A CENTRAL SERVICE

COST ALLOCATION PLAN

ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2012

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012

ADAMS COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

I hereby certify, as the responsible official of Adams County, Pennsylvania that the information contained in this Countywide cost allocation plan for the year ended December 31, 2012 is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87.

I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs of Federally supported programs been included in the indirect costs reflected in the plan.

Signature

Chairman
Title

Adams
County

11/21/14
Date

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

	Page No.
Summary Data	
Allocated Costs by Department	A.1
Fixed Costs Proposed	B.1
Summary of Allocated Costs	C.1
Detail of Allocated Costs	D.1
Summary of Allocation Basis	E.1
Building Use	
Narrative	01.1
Costs to be Allocated	01.2
Schedule of Costs to be Allocated by Function	01.3
Department Cost Allocation Summary - Total Costs	01.4
Detail Allocation of New Courthouse	01.5
Detail Allocation of Old Courthouse	01.6
Detail Allocation of Agricultural Res Ctr.	01.7
Detail Allocation of County Complex	01.8
Equipment Use	
Narrative	02.1
Costs to be Allocated	02.2
Schedule of Costs to be Allocated by Function	02.3
Department Cost Allocation Summary - Total Costs	02.4
Detail Allocation of Equipment	02.5
Detail Allocation of Phone System	02.6
Detail Allocation of ADP Equipment	02.7
Detail Allocation of CYS Equipment	02.8
Employee Benefits	
Narrative	03.1
Costs to be Allocated	03.2
Schedule of Costs to be Allocated by Function	03.3
Department Cost Allocation Summary - Total Costs	03.4
Detail Allocation of Health	03.5
Detail Allocation of Life Insurance	03.6
Detail Allocation of Tuition Reimb	03.7
Detail Allocation of Employ Opt-Out	03.8
Detail Allocation of Parking Expense	03.9
Detail Allocation of Administration	03.10
Detail Allocation of Unemployment	03.12
Detail Allocation of Short Term Disability	03.14

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Liability Insurance	
Narrative	04.1
Costs to be Allocated	04.2
Schedule of Costs to be Allocated by Function	04.3
Department Cost Allocation Summary - Total Costs	04.4
Detail Allocation of General Liability	04.6
Detail Allocation of Employee Liability	04.8
Detail Allocation of Automobile	04.10
Detail Allocation of Law Enforcement	04.11
Property Insurance	
Narrative	05.1
Costs to be Allocated	05.2
Schedule of Costs to be Allocated by Function	05.3
Department Cost Allocation Summary - Total Costs	05.4
Detail Allocation of New Courthouse	05.6
Detail Allocation of Old Courthouse	05.7
Detail Allocation of Agricultural Res Ctr.	05.8
Detail Allocation of Adult Correctional Complex	05.9
Detail Allocation of Emergency Training Facility	05.10
Detail Allocation of County Complex	05.11
Workers' Compensation	
Narrative	06.1
Costs to be Allocated	06.2
Schedule of Costs to be Allocated by Function	06.3
Department Cost Allocation Summary - Total Costs	06.4
Detail Allocation of Insurance	06.5
Retirement	
Narrative	07.1
Costs to be Allocated	07.2
Schedule of Costs to be Allocated by Function	07.3
Department Cost Allocation Summary - Total Costs	07.4
Detail Allocation of Retirement	07.5
Building Maintenance	
Narrative	08.1
Costs to be Allocated	08.2
Schedule of Costs to be Allocated by Function	08.3
Department Cost Allocation Summary - Total Costs	08.4
Detail Allocation of Courthouse Complex	08.6
Detail Allocation of Mailroom	08.7
Detail Allocation of Other Depts	08.8
Detail Allocation of Legion Bldg	08.9

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Detail Allocation of St Francis Bldg	08.10
Building Security	
Narrative	09.1
Costs to be Allocated	09.2
Schedule of Costs to be Allocated by Function	09.3
Department Cost Allocation Summary - Total Costs	09.4
Detail Allocation of Courthouse Complex	09.5
Finance	
Narrative	10.1
Costs to be Allocated	10.2
Schedule of Costs to be Allocated by Function	10.3
Department Cost Allocation Summary - Total Costs	10.5
Detail Allocation of Accounting/ Budgeting	10.7
Detail Allocation of Payroll	10.9
Detail Allocation of External Audit	10.11
Detail Allocation of Liquid Fuels	10.13
Human Resources	
Narrative	11.1
Costs to be Allocated	11.2
Schedule of Costs to be Allocated by Function	11.3
Department Cost Allocation Summary - Total Costs	11.5
Detail Allocation of Personnel Admin	11.7
M.I.S.	
Narrative	12.1
Costs to be Allocated	12.2
Schedule of Costs to be Allocated by Function	12.3
Department Cost Allocation Summary - Total Costs	12.5
Detail Allocation of Technological Support	12.6
Detail Allocation of System Maintenance	12.7
Commissioners	
Narrative	13.1
Costs to be Allocated	13.2
Schedule of Costs to be Allocated by Function	13.3
Department Cost Allocation Summary - Total Costs	13.5
Detail Allocation of Accounting	13.7
Detail Allocation of Personnel Admin	13.9
Detail Allocation of Central Sxbd	13.11

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Solicitor	
Narrative	14.1
Costs to be Allocated	14.2
Schedule of Costs to be Allocated by Function	14.3
Department Cost Allocation Summary - Total Costs	14.5
Detail Allocation of Legal Counsel	14.6
Purchasing	
Narrative	15.1
Costs to be Allocated	15.2
Schedule of Costs to be Allocated by Function	15.3
Department Cost Allocation Summary - Total Costs	15.5
Detail Allocation of Purchasing	15.7
Controller	
Narrative	16.1
Costs to be Allocated	16.2
Schedule of Costs to be Allocated by Function	16.3
Department Cost Allocation Summary - Total Costs	16.5
Detail Allocation of Accounts Payable	16.7
Detail Allocation of Accting/Auditing	16.9
Treasurer	
Narrative	17.1
Costs to be Allocated	17.2
Schedule of Costs to be Allocated by Function	17.3
Department Cost Allocation Summary - Total Costs	17.5
Detail Allocation of Check Process	17.7
Central Phone	
Narrative	18.1
Costs to be Allocated	18.2
Schedule of Costs to be Allocated by Function	18.3
Department Cost Allocation Summary - Total Costs	18.4
Detail Allocation of Phone System	18.5
County Complex	
Narrative	19.1
Costs to be Allocated	19.2
Schedule of Costs to be Allocated by Function	19.3
Department Cost Allocation Summary - Total Costs	19.4
Detail Allocation of County Complex	19.5

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Services Building	Election & Voter	Tax Appraising	Tax Services	Tax Collectors	Tax Claim	Public Defender	Reg & Recorder	Planning	GIS/Mapping
Building Use	-	1,514	1,284	2,311	-	1,540	-	3,915	-	1,797
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	1,003	724	6,435	543	393	3,453	2,082	5,531	643
Liability Insurance	-	593	1,857	4,026	6,532	236	1,752	1,532	4,169	305
Property Insurance	-	488	301	542	-	361	-	919	-	422
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Building Maintenance	-	26,051	15,443	38,960	-	19,869	759	47,591	727	21,562
Building Security	-	6,984	6,412	11,543	-	7,695	-	19,558	-	8,978
Finance	-	8,695	2,994	23,232	6,999	2,340	5,138	4,980	5,751	2,523
Human Resources	-	2,090	-	18,830	-	-	6,275	6,275	15,690	-
M.I.S.	-	5,007	2,823	29,543	-	463	10,070	23,082	21,706	1,077
Commissioners	-	3,268	437	9,825	201	581	1,791	1,938	3,500	535
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	653	348	696	-	239	717	827	457	174
Controller	-	4,254	496	5,900	183	533	1,084	1,018	1,383	490
Treasurer	-	266	69	679	131	63	124	127	148	65
Central Phone	-	277	-	2,635	-	-	971	1,525	2,357	-
County Complex	-	-	-	-	-	-	-	-	-	-
Total Allocated	-	61,143	33,188	155,157	14,589	34,313	32,134	115,369	61,419	38,571
Roll Forward										
Proposed Costs	-	61,143	33,188	155,157	14,589	34,313	32,134	115,369	61,419	38,571

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	County Zoning	Courts	DJ Carr	DJ Bowman	DJ Zepp	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Constables
Building Use	-	25,488	-	-	-	-	1,547	1,078	2,953	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	7,768	1,044	1,039	1,032	1,692	461	1,253	5,343	-
Liability Insurance	-	4,162	735	732	727	748	232	896	2,823	-
Property Insurance	-	7,097	-	-	-	-	363	547	693	-
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Building Maintenance	-	297,799	4,799	6,465	6,343	41	18,551	9,951	41,246	-
Building Security	-	122,448	-	-	-	-	7,726	4,105	14,749	-
Finance	-	40,437	3,083	3,550	2,979	3,298	1,766	2,777	8,862	-
Human Resources	-	14,644	3,140	3,140	3,140	3,140	1,045	4,185	11,505	-
M.I.S.	-	41,014	579	695	289	463	2,521	10,492	22,461	-
Commissioners	-	13,146	1,210	1,369	1,188	1,207	675	1,084	3,288	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	1,392	370	761	566	587	65	218	1,153	-
Controller	-	15,644	828	1,034	824	812	609	478	1,453	-
Treasurer	-	1,133	83	97	81	87	52	67	218	-
Central Phone	-	4,298	693	832	555	832	139	693	2,219	-
County Complex	-	-	-	-	-	-	-	-	-	-
Total Allocated	-	596,470	16,564	19,714	17,724	12,907	35,752	37,824	118,966	-
Roll Forward										
Proposed Costs	-	596,470	16,564	19,714	17,724	12,907	35,752	37,824	118,966	-

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Coroner	District Attorney	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services	TMI Act 147
Building Use	-	4,400	4,039	4,550	-	-	6,098	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	148	5,096	2,047	5,402	2	51,745	31,416	139	1,164	-
Liability Insurance	981	8,013	1,511	15,007	1	102,041	40,814	795	2,229	-
Property Insurance	568	2,232	1,174	1,068	24	29,783	1,431	24	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Building Maintenance	82	42,372	48,012	56,528	1	1,245	75,403	26	406	-
Building Security	-	16,748	19,191	22,730	-	-	30,456	-	(1)	-
Finance	4,646	11,382	4,199	10,090	481	62,417	29,870	1,599	5,060	342
Human Resources	1,045	12,555	6,275	14,644	-	120,298	50,209	-	3,140	-
M.I.S.	-	17,116	14,330	21,773	-	67,818	62,512	-	50,737	-
Commissioners	1,745	4,652	1,659	3,851	158	24,417	12,142	460	1,935	127
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	239	1,326	1,000	1,109	152	7,850	3,153	43	1,109	348
Controller	1,752	2,716	724	1,806	185	7,653	5,531	395	1,872	148
Treasurer	142	309	102	244	14	1,365	711	45	146	10
Central Phone	555	1,941	1,248	2,080	139	10,537	7,210	-	6,793	-
County Complex	-	-	-	-	-	92,813	-	-	-	-
Total Allocated	11,903	130,858	105,511	160,882	1,157	579,982	356,956	3,526	74,590	975
Roll Forward										
Proposed Costs	11,903	130,858	105,511	160,882	1,157	579,982	356,956	3,526	74,590	975

