Coroner	539	0.640%	1,906		1,906	47	1,953
Prothonotary	268	0.318%	947		947	23	970
Clerk Courts	293	0.348%	1,037		1,037	26	1,063
Public Defender	539	0.640%	1,906		1,906	47	1,953
District Attorney	4,005	4.752%	14,154		14,154	351	14,505
Courts	6,329	7.509%	22,366		22,366	555	22,921
District Justices	4,919	5.836%	17,383		17,383	431	17,814

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accounting Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Constables	2,063	2.448%	7,292		7,292	181	7,473
Divorce Masters	54	0.064%	191		191	5	196
Controlled Subst	868	1.030%	3,068		3,068	76	3,144
Juvenile Probation	470	0.558%	1,662		1,662	41	1,703
Adult Probation	1,020	1.210%	3,604		3,604	89	3,693
Youth Development Ctr	438	0.520%	1,549		1,549	38	1,587
Maint Adults	55	0.065%	194		194	5	199
Prison	3,797	4.505%	13,419		13,419	333	13,752
Public Safety	25	0.030%	89		89	2	91
EMA	125	0.148%	441		441	11	452
Radiation Act	53	0.063%	188		188	5	193
HazMat	179	0.212%	631		631	16	647
Parks	2,588	3.071%	9,147		9,147	227	9,374
Conservation	47	0.056%	167		167	4	171
AG Land Pres	30	0.036%	107		107	3	110
Planning	13	0.015%	45		45	1	46
Coop Extension	113	0.134%	399		399	10	409
Pleasant Acres	6,500	7.712%	22,971		22,971	570	23,541
Children & Youth	11,168	13.251%	39,469		39,469	979	40,448
E-911	2,208	2.620%	7,804		7,804	193	7,997
Liquid Fuels	193	0.229%	682		682	17	699
Agency on Aging	6,618	7.852%	23,388		23,388	580	23,968
MH/MR	5,327	6.320%	18,825		18,825	467	19,292
Health Choices	449	0.533%	1,588		1,588	39	1,627
Domestic Relations	761	0.903%	2,690		2,690	67	2,757
Weatherization Liheap	306	0.363%	1,081		1,081	27	1,108
CDBG	1,188	1.410%	4,200		4,200	104	4,304
Public Relations	28	0.033%	98		98	2	100
Retirement Fund	298	0.354%	1,054		1,054	26	1,080
Drug & Alcohol	1,040	1.234%	3,676		3,676	91	3,767
ARRA Weatherization	772	0.916%	2,728		2,728	68	2,796
Human Services FGDM	181	0.215%	640		640	16	656
Weatherization DOE	121	0.144%	429		429	11	440
		0.000%	-		-	-	-
Other	1,192	1.414%	4,208		4,208	103	4,311
<hr/>							
Subtotal	84,282	100.000%	297,859	-	297,859	7,025	304,884
Second Allocation Total	80,175						
<hr/>							
Total	84,282	100.000%	297,859	-	297,859	7,025	304,884

(A) Alloc basis: Transactions By Department (Expense & Revenue)

Source: Expense & Revenue Audit Trail

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	302	0.221%	54		54		54
Liability Insurance	2	0.001%	-		-		-
Property Insurance	2	0.001%	-		-		-
Retirement Administration	130	0.095%	23		23		23
County Maintenance	1,567	1.148%	283		283		283
Human Services Center	555	0.407%	100		100		100
County Annex	329	0.241%	59		59		59
Information Services	658	0.482%	119		119		119
Commissioners	250	0.183%	45		45		45
Solicitor	139	0.102%	25		25		25
Purchasing	153	0.112%	28		28		28
Controller	359	0.263%	65		65		65
Treasurer	255	0.187%	46		46	1	47
Human Resources	599	0.439%	108		108	3	111
Payroll Office	103	0.075%	18		18	-	18
Central Telephone	131	0.096%	24		24	1	25
Archives	312	0.229%	56		56	1	57
Risk Management	-	0.000%	-		-	-	-
Human Services	680	0.498%	123		123	3	126
Fleet Management	1,091	0.799%	197		197	5	202
Voter Registration	4,071	2.982%	734		734	18	752
Tax Assessment	879	0.644%	159		159	4	163
Weights & Measurers	32	0.023%	6		6	-	6
Tax Collectors	624	0.457%	113		113	3	116
Tax Claims	1,259	0.922%	227		227	6	233
Recorder of Deeds	434	0.318%	78		78	2	80
Traffic Safety	659	0.483%	119		119	3	122
Veteran's Affairs	1,121	0.821%	202		202	5	207
Register of Wills	363	0.266%	66		66	2	68
Sheriff	3,218	2.357%	580		580	14	594
Coroner	635	0.465%	115		115	3	118
Prothonotary	746	0.546%	134		134	3	137
Clerk Courts	1,106	0.810%	199		199	5	204
Public Defender	1,449	1.061%	261		261	6	267
District Attorney	6,803	4.983%	1,227		1,227	30	1,257
Courts	8,357	6.121%	1,507		1,507	37	1,544
District Justices	6,396	4.685%	1,154		1,154	28	1,182
Constables	2,048	1.500%	369		369	9	378
Divorce Masters	158	0.116%	29		29	1	30

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controlled Subst	-	0.000%	-	-	-	-	-
Juvenile Probation	1,824	1.336%	329	-	329	8	337
Adult Probation	3,122	2.287%	563	-	563	14	577
Youth Development Ctr	1,406	1.030%	254	-	254	6	260
Maint Adults	55	0.040%	10	-	10	-	10
Prison	16,357	11.981%	2,950	-	2,950	72	3,022
Public Safety	51	0.037%	9	-	9	-	9
EMA	269	0.197%	49	-	49	1	50
Radiation Act	53	0.039%	10	-	10	-	10
HazMat	179	0.131%	32	-	32	1	33
Parks	2,744	2.010%	495	-	495	12	507
Conservation	413	0.303%	75	-	75	2	77
AG Land Pres	91	0.067%	16	-	16	-	16
Planning	13	0.010%	2	-	2	-	2
Coop Extension	315	0.231%	57	-	57	1	58
Pleasant Acres	18,954	13.883%	3,419	-	3,419	83	3,502
Children & Youth	14,239	10.430%	2,568	-	2,568	63	2,631
E-911	4,668	3.419%	842	-	842	21	863
E-911 Maintenance	104	0.076%	19	-	19	-	19
Liquid Fuels	160	0.117%	29	-	29	1	30
Agency on Aging	7,945	5.820%	1,433	-	1,433	35	1,468
MH/MR	8,315	6.091%	1,500	-	1,500	37	1,537
Health Choices	555	0.407%	100	-	100	2	102
Domestic Relations	1,829	1.340%	330	-	330	8	338
Weatherization Liheap	299	0.219%	54	-	54	1	55
CDBG	938	0.687%	169	-	169	4	173
Public Relations	54	0.040%	10	-	10	-	10
Retirement Fund	286	0.209%	51	-	51	1	52
Drug & Alcohol	1,214	0.889%	219	-	219	5	224
ARRA Weatherization	768	0.563%	139	-	139	3	142
Human Services FGDM	181	0.133%	33	-	33	1	34
Weatherization DOE	121	0.089%	22	-	22	1	23
Other	1,025	0.751%	186	-	186	5	191
<hr/>							
Subtotal	136,522	100.000%	24,626	-	24,626	581	25,207
Second Allocation Total	132,076						
<hr/>							
Total	136,522	100.000%	24,626	-	24,626	581	25,207

(A) Alloc basis: Transactions By Department (Expense & Payroll Checks)

Source: Expense Audit Trail & Payroll Checks

**York County, Pennsylvania
Treasurer**

The County Treasurer's Office handles all monies collected by the government from the row offices, tax collectors, fines, and miscellaneous sources. The Treasurer's Office also collects fees from the sale of hunting, fishing, dog, and kennel licenses, and from the issuance of temporary motorboat registrations. All of these duties are considered functions of General Government and are not allowable.

The Treasurer's Office; however, is responsible for the receiving and recording all of revenues of the County. Costs associated with the receiving and recording of revenues are allocated to departments based on the number of revenue transactions in each department .

Cost associated with Hotel Tax activities are not allocated in this plan.