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Solid Waste	DUI Processing	Veteran's Affairs	Conservation	AG Land Pres	Economic Development	Commerce Center	Agricultural Extension	Gypsy Moth	VOCA
Building Use	5,118	-	-	10,985	5,117	-	-	26,904	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	378	-	664	2,439	580	-	-	1,883	-	273
Liability Insurance	227	-	471	5,379	349	-	-	1,311	-	163
Property Insurance	290	-	-	622	290	-	-	1,523	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Building Maintenance	11,735	-	127	25,005	11,886	-	-	61,691	-	-
Building Security	-	-	-	-	-	-	-	-	-	-
Finance	1,785	-	3,130	5,518	2,621	-	-	4,384	-	1,046
Human Resources	-	-	2,090	10,460	-	-	-	5,230	-	-
M.I.S.	392	-	6,482	11,010	-	-	-	1,160	-	-
Commissioners	385	-	1,303	2,172	561	-	-	1,705	-	388
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	174	-	370	43	239	-	-	957	-	87
Controller	392	-	1,277	621	630	-	-	1,118	-	378
Treasurer	46	-	93	122	67	-	-	114	-	33
Central Phone	139	-	139	2,357	-	-	-	3,744	-	-
County Complex	-	-	-	-	-	-	-	-	-	-
Total Allocated	21,061	-	16,146	76,733	22,340	-	-	111,724	-	2,368
Roll Forward										
Proposed Costs	21,061	-	16,146	76,733	22,340	-	-	111,724	-	2,368

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Haz Mat Emg Response	Domestic Relations	911 Telecommunications	Children & Youth	Liquid Fuels	CDBG	HSDF	Stop Grant	VOJO
Building Use	-	-	(1)	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	402	7,419	8,059	19,105	-	-	-	-	65
Liability Insurance	277	3,650	5,266	13,501	-	-	-	-	39
Property Insurance	-	-	3,964	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	57	30,874	364	20,748	-	-	-	-	-
Building Security	-	(2)	(1)	-	-	-	-	-	-
Finance	2,055	10,388	19,700	39,654	11,318	-	-	1,281	442
Human Resources	1,045	20,919	18,830	43,934	-	-	-	-	-
M.I.S.	-	3,621	-	69,752	-	-	-	-	-
Commissioners	782	4,354	5,683	15,499	-	-	-	208	165
Solicitor	-	-	-	-	-	-	-	-	-
Purchasing	109	1,088	1,523	1,587	-	-	-	-	43
Controller	646	1,444	2,841	12,936	-	-	-	156	119
Treasurer	60	233	460	1,046	-	-	-	31	14
Central Phone	-	3,051	-	6,793	-	-	-	-	-
County Complex	-	-	92,813	-	-	-	-	-	-
Total Allocated	5,433	87,039	159,501	244,555	11,318	-	-	1,676	887
Roll Forward		14,916							
Proposed Costs	5,433	101,955	159,501	244,555	11,318	-	-	1,676	887

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Other	Subtotal	Direct Billed	Unallocated	Total
Building Use	9,605	120,242	-	-	120,242
Equipment Use	1	1	-	-	1
Employee Benefits	4,084,676	4,263,541	-	-	4,263,541
Liability Insurance	2,746	236,828	-	-	236,828
Property Insurance	1,096	55,822	-	-	55,822
Workers' Compensation	561,434	561,434	-	-	561,434
Retirement	1,230,882	1,230,882	-	-	1,230,882
Building Maintenance	101,725	1,044,444	-	-	1,044,444
Building Security	13,862	313,181	-	-	313,181
Finance	95,623	458,435	-	-	458,435
Human Resources	1,047	404,820	-	-	404,820
M.I.S.	8,341	507,329	-	-	507,329
Commissioners	35,406	165,000	-	914,937	1,079,938
Solicitor	4,682	4,682	-	-	4,682
Purchasing	13,568	45,340	-	-	45,340
Controller	36,524	118,887	-	151,181	270,068
Treasurer	3,027	11,924	-	310,865	322,789
Central Phone	691	65,443	-	-	65,443
County Complex	(1)	185,625	-	-	185,625
Total Allocated	6,204,935	9,793,860	-	1,376,984	11,170,844
Roll Forward		14,916	-	-	14,916
Proposed Costs	6,204,935	9,808,776	-	1,376,984	11,185,760

Actual 2010

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Services Building	-			-		-
Election & Voter	61,143			61,143		61,143
Tax Appraising	33,188			33,188		33,188
Tax Services	155,157			155,157		155,157
Tax Collectors	14,589			14,589		14,589
Tax Claim	34,313			34,313		34,313
Public Defender	32,134			32,134		32,134
Reg & Recorder	115,369			115,369		115,369
Planning	61,419			61,419		61,419
GIS/Mapping	38,571			38,571		38,571
County Zoning	-			-		-
Courts	596,470			596,470		596,470
DJ Carr	16,564			16,564		16,564
DJ Bowman	19,714			19,714		19,714
DJ Zepp	17,724			17,724		17,724
DJ Beauchat	12,907			12,907		12,907
Law Library	35,752			35,752		35,752
Victim Witness	37,824			37,824		37,824
Clerk Courts	118,966			118,966		118,966
Constables	-			-		-
Coroner	11,903			11,903		11,903
District Attorney	130,858			130,858		130,858
Prothonotary	105,511			105,511		105,511
Sheriff	160,882			160,882		160,882
Fire Marshalls	1,157			1,157		1,157
Prison	579,982			579,982		579,982
Probation Services	356,956			356,956		356,956
Protect Insp	3,526			3,526		3,526
Emergency Services	74,590			74,590		74,590
TMI Act 147	975			975		975
Solid Waste	21,061			21,061		21,061
DUI Processing	-			-		-
Veteran's Affairs	16,146			16,146		16,146
Conservation	76,733			76,733		76,733
AG Land Pres	22,340			22,340		22,340
Economic Development	-			-		-
Commerce Center	-			-		-
Agricultural Extension	111,724			111,724		111,724
Gypsy Moth	-			-		-
VOCA	2,368			2,368		2,368
Haz Mat Emg Response	5,433			5,433		5,433
Domestic Relations	87,039	72,123	14,916	101,955		101,955
911 Telecommunications	159,501			159,501		159,501
Children & Youth	244,555			244,555		244,555
Liquid Fuels	11,318			11,318		11,318
	-			-		-
CDBG	-			-		-
HSDF	-			-		-
Stop Grant	1,676			1,676		1,676
VOJO	887			887		887
	-			-		-
Other	6,204,935			6,204,935		6,204,935
Sub Total	9,793,860	72,123	14,916	9,808,776		9,808,776
Direct Billed	-					-
Unallocated	1,376,984					1,376,984
Total	11,170,844					11,185,760

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	-	145,477	-
Equipment Use	-	113,660	-
Employee Benefits	4,840,669	-	-
Liability Insurance	263,904	-	-
Property Insurance	60,348	-	-
Workers' Compensation	693,750	(55,393)	-
Retirement	1,369,624	-	-
Building Maintenance	933,849	(65,392)	-
Building Security	287,186	660	-
Finance	424,812	(13,214)	-
Human Resources	311,792	6,000	-
M.I.S.	424,220	-	-
Commissioners	828,990	(201,218)	-
Solicitor	178,646	-	-
Purchasing	45,408	(16,108)	-
Controller	179,583	11,712	-
Treasurer	193,120	(909)	-
Central Phone	-	65,392	-
County Complex	144,276	-	-
Services Building			-
Election & Voter			61,143
Tax Appraising			33,188
Tax Services			155,157
Tax Collectors			14,589
Tax Claim			34,313
Public Defender			32,134
Reg & Recorder			115,369
Planning			61,419
GIS/Mapping			38,571
County Zoning			-
Courts			596,470
DJ Carr			16,564
DJ Bowman			19,714
DJ Zepp			17,724
DJ Beauchat			12,907
Law Library			35,752
Victim Witness			37,824
Clerk Courts			118,966
Constables			-
Coroner			11,903

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
District Attorney			130,858
Prothonotary			105,511
Sheriff			160,882
Fire Marshalls			1,157
Prison			579,982
Probation Services			356,956
Protect Insp			3,526
Emergency Services			74,590
TMI Act 147			975
Solid Waste			21,061
DUI Processing			-
Veteran's Affairs			16,146
Conservation			76,733
AG Land Pres			22,340
Economic Development			-
Commerce Center			-
Agricultural Extension			111,724
Gypsy Moth			-
VOCA			2,368
Haz Mat Emg Response			5,433
Domestic Relations			87,039
911 Telecommunications			159,501
Children & Youth			244,555
Liquid Fuels			11,318
			-
CDBG			-
HSDF			-
Stop Grant			1,676
VOJO			887
			-
Other			6,204,935
Direct Billed			-
Unallocated			1,376,984
Totals	11,180,177	(9,333)	11,170,844

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Workers' Compensation	Retirement	Building Maintenance	Building Security	Finance
Schedule Reference:										
Building Use	(145,477)	-	-	-	-	-	-	-	-	-
Equipment Use	-	(113,660)	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(4,850,471)	-	-	-	-	-	-	5,841
Liability Insurance	-	-	-	(263,904)	-	-	-	-	-	-
Property Insurance	-	-	-	-	(60,348)	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	(638,357)	-	-	-	-
Retirement	-	-	-	-	-	-	(1,369,624)	-	-	-
Building Maintenance	11,797	18,108	193,602	9,847	1,323	15,927	36,952	(1,217,592)	15,503	11,777
Building Security	257	3,745	43,515	7,550	60	8,599	12,984	3,080	(388,736)	4,292
Finance	834	2,898	39,535	906	196	5,413	11,792	10,130	4,168	(512,429)
Human Resources	2,240	927	62,082	1,387	526	7,162	16,066	26,964	11,191	4,136
M.I.S.	1,540	71,203	36,943	1,073	361	5,171	9,779	18,473	7,695	3,641
Commissioners	3,286	6,664	93,341	2,089	771	14,976	16,340	39,518	16,415	7,334
Solicitor	859	-	30,262	905	436	5,401	11,272	7,930	3,269	2,206
Purchasing	513	552	565	276	120	1,411	2,999	6,158	2,565	2,545
Controller	1,027	339	42,256	972	241	3,645	8,204	12,340	5,130	3,133
Treasurer	1,797	2,760	43,460	1,105	422	5,656	12,354	24,792	8,978	5,639
Central Phone	129	4,197	-	-	30	-	-	1,540	641	-
County Complex	956	2,266	1,369	966	40	3,562	-	22,223	-	3,450
Services Building	-	-	-	-	-	-	-	-	-	-
Election & Voter	1,514	-	1,003	593	488	-	-	26,051	6,984	8,695
Tax Appraising	1,284	-	724	1,857	301	-	-	15,443	6,412	2,994
Tax Services	2,311	-	6,435	4,026	542	-	-	38,960	11,543	23,232
Tax Collectors	-	-	543	6,532	-	-	-	-	-	6,999
Tax Claim	1,540	-	393	236	361	-	-	19,869	7,695	2,340
Public Defender	-	-	3,453	1,752	-	-	-	759	-	5,138
Reg & Recorder	3,915	-	2,082	1,532	919	-	-	47,591	19,558	4,980
Planning	-	-	5,531	4,169	-	-	-	727	-	5,751
GIS/Mapping	1,797	-	643	305	422	-	-	21,562	8,978	2,523
County Zoning	-	-	-	-	-	-	-	-	-	-
Courts	25,488	-	7,768	4,162	7,097	-	-	297,799	122,448	40,437
DJ Carr	-	-	1,044	735	-	-	-	4,799	-	3,083
DJ Bowman	-	-	1,039	732	-	-	-	6,465	-	3,550
DJ Zepp	-	-	1,032	727	-	-	-	6,343	-	2,979
DJ Beauchat	-	-	1,692	748	-	-	-	41	-	3,298
Law Library	1,547	-	461	232	363	-	-	18,551	7,726	1,766
Victim Witness	1,078	-	1,253	896	547	-	-	9,951	4,105	2,777
Clerk Courts	2,953	-	5,343	2,823	693	-	-	41,246	14,749	8,862
Constables	-	-	-	-	-	-	-	-	-	-
Coroner	-	-	148	981	568	-	-	82	-	4,646
District Attorney	4,400	-	5,096	8,013	2,232	-	-	42,372	16,748	11,382
Prothonotary	4,039	-	2,047	1,511	1,174	-	-	48,012	19,191	4,199
Sheriff	4,550	-	5,402	15,007	1,068	-	-	56,528	22,730	10,090
Fire Marshalls	-	-	2	1	24	-	-	1	-	481

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Workers' Compensation	Retirement	Building Maintenance	Building Security	Finance
Schedule Reference:										
Prison	-	-	51,745	102,041	29,783	-	-	1,245	-	62,417
Probation Services	6,098	-	31,416	40,814	1,431	-	-	75,403	30,456	29,870
Protect Insp	-	-	139	795	24	-	-	26	-	1,599
Emergency Services	-	-	1,164	2,229	-	-	-	406	(1)	5,060
TMI Act 147	-	-	-	-	-	-	-	-	-	342
Solid Waste	5,118	-	378	227	290	-	-	11,735	-	1,785
DUI Processing	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	-	-	664	471	-	-	-	127	-	3,130
Conservation	10,985	-	2,439	5,379	622	-	-	25,005	-	5,518
AG Land Pres	5,117	-	580	349	290	-	-	11,886	-	2,621
Economic Development	-	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-	-
Agricultural Extension	26,904	-	1,883	1,311	1,523	-	-	61,691	-	4,384
Gypsy Moth	-	-	-	-	-	-	-	-	-	-
VOCA	-	-	273	163	-	-	-	-	-	1,046
Haz Mat Emg Response	-	-	402	277	-	-	-	57	-	2,055
Domestic Relations	-	-	7,419	3,650	-	-	-	30,874	(2)	10,388
911 Telecommunications	(1)	-	8,059	5,266	3,964	-	-	364	(1)	19,700
Children & Youth	-	-	19,105	13,501	-	-	-	20,748	-	39,654
Liquid Fuels	-	-	-	-	-	-	-	-	-	11,318
	-	-	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	-	-	-	-
HSDF	-	-	-	-	-	-	-	-	-	-
Stop Grant	-	-	-	-	-	-	-	-	-	1,281
VOJO	-	-	65	39	-	-	-	-	-	442
	-	-	-	-	-	-	-	-	-	-
Other	9,605	1	4,084,676	2,746	1,096	561,434	1,230,882	101,725	13,862	95,623
Unallocated	-	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Human Resources	M.I.S.	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:										
Building Use	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	1,458	-	19	2,293	191	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-	-
Building Maintenance	16,966	7,671	3,302	-	1,665	3,417	312	966	-	-
Building Security	9,978	4,295	1,216	-	470	342	93	414	-	-
Finance	2,995	18,779	949	-	314	1,122	110	690	-	-
Human Resources	(461,959)	8,246	983	-	372	957	100	828	-	-
M.I.S.	4,185	(587,811)	884	-	1,019	843	91	690	-	-
Commissioners	6,275	7,925	(1,095,427)	249,022	510	1,897	188	1,104	-	-
Solicitor	3,140	7,032	957	(253,704)	412	507	56	414	-	-
Purchasing	1,045	1,298	969	-	(51,361)	833	74	138	-	-
Controller	4,185	9,235	1,237	-	653	(284,383)	77	414	-	-
Treasurer	4,185	16,001	2,174	-	587	1,222	(324,171)	828	-	-
Central Phone	-	-	-	-	-	-	-	(71,929)	-	-
County Complex	4,185	-	1,360	-	-	882	90	-	(185,625)	-
Services Building	-	-	-	-	-	-	-	-	-	-
Election & Voter	2,090	5,007	3,268	-	653	4,254	266	277	-	61,143
Tax Appraising	-	2,823	437	-	348	496	69	-	-	33,188
Tax Services	18,830	29,543	9,825	-	696	5,900	679	2,635	-	155,157
Tax Collectors	-	-	201	-	-	183	131	-	-	14,589
Tax Claim	-	463	581	-	239	533	63	-	-	34,313
Public Defender	6,275	10,070	1,791	-	717	1,084	124	971	-	32,134
Reg & Recorder	6,275	23,082	1,938	-	827	1,018	127	1,525	-	115,369
Planning	15,690	21,706	3,500	-	457	1,383	148	2,357	-	61,419
GIS/Mapping	-	1,077	535	-	174	490	65	-	-	38,571
County Zoning	-	-	-	-	-	-	-	-	-	-
Courts	14,644	41,014	13,146	-	1,392	15,644	1,133	4,298	-	596,470
DJ Carr	3,140	579	1,210	-	370	828	83	693	-	16,564
DJ Bowman	3,140	695	1,369	-	761	1,034	97	832	-	19,714
DJ Zepp	3,140	289	1,188	-	566	824	81	555	-	17,724
DJ Beauchat	3,140	463	1,207	-	587	812	87	832	-	12,907
Law Library	1,045	2,521	675	-	65	609	52	139	-	35,752
Victim Witness	4,185	10,492	1,084	-	218	478	67	693	-	37,824
Clerk Courts	11,505	22,461	3,288	-	1,153	1,453	218	2,219	-	118,966
Constables	-	-	-	-	-	-	-	-	-	-
Coroner	1,045	-	1,745	-	239	1,752	142	555	-	11,903
District Attorney	12,555	17,116	4,652	-	1,326	2,716	309	1,941	-	130,858
Prothonotary	6,275	14,330	1,659	-	1,000	724	102	1,248	-	105,511
Sheriff	14,644	21,773	3,851	-	1,109	1,806	244	2,080	-	160,882
Fire Marshalls	-	-	158	-	152	185	14	139	-	1,157

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Human Resources	M.I.S.	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:										
Prison	120,298	67,818	24,417	-	7,850	7,653	1,365	10,537	92,813	579,982
Probation Services	50,209	62,512	12,142	-	3,153	5,531	711	7,210	-	356,956
Protect Insp	-	-	460	-	43	395	45	-	-	3,526
Emergency Services	3,140	50,737	1,935	-	1,109	1,872	146	6,793	-	74,590
TMI Act 147	-	-	127	-	348	148	10	-	-	975
Solid Waste	-	392	385	-	174	392	46	139	-	21,061
DUI Processing	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	2,090	6,482	1,303	-	370	1,277	93	139	-	16,146
Conservation	10,460	11,010	2,172	-	43	621	122	2,357	-	76,733
AG Land Pres	-	-	561	-	239	630	67	-	-	22,340
Economic Development	-	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-	-
Agricultural Extension	5,230	1,160	1,705	-	957	1,118	114	3,744	-	111,724
Gypsy Moth	-	-	-	-	-	-	-	-	-	-
VOCA	-	-	388	-	87	378	33	-	-	2,368
Haz Mat Emg Response	1,045	-	782	-	109	646	60	-	-	5,433
Domestic Relations	20,919	3,621	4,354	-	1,088	1,444	233	3,051	-	87,039
911 Telecommunications	18,830	-	5,683	-	1,523	2,841	460	-	92,813	159,501
Children & Youth	43,934	69,752	15,499	-	1,587	12,936	1,046	6,793	-	244,555
Liquid Fuels	-	-	-	-	-	-	-	-	-	11,318
	-	-	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	-	-	-	-
HSDF	-	-	-	-	-	-	-	-	-	-
Stop Grant	-	-	208	-	-	156	31	-	-	1,676
VOJO	-	-	165	-	43	119	14	-	-	887
	-	-	-	-	-	-	-	-	-	-
Other	1,047	8,341	35,406	4,682	13,568	36,524	3,027	691	(1)	6,204,935
Unallocated	-	-	914,937	-	-	151,181	310,865	-	-	1,376,984
Direct Billings	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	11,170,844

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

Department	Basis of Allocation
Building Use	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse (DRO to other)
Agricultural Res Ctr.	Net Usable Square Footage Occupied - Agricultural Res Ctr
County Complex	Direct Allocation - County Complex
Equipment Use	
Equipment	Actual Equipment Cost By Department
Phone System	Direct To Central Telephone For Further Distribution
ADP Equipment	Direct Allocation - MIS
CYS Equipment	ADP - Equipment Use Charge
Employee Benefits	
Health	Premiums Paid For Central Service Departments
Life Insurance	Premiums Paid For Central Service Departments
Tuition Reimb	Actual Tuition Reimbursements For Central Service Departments
Employ Opt-Out	Actual Opt-Out Reimbursements Paid By Department
Parking Expense	Number Of Employee Parking Cards by Department
Administration	Full-Time Equiv. Employees By Dept. (Ex. Tx Coll)
Unemployment	Full-Time Equiv. Employees By Dept. (Ex. Elected Off)
Short Term Disability	Gross Salary/Wages By Department
Liability Insurance	
General Liability	Gross Salary/Wages By Department
Employee Liability	Full-Time Equivalent Employees By Dept
Automobile	Number Of Covered Vehicles By Department
Law Enforcement	Number Of Covered Employees By Department

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

Department	Basis of Allocation
Property Insurance	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse
Agricultural Res Ctr.	Net Usable Square Footage Occupied - Agricultural Res Ctr
Adult Correctional Complex	Net Usable Square Footage Occupied - Correctional Complex
Emergency Training Facility	Net Usable Square Footage Occupied - Emergency Training Facility
County Complex	Net Usable Square Footage Occupied - County Complex
Workers' Compensation	
Insurance	Gross Salary/Wages By Department
Retirement	
Retirement	Retirement Salary/Wages
Building Maintenance	
Courthouse Complex	Net Usable Square Footage Occupied - New & Old Courthouses
Mailroom	Total Pieces Of Mail Processed By Department
Other Depts	Total Labor Hours Converted To Salaries By Department
Legion Bldg	Net Usable Square Footage Occupied - Former Legion Bldg
St Francis Bldg	Direct Allocation
Building Security	
Courthouse Complex	Net Usable Square Footage Occupied - New & Old Courthouses
Finance	
Accounting/ Budgeting	Total Accounting Transactions (Exp & Rev) By Department
Payroll	Total Payroll Checks Issued By Department
External Audit	Total Accounting Transactions (Exp & Rev) By Department
Liquid Fuels	Direct Allocation - Liquid Fuels
Human Resources	
Personnel Admin	Full-Time Equivalent Employees By Department (Ex. Tax Collectors)
M.I.S.	
Technological Support	Actual Hours By Department
System Maintenance	Number of Computers & Servers by Department