Ref: OMB Circular A-87, Attachment B, Section 1 and 16

2012 Actual

YORK COUNTY, PENNSYLVANIA
Treasurer
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	346,591		346,591	346,591
Deductions			-	
Capital Outlay	-		-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	37,753	-	37,753	
Equipment Use	967	-	967	
Employee Benefits	126,734	14	126,748	
Liability Insurance	942	-	942	
Property Insurance	670	1	671	
Retirement Administration	1,753	7	1,760	
County Maintenance	25,943	2,134	28,077	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	58,428	5,706	64,134	
Commissioners	1,028	118	1,146	
Solicitor	6,037	236	6,273	
Purchasing	917	35	952	
Controller	7,184	79	7,263	
Treasurer		6,594	6,594	
Human Resources		2,784	2,784	
Payroll Office		796	796	
Central Telephone		490	490	
		-	-	
Archives		2,654	2,654	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>268,356</u>	<u>21,648</u>	<u>290,004</u>	<u>290,004</u>

Departmental Cost Adjustments

2012 Actual

YORK COUNTY, PENNSYLVANIA
Treasurer
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>614,947</u></u>	<u><u>21,648</u></u>	<u><u>636,595</u></u>	<u><u>636,595</u></u>

YORK COUNTY, PENNSYLVANIA
Treasurer
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Wages and Benefits</u>					
Salaries & Wages	285,555	60,168	46,726	38,033	140,628
	-				
<u>Other Expenses and Cost</u>					
Telephone	1,942	472	367		1,103
Postage	51	12	10		29
Bond	3,113	757	588		1,769
Assoc Dues	600	146	113		341
Printing	5,414	1,316	1,022		3,076
Travel	1,706	415	322		969
Contracted Services	14,519	3,529	2,741		8,249
Maintenance & Repairs	139	34	26		79
Equipment Rental	780	190	147		443
Hotel Tax Expenses	30,157	-	-	30,157	
Office Supplies	1,940	472	366		1,102
Subscriptions		-	-		-
Office Equipment		-	-		-
Training	675	164	127		383
Parking		-	-		-
Capital Outlay	-				
	-				
	-				
	-				
Departmental Expenditures	346,591	67,674	52,555	68,190	158,172

YORK COUNTY, PENNSYLVANIA
Treasurer
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	346,591	67,674	52,555	68,190	158,172
Additions: 1st Central Service Centers	268,356	268,356			
REALLOCATE ADMIN		(336,030)	69,663	56,704	209,663
Allocable Costs	614,947	-	122,218	124,894	367,835
Unallocated	(492,729)			(124,894)	(367,835)
1st Allocation	122,218	-	122,218	-	-
Additions: 2nd Central Service Centers	21,648	21,648			
REALLOCATE ADMIN		(21,648)	4,488	3,653	13,507
Allocable Costs	21,648	-	4,488	3,653	13,507
Unallocated	(17,160)			(3,653)	(13,507)
2nd Allocation	4,488	-	4,488	-	-
Total Allocated	126,706	-	126,706	-	-

YORK COUNTY, PENNSYLVANIA
Treasurer
Department Cost Allocation Summary - Total Costs

User Department	Total	Receipts	Hotel Tax
Building Use	-	-	-
Equipment Use	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	10	10	-
Human Services Center	-	-	-
County Annex	-	-	-
	-	-	-
	-	-	-
Information Services	253	253	-
Commissioners	19,042	19,042	-
Solicitor	-	-	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	6,594	6,594	-
Human Resources	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
	-	-	-
Archives	4,918	4,918	-
Risk Management	-	-	-
Human Services	573	573	-
Fleet Management	-	-	-
	-	-	-
Voter Registration	32	32	-
Tax Assessment	1,230	1,230	-
Weights & Measurers	10	10	-
Tax Collectors	-	-	-
Tax Claims	17,214	17,214	-
Recorder of Deeds	784	784	-
Traffic Safety	180	180	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	488	488	-
Sheriff	1,368	1,368	-
Coroner	180	180	-
Prothonotary	1,728	1,728	-

YORK COUNTY, PENNSYLVANIA
Treasurer
Department Cost Allocation Summary - Total Costs

User Department	Total	Receipts	Hotel Tax
Clerk Courts	1,760	1,760	-
Public Defender	-	-	-
District Attorney	171	171	-
Courts	180	180	-
District Justices	8,140	8,140	-
Constables	159	159	-
Divorce Masters	-	-	-
Controlled Subst	3,902	3,902	-
Juvenile Probation	1,633	1,633	-
Adult Probation	6,286	6,286	-
Youth Development Ctr	116	116	-
Maint Adults	-	-	-
Prison	806	806	-
Public Safety	-	-	-
EMA	127	127	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	7,537	7,537	-
Conservation	254	254	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	339	339	-
Pleasant Acres	9,826	9,826	-
Human Services MLR	-	-	-
Children & Youth	6,954	6,954	-
Children & Youth MLR	-	-	-
E-911	5,247	5,247	-
E-911 Maintenance	-	-	-
Liquid Fuels	350	350	-
SC Training Ctr	-	-	-
Agency on Aging	2,470	2,470	-
Aging MLR	-	-	-
MH/MR	3,604	3,604	-
MH/MR MLR	-	-	-
Health Choices	254	254	-
Health Choices MLR	-	-	-
Domestic Relations	5,862	5,862	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	74	74	-

YORK COUNTY, PENNSYLVANIA
Treasurer
Department Cost Allocation Summary - Total Costs

User Department	Total	Receipts	Hotel Tax
CDBG	2,650	2,650	-
Public Relations	-	-	-
Retirement Fund	127	127	-
Drug & Alcohol	1,463	1,463	-
ARRA Weatherization	42	42	-
HSDf	-	-	-
HAP	-	-	-
MATP	-	-	-
SFPP	-	-	-
CASSP	-	-	-
Hum Svcs County	-	-	-
Drug & Alcohol MLR	-	-	-
HMIS	-	-	-
CYS NBB	-	-	-
Human Services FGDM	-	-	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	-	-	-
Other	1,769	1,769	-
Subtotal	126,706	126,706	-
Total	126,706	126,706	-

YORK COUNTY, PENNSYLVANIA
Treasurer
Detail Allocation of
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1	0.008%	10		10		10
Information Services	25	0.207%	253		253		253
Commissioners	1,880	15.580%	19,042		19,042		19,042
Treasurer	651	5.395%	6,594		6,594		6,594
Archives	464	3.845%	4,699		4,699	219	4,918
Human Services	54	0.448%	548		548	25	573
Voter Registration	3	0.025%	31		31	1	32
Tax Assessment	116	0.961%	1,175		1,175	55	1,230
Weights & Measurers	1	0.008%	10		10	-	10
Tax Claims	1,624	13.458%	16,448		16,448	766	17,214
Recorder of Deeds	74	0.613%	749		749	35	784
Traffic Safety	17	0.141%	172		172	8	180
Register of Wills	46	0.381%	466		466	22	488
Sheriff	129	1.069%	1,307		1,307	61	1,368
Coroner	17	0.141%	172		172	8	180
Prothonotary	163	1.351%	1,651		1,651	77	1,728
Clerk Courts	166	1.376%	1,682		1,682	78	1,760
District Attorney	16	0.133%	163		163	8	171
Courts	17	0.141%	172		172	8	180
District Justices	768	6.364%	7,778		7,778	362	8,140
Constables	15	0.124%	152		152	7	159
Controlled Subst	368	3.050%	3,728		3,728	174	3,902
Juvenile Probation	154	1.276%	1,560		1,560	73	1,633
Adult Probation	593	4.914%	6,006		6,006	280	6,286
Youth Development Ctr	11	0.091%	111		111	5	116
Prison	76	0.630%	770		770	36	806
EMA	12	0.099%	121		121	6	127
Parks	711	5.892%	7,201		7,201	336	7,537
Conservation	24	0.199%	243		243	11	254
Coop Extension	32	0.265%	324		324	15	339
Pleasant Acres	927	7.682%	9,389		9,389	437	9,826
Children & Youth	656	5.436%	6,644		6,644	310	6,954
E-911	495	4.102%	5,013		5,013	234	5,247
Liquid Fuels	33	0.273%	334		334	16	350
Agency on Aging	233	1.931%	2,360		2,360	110	2,470
MH/MR	340	2.818%	3,444		3,444	160	3,604
Health Choices	24	0.199%	243		243	11	254
Domestic Relations	553	4.583%	5,601		5,601	261	5,862
Weatherization Liheap	7	0.058%	71		71	3	74
CDBG	250	2.072%	2,532		2,532	118	2,650
Retirement Fund	12	0.099%	121		121	6	127
Drug & Alcohol	138	1.144%	1,398		1,398	65	1,463
ARRA Weatherization	4	0.033%	40		40	2	42
Other	167	1.384%	1,690		1,690	79	1,769

2012 Actual

YORK COUNTY, PENNSYLVANIA
Treasurer
Detail Allocation of
Receipts

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	12,067	100.000%	122,218	-	122,218	4,488	126,706
Second Allocation Total	9,510						
Total	12,067	100.000%	122,218	-	122,218	4,488	126,706

(A) Alloc basis: Transactions By Department (Revenue)

Source: Revenue Audit Trail

**York County, Pennsylvania
Human Resources**

The Human Resources department is responsible for areas concerning personnel management throughout the County. The department's main responsibilities are administration of employee benefits programs, risk liability and maintenance of personnel files and recording of personnel's conformity with policies, rules and regulations established by the County.

Costs relating to personnel administration are allocated to departments based on the number of employees in each department (excluding Pleasant Acres). Pleasant Acres employees, as well as the cost center, have been excluded from the allocation base because they maintain their own Human Resources department.

Costs relating to the administration of employee benefits and risk liability are allocated based on the number of employees in each department.

Costs pertaining to Labor Relations are allocated based on the number of union positions in each department.