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

Department	Basis of Allocation
Commissioners	
Accounting	Total Accounting Transactions (Exp & Rev) By Department
Personnel Admin	Full-Time Equiv Employees By Dept (Ex: Tax Collectors)
Central Sxbd	Direct Allocation - Central Telephone
Solicitor	
Legal Counsel	Direct Allocation - Commissioners
Purchasing	
Purchasing	Total Purchase Transactions (PO) By Department
Controller	
Accounts Payable	Total Acctng Trans Expenses
Accting/Auditing	Total Accounting Transactions (Exp & Rev) By Department
Treasurer	
Check Process	Total Acctng Trans (Exp & Rev) & Payroll Checks By Dept
Central Phone	
Phone System	Number of Telephone Units By Department
County Complex	
County Complex	Direct Allocation - Prison and 911 Telecommunications

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Nature and Extent Of Services

The Adams County Courthouse was originally built in 1859 at a cost of $15,675. Various minor renovations have been made over the years, the majority of which are undocumented. However, during 1981, improvements to the Courthouse amounted to $16,938, in 2002 improvements amounted to $15,554 and in 2003 improvements totaled $3,392. In addition, during 1982, 1983, and 1984 extensive renovations were made to the Old Courthouse, which amounted to $284,550, $249,578, and $12,385, respectively, bringing the total cost for use charge purposes to $598,071. Costs of the Historical Courtroom renovation are not included in the plan. Domestic Relations have been omitted for allocation purposes due to the fact a portion of the renovation costs were funded with IV-D dollars.

The Adams County Courthouse Annex (New Courthouse) was built in 1978 at a total cost of $3,301,231. The majority of offices are housed in this complex. Additions were made in 1980 totaling $15,574, and improvements were made in 2002 for $114,065 and 2003 for $ 27,442, bringing the total cost for use charge calculation to $3,458,312.

During 2000, Adams County sold the County Service Building and thus eliminating the use charge associated with this building. However, Adams County constructed a new building in its place called the Agricultural Resource Center. The total cost associated with the construction of the building as of 2001 is $3,169,711. No additional costs were incurred during 2008.

Major repairs of $44,150 performed in 1999 to the elevator in the Courthouse Complex had been included in the plan. The use charge had been allocated over a ten-year period. These repairs have been fully depreciated and will no longer be part of this plan.

The County Complex is valued at $ 35,000 and had additional work of $12,778 in 2011. This brings the total use charge to $956 per year.

Allocation of the use charge (2% of construction and renovation costs) is based on net usable square feet occupied by departments in the New Courthouse, Old Courthouse, and the Agricultural Resource Center.

In 2012 the County purchased the St Francis Building at a cost of $1,375,000. At this time the County has not made any decisions on a use for the building. Cost associated with this building will not be part of this plan.

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Departmental Cost Adjustments				
Building Use Charge	145,477		145,477	145,477
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	145,477	-	145,477	145,477
Total to be Allocated	145,477	-	145,477	145,477

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Schedule of Costs to be Allocated by Function

	Total	General And Administration	New Courthouse	Old Courthouse	Agricultural Res Ctr.	County Complex
Departmental Cost Adjustments						
Building Use Charge	145,477		69,166	11,961	63,394	956
Major Repairs - Elevator	-				-	
	-					
Functional Cost	145,477	-	69,166	11,961	63,394	956
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	145,477	-	69,166	11,961	63,394	956
Unallocated	-					
1st Allocation	145,477	-	69,166	11,961	63,394	956
Additions: 2nd						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	145,477	-	69,166	11,961	63,394	956

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Agricultural Res Ctr.	County Complex
Building Maintenance	11,797	3,142	212	8,443	-
Finance	834	834	-	-	-
Human Resources	2,240	2,240	-	-	-
M.I.S.	1,540	1,540	-	-	-
Commissioners	3,286	3,286	-	-	-
Purchasing	513	513	-	-	-
Controller	1,027	1,027	-	-	-
Treasurer	1,797	1,797	-	-	-
Central Phone	129	129	-	-	-
Election & Voter	1,514	1,027	487	-	-
Tax Appraising	1,284	1,284	-	-	-
Tax Services	2,311	2,311	-	-	-
Tax Claim	1,540	1,540	-	-	-
Public Defender	-	-	-	-	-
Reg & Recorder	3,915	3,915	-	-	-
Planning	-	-	-	-	-
GIS/Mapping	1,797	1,797	-	-	-
Courts	25,488	21,393	4,095	-	-
Law Library	1,547	1,547	-	-	-
Clerk Courts	2,953	2,953	-	-	-
District Attorney	4,400	-	4,400	-	-
Prothonotary	4,039	3,209	830	-	-
Sheriff	4,550	4,550	-	-	-
Probation Services	6,098	6,098	-	-	-
Juvenile Probation	-	-	-	-	-
Emergency Services	-	-	-	-	-
Solid Waste	5,118	-	-	5,118	-
DUI Processing	-	-	-	-	-
Veteran's Affairs	-	-	-	-	-
Conservation	10,985	-	-	10,985	-
AG Land Pres	5,117	(1)	-	5,118	-
Agricultural Extension	26,904	-	-	26,904	-
911 Telecommunications	(1)	(1)	-	-	-
Other	-	-	-	-	-
	9,605	2,779	-	6,826	-
Subtotal	145,477	69,166	11,961	63,394	956
Total	145,477	69,166	11,961	63,394	956

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,448	4.543%	3,142		3,142	-	3,142
Building Security	200	0.371%	257		257	-	257
Finance	650	1.206%	834		834	-	834
Human Resources	1,745	3.239%	2,240		2,240	-	2,240
M.I.S.	1,200	2.227%	1,540		1,540	-	1,540
Commissioners	2,560	4.751%	3,286		3,286	-	3,286
Purchasing	400	0.742%	513		513	-	513
Controller	800	1.485%	1,027		1,027	-	1,027
Treasurer	1,400	2.598%	1,797		1,797	-	1,797
Central Phone	100	0.186%	129		129	-	129
Election & Voter	800	1.485%	1,027		1,027	-	1,027
Tax Appraising	1,000	1.856%	1,284		1,284	-	1,284
Tax Services	1,800	3.341%	2,311		2,311	-	2,311
Tax Claim	1,200	2.227%	1,540		1,540	-	1,540
Reg & Recorder	3,050	5.661%	3,915		3,915	-	3,915
GIS/Mapping	1,400	2.598%	1,797		1,797	-	1,797
Courts	16,665	30.930%	21,393		21,393	-	21,393
Law Library	1,205	2.236%	1,547		1,547	-	1,547
Clerk Courts	2,300	4.269%	2,953		2,953	-	2,953
Prothonotary	2,500	4.640%	3,209		3,209	-	3,209
Sheriff	3,545	6.579%	4,550		4,550	-	4,550
Probation Services	4,750	8.816%	6,098		6,098	-	6,098
Other	2,162	4.013%	2,779		2,779	-	2,779
Subtotal	53,880	100.000%	69,166	-	69,166	-	69,166
Second Allocation Total	53,880						
Total	53,880	100.000%	69,166	-	69,166	-	69,166

(A) Alloc basis: Net Usable Square Footage Occupied - New Courthouse

Source: Building Maintenance

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.774%	212		212	-	212
Solicitor	510	7.182%	859		859	-	859
Election & Voter	289	4.070%	487		487	-	487
Courts	2,431	34.235%	4,095		4,095	-	4,095
Victim Witness	640	9.013%	1,078		1,078	-	1,078
District Attorney	2,612	36.784%	4,400		4,400	-	4,400
Prothonotary	493	6.943%	830		830	-	830
Other	-	0.000%	-		-	-	-
Subtotal	7,101	100.000%	11,961	-	11,961	-	11,961
Total	7,101	100.000%	11,961	-	11,961	-	11,961

(A) Alloc basis: Net Usable Square Footage Occupied - Old Courthouse (DRO to other)

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
Agricultural Res Ctr.

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,022	13.318%	8,443		8,443	-	8,443
Solid Waste	1,832	8.074%	5,118		5,118	-	5,118
Conservation	3,932	17.328%	10,985		10,985	-	10,985
AG Land Pres	1,832	8.074%	5,118		5,118	-	5,118
Agricultural Extension	9,630	42.440%	26,904		26,904	-	26,904
Other	2,443	10.766%	6,826		6,826	-	6,826
Subtotal	22,691	100.000%	63,394	-	63,394	-	63,394
Total	22,691	100.000%	63,394	-	63,394	-	63,394

(A) Alloc basis: Net Usable Square Footage Occupied - Agricultural Res Ctr

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Complex	100	100.000%	956		956	-	956
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	956	-	956	-	956
Total	100	100.000%	956	-	956	-	956

(A) Alloc basis: Direct Allocation - County Complex

Source: Finance Office

ADAMS COUNTY, PENNSYVLANIA
Equipment Use Charge
Nature And Extent Of Services

An annual equipment use charge, in lieu of depreciation, is allowable for office equipment, furnishings and fixtures. The use charge of $53,732 has been allocated only to central service departments based on actual costs.

In 1997, the County purchased a new telephone system. The useful life of seven years was assigned and is now fully depreciated. In 2004, an additional amount of $7,100 was purchased with a seven year useful life assigned to calculate a use charge of $ 1,014 per year ($7,100 X 14.285%) is now fully depreciated. In 2009, the County again upgraded its phone system purchasing $29,382 of equipment with a useful life of seven years and use charge of $4197. The use charge was directly allocated to the Central Telephone cost center for further distribution.

The new accounting and payroll system in use beginning in 1997 has been assigned a useful life of five years. The applicable use charge Is zero since the equipment is now fully depreciated.

In 2008, 2009, 2010 , 2011 and 2012 the MIS Department purchased $ 30,950, $61,855, $30,117, $43,836 and $111,899 of computer equipment respectively. A useful life of five years was assigned with a use charge of $55,721.

In 2006 Computer equipment totally $15,174 was purchased by MIS for Children and Youth Services. CYS was not directly billed for this equipment. For plan purposes a useful life of five years was assigned with a use charged of zero the equipment is now fully depreciated.

In 2007 the County purchased equipment for the County Complex and assigned a useful life of fifteen years. The cost of the equipment was $33,966 with a use charge of $2,266 and will be directly allocated to the County Complex Department. In addition the County purchased Security equipment totaling $ 29,984 with a useful life of fifteen years. A use charge of $ 2000 will be allocated directly to the Security Central Service department. The Total Equipment use charge is $113,660.

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		-	-
Departmental Cost Adjustments				
Equipment Use Charge	113,660		113,660	113,660
	-		-	-
Total Departmental Cost Adjustments	113,660	-	113,660	113,660
Total to be Allocated	113,660	-	113,660	113,660

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Equipment	Phone System	ADP Equipment	CYS Equipment
Departmental Expenditures	-	-	-	-	-	-
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments						
Equipment Use Charge	113,660		53,732	4,197	55,731	-
	-					
Functional Cost	113,660	-	53,732	4,197	55,731	-
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	113,660	-	53,732	4,197	55,731	-
Unallocated	-					
1st Allocation	113,660	-	53,732	4,197	55,731	-
Additions: 2nd						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	113,660	-	53,732	4,197	55,731	-

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	ADP Equipment	CYS Equipment
Building Maintenance	18,108	18,108	-	-	-
Building Security	3,745	3,745	-	-	-
Finance	2,898	2,898	-	-	-
Human Resources	927	927	-	-	-
M.I.S.	71,203	15,472	-	55,731	-
Commissioners	6,664	6,664	-	-	-
Purchasing	552	552	-	-	-
Controller	339	339	-	-	-
Treasurer	2,760	2,760	-	-	-
Central Phone	4,197	-	4,197	-	-
County Complex	2,266	2,266	-	-	-
Children & Youth	-	-	-	-	-
Other	1	1	-	-	-
Subtotal	113,660	53,732	4,197	55,731	-
Total	113,660	53,732	4,197	55,731	-

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	271,622	33.701%	18,108		18,108	-	18,108
Building Security	56,175	6.970%	3,745		3,745	-	3,745
Finance	43,470	5.394%	2,898		2,898	-	2,898
Human Resources	13,905	1.725%	927		927	-	927
M.I.S.	232,080	28.795%	15,472		15,472	-	15,472
Commissioners	99,960	12.402%	6,664		6,664	-	6,664
Purchasing	8,280	1.027%	552		552	-	552
Controller	5,085	0.631%	339		339	-	339
Treasurer	41,400	5.137%	2,760		2,760	-	2,760
County Complex	33,990	4.217%	2,266		2,266	-	2,266
Other		0.001%	1		1	-	1
Subtotal	805,967	100.000%	53,732	-	53,732	-	53,732
Second Allocation Total	805,967						
Total	805,967	100.000%	53,732	-	53,732	-	53,732

(A) Alloc basis: Actual Equipment Cost By Department

Source: Finance Office

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Detail Allocation of
Phone System

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Central Phone	100	100.000%	4,197		4,197	-	4,197
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	4,197	-	4,197	-	4,197
Second Allocation Total	100						
Total	100	100.000%	4,197	-	4,197	-	4,197

(A) Alloc basis: Direct To Central Telephone For Further Distribution

Source: Finance Office

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Detail Allocation of
ADP Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
M.I.S.	100	100.000%	55,731		55,731	-	55,731
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	55,731	-	55,731	-	55,731
Second Allocation Total	100						
Total	100	100.000%	55,731	-	55,731	-	55,731

(A) Alloc basis: Direct Allocation - MIS

Source: Finance Office

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Detail Allocation of
CYS Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Children & Youth	100	100.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	-	-	-	-	-
Second Allocation Total	100						
Total	100	100.000%	-	-	-	-	-

(A) Alloc basis: ADP - Equipment Use Charge

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Nature and Extent of Services

Adams County employee benefits account accumulates the cost of hospitalization, life insurance, unemployment, employee opt-out and tuition reimbursement. Hospitalization and life insurance premiums have been allocated to central service departments only with residual costs assigned to "other."

Hospitalization premiums have been allocated based on actual premiums paid by the central service department.

Life insurance premiums have been allocated based on the actual premiums paid by the central service department.

Employee opt-out reimbursements have been analyzed by individual and allocated to applicable departments.

Tuition reimbursements have been analyzed by individual and allocated to applicable central service departments.

Employee parking expenses have been allocated based on the number of parking cards assigned by the department.

Insurance management fees have been allocated based on full-time equivalent employees by department, excluding Tax Collectors and Green Acres.

UnEmployment Compensation payments have been allocated based on full-time equivalent employees by department, excluding Elected Officials and Green Acres.

Short Term Disability has been allocated based on gross salary / wages by department, excluding Green Acres.

Ref: OMB Circular A-87, Attachment B, Section 11

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	4,840,669		4,840,669	4,840,669
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	4,840,669	9,802	4,850,471	4,850,471

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Health	Life Insurance	Tuition Reimb	Employ Opt-Out	Parking Expense	Administration	Unemployment	Short Term Disability
Other Expenses and Cost										
Healthcare Insurance	4,624,454		4,624,454							
Life Insurance	7,570			7,570						
Tuition Reimbursement	12,098				12,098					
Employee Opt-Out	5,500					5,500				
Parking Expense	14,311						14,311			
Insurance Admin Fees	885							885		
Unemployment Comp	105,491								105,491	
Short Term Disability	70,360									70,360
Departmental Expenditures	4,840,669	-	4,624,454	7,570	12,098	5,500	14,311	885	105,491	70,360
Cost Adjustments										
Deductions	-	-								
Departmental Cost Adjustments	-									
Functional Cost	4,840,669	-	4,624,454	7,570	12,098	5,500	14,311	885	105,491	70,360
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN		-	-	-	-	-	-	-	-	-
Allocable Costs	4,840,669	-	4,624,454	7,570	12,098	5,500	14,311	885	105,491	70,360
Unallocated	-									
1st Allocation	4,840,669	-	4,624,454	7,570	12,098	5,500	14,311	885	105,491	70,360
Additions: 2nd										
Central Service Centers	9,802	9,802								
REALLOCATE ADMIN		(9,802)	9,365	15	24	11	29	2	214	142
Allocable Costs	9,802	-	9,365	15	24	11	29	2	214	142
Unallocated	-									
2nd Allocation	9,802	-	9,365	15	24	11	29	2	214	142
Total Allocated	4,850,471	-	4,633,819	7,585	12,122	5,511	14,340	887	105,705	70,502

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Department Cost Allocation Summary - Total Costs

User Department	Total	Health	Life Insurance	Tuition Reimb	Employ Opt-Out	Parking Expense	Administration	Unemployment	Short Term Disability
Building Maintenance	193,602	187,252	445	-	-	-	34	4,112	1,759
Building Security	43,515	39,202	112	-	-	812	20	2,419	950
Finance	39,535	36,700	98	1,002	-	406	6	725	598
Human Resources	62,082	58,571	93	1,002	-	406	10	1,209	791
M.I.S.	36,943	35,171	91	-	-	135	8	967	571
Commissioners	93,341	90,637	178	-	-	135	12	725	1,654
Solicitor	30,262	28,730	70	-	-	135	6	725	596
Purchasing	565	-	31	-	-	135	2	242	155
Controller	42,256	40,777	72	-	-	271	8	725	403
Treasurer	43,460	41,844	124	-	-	135	8	725	624
Central Phone	-	-	-	-	-	-	-	-	-
County Complex	1,369	-	-	-	-	-	8	967	394
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	1,003	-	-	-	-	135	4	484	380
Tax Appraising	724	-	-	-	-	-	-	-	724
Tax Services	6,435	-	-	-	-	812	36	4,354	1,233
Tax Claim	393	-	-	-	-	-	-	-	393
Public Defender	3,453	-	-	-	626	271	12	1,451	1,093
Reg & Recorder	2,082	-	-	-	-	135	12	1,209	726
Planning	5,531	-	-	-	-	676	30	3,627	1,198
GIS/Mapping	643	-	-	-	-	135	-	-	508
Courts	7,768	-	-	-	1,002	676	28	3,387	2,675
DJ Carr	1,044	-	-	-	-	-	6	725	313
DJ Bowman	1,039	-	-	-	-	-	6	725	308
DJ Zepp	1,032	-	-	-	-	-	6	725	301
DJ Beauchat	1,692	-	-	-	626	-	6	725	335
Law Library	461	-	-	-	-	135	2	242	82
Victim Witness	1,253	-	-	-	-	-	8	967	278
Clerk Courts	5,343	-	-	1,002	-	541	22	2,419	1,359
Coroner	148	-	-	-	-	-	2	-	146
District Attorney	5,096	-	-	-	-	541	24	2,660	1,871
Prothonotary	2,047	-	-	-	-	135	12	1,209	691
Sheriff	5,402	-	-	-	-	271	28	3,144	1,959
Prison	51,745	-	-	568	626	-	228	27,817	22,506
Probation Services	31,416	-	-	7,258	2,630	2,841	95	11,611	6,981
Juvenile Probation	-	-	-	-	-	-	-	-	-
Protect Insp	139	-	-	-	-	-	-	-	139
Emergency Services	1,164	-	-	-	-	-	6	725	433
Solid Waste	378	-	-	-	-	-	-	-	378
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	664	-	-	-	-	-	4	484	176
Conservation	2,439	-	-	-	-	-	20	2,419	-
AG Land Pres	580	-	-	-	-	-	-	-	580
Agricultural Extension	1,883	-	-	-	-	-	10	1,209	664
Haz Mat Emg Response	402	-	-	-	-	-	2	242	158
Domestic Relations	7,419	-	-	918	-	1,623	40	4,838	-
911 Telecommunications	8,059	-	-	372	-	-	36	4,354	3,297
Children & Youth	19,105	-	-	-	-	2,705	82	10,159	6,159
	-	-	-	-	-	-	-	-	-
Other	4,084,676	4,074,935	6,271	-	1	138	(2)	253	3,080
Subtotal	4,850,471	4,633,819	7,585	12,122	5,511	14,340	887	105,705	70,502
Total	4,850,471	4,633,819	7,585	12,122	5,511	14,340	887	105,705	70,502

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Health

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	186,888	4.041%	186,874		186,874	378	187,252
Building Security	39,126	0.846%	39,123		39,123	79	39,202
Finance	36,612	0.792%	36,626		36,626	74	36,700
Human Resources	58,444	1.264%	58,453		58,453	118	58,571
M.I.S.	35,110	0.759%	35,100		35,100	71	35,171
Commissioners	90,449	1.956%	90,454		90,454	183	90,637
Solicitor	28,660	0.620%	28,672		28,672	58	28,730
Purchasing	-	0.000%	-		-	-	-
Controller	40,680	0.880%	40,695		40,695	82	40,777
Treasurer	41,771	0.903%	41,759		41,759	85	41,844
Other	4,066,714	87.939%	4,066,698		4,066,698	8,237	4,074,935
Subtotal	4,624,454	100.000%	4,624,454	-	4,624,454	9,365	4,633,819
Second Allocation Total	4,624,454						
Total	4,624,454	100.000%	4,624,454	-	4,624,454	9,365	4,633,819