Directly charged salaries, as well as other non allowable costs, have been excluded from the plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2012 Actual

YORK COUNTY, PENNSYLVANIA
Human Resources
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	713,877		713,877	713,877
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	48,731	-	48,731	
Equipment Use	8,293	-	8,293	
Employee Benefits	266,116	31	266,147	
Liability Insurance	1,613	-	1,613	
Property Insurance	865	1	866	
Retirement Administration	3,507	14	3,521	
County Maintenance	33,487	2,755	36,242	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	68,021	6,800	74,821	
Commissioners	673	78	751	
Solicitor	15,091	590	15,681	
Purchasing	3,096	117	3,213	
Controller	3,664	90	3,754	
Treasurer	-	-	-	
Human Resources		4,862	4,862	
Payroll Office		1,300	1,300	
Central Telephone		931	931	
		-	-	
Archives		3,388	3,388	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>453,157</u>	<u>20,957</u>	<u>474,114</u>	<u>474,114</u>

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Human Resources
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,167,034</u>	<u>20,957</u>	<u>1,187,991</u>	<u>1,187,991</u>

YORK COUNTY, PENNSYLVANIA
Human Resources
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Wages and Benefits							
Salaries & Wages	491,381	71,905	89,683	99,737	149,115	80,941	-
Other Expenses and Cost							
Advertising	7,060	1,033	1,289	1,433	2,142	1,163	-
Postage	25	4	5	5	8	4	-
Telephone	3,946	577	720	801	1,197	650	-
Training	2,095	307	382	425	636	345	-
Assoc Dues	1,720	252	314	349	522	283	-
Printing	894	131	163	181	271	147	-
Travel	1,337	196	244	271	406	220	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	29,166	4,268	5,323	5,920	8,851	4,804	-
Professional Services	112,148	1,033	30,534	-	80,581	-	-
Office Supplies	8,111	1,187	1,480	1,646	2,461	1,336	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	53,467	-	-	-	53,467	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	2,657	389	485	539	806	438	-
HIPPA Programs	(130)	-	-	(130)	-	-	-
Subscriptions	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	713,877	81,281	130,622	111,179	300,464	90,332	-
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments	-	-	-	-	-	-	-
Functional Cost	713,877	81,281	130,622	111,179	300,464	90,332	-
Additions: 1st							
Central Service Centers	453,157	-	453,157	-	-	-	-
REALLOCATE ADMIN	-	(81,281)	17,377	19,326	28,894	15,684	-
Allocable Costs	1,167,034	-	601,156	130,505	329,358	106,016	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,167,034	-	601,156	130,505	329,358	106,016	-
Additions: 2nd							
Central Service Centers	20,957	-	20,957	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	20,957	-	20,957	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	20,957	-	20,957	-	-	-	-
Total Allocated	1,187,991	-	622,113	130,505	329,358	106,016	-

YORK COUNTY, PENNSYLVANIA
Human Resources
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-
Retirement Administration	1,159	920	110	-	129	-
County Maintenance	14,251	7,983	1,424	3,718	1,126	-
Human Services Center	4,948	2,765	493	1,301	389	-
County Annex	3,358	1,840	329	929	260	-
Information Services	8,099	6,138	1,095	-	866	-
Commissioners	2,429	1,840	329	-	260	-
Solicitor	810	613	110	-	87	-
Purchasing	1,213	920	164	-	129	-
Controller	4,457	3,378	603	-	476	-
Treasurer	2,784	2,152	329	-	303	-
Human Resources	4,862	3,685	658	-	519	-
Payroll Office	1,247	954	164	-	129	-
Central Telephone	723	636	-	-	87	-
Archives	2,442	1,908	274	-	260	-
Risk Management	-	-	-	-	-	-
Human Services	5,720	4,456	658	-	606	-
Fleet Management	2,220	1,271	219	557	173	-
Voter Registration	3,662	2,231	384	744	303	-
Tax Assessment	13,890	7,960	1,314	3,534	1,082	-
Weights & Measurers	416	318	55	-	43	-
Tax Collectors	7,641	7,641	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,526	3,502	548	-	476	-
Traffic Safety	1,247	954	164	-	129	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	2,080	1,590	274	-	216	-
Register of Wills	4,623	2,867	438	929	389	-
Sheriff	54,566	31,196	5,366	13,761	4,243	-
Coroner	1,663	1,271	219	-	173	-
Prothonotary	13,463	7,960	1,259	3,162	1,082	-
Clerk Courts	21,534	12,098	2,027	5,764	1,645	-
Public Defender	16,622	11,145	1,917	2,045	1,515	-
District Attorney	43,193	28,330	4,874	6,136	3,853	-
Courts	36,648	25,150	3,615	4,463	3,420	-
District Justices	48,401	27,376	4,655	12,647	3,723	-
Constables	-	-	-	-	-	-
Divorce Masters	1,663	1,271	219	-	173	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	33,392	18,462	3,122	9,298	2,510	-
Adult Probation	59,801	33,109	5,640	16,550	4,502	-
Youth Development Ctr	21,666	12,098	1,972	5,951	1,645	-
Maint Adults	-	-	-	-	-	-
Prison	288,634	154,710	25,849	87,036	21,039	-

YORK COUNTY, PENNSYLVANIA
Human Resources
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Public Safety	416	318	55	-	43	-
EMA	2,497	1,908	329	-	260	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	17,817	10,502	1,424	4,463	1,428	-
Conservation	6,245	4,775	821	-	649	-
AG Land Pres	833	636	110	-	87	-
Planning	-	-	-	-	-	-
Coop Extension	3,749	2,867	493	-	389	-
Pleasant Acres	125,346	-	27,547	75,505	22,294	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	79,625	45,519	7,832	20,084	6,190	-
Children & Youth MLR	-	-	-	-	-	-
E-911	61,490	36,288	6,134	14,133	4,935	-
E-911 Maintenance	2,220	1,271	219	557	173	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	33,162	19,098	3,286	8,181	2,597	-
Aging MLR	-	-	-	-	-	-
MH/MR	69,474	40,746	7,009	16,178	5,541	-
MH/MR MLR	-	-	-	-	-	-
Health Choices	2,080	1,590	274	-	216	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	36,228	19,734	3,396	10,414	2,684	-
Drug & Alcohol	6,299	3,821	658	1,301	519	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Other	41	24	(7)	17	8	-
Subtotal	1,187,991	622,113	130,505	329,358	106,016	-
Total	1,187,991	622,113	130,505	329,358	106,016	-

**YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.153%	920		920		920
County Maintenance	26.00	1.328%	7,983		7,983		7,983
Human Services Center	9.00	0.460%	2,765		2,765		2,765
County Annex	6.00	0.306%	1,840		1,840		1,840
Information Services	20.00	1.021%	6,138		6,138		6,138
Commissioners	6.00	0.306%	1,840		1,840		1,840
Solicitor	2.00	0.102%	613		613		613
Purchasing	3.00	0.153%	920		920		920
Controller	11.00	0.562%	3,378		3,378		3,378
Treasurer	7.00	0.358%	2,152		2,152		2,152
Human Resources	12.00	0.613%	3,685		3,685		3,685
Payroll Office	3.00	0.153%	920		920	34	954
Central Telephone	2.00	0.102%	613		613	23	636
Archives	6.00	0.306%	1,840		1,840	68	1,908
Human Services	14.00	0.715%	4,298		4,298	158	4,456
Fleet Management	4.00	0.204%	1,226		1,226	45	1,271
Voter Registration	7.00	0.358%	2,152		2,152	79	2,231
Tax Assessment	25.00	1.277%	7,677		7,677	283	7,960
Weights & Measurers	1.00	0.051%	307		307	11	318
Tax Collectors	24.00	1.226%	7,370		7,370	271	7,641
Recorder of Deeds	11.00	0.562%	3,378		3,378	124	3,502
Traffic Safety	3.00	0.153%	920		920	34	954
Veteran's Affairs	5.00	0.255%	1,533		1,533	57	1,590
Register of Wills	9.00	0.460%	2,765		2,765	102	2,867
Sheriff	98.00	5.005%	30,088		30,088	1,108	31,196
Coroner	4.00	0.204%	1,226		1,226	45	1,271
Prothonotary	25.00	1.277%	7,677		7,677	283	7,960
Clerk Courts	38.00	1.941%	11,668		11,668	430	12,098
Public Defender	35.00	1.788%	10,749		10,749	396	11,145
District Attorney	89.00	4.545%	27,323		27,323	1,007	28,330
Courts	79.00	4.035%	24,257		24,257	893	25,150
District Justices	86.00	4.392%	26,403		26,403	973	27,376
Divorce Masters	4.00	0.204%	1,226		1,226	45	1,271
Juvenile Probation	58.00	2.962%	17,806		17,806	656	18,462
Adult Probation	104.00	5.312%	31,933		31,933	1,176	33,109
Youth Development Ctr	38.00	1.941%	11,668		11,668	430	12,098
Prison	486.00	24.821%	149,213		149,213	5,497	154,710
Public Safety	1.00	0.051%	307		307	11	318
EMA	6.00	0.306%	1,840		1,840	68	1,908
Parks	33.00	1.685%	10,129		10,129	373	10,502
Conservation	15.00	0.766%	4,605		4,605	170	4,775
AG Land Pres	2.00	0.102%	613		613	23	636
Coop Extension	9.00	0.460%	2,765		2,765	102	2,867
Children & Youth	143.00	7.303%	43,902		43,902	1,617	45,519
E-911	114.00	5.822%	34,999		34,999	1,289	36,288
E-911 Maintenance	4.00	0.204%	1,226		1,226	45	1,271
Agency on Aging	60.00	3.064%	18,419		18,419	679	19,098
MH/MR	128.00	6.537%	39,298		39,298	1,448	40,746
Health Choices	5.00	0.255%	1,533		1,533	57	1,590

**YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	62.00	3.166%	19,033		19,033	701	19,734
Public Relations	1.00	0.051%	307		307	11	318
Drug & Alcohol	12.00	0.613%	3,685		3,685	136	3,821
Other		0.000%	25		25	(1)	24
<hr/>							
Subtotal	1,958	100.000%	601,156	-	601,156	20,957	622,113
Second Allocation Total	1,853						
<hr/>							
Total	1,958	100.000%	601,156	-	601,156	20,957	622,113

(A) Alloc basis: Full-Time Equiv Employees By Dept (Ex:Pleasant Acres)

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Benefits Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2.00	0.084%	110		110		110
County Maintenance	26.00	1.091%	1,424		1,424		1,424
Human Services Center	9.00	0.378%	493		493		493
County Annex	6.00	0.252%	329		329		329
Information Services	20.00	0.839%	1,095		1,095		1,095
Commissioners	6.00	0.252%	329		329		329
Solicitor	2.00	0.084%	110		110		110
Purchasing	3.00	0.126%	164		164		164
Controller	11.00	0.462%	603		603		603
Treasurer	6.00	0.252%	329		329		329
Human Resources	12.00	0.504%	658		658		658
Payroll Office	3.00	0.126%	164		164	-	164
Archives	5.00	0.210%	274		274	-	274
Human Services	12.00	0.504%	658		658	-	658
Fleet Management	4.00	0.168%	219		219	-	219
Voter Registration	7.00	0.294%	384		384	-	384
Tax Assessment	24.00	1.007%	1,314		1,314	-	1,314
Weights & Measurers	1.00	0.042%	55		55	-	55
Recorder of Deeds	10.00	0.420%	548		548	-	548
Traffic Safety	3.00	0.126%	164		164	-	164
Veteran's Affairs	5.00	0.210%	274		274	-	274
Register of Wills	8.00	0.336%	438		438	-	438
Sheriff	98.00	4.112%	5,366		5,366	-	5,366
Coroner	4.00	0.168%	219		219	-	219
Prothonotary	23.00	0.965%	1,259		1,259	-	1,259
Clerk Courts	37.00	1.553%	2,027		2,027	-	2,027
Public Defender	35.00	1.469%	1,917		1,917	-	1,917
District Attorney	89.00	3.735%	4,874		4,874	-	4,874
Courts	66.00	2.770%	3,615		3,615	-	3,615
District Justices	85.00	3.567%	4,655		4,655	-	4,655
Divorce Masters	4.00	0.168%	219		219	-	219
Juvenile Probation	57.00	2.392%	3,122		3,122	-	3,122
Adult Probation	103.00	4.322%	5,640		5,640	-	5,640
Youth Development Ctr	36.00	1.511%	1,972		1,972	-	1,972
Prison	472.00	19.807%	25,849		25,849	-	25,849
Public Safety	1.00	0.042%	55		55	-	55
EMA	6.00	0.252%	329		329	-	329
Parks	26.00	1.091%	1,424		1,424	-	1,424
Conservation	15.00	0.629%	821		821	-	821
AG Land Pres	2.00	0.084%	110		110	-	110
Coop Extension	9.00	0.378%	493		493	-	493
Pleasant Acres	503.00	21.108%	27,547		27,547	-	27,547
Children & Youth	143.00	6.001%	7,832		7,832	-	7,832
E-911	112.00	4.700%	6,134		6,134	-	6,134
E-911 Maintenance	4.00	0.168%	219		219	-	219
Agency on Aging	60.00	2.518%	3,286		3,286	-	3,286
MH/MR	128.00	5.371%	7,009		7,009	-	7,009
Health Choices	5.00	0.210%	274		274	-	274
Domestic Relations	62.00	2.602%	3,396		3,396	-	3,396
Public Relations	1.00	0.042%	55		55	-	55

**YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Benefits Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Drug & Alcohol	12.00	0.504%	658		658	-	658
Other		0.000%	(7)		(7)	-	(7)
<hr/>							
Subtotal	2,383	100.000%	130,505	-	130,505	-	130,505
Second Allocation Total	2,280						
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Total	2,383	100.000%	130,505	-	130,505	-	130,505

(A) Alloc basis: Full-Time Employees By Dept

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Labor Relations**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	20	1.129%	3,718		3,718		3,718
Human Services Center	7	0.395%	1,301		1,301		1,301
County Annex	5	0.282%	929		929		929
Fleet Management	3	0.169%	557		557	-	557
Voter Registration	4	0.226%	744		744	-	744
Tax Assessment	19	1.073%	3,534		3,534	-	3,534
Register of Wills	5	0.282%	929		929	-	929
Sheriff	74	4.178%	13,761		13,761	-	13,761
Prothonotary	17	0.960%	3,162		3,162	-	3,162
Clerk Courts	31	1.750%	5,764		5,764	-	5,764
Public Defender	11	0.621%	2,045		2,045	-	2,045
District Attorney	33	1.863%	6,136		6,136	-	6,136
Courts	24	1.355%	4,463		4,463	-	4,463
District Justices	68	3.840%	12,647		12,647	-	12,647
Juvenile Probation	50	2.823%	9,298		9,298	-	9,298
Adult Probation	89	5.025%	16,550		16,550	-	16,550
Youth Development Ctr	32	1.807%	5,951		5,951	-	5,951
Prison	468	26.426%	87,036		87,036	-	87,036
Parks	24	1.355%	4,463		4,463	-	4,463
Pleasant Acres	406	22.925%	75,505		75,505	-	75,505
Children & Youth	108	6.098%	20,084		20,084	-	20,084
E-911	76	4.291%	14,133		14,133	-	14,133
E-911 Maintenance	3	0.169%	557		557	-	557
Agency on Aging	44	2.484%	8,181		8,181	-	8,181
MH/MR	87	4.912%	16,178		16,178	-	16,178
Domestic Relations	56	3.162%	10,414		10,414	-	10,414
Drug & Alcohol	7	0.395%	1,301		1,301	-	1,301
Other		0.000%	17		17	-	17
<hr/>							
Subtotal	1,771	100.000%	329,358	-	329,358	-	329,358
Second Allocation Total	1,739						
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Total	1,771	100.000%	329,358	-	329,358	-	329,358

(A) Alloc basis: Full-Time Equiv Union Employees By Dept

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Risk/Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.122%	129		129		129
County Maintenance	26.00	1.062%	1,126		1,126		1,126
Human Services Center	9.00	0.367%	389		389		389
County Annex	6.00	0.245%	260		260		260
Information Services	20.00	0.817%	866		866		866
Commissioners	6.00	0.245%	260		260		260
Solicitor	2.00	0.082%	87		87		87
Purchasing	3.00	0.122%	129		129		129
Controller	11.00	0.449%	476		476		476
Treasurer	7.00	0.286%	303		303		303
Human Resources	12.00	0.490%	519		519		519
Payroll Office	3.00	0.122%	129		129	-	129
Central Telephone	2.00	0.082%	87		87	-	87
Archives	6.00	0.245%	260		260	-	260
Human Services	14.00	0.572%	606		606	-	606
Fleet Management	4.00	0.163%	173		173	-	173
Voter Registration	7.00	0.286%	303		303	-	303
Tax Assessment	25.00	1.021%	1,082		1,082	-	1,082
Weights & Measurers	1.00	0.041%	43		43	-	43
Recorder of Deeds	11.00	0.449%	476		476	-	476
Traffic Safety	3.00	0.122%	129		129	-	129
Veteran's Affairs	5.00	0.204%	216		216	-	216
Register of Wills	9.00	0.367%	389		389	-	389
Sheriff	98.00	4.002%	4,243		4,243	-	4,243
Coroner	4.00	0.163%	173		173	-	173
Prothonotary	25.00	1.021%	1,082		1,082	-	1,082
Clerk Courts	38.00	1.552%	1,645		1,645	-	1,645
Public Defender	35.00	1.429%	1,515		1,515	-	1,515
District Attorney	89.00	3.634%	3,853		3,853	-	3,853
Courts	79.00	3.226%	3,420		3,420	-	3,420
District Justices	86.00	3.512%	3,723		3,723	-	3,723
Divorce Masters	4.00	0.163%	173		173	-	173
Juvenile Probation	58.00	2.368%	2,510		2,510	-	2,510
Adult Probation	104.00	4.247%	4,502		4,502	-	4,502
Youth Development Ctr	38.00	1.552%	1,645		1,645	-	1,645
Prison	486.00	19.845%	21,039		21,039	-	21,039
Public Safety	1.00	0.041%	43		43	-	43
EMA	6.00	0.245%	260		260	-	260
Parks	33.00	1.347%	1,428		1,428	-	1,428
Conservation	15.00	0.612%	649		649	-	649