(A) Alloc basis Premiums Paid For Central Service Departments

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Life Insurance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	444	5.865%	444		444	1	445
Building Security	112	1.480%	112		112	-	112
Finance	98	1.295%	98		98	-	98
Human Resources	93	1.229%	93		93	-	93
M.I.S.	91	1.202%	91		91	-	91
Commissioners	178	2.351%	178		178	-	178
Solicitor	70	0.925%	70		70	-	70
Purchasing	31	0.410%	31		31	-	31
Controller	72	0.951%	72		72	-	72
Treasurer	124	1.638%	124		124	-	124
Other	6,257	82.654%	6,257		6,257	14	6,271
Subtotal	7,570	100.000%	7,570	-	7,570	15	7,585
Second Allocation Total	7,570						
Total	7,570	100.000%	7,570	-	7,570	15	7,585

(A) Alloc basis — Premiums Paid For Central Service Departments

Source — Human Resources

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Tuition Reimb

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Finance	1,000	8.266%	1,000		1,000	2	1,002
Human Resources	1,000	8.266%	1,000		1,000	2	1,002
Clerk Courts	1,000	8.266%	1,000		1,000	2	1,002
Prison	567	4.687%	567		567	1	568
Probation Services	7,244	59.878%	7,244		7,244	14	7,258
Domestic Relations	916	7.571%	916		916	2	918
911 Telecommunications	371	3.067%	371		371	1	372
Other		0.000%	-		-	-	-
Subtotal	12,098	100.000%	12,098	-	12,098	24	12,122
Second Allocation Total	12,098						
Total	12,098	100.000%	12,098	-	12,098	24	12,122

(A) Alloc basis: Actual Tuition Reimbursements For Central Service Departments

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Employ Opt-Out

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Defender	625	11.364%	625		625	1	626
Courts	1,000	18.182%	1,000		1,000	2	1,002
DJ Beauchat	625	11.364%	625		625	1	626
Prison	625	11.364%	625		625	1	626
Probation Services	2,625	47.727%	2,625		2,625	5	2,630
Other		0.000%	-		-	1	1
Subtotal	5,500	100.000%	5,500	-	5,500	11	5,511
Second Allocation Total	5,500						
Total	5,500	100.000%	5,500	-	5,500	11	5,511

(A) Alloc basis: Actual Opt-Out Reimbursements Paid By Department

Source: Policy Analysis - Commercial Auto

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Parking Expense

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	6	5.660%	810		810	2	812
Finance	3	2.830%	405		405	1	406
Human Resources	3	2.830%	405		405	1	406
M.I.S.	1	0.943%	135		135	-	135
Commissioners	1	0.943%	135		135	-	135
Solicitor	1	0.943%	135		135	-	135
Purchasing	1	0.943%	135		135	-	135
Controller	2	1.887%	270		270	1	271
Treasurer	1	0.943%	135		135	-	135
Election & Voter	1	0.943%	135		135	-	135
Tax Services	6	5.660%	810		810	2	812
Public Defender	2	1.887%	270		270	1	271
Reg & Recorder	1	0.943%	135		135	-	135
Planning	5	4.717%	675		675	1	676
GIS/Mapping	1	0.943%	135		135	-	135
Courts	5	4.717%	675		675	1	676
Law Library	1	0.943%	135		135	-	135
Clerk Courts	4	3.774%	540		540	1	541
District Attorney	4	3.774%	540		540	1	541
Prothonotary	1	0.943%	135		135	-	135
Sheriff	2	1.887%	270		270	1	271
Probation Services	21	19.811%	2,835		2,835	6	2,841
Domestic Relations	12	11.321%	1,620		1,620	3	1,623
Children & Youth	20	18.868%	2,700		2,700	5	2,705
Other	1	0.943%	136		136	2	138
Subtotal	106	100.000%	14,311	-	14,311	29	14,340
Second Allocation Total	106						
Total	106	100.000%	14,311	-	14,311	29	14,340

(A) Alloc basis: Number Of Employee Parking Cards by Department

Source: Finance Office

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Administration

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	17	3.795%	34		34	-	34
Building Security	10	2.232%	20		20	-	20
Finance	3	0.670%	6		6	-	6
Human Resources	5	1.116%	10		10	-	10
M.I.S.	4	0.893%	8		8	-	8
Commissioners	6	1.339%	12		12	-	12
Solicitor	3	0.670%	6		6	-	6
Purchasing	1	0.223%	2		2	-	2
Controller	4	0.893%	8		8	-	8
Treasurer	4	0.893%	8		8	-	8
County Complex	4	0.893%	8		8	-	8
Election & Voter	2	0.446%	4		4	-	4
Tax Services	18	4.018%	36		36	-	36
Public Defender	6	1.339%	12		12	-	12
Reg & Recorder	6	1.339%	12		12	-	12
Planning	15	3.348%	30		30	-	30
Courts	14	3.125%	28		28	-	28
DJ Carr	3	0.670%	6		6	-	6
DJ Bowman	3	0.670%	6		6	-	6
DJ Zepp	3	0.670%	6		6	-	6
DJ Beauchat	3	0.670%	6		6	-	6
Law Library	1	0.223%	2		2	-	2
Victim Witness	4	0.893%	8		8	-	8
Clerk Courts	11	2.455%	22		22	-	22
Coroner	1	0.223%	2		2	-	2
District Attorney	12	2.679%	24		24	-	24
Prothonotary	6	1.339%	12		12	-	12
Sheriff	14	3.125%	28		28	-	28
Prison	115	25.670%	227		227	1	228
Probation Services	48	10.714%	95		95	-	95
Emergency Services	3	0.670%	6		6	-	6
Veteran's Affairs	2	0.446%	4		4	-	4
Conservation	10	2.232%	20		20	-	20
Agricultural Extension	5	1.116%	10		10	-	10
Haz Mat Emg Response	1	0.223%	2		2	-	2
Domestic Relations	20	4.464%	40		40	-	40
911 Telecommunications	18	4.018%	36		36	-	36
Children & Youth	42	9.375%	82		82	-	82
Other	1	0.223%	(3)		(3)	1	(2)

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Administration

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	448	100.000%	885	-	885	2	887
Second Allocation Total	448						
Total	448	100.000%	885	-	885	2	887

(A) Alloc basis Full-Time Equiv. Employees By Dept. (Ex. Tx Coll)

Source: Human Resource

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Unemployment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	17	3.890%	4,104		4,104	8	4,112
Building Security	10	2.288%	2,414		2,414	5	2,419
Finance	3	0.686%	724		724	1	725
Human Resources	5	1.144%	1,207		1,207	2	1,209
M.I.S.	4	0.915%	965		965	2	967
Commissioners	3	0.686%	724		724	1	725
Solicitor	3	0.686%	724		724	1	725
Purchasing	1	0.229%	242		242	-	242
Controller	3	0.686%	724		724	1	725
Treasurer	3	0.686%	724		724	1	725
County Complex	4	0.915%	965		965	2	967
Election & Voter	2	0.458%	483		483	1	484
Tax Services	18	4.119%	4,345		4,345	9	4,354
Public Defender	6	1.373%	1,448		1,448	3	1,451
Reg & Recorder	5	1.144%	1,207		1,207	2	1,209
Planning	15	3.432%	3,620		3,620	7	3,627
Courts	14	3.204%	3,380		3,380	7	3,387
DJ Carr	3	0.686%	724		724	1	725
DJ Bowman	3	0.686%	724		724	1	725
DJ Zepp	3	0.686%	724		724	1	725
DJ Beauchat	3	0.686%	724		724	1	725
Law Library	1	0.229%	242		242	-	242
Victim Witness	4	0.915%	965		965	2	967
Clerk Courts	10	2.288%	2,414		2,414	5	2,419
District Attorney	11	2.517%	2,655		2,655	5	2,660
Prothonotary	5	1.144%	1,207		1,207	2	1,209
Sheriff	13	2.975%	3,138		3,138	6	3,144
Prison	115	26.316%	27,761		27,761	56	27,817
Probation Services	48	10.984%	11,587		11,587	24	11,611
Emergency Services	3	0.686%	724		724	1	725
Veteran's Affairs	2	0.458%	483		483	1	484
Conservation	10	2.288%	2,414		2,414	5	2,419
Agricultural Extension	5	1.144%	1,207		1,207	2	1,209
Haz Mat Emg Response	1	0.229%	242		242	-	242
Domestic Relations	20	4.577%	4,828		4,828	10	4,838
911 Telecommunications	18	4.119%	4,345		4,345	9	4,354
Children & Youth	42	9.611%	10,138		10,138	21	10,159
Other	1	0.229%	245		245	8	253

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Unemployment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	437	100.000%	105,491	-	105,491	214	105,705
Second Allocation Total	437						
Total	437	100.000%	105,491	-	105,491	214	105,705

(A) Alloc basis Full-Time Equiv. Employees By Dept. (Ex. Elected Off)

Source: Human Resources

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Short Term Disability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	473,631	2.495%	1,755		1,755	4	1,759
Building Security	255,711	1.347%	948		948	2	950
Finance	161,041	0.848%	597		597	1	598
Human Resources	213,053	1.122%	789		789	2	791
M.I.S.	153,743	0.810%	570		570	1	571
Commissioners	445,420	2.346%	1,651		1,651	3	1,654
Solicitor	160,594	0.846%	595		595	1	596
Purchasing	42,046	0.221%	155		155	-	155
Controller	108,429	0.571%	402		402	1	403
Treasurer	168,159	0.886%	623		623	1	624
County Complex	105,886	0.558%	393		393	1	394
Election & Voter	102,197	0.538%	379		379	1	380
Tax Appraising	194,991	1.027%	723		723	1	724
Tax Services	332,200	1.750%	1,231		1,231	2	1,233
Tax Collectors	146,332	0.771%	542		542	1	543
Tax Claim	105,695	0.557%	392		392	1	393
Public Defender	294,319	1.550%	1,091		1,091	2	1,093
Reg & Recorder	195,754	1.031%	725		725	1	726
Planning	322,724	1.700%	1,196		1,196	2	1,198
GIS/Mapping	136,657	0.720%	507		507	1	508
Courts	720,371	3.795%	2,670		2,670	5	2,675
DJ Carr	84,144	0.443%	312		312	1	313
DJ Bowman	82,962	0.437%	307		307	1	308
DJ Zepp	80,813	0.426%	300		300	1	301
DJ Beauchat	90,013	0.474%	334		334	1	335
Law Library	22,183	0.117%	82		82	-	82
Victim Witness	74,631	0.393%	277		277	1	278
Clerk Courts	365,815	1.927%	1,356		1,356	3	1,359
Coroner	39,399	0.208%	146		146	-	146
District Attorney	503,903	2.654%	1,867		1,867	4	1,871
Prothonotary	186,211	0.981%	690		690	1	691
Sheriff	527,436	2.778%	1,955		1,955	4	1,959
Fire Marshalls	598	0.003%	2		2	-	2
Prison	6,060,352	31.923%	22,461		22,461	45	22,506
Probation Services	1,879,929	9.902%	6,967		6,967	14	6,981
Protect Insp	37,667	0.198%	139		139	-	139
Emergency Services	116,591	0.614%	432		432	1	433
Solid Waste	101,820	0.536%	377		377	1	378
Veteran's Affairs	47,380	0.250%	176		176	-	176

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Short Term Disability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	156,268	0.823%	579		579	1	580
Agricultural Extension	178,878	0.942%	663		663	1	664
VOCA	73,361	0.386%	272		272	1	273
Haz Mat Emg Response	42,446	0.224%	158		158	-	158
911 Telecommunications	887,654	4.676%	3,290		3,290	7	3,297
Children & Youth	1,658,572	8.736%	6,147		6,147	12	6,159
Stop Grant		0.000%	-		-	-	-
VOJO	17,600	0.093%	65		65	-	65
		0.000%	-		-	-	-
Other	828,986	4.367%	3,072		3,072	8	3,080
Subtotal	18,984,565	100.000%	70,360	-	70,360	142	70,502
Second Allocation Total	18,984,565						
Total	18,984,565	100.000%	70,360	-	70,360	142	70,502

(A) Alloc basis Gross Salary/Wages By Department

Source: General Ledger Trail Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Nature And Extent Of Services

Adams County purchases various types of insurance to protect itself from the liability associated with professional operations.