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Risk/Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	2.00	0.082%	87		87	-	87
Coop Extension	9.00	0.367%	389		389	-	389
Pleasant Acres	515.00	21.029%	22,294		22,294	-	22,294
Children & Youth	143.00	5.839%	6,190		6,190	-	6,190
E-911	114.00	4.655%	4,935		4,935	-	4,935
E-911 Maintenance	4.00	0.163%	173		173	-	173
Agency on Aging	60.00	2.450%	2,597		2,597	-	2,597
MH/MR	128.00	5.227%	5,541		5,541	-	5,541
Health Choices	5.00	0.204%	216		216	-	216
Domestic Relations	62.00	2.532%	2,684		2,684	-	2,684
Public Relations	1.00	0.041%	43		43	-	43
Drug & Alcohol	12.00	0.490%	519		519	-	519
Other		0.000%	8		8	-	8
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Subtotal	2,449	100.000%	106,016	-	106,016	-	106,016
Second Allocation Total	2,344						
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Total	2,449	100.000%	106,016	-	106,016	-	106,016

(A) Alloc basis: Full-Time Equiv Employees By Dept (Ex:Tax Collectors)

2012 Actual

**York County, Pennsylvania
Payroll Office**

The Payroll office performs several activities including the preparation of bi-weekly payroll and year-end W-2 reports, as well as other miscellaneous duties associated with the payroll function.

Costs associated with the Payroll Office are allocated to departments based on the total number of paychecks issued by each department.

Ref: OMB Circular A-87, Attachment B, Section 10

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Payroll Office
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	131,474		131,474	131,474
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	41,812	4	41,816	
Liability Insurance	400	-	400	
Property Insurance	-	-	-	
Retirement Administration	877	4	881	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	91,302	8,993	100,295	
Commissioners	114	13	127	
Solicitor	-	-	-	
Purchasing	383	15	398	
Controller	371	8	379	
Treasurer	-	-	-	
Human Resources	1,213	34	1,247	
Payroll Office		324	324	
Central Telephone		196	196	
Archives		1,140	1,140	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>136,472</u>	<u>10,731</u>	<u>147,203</u>	<u>147,203</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>267,946</u></u>	<u><u>10,731</u></u>	<u><u>278,677</u></u>	<u><u>278,677</u></u>

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Payroll Office
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	
	<hr/>	<hr/>	
<u>Wages and Benefits</u>			
Salaries & Wages	120,024		120,024
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	808		808
Printing	-		
Contracted Services	6,948		6,948
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	-		
Computer Forms	575		575
Office Supplies	3,119		3,119
	-		
		<hr/>	
Departmental Expenditures	131,474	-	131,474
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
		<hr/>	
Functional Cost	131,474	-	131,474
Additions: 1st Central Service Centers	136,472	136,472	
REALLOCATE ADMIN		(136,472)	136,472
		<hr/>	

2012 Actual

YORK COUNTY, PENNSYLVANIA
Payroll Office
Schedule of Costs to be Allocated by Function

	Total	General and Administration	
Allocable Costs	267,946	-	267,946
Unallocated	-		
1st Allocation	267,946	-	267,946
Additions: 2nd Central Service Centers	10,731	10,731	
REALLOCATE ADMIN		(10,731)	10,731
Allocable Costs	10,731	-	10,731
Unallocated	-		
2nd Allocation	10,731	-	10,731
Total Allocated	278,677	-	278,677

YORK COUNTY, PENNSYLVANIA
Payroll Office
Department Cost Allocation Summary - Total Costs

User Department	Total	Payroll Processing
Retirement Administration	362	362
County Maintenance	2,816	2,816
Human Services Center	975	975
County Annex	651	651
Information Services	2,168	2,168
Commissioners	651	651
Solicitor	217	217
Purchasing	324	324
Controller	1,192	1,192
Treasurer	796	796
Human Resources	1,300	1,300
Payroll Office	324	324
Central Telephone	226	226
Archives	640	640
Human Services	1,581	1,581
Fleet Management	452	452
Voter Registration	790	790
Tax Assessment	2,861	2,861
Weights & Measurers	112	112
Tax Collectors	2,669	2,669
Recorder of Deeds	1,203	1,203
Traffic Safety	377	377
Veteran's Affairs	603	603
Register of Wills	977	977
Sheriff	11,100	11,100
Coroner	492	492
Prothonotary	2,783	2,783
Clerk Courts	4,249	4,249
Public Defender	3,950	3,950
District Attorney	10,045	10,045
Courts	8,878	8,878
District Justices	9,746	9,746
Divorce Masters	452	452
Juvenile Probation	6,546	6,546
Adult Probation	11,700	11,700
Youth Development Ctr	4,249	4,249
Prison	54,855	54,855
Public Safety	112	112
EMA	678	678
Parks	3,763	3,763
Conservation	1,692	1,692

2012 Actual

YORK COUNTY, PENNSYLVANIA
Payroll Office
Department Cost Allocation Summary - Total Costs

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
AG Land Pres	266	266
Coop Extension	1,016	1,016
Pleasant Acres	58,090	58,090
Children & Youth	16,181	16,181
E-911	12,828	12,828
Agency on Aging	6,772	6,772
MH/MR	14,447	14,447
Health Choices	564	564
Domestic Relations	7,038	7,038
Public Relations	112	112
Drug & Alcohol	1,354	1,354
Other	-	-
Subtotal	<u>278,677</u>	<u>278,677</u>
Total	<u><u>278,677</u></u>	<u><u>278,677</u></u>

YORK COUNTY, PENNSYLVANIA
Payroll Office
Detail Allocation of

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	87	0.135%	362		362		362
County Maintenance	676	1.051%	2,816		2,816		2,816
Human Services Center	234	0.364%	975		975		975
County Annex	156	0.243%	651		651		651
Information Services	520	0.809%	2,168		2,168		2,168
Commissioners	156	0.243%	651		651		651
Solicitor	52	0.081%	217		217		217
Purchasing	78	0.121%	324		324		324
Controller	286	0.445%	1,192		1,192		1,192
Treasurer	191	0.297%	796		796		796
Human Resources	312	0.485%	1,300		1,300		1,300
Payroll Office	78	0.121%	324		324		324
Central Telephone	52	0.081%	217		217	9	226
		0.000%	-		-	-	-
Archives	147	0.229%	614		614	26	640
Risk Management		0.000%	-		-	-	-
Human Services	364	0.566%	1,517		1,517	64	1,581
Fleet Management	104	0.162%	434		434	18	452
Voter Registration	182	0.283%	758		758	32	790
Tax Assessment	659	1.025%	2,746		2,746	115	2,861
Weights & Measurers	26	0.040%	107		107	5	112
Tax Collectors	615	0.956%	2,562		2,562	107	2,669
Recorder of Deeds	277	0.431%	1,155		1,155	48	1,203
Traffic Safety	87	0.135%	362		362	15	377
Veteran's Affairs	139	0.216%	579		579	24	603
Register of Wills	225	0.350%	938		938	39	977
Sheriff	2,557	3.976%	10,654		10,654	446	11,100
Coroner	113	0.176%	472		472	20	492
Prothonotary	641	0.997%	2,671		2,671	112	2,783
Clerk Courts	979	1.522%	4,078		4,078	171	4,249
Public Defender	910	1.415%	3,791		3,791	159	3,950
District Attorney	2,314	3.598%	9,641		9,641	404	10,045
Courts	2,045	3.180%	8,521		8,521	357	8,878
District Justices	2,245	3.491%	9,354		9,354	392	9,746
Divorce Masters	104	0.162%	434		434	18	452
Juvenile Probation	1,508	2.345%	6,283		6,283	263	6,546
Adult Probation	2,695	4.191%	11,230		11,230	470	11,700
Youth Development Ctr	979	1.522%	4,078		4,078	171	4,249
Prison	12,636	19.649%	52,649		52,649	2,206	54,855
Public Safety	26	0.040%	107		107	5	112
EMA	156	0.243%	651		651	27	678
Parks	867	1.348%	3,612		3,612	151	3,763
Conservation	390	0.606%	1,624		1,624	68	1,692
AG Land Pres	61	0.095%	255		255	11	266
Coop Extension	234	0.364%	975		975	41	1,016

**YORK COUNTY, PENNSYLVANIA
Payroll Office
Detail Allocation of**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Pleasant Acres	13,381	20.808%	55,754		55,754	2,336	58,090
Children & Youth	3,727	5.796%	15,530		15,530	651	16,181
E-911	2,955	4.595%	12,312		12,312	516	12,828
E-911 Maintenance	104	0.162%	434		434	18	452
Agency on Aging	1,560	2.426%	6,500		6,500	272	6,772
MH/MR	3,328	5.175%	13,866		13,866	581	14,447
Health Choices	130	0.202%	541		541	23	564
Domestic Relations	1,621	2.521%	6,755		6,755	283	7,038
Public Relations	26	0.040%	107		107	5	112
Drug & Alcohol	312	0.485%	1,300		1,300	54	1,354
Other		0.000%	2		2	(2)	-
<hr/>							
Subtotal	64,307	100.000%	267,946	-	267,946	10,731	278,677
Second Allocation Total	61,481						
<hr/>							
Total	64,307	100.000%	267,946	-	267,946	10,731	278,677

(A) Alloc basis: Payroll Checks Issued By Department

Source: Payroll Statistics

2012 Actual

**York County, Pennsylvania
Central Telephone**

The County's Central Switchboard is monitored during regular working hours by an operator. Salaries, fringe benefits and other operating costs are included in the allocation process.