The general liability coverage has been allocated to departments based on gross salaries and wages paid, excluding Green Acres.

Employee liability coverages, including public official liability insurance, have been allocated to individual departments based on the number of full-time equivalent employees in each department, excluding Green Acres.

Adams County purchases automobile insurance for County-owned automobiles assigned to specific departments. Costs associated with auto insurance have been allocated based on the number of vehicles by department.

Law Enforcement liability insurance has been allocated based on full-time equivalent employees by covered department.

Green Acres is excluded from the liability insurance allocation as they are directly billed for their share of the insurance premiums.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	263,904		263,904	263,904
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	263,904	-	263,904	263,904

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement	
Other Expenses and Cost							
General Liability	42,355		42,355				
Public Officials	81,452			81,452			
Crime	6,516			6,516			
Automobile	39,097				39,097		
Law Enforcement	94,484					94,484	
	-						
	-						
	-						
	-						
	-						
Departmental Expenditures	263,904	-	42,355	87,968	39,097	94,484	-
Cost Adjustments							
Deductions	-	-					
Departmental Cost Adjustments	-						
Functional Cost	263,904	-	42,355	87,968	39,097	94,484	-
Additions: 1st							
Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	263,904	-	42,355	87,968	39,097	94,484	-
Unallocated	-						-
1st Allocation	263,904	-	42,355	87,968	39,097	94,484	-
Additions: 2nd							
Central Services Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						-
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	263,904	-	42,355	87,968	39,097	94,484	-

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	9,847	1,057	3,103	5,687	-
Building Security	7,550	571	1,825	-	5,154
Finance	906	359	547	-	-
Human Resources	1,387	475	912	-	-
M.I.S.	1,073	343	730	-	-
Commissioners	2,089	994	1,095	-	-
Solicitor	905	358	547	-	-
Purchasing	276	94	182	-	-
Controller	972	242	730	-	-
Treasurer	1,105	375	730	-	-
Central Phone	-	-	-	-	-
County Complex	966	236	730	-	-
Election & Voter	593	228	365	-	-
Tax Appraising	1,857	435	-	1,422	-
Tax Services	4,026	741	3,285	-	-
Tax Collectors	6,532	327	6,205	-	-
Tax Claim	236	236	-	-	-
Public Defender	1,752	657	1,095	-	-
Reg & Recorder	1,532	437	1,095	-	-
Planning	4,169	720	2,738	711	-
GIS/Mapping	305	305	-	-	-
Courts	4,162	1,607	2,555	-	-
DJ Carr	735	188	547	-	-
DJ Bowman	732	185	547	-	-
DJ Zepp	727	180	547	-	-
DJ Beauchat	748	201	547	-	-
Law Library	232	50	182	-	-
Victim Witness	896	166	730	-	-
Clerk Courts	2,823	816	2,007	-	-
Coroner	981	88	182	711	-
District Attorney	8,013	1,124	2,190	3,554	1,145
Prothonotary	1,511	416	1,095	-	-
Sheriff	15,007	1,177	2,555	4,976	6,299
Fire Marshalls	1	1	-	-	-
Prison	102,041	13,521	20,988	5,687	61,845
Probation Services	40,814	4,192	8,761	7,819	20,042
Juvenile Probation	-	-	-	-	-
Protect Insp	795	84	-	711	-
Emergency Services	2,229	260	547	1,422	-
Solid Waste	227	227	-	-	-
DUI Processing	-	-	-	-	-
Veteran's Affairs	471	106	365	-	-
Conservation	5,379	-	1,825	3,554	-

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
AG Land Pres	349	349	-	-	-
Agricultural Extension	1,311	399	912	-	-
VOCA	163	163	-	-	-
Haz Mat Emg Response	277	95	182	-	-
Domestic Relations	3,650	-	3,650	-	-
911 Telecommunications	5,266	1,981	3,285	-	-
Children & Youth	13,501	3,702	7,666	2,133	-
	-	-	-	-	-
Other	2,746	1,848	189	710	(1)
Subtotal	263,904	42,355	87,968	39,097	94,484
Total	263,904	42,355	87,968	39,097	94,484

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	473,631	2.495%	1,057		1,057	-	1,057
Building Security	255,711	1.347%	571		571	-	571
Finance	161,041	0.848%	359		359	-	359
Human Resources	213,053	1.122%	475		475	-	475
M.I.S.	153,743	0.810%	343		343	-	343
Commissioners	445,420	2.346%	994		994	-	994
Solicitor	160,594	0.846%	358		358	-	358
Purchasing	42,046	0.221%	94		94	-	94
Controller	108,429	0.571%	242		242	-	242
Treasurer	168,159	0.886%	375		375	-	375
County Complex	105,886	0.558%	236		236	-	236
Election & Voter	102,197	0.538%	228		228	-	228
Tax Appraising	194,991	1.027%	435		435	-	435
Tax Services	332,200	1.750%	741		741	-	741
Tax Collectors	146,332	0.771%	327		327	-	327
Tax Claim	105,695	0.557%	236		236	-	236
Public Defender	294,319	1.550%	657		657	-	657
Reg & Recorder	195,754	1.031%	437		437	-	437
Planning	322,724	1.700%	720		720	-	720
GIS/Mapping	136,657	0.720%	305		305	-	305
Courts	720,371	3.795%	1,607		1,607	-	1,607
DJ Carr	84,144	0.443%	188		188	-	188
DJ Bowman	82,962	0.437%	185		185	-	185
DJ Zepp	80,813	0.426%	180		180	-	180
DJ Beauchat	90,013	0.474%	201		201	-	201
Law Library	22,183	0.117%	50		50	-	50
Victim Witness	74,631	0.393%	166		166	-	166
Clerk Courts	365,815	1.927%	816		816	-	816
Coroner	39,399	0.208%	88		88	-	88
District Attorney	503,903	2.654%	1,124		1,124	-	1,124
Prothonotary	186,211	0.981%	416		416	-	416
Sheriff	527,436	2.778%	1,177		1,177	-	1,177
Fire Marshalls	598	0.003%	1		1	-	1
Prison	6,060,352	31.923%	13,521		13,521	-	13,521
Probation Services	1,879,929	9.902%	4,192		4,192	-	4,192
Protect Insp	37,667	0.198%	84		84	-	84
Emergency Services	116,591	0.614%	260		260	-	260
Solid Waste	101,820	0.536%	227		227	-	227
Veteran's Affairs	47,380	0.250%	106		106	-	106
AG Land Pres	156,268	0.823%	349		349	-	349
Agricultural Extension	178,878	0.942%	399		399	-	399

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
VOCA	73,361	0.386%	163		163	-	163
Haz Mat Emg Response	42,446	0.224%	95		95	-	95
Domestic Relations	-	0.000%	-		-	-	-
911 Telecommunications	887,654	4.676%	1,981		1,981	-	1,981
Children & Youth	1,658,572	8.736%	3,702		3,702	-	3,702
Stop Grant		0.000%	-		-	-	-
VOJO	17,600	0.093%	39		39	-	39
		0.000%	-		-	-	-
Other	828,986	4.367%	1,848		1,848	-	1,848
Subtotal	18,984,565	100.000%	42,355	-	42,355	-	42,355
Second Allocation Total	18,984,565						
Total	18,984,565	100.000%	42,355	-	42,355	-	42,355

(A) Alloc Basis: Gross Salary/Wages By Department

Source: General Ledger Trial Balance

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	17	3.527%	3,103		3,103	-	3,103
Building Security	10	2.075%	1,825		1,825	-	1,825
Finance	3	0.622%	547		547	-	547
Human Resources	5	1.037%	912		912	-	912
M.I.S.	4	0.830%	730		730	-	730
Commissioners	6	1.245%	1,095		1,095	-	1,095
Solicitor	3	0.622%	547		547	-	547
Purchasing	1	0.207%	182		182	-	182
Controller	4	0.830%	730		730	-	730
Treasurer	4	0.830%	730		730	-	730
County Complex	4	0.830%	730		730	-	730
Election & Voter	2	0.415%	365		365	-	365
Tax Services	18	3.734%	3,285		3,285	-	3,285
Tax Collectors	34	7.054%	6,205		6,205	-	6,205
Public Defender	6	1.245%	1,095		1,095	-	1,095
Reg & Recorder	6	1.245%	1,095		1,095	-	1,095
Planning	15	3.112%	2,738		2,738	-	2,738
Courts	14	2.905%	2,555		2,555	-	2,555
DJ Carr	3	0.622%	547		547	-	547
DJ Bowman	3	0.622%	547		547	-	547
DJ Zepp	3	0.622%	547		547	-	547
DJ Beauchat	3	0.622%	547		547	-	547
Law Library	1	0.207%	182		182	-	182
Victim Witness	4	0.830%	730		730	-	730
Clerk Courts	11	2.282%	2,007		2,007	-	2,007
Coroner	1	0.207%	182		182	-	182
District Attorney	12	2.490%	2,190		2,190	-	2,190
Prothonotary	6	1.245%	1,095		1,095	-	1,095
Sheriff	14	2.905%	2,555		2,555	-	2,555
Prison	115	23.859%	20,988		20,988	-	20,988
Probation Services	48	9.959%	8,761		8,761	-	8,761
Emergency Services	3	0.62%	547		547	-	547
Veteran's Affairs	2	0.42%	365		365	-	365
Conservation	10	2.08%	1,825		1,825	-	1,825
Agricultural Extension	5	1.04%	912		912	-	912
Haz Mat Emg Response	1	0.21%	182		182	-	182
Domestic Relations	20	4.15%	3,650		3,650	-	3,650
911 Telecommunications	18	3.73%	3,285		3,285	-	3,285
Children & Youth	42	8.71%	7,666		7,666	-	7,666

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
		0.00%	-		-	-	-
Other	1	0.21%	189		189	-	189
Subtotal	482	100.00%	87,968	-	87,968	-	87,968
Second Allocation Total	482						
Total	482	100.00%	87,968	-	87,968	-	87,968

(A) Alloc Basis: Full-Time Equivalent Employees By Dept

Source: Human Resources

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	8	14.545%	5,687		5,687	-	5,687
Tax Appraising	2	3.636%	1,422		1,422	-	1,422
Planning	1	1.818%	711		711	-	711
Coroner	1	1.818%	711		711	-	711
District Attorney	5	9.091%	3,554		3,554	-	3,554
Sheriff	7	12.727%	4,976		4,976	-	4,976
Prison	8	14.545%	5,687		5,687	-	5,687
Probation Services	11	20.000%	7,819		7,819	-	7,819
Protect Insp	1	1.818%	711		711	-	711
Emergency Services	2	3.636%	1,422		1,422	-	1,422
Conservation	5	9.091%	3,554		3,554	-	3,554
Children & Youth	3	5.455%	2,133		2,133	-	2,133
Other	1	1.820%	710		710	-	710
Subtotal	55	100.000%	39,097	-	39,097	-	39,097
Second Allocation Total	55						
Total	55	100.000%	39,097	-	39,097	-	39,097

(A) Alloc Basis: Number Of Covered Vehicles By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Law Enforcement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	9	5.455%	5,154		5,154	-	5,154
District Attorney	2	1.212%	1,145		1,145	-	1,145
Sheriff	11	6.667%	6,299		6,299	-	6,299
Prison	108	65.455%	61,845		61,845	-	61,845
Probation Services	35	21.212%	20,042		20,042	-	20,042
Other		0.000%	(1)		(1)	-	(1)
Subtotal	165	100.000%	94,484	-	94,484	-	94,484
Second Allocation Total	165						
Total	165	100.000%	94,484	-	94,484	-	94,484

(A) Alloc Basis: Number Of Covered Employees By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Nature and Extent of Services

Adams County purchases various types of insurance to protect itself from the liability associated with property ownership and professional operations.