Costs associated with the Switchboard operator are allocated to departments based on the number of telephone lines in each department.

Telephone line charges are directly charged to all departments and have excluded from this plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Central Telephone
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	74,504		74,504	74,504
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	14,503	1	14,504	
Liability Insurance	231	-	231	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	149	17	166	
Solicitor	-	-	-	
Purchasing	124	5	129	
Controller	935	23	958	
Treasurer	-	-	-	
Human Resources	700	23	723	
Payroll Office	217	9	226	
Central Telephone		1,812	1,812	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>22,335</u>	<u>1,890</u>	<u>24,225</u>	<u>24,225</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Central Telephone
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Total to be Allocated	<u>96,839</u>	<u>1,890</u>	<u>98,729</u>	<u>98,729</u>

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Central Telephone
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	
<hr/>			
<u>Wages and Benefits</u>			
Salaries & Wages	19,509		19,509
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		-
Telephone	54,926		54,926
Office Supplies	69		69
Departmental Expenditures	74,504	-	74,504
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Direct Telephone	-		
	-		
<hr/>			
Functional Cost	74,504	-	74,504
Additions: 1st			
Central Service Centers	22,335	22,335	
REALLOCATE ADMIN		(22,335)	22,335
<hr/>			
Allocable Costs	96,839	-	96,839
Unallocated	-		
1st Allocation	96,839	-	96,839
<hr/>			
Additions: 2nd			
Central Service Centers	1,890	1,890	

2012 Actual

YORK COUNTY, PENNSYLVANIA
Central Telephone
Schedule of Costs to be Allocated by Function

	Total	General and Administration	
REALLOCATE ADMIN		(1,890)	1,890
Allocable Costs	1,890	-	1,890
Unallocated	-		
2nd Allocation	1,890	-	1,890
Total Allocated	98,729	-	98,729

YORK COUNTY, PENNSYLVANIA
Central Telephone
Department Cost Allocation Summary - Total Costs

User Department	Total	
County Maintenance	1,860	1,860
Information Services	1,958	1,958
Commissioners	686	686
Solicitor	98	98
Purchasing	196	196
Controller	931	931
Treasurer	490	490
Human Resources	931	931
Payroll Office	196	196
Central Telephone	1,812	1,812
Archives	299	299
Risk Management	-	-
Human Services	601	601
Fleet Management	-	-
Voter Registration	501	501
Tax Assessment	2,601	2,601
Weights & Measurers	100	100
Recorder of Deeds	450	450
Traffic Safety	200	200
Traffic Safety MLR	-	-
Veteran's Affairs	200	200
Register of Wills	650	650
Sheriff	3,401	3,401
Coroner	200	200
Prothonotary	1,951	1,951
Clerk Courts	2,200	2,200
Public Defender	1,851	1,851
District Attorney	1,650	1,650
Courts	8,803	8,803
District Justices	4,552	4,552
Divorce Masters	350	350
Juvenile Probation	1,650	1,650
Adult Probation	2,701	2,701
Youth Development Ctr	1,250	1,250
Prison	15,504	15,504
EMA	50	50
Parks	951	951
Conservation	550	550
AG Land Pres	150	150
Planning	350	350
Coop Extension	1,401	1,401

YORK COUNTY, PENNSYLVANIA
Central Telephone
Department Cost Allocation Summary - Total Costs

User Department	Total	
Pleasant Acres	8,852	8,852
Children & Youth	1,851	1,851
E-911	8,653	8,653
SC Training Ctr	-	-
Agency on Aging	5,102	5,102
MH/MR	2,100	2,100
Domestic Relations	5,651	5,651
Drug & Alcohol	350	350
Human Services FGDM	150	150
Other	1,395	1,395
	<hr/>	
Subtotal	98,729	98,729
	<hr/>	
Total	98,729	98,729

YORK COUNTY, PENNSYLVANIA
Central Telephone
Detail Allocation of
Telephone Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	38	1.921%	1,860		1,860		1,860
Information Services	40	2.022%	1,958		1,958		1,958
Commissioners	14	0.708%	686		686		686
Solicitor	2	0.101%	98		98		98
Purchasing	4	0.202%	196		196		196
Controller	19	0.961%	931		931		931
Treasurer	10	0.506%	490		490		490
Human Resources	19	0.961%	931		931		931
Payroll Office	4	0.202%	196		196		196
Central Telephone	37	1.871%	1,812		1,812		1,812
Archives	6	0.303%	293		293		293
Human Services	12	0.607%	588		588	6	594
Voter Registration	10	0.506%	490		490	13	503
Tax Assessment	52	2.629%	2,546		2,546	11	2,557
Weights & Measurers	2	0.101%	98		98	55	153
Recorder of Deeds	9	0.455%	441		441	2	443
Traffic Safety	4	0.202%	196		196	9	205
Veteran's Affairs	4	0.202%	196		196	4	200
Register of Wills	13	0.657%	636		636	4	640
Sheriff	68	3.438%	3,329		3,329	14	3,343
Coroner	4	0.202%	196		196	72	268
Prothonotary	39	1.972%	1,910		1,910	4	1,914
Clerk Courts	44	2.224%	2,154		2,154	41	2,195
Public Defender	37	1.871%	1,812		1,812	46	1,858
District Attorney	33	1.668%	1,615		1,615	39	1,654
Courts	176	8.898%	8,617		8,617	35	8,652
District Justices	91	4.601%	4,456		4,456	186	4,642
Divorce Masters	7	0.354%	343		343	96	339
Controlled Subst	4	0.202%	196		196	7	203
Juvenile Probation	33	1.668%	1,615		1,615	4	1,619
Adult Probation	54	2.730%	2,644		2,644	35	2,679
Youth Development Ctr	25	1.264%	1,224		1,224	57	1,281
Prison	310	15.672%	15,177		15,177	26	15,203
EMA	1	0.051%	49		49	327	376
Parks	19	0.961%	931		931	1	932
Conservation	11	0.556%	538		538	20	558
AG Land Pres	3	0.152%	147		147	12	159
Planning	7	0.354%	343		343	3	346
Coop Extension	28	1.416%	1,371		1,371	7	1,378
Pleasant Acres	177	8.948%	8,665		8,665	30	8,695
Children & Youth	37	1.871%	1,812		1,812	187	1,851

**YORK COUNTY, PENNSYLVANIA
Central Telephone
Detail Allocation of
Telephone Services**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	173	8.746%	8,470		8,470	183	8,653
Agency on Aging	102	5.157%	4,994		4,994	108	5,102
MH/MR	42	2.123%	2,056		2,056	44	2,100
Health Choices	2	0.101%	98		98	2	100
Domestic Relations	113	5.713%	5,532		5,532	119	5,651
Public Relations	1	0.051%	49		49	1	50
Drug & Alcohol	7	0.354%	343		343	7	350
Human Services FGDM	3	0.152%	147		147	3	150
Other	28	1.416%	1,364		1,364	31	1,395
<hr/>							
Subtotal	1,978	100.000%	96,839	-	96,839	1,890	98,729
Second Allocation Total	1,791						
<hr/>							
Total	1,978	100.000%	96,839	-	96,839	1,890	98,729

(A) Alloc basis: Number of Lines By Department

Source: Telephone Directory

**York County, Pennsylvania
Archives**

The storing of records is crucial for all counties. The County's record storing process comprises the storage of in-active records for approximately thirty County offices and the process of keeping recently made archival records and removing the remainder for destruction on a timely basis. Each phase in the process is both archival and record storage related.

Costs associated with the Archives department that are associated with time spent serving the general public are considered Nonallocable and have not been allocated to any department.

Costs associated with the Archives department that are not associated with serving the general public, are allocated to departments based on the number of boxes stored by each department.