Property Insurance costs were allocated to specific buildings based on the current statement of values and premiums paid.

. These insurance costs have been further allocated to individual departments within the Courthouse Complex based on the net usable square footage occupied by each, respectively.

Costs associated with the County Service Building have been directly allocated.

Other insurance coverages have been directly allocated to benefiting departments.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	60,348		60,348	60,348
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	60,348	-	60,348	60,348

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Schedule of Costs to be Allocated by Function

	Total	General & Administration	New Courthouse	Old Courthouse	Agricultural Res Ctr.	Adult Correctional Complex	Emergency Training Facility	County Complex
Other Expenses and Cost								
Property Insurance	60,348		16,229	6,067	3,588	30,351	4,073	40
Departmental Expenditures	60,348	-	16,229	6,067	3,588	30,351	4,073	40
Cost Adjustments								
Deductions	-		-					
Departmental Cost Adjustments	-							
Functional Cost	60,348	-	16,229	6,067	3,588	30,351	4,073	40
Additions: 1st								
Central Service Centers	-	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	60,348	-	16,229	6,067	3,588	30,351	4,073	40
Unallocated	-							
1st Allocation	60,348	-	16,229	6,067	3,588	30,351	4,073	40
Additions: 2nd								
Central Service Centers	-	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	60,348	-	16,229	6,067	3,588	30,351	4,073	40

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Agricultural Res Ctr.	Adult Correctional Complex	Emergency Training Facility
Building Maintenance	1,323	737	108	478	-	-
Finance	196	196	-	-	-	-
Human Resources	526	526	-	-	-	-
M.I.S.	361	361	-	-	-	-
Commissioners	771	771	-	-	-	-
Purchasing	120	120	-	-	-	-
Controller	241	241	-	-	-	-
Treasurer	422	422	-	-	-	-
Central Phone	30	30	-	-	-	-
County Complex	40	-	-	-	-	-
Election & Voter	488	241	247	-	-	-
Tax Appraising	301	301	-	-	-	-
Tax Services	542	542	-	-	-	-
Tax Claim	361	361	-	-	-	-
Public Defender	-	-	-	-	-	-
Reg & Recorder	919	919	-	-	-	-
Planning	-	-	-	-	-	-
GIS/Mapping	422	422	-	-	-	-
Courts	7,097	5,020	2,077	-	-	-
Law Library	363	363	-	-	-	-
Clerk Courts	693	693	-	-	-	-
District Attorney	2,232	-	2,232	-	-	-
Prothonotary	1,174	753	421	-	-	-
Sheriff	1,068	1,068	-	-	-	-
Prison	29,783	-	-	-	29,783	-
Probation Services	1,431	1,431	-	-	-	-
Emergency Services	-	-	-	-	-	-
Solid Waste	290	-	-	290	-	-
DUI Processing	-	-	-	-	-	-
Veteran's Affairs	-	-	-	-	-	-
Conservation	622	-	-	622	-	-
AG Land Pres	290	-	-	290	-	-
Agricultural Extension	1,523	-	-	1,523	-	-
Domestic Relations	-	-	-	-	-	-
911 Telecommunications	3,964	-	-	-	-	3,964
Other	-	-	-	-	-	-
	1,096	651	(1)	385	-	61

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Agricultural Res Ctr.	Adult Correctional Complex	Emergency Training Facility
Subtotal	60,348	16,229	6,067	3,588	30,351	4,073
Total	60,348	16,229	6,067	3,588	30,351	4,073

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,448	4.543%	737		737	-	737
Building Security	200	0.371%	60		60	-	60
Finance	650	1.206%	196		196	-	196
Human Resources	1,745	3.239%	526		526	-	526
M.I.S.	1,200	2.227%	361		361	-	361
Commissioners	2,560	4.751%	771		771	-	771
Purchasing	400	0.742%	120		120	-	120
Controller	800	1.485%	241		241	-	241
Treasurer	1,400	2.598%	422		422	-	422
Central Phone	100	0.186%	30		30	-	30
Election & Voter	800	1.485%	241		241	-	241
Tax Appraising	1,000	1.856%	301		301	-	301
Tax Services	1,800	3.341%	542		542	-	542
Tax Claim	1,200	2.227%	361		361	-	361
Reg & Recorder	3,050	5.661%	919		919	-	919
GIS/Mapping	1,400	2.598%	422		422	-	422
Courts	16,665	30.930%	5,020		5,020	-	5,020
Law Library	1,205	2.236%	363		363	-	363
Clerk Courts	2,300	4.269%	693		693	-	693
Prothonotary	2,500	4.640%	753		753	-	753
Sheriff	3,545	6.579%	1,068		1,068	-	1,068
Probation Services	4,750	8.816%	1,431		1,431	-	1,431
Other	2,162	4.01%	651		651	-	651
Subtotal	53,880	100.000%	16,229	-	16,229	-	16,229
Second Allocation Total	53,880						
Total	53,880	100.000%	16,229	-	16,229	-	16,229

(A) Alloc Basis: Net Usable Square Footage Occupied - New Courthouse

Source: Finance Office

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.774%	108		108	-	108
Solicitor	510	7.182%	436		436	-	436
Election & Voter	289	4.070%	247		247	-	247
Courts	2,431	34.235%	2,077		2,077	-	2,077
Victim Witness	640	9.013%	547		547	-	547
District Attorney	2,612	36.784%	2,232		2,232	-	2,232
Prothonotary	493	6.943%	421		421	-	421
Other	-	-0.001%	(1)		(1)	-	(1)
Subtotal	7,101	100.000%	6,067	-	6,067	-	6,067
Second Allocation Total	7,101						
Total	7,101	100.000%	6,067	-	6,067	-	6,067

(A) Alloc Basis: Net Usable Square Footage Occupied - Old Courthouse

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
Agricultural Res Ctr.

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,022	13.318%	478		478	-	478
Solid Waste	1,832	8.074%	290		290	-	290
Conservation	3,932	17.328%	622		622	-	622
AG Land Pres	1,832	8.074%	290		290	-	290
Agricultural Extension	9,630	42.440%	1,523		1,523	-	1,523
Other	2,443	10.766%	385		385	-	385
Subtotal	22,691	100.000%	3,588	-	3,588	-	3,588
Second Allocation Total	22,691						
Total	22,691	100.000%	3,588	-	3,588	-	3,588

(A) Alloc Basis: Net Usable Square Footage Occupied - Agricultural Res Ctr

Source: Finance Office

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
Adult Correctional Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coroner	2,193	1.873%	568		568	-	568
Prison	114,879	98.127%	29,783		29,783	-	29,783
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	30,351	-	30,351	-	30,351
Second Allocation Total	117,072						
Total	117,072	100.000%	30,351	-	30,351	-	30,351

(A) Alloc Basis: Net Usable Square Footage Occupied - Correctional Complex

Source: Finance Office

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
Emergency Training Facility

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Marshalls	233	0.588%	24		24	-	24
Protect Insp	233	0.588%	24		24	-	24
911 Telecommunications	38,536	97.313%	3,964		3,964	-	3,964
Other	598	1.511%	61		61	-	61
Subtotal	39,600	100.000%	4,073	-	4,073	-	4,073
Second Allocation Total	39,600						
Total	39,600	100.000%	4,073	-	4,073	-	4,073

(A) Alloc Basis: Net Usable Square Footage Occupied - Emergency Training Facility

Source: Finance Office

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Complex	100	100.000%	40		40	-	40
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	40	-	40	-	40
Second Allocation Total	100						
Total	100	100.000%	40	-	40	-	40

(A) Alloc Basis: Net Usable Square Footage Occupied - County Complex

Source: Finance Office

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Workers' Compensation Insurance
Nature And Extent Of Services

Workers' Compensation insurance policy premiums and reserve payments have been allocated to central service departments based on salaries, excluding elected officials. The reserve payments have been adjusted to reflect the amounts that have been directly charged to Green Acres for their share of the trust account's required reserve payments.

Ref: OMB Circular A-87, Attachment B, Section 11d

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Workers' Compensation Insurance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	693,750		693,750	693,750
Deductions			-	
Liability Adjusyments	(55,393)		(55,393)	
Total Deductions	(55,393)	-	(55,393)	(55,393)
Allocated Additions				
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Reclassed Fees	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	638,357	-	638,357	638,357

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Workers' Compensation Insurance
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Insurance
Other Expenses and Cost			
Workers Comp Policy	693,750		693,750
Reserve Payments	-		
Miscellaneous Adjustments	-		
Departmental Expenditures	693,750	-	693,750
Cost Adjustments			
Deductions	(55,393)	(55,393)	
Departmental Cost Adjustments			
Reclassed Fees	-	-	
Functional Cost	638,357	(55,393)	693,750
Additions: 1st			
Central Service Centers	-	-	
REALLOCATE ADMIN		55,393	(55,393)
Allocable Costs	638,357	-	638,357
Unallocated	-		
1st Allocation	638,357	-	638,357
Additions: 2nd			
Central Service Centers	-	-	
REALLOCATE ADMIN		-	-
Allocable Costs	-	-	-
Unallocated	-		
2nd Allocation	-	-	-
Total Allocated	638,357	-	638,357

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Workers' Compensation Insurance
Department Cost Allocation Summary - Total Costs

User Department	Total	Insurance
Building Maintenance	15,927	15,927
Building Security	8,599	8,599
Finance	5,413	5,413
Human Resources	7,162	7,162
M.I.S.	5,171	5,171
Commissioners	14,976	14,976
Solicitor