Ref: OMB Circular A-87, Attachment B, Section 10

2012 Actual

**YORK COUNTY, PENNSYLVANIA
Archives
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	262,685		262,685	262,685
Deductions			-	
Exp Reimb	<u>(21,012)</u>		<u>(21,012)</u>	
Total Deductions	(21,012)	-	(21,012)	(21,012)
Allocated Additions				
Building Use	84,500	-	84,500	
Equipment Use	2,604	-	2,604	
Employee Benefits	97,641	10	97,651	
Liability Insurance	804	-	804	
Property Insurance	2,202	-	2,202	
Retirement Administration	1,461	6	1,467	
County Maintenance	87,094	5,842	92,936	
County Annex	32,633	914	33,547	
Information Services	34,140	3,425	37,565	
Commissioners	900	104	1,004	
Solicitor	1,509	59	1,568	
Purchasing	1,041	39	1,080	
Controller	6,531	169	6,700	
Treasurer	4,699	219	4,918	
Human Resources	2,374	68	2,442	
Payroll Office	614	26	640	
Central Telephone	293	6	299	
	-	-	-	
Archives		479	479	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>361,040</u>	<u>11,366</u>	<u>372,406</u>	<u>372,406</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>602,713</u></u>	<u><u>11,366</u></u>	<u><u>614,079</u></u>	<u><u>614,079</u></u>

2012 Actual

YORK COUNTY, PENNSYLVANIA
Archives
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Records Management	Nonallocable
<u>Wages and Benefits</u>				
Salaries & Wages	243,422	36,991	107,829	98,602
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies		-	-	-
Telephone	1,025	156	454	415
Utilities		-	-	-
Microfilming		-	-	-
Equipment Rental	1,282	195	568	519
Travel	20	3	9	8
Archival Supplies	2,322	353	1,029	941
Contracted Services	10,436	1,586	4,623	4,227
Restoration Exp	1,303	198	577	528
Maintenance & Repairs		-	-	-
Office Equipment	2,089	317	925	846
Office Supplies	786	119	348	318
Professional Services		-	-	-
Training and Staff Development		-	-	-
Pamphlet Subscription		-	-	-
Departmental Expenditures	262,685	39,918	116,362	106,405
<u>Cost Adjustments</u>				
Deductions	(21,012)	(3,193)	(9,308)	(8,511)
Departmental Cost Adjustments	-			
Functional Cost	241,673	36,725	107,054	97,894

YORK COUNTY, PENNSYLVANIA
Archives
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	361,040	361,040		
REALLOCATE ADMIN		(397,765)	207,772	189,993
Allocable Costs	602,713	-	314,826	287,887
Unallocated	(287,887)			(287,887)
1st Allocation	314,826	-	314,826	-
Additions: 2nd Central Service Centers	11,366	11,366		
REALLOCATE ADMIN		(11,366)	5,937	5,429
Allocable Costs	11,366	-	5,937	5,429
Unallocated	(5,429)			(5,429)
2nd Allocation	5,937	-	5,937	-
Total Allocated	320,763	-	320,763	-

YORK COUNTY, PENNSYLVANIA
Archives
Department Cost Allocation Summary - Total Costs

User Department	Total	Records Management	Nonallocable
Information Services	60	60	-
Commissioners	2,950	2,950	-
Controller	9,939	9,939	-
Treasurer	2,654	2,654	-
Human Resources	3,388	3,388	-
Payroll Office	1,140	1,140	-
Archives	479	479	-
Human Services	1,141	1,141	-
Voter Registration	2,605	2,605	-
Tax Assessment	2,865	2,865	-
Recorder of Deeds	1,972	1,972	-
Veteran's Affairs	-	-	-
Register of Wills	24,818	24,818	-
Sheriff	4,037	4,037	-
Coroner	176	176	-
Prothonotary	24,933	24,933	-
Clerk Courts	80,545	80,545	-
Public Defender	20,478	20,478	-
District Attorney	49,770	49,770	-
Courts	14,906	14,906	-
Divorce Masters	145	145	-
Juvenile Probation	6,424	6,424	-
Adult Probation	15,082	15,082	-
Youth Development Ctr	447	447	-
Prison	154	154	-
EMA	498	498	-
Conservation	1,703	1,703	-
AG Land Pres	9	9	-
Planning	9	9	-
Coop Extension	115	115	-
Pleasant Acres	1,079	1,079	-
Children & Youth	21,818	21,818	-
SC Training Ctr	-	-	-
Agency on Aging	5,126	5,126	-
MH/MR	6,073	6,073	-
Health Choices	61	61	-
Domestic Relations	11,563	11,563	-
	-	-	-
Other	305	305	-
<hr/>			
Subtotal	320,763	320,763	-
<hr/>			
Total	320,763	320,763	-

YORK COUNTY, PENNSYLVANIA
Archives
Detail Allocation of
Records Management

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	6	0.019%	60		60		60
Commissioners	290	0.937%	2,950		2,950		2,950
Controller	977	3.157%	9,939		9,939		9,939
Treasurer	261	0.843%	2,654		2,654		2,654
Human Resources	333	1.076%	3,388		3,388		3,388
Payroll Office	112	0.362%	1,140		1,140		1,140
Archives	47	0.152%	479		479		479
Human Services	110	0.355%	1,118		1,118	23	1,141
Voter Registration	251	0.811%	2,553		2,553	52	2,605
Tax Assessment	276	0.892%	2,808		2,808	57	2,865
Recorder of Deeds	190	0.614%	1,933		1,933	39	1,972
Register of Wills	2,391	7.727%	24,327		24,327	491	24,818
Sheriff	389	1.257%	3,957		3,957	80	4,037
Coroner	17	0.055%	173		173	3	176
Prothonotary	2,402	7.763%	24,440		24,440	493	24,933
Clerk Courts	7,760	25.078%	78,952		78,952	1,593	80,545
Public Defender	1,973	6.376%	20,073		20,073	405	20,478
District Attorney	4,795	15.496%	48,786		48,786	984	49,770
Courts	1,436	4.641%	14,611		14,611	295	14,906
Divorce Masters	14	0.045%	142		142	3	145
Juvenile Probation	619	2.000%	6,297		6,297	127	6,424
Adult Probation	1,453	4.696%	14,784		14,784	298	15,082
Youth Development Ctr	43	0.139%	438		438	9	447
Prison	15	0.048%	151		151	3	154
EMA	48	0.155%	488		488	10	498
Parks	1	0.003%	9		9	-	9
Conservation	164	0.530%	1,669		1,669	34	1,703
AG Land Pres	1	0.003%	9		9	-	9
Planning	1	0.003%	9		9	-	9
Coop Extension	11	0.036%	113		113	2	115
Pleasant Acres	104	0.336%	1,058		1,058	21	1,079
Children & Youth	2,102	6.793%	21,386		21,386	432	21,818
E-911	25	0.081%	255		255	5	260
Agency on Aging	494	1.596%	5,025		5,025	101	5,126
MH/MR	585	1.891%	5,953		5,953	120	6,073
Health Choices	6	0.019%	60		60	1	61
Domestic Relations	1,114	3.600%	11,334		11,334	229	11,563
Drug & Alcohol	99	0.320%	1,007		1,007	20	1,027
Other	28	0.090%	298		298	7	305
<hr/>							
Subtotal	30,943	100.000%	314,826	-	314,826	5,937	320,763
Second Allocation Total	28,917						
<hr/>							
Total	30,943	100.000%	314,826	-	314,826	5,937	320,763

(A) Alloc basis: Number of Boxes Stored By Department

Source: Archives

2012 Actual

**York County, Pennsylvania
Risk Management**

The Risk Management department was incorporated in the Human Resource Department during 2011. Starting in 2012 cost associated with the Risk Management department is now allocated to departments in the Human Resources Department.

Ref: OMB Circular A-87, Attachment B, Section 10

**York County, Pennsylvania
Human Services**

The Human Services department is the coordinating and planning body for several grant and social service categorical agencies within the County. Categorical agencies include Mental Health, Mental Retardation, Drug and Alcohol, Children and Youth, and Area Agency on Aging.

Operating expenses and Countywide indirect costs associated with the Human Services department are allocated to departments based on actual salaries, fringe benefits and departmental expenses applicable by categorical program and grant in each department.

All direct salaries, fringe benefits, and operating expenses have been credited in the plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2012 Actual

YORK COUNTY, PENNSYLVANIA
Human Services
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	4,015,260		4,015,260	4,015,260
Deductions			-	
Major Equipment Grants	(3,468,511)		(3,468,511)	
Total Deductions	(3,468,511)	-	(3,468,511)	(3,468,511)
Allocated Additions				
Liability Insurance	1,917	-	1,917	
Property Insurance	-	-	-	
Retirement Administration	3,507	14	3,521	
Information Services	13,590	1,362	14,952	
Commissioners	826	95	921	
Solicitor	6,037	236	6,273	
Purchasing	1,053	40	1,093	
Controller	4,539	112	4,651	
Treasurer	548	25	573	
Human Resources	5,562	158	5,720	
Payroll Office	1,517	64	1,581	
Central Telephone	588	13	601	
Archives	-	-	-	
Archives	1,118	23	1,141	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>40,802</u>	<u>2,142</u>	<u>42,944</u>	<u>42,944</u>
Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>587,551</u></u>	<u><u>2,142</u></u>	<u><u>589,693</u></u>	<u><u>589,693</u></u>

YORK COUNTY, PENNSYLVANIA
Human Services
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Administration	
<u>Wages and Benefits</u>				
Salaries & Wages	286,126	-	286,126	-
Fringes Benefits	127,142		127,142	-
<u>Other Expenses and Cost</u>				
Operating Expenses	133,481		133,481	-
Major Equipment	-	-		
Grants	3,468,511	3,468,511		
	-			
Departmental Expenditures	4,015,260	3,468,511	546,749	-
<u>Cost Adjustments</u>				
Deductions	(3,468,511)	(3,468,511)		
Departmental Cost Adjustments	-			
Functional Cost	546,749	-	546,749	-
Additions: 1st Central Service Centers	40,802	-	40,802	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	587,551	-	587,551	-
Unallocated	-			-
1st Allocation	587,551	-	587,551	-
Additions: 2nd Central Service Centers	2,142	-	2,142	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	2,142	-	2,142	-
Unallocated	-			-
2nd Allocation	2,142	-	2,142	-
Total Allocated	589,693	-	589,693	-

YORK COUNTY, PENNSYLVANIA
Human Services
Department Cost Allocation Summary - Total Costs

User Department	Total		
Veteran's Affairs	1,132	1,132	-
Youth Development Ctr	4,659	4,659	-
Children & Youth	8,834	8,834	-
Agency on Aging	5,083	5,083	-
MH/MR	5,012	5,012	-
Health Choices	1,132	1,132	-
Drug & Alcohol	1,132	1,132	-
HSDf	22,505	22,505	-
HAP	11,567	11,567	-
MATP	12,397	12,397	-
SFPP	526	526	-
CASSP	44,512	44,512	-
Hum Svcs County	72,279	72,279	-
HMIS	8,861	8,861	-
CYS NBB	4,072	4,072	-
Human Services FGDM	3,034	3,034	-
SOC	1,325	1,325	-
HCMU	8,703	8,703	-
Other	(11)	(11)	-
<hr/>			
Subtotal	216,754	216,754	-
<hr/>			
Direct Billed	372,939	372,939	-
Total	589,693	589,693	-

**YORK COUNTY, PENNSYLVANIA
Human Services
Detail Allocation of
Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	860	0.192%	1,128		1,128	4	1,132
Youth Development Ctr	3,543	0.790%	4,642		4,642	17	4,659
Children & Youth	6,715	1.498%	8,802		8,802	32	8,834
Agency on Aging	3,864	0.862%	5,065		5,065	18	5,083
MH/MR	3,811	0.850%	4,994		4,994	18	5,012
Health Choices	860	0.192%	1,128		1,128	4	1,132
Drug & Alcohol	860	0.192%	1,128		1,128	4	1,132
HSDf	71,427	15.929%	93,591	(71,427)	22,164	341	22,505
HAP	36,705	8.186%	48,097	(36,705)	11,392	175	11,567
MATP	39,349	8.775%	51,558	(39,349)	12,209	188	12,397
SFPP	1,674	0.373%	2,192	(1,674)	518	8	526
CASSP	141,283	31.507%	185,120	(141,283)	43,837	675	44,512
Hum Svcs County	54,962	12.257%	72,016	-	72,016	263	72,279
HMIS	28,118	6.271%	36,845	(28,118)	8,727	134	8,861
CYS NBB	12,929	2.883%	16,939	(12,929)	4,010	62	4,072
Human Services FGDM	9,638	2.149%	12,626	(9,638)	2,988	46	3,034
SOC	4,200	0.937%	5,505	(4,200)	1,305	20	1,325
HCMU	27,616	6.159%	36,187	(27,616)	8,571	132	8,703
Weatherization DOE		0.000%	-		-	-	-
		0.000%	-		-	-	-
Other		0.000%	(12)		(12)	1	(11)
Subtotal	448,414	100.000%	587,551	(372,939)	214,612	2,142	216,754
Second Allocation Total	448,414						
Direct Billed				372,939	372,939		372,939
Total	448,414	100.000%	587,551	-	587,551	2,142	589,693

(A) Alloc basis: Actual Expenses By Grant & Categorical

Source: Human Services Time Studies

**York County, Pennsylvania
Fleet Management**

The Fleet Management department was created to maintain and repair vehicles within the County. Costs associated with this function have been allocated based on the number of vehicles in each department.

Ref: OMB Circular A-87, Attachment B, Section 25

2011 Actual

**YORK COUNTY, PENNSYLVANIA
Fleet Management
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	126,736		126,736	126,736
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	21,760	-	21,760	
Equipment Use	3,866	-	3,866	
Employee Benefits	50,007	5	50,012	
Liability Insurance	501	-	501	
Property Insurance	1,322	-	1,322	
Commissioners	1,259	146	1,405	
Solicitor	-	-	-	
Purchasing	644	24	668	
Controller	11,677	285	11,962	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		16,291	16,291	
Total Allocated Additions	<u>94,814</u>	<u>16,819</u>	<u>111,633</u>	<u>111,633</u>
Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>221,550</u></u>	<u><u>16,819</u></u>	<u><u>238,369</u></u>	<u><u>238,369</u></u>

**YORK COUNTY, PENNSYLVANIA
Fleet Management
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Vehicle Maintenance		
<u>Wages and Benefits</u>					
Salaries & Wages	87,914	-	87,914		
<u>Other Expenses and Cost</u>					
Special Training & Staff Development	65		65		
Telephone	-				
Assoc Dues	50		50		
Maintenance & Repairs	1,037		1,037		
Fuel	2,120		2,120		
Vehicle Insurance	2,400		2,400		
Gas & Oil	(1,139)		(1,139)		
Maintenance - Vehicle	15,083		15,083		
Contract Services	3,095		3,095		
Tools & Equipment	5,275		5,275		
Office supplies	444		444		
Welding Supplies	878		878		
Maintenance Supplies	5,135		5,135		
Utilities	3,569		3,569		
Uniform Allowance	810		810		
Major Equipment	-				
	-				
Departmental Expenditures	126,736	-	126,736	-	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	126,736	-	126,736	-	-
Additions: 1st Central Service Centers	94,814	-	94,814		
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	221,550	-	221,550	-	-
Unallocated	-				
1st Allocation	221,550	-	221,550	-	-
Additions: 2nd Central Service Centers	16,819	-	16,819		
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	16,819	-	16,819	-	-
Unallocated	-				
2nd Allocation	16,819	-	16,819	-	-
Total Allocated	238,369	-	238,369	-	-

YORK COUNTY, PENNSYLVANIA
Fleet Management
Department Cost Allocation Summary - Total Costs

User Department	Total	Vehicle Maintenance	
County Maintenance	1,086	1,086	-
Human Services Center	2,171	2,171	-
Fleet Management	16,291	16,291	-
Weights & Measurers	1,170	1,170	-
Traffic Safety	1,170	1,170	-
Sheriff	38,613	38,613	-
Coroner	3,511	3,511	-
Juvenile Probation	5,850	5,850	-
Adult Probation	7,021	7,021	-
Youth Development Ctr	3,511	3,511	-
Prison	18,722	18,722	-
EMA	4,681	4,681	-
Parks	28,083	28,083	-
Planning	2,339	2,339	-
Coop Extension	5,850	5,850	-
Pleasant Acres	9,362	9,362	-
Children & Youth	15,212	15,212	-
E-911	9,362	9,362	-
Liquid Fuels	5,850	5,850	-
MH/MR	2,339	2,339	-
Weatherization Liheap	3,511	3,511	-
Other	2,433	2,433	-
Subtotal	238,369	238,369	-
Direct Billed	-	-	-
Total	238,369	238,369	-

**YORK COUNTY, PENNSYLVANIA
Fleet Management
Detail Allocation of
Vehicle Maintenance**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1.00	0.490%	1,086		1,086		1,086
Human Services Center	2.00	0.980%	2,171		2,171		2,171
County Annex	1.00	0.490%	1,086		1,086		1,086
Fleet Management	15.00	7.353%	16,291		16,291		16,291
Weights & Measurers	1.00	0.490%	1,086		1,086	84	1,170
Traffic Safety	1.00	0.490%	1,086		1,086	84	1,170
Sheriff	33.00	16.176%	35,838		35,838	2,775	38,613
Coroner	3.00	1.471%	3,259		3,259	252	3,511
District Attorney	12.00	5.882%	13,032		13,032	1,009	14,041
Controlled Subst	15.00	7.353%	16,291		16,291	1,261	17,552
Juvenile Probation	5.00	2.451%	5,430		5,430	420	5,850
Adult Probation	6.00	2.941%	6,516		6,516	505	7,021
Youth Development Ctr	3.00	1.471%	3,259		3,259	252	3,511
Prison	16.00	7.843%	17,376		17,376	1,346	18,722
EMA	4.00	1.961%	4,345		4,345	336	4,681
Parks	24.00	11.765%	26,065		26,065	2,018	28,083
Conservation	9.00	4.412%	9,775		9,775	757	10,532
Planning	2.00	0.980%	2,171		2,171	168	2,339
Coop Extension	5.00	2.451%	5,430		5,430	420	5,850
Pleasant Acres	8.00	3.922%	8,689		8,689	673	9,362
Children & Youth	13.00	6.373%	14,119		14,119	1,093	15,212
E-911	8.00	3.922%	8,689		8,689	673	9,362
Liquid Fuels	5.00	2.451%	5,430		5,430	420	5,850
Agency on Aging	5.00	2.451%	5,430		5,430	420	5,850
MH/MR	2.00	0.980%	2,171		2,171	168	2,339
Weatherization Liheap	3.00	1.471%	3,259		3,259	252	3,511
CDBG	1.00	0.490%	1,086		1,086	84	1,170
Other	1.00	0.490%	1,084		1,084	1,349	2,433
<hr/>							
Subtotal	204	100.000%	221,550	-	221,550	16,819	238,369
Second Allocation Total	200						
Direct Billed							
Total	204	100.000%	221,550	-	221,550	16,819	238,369

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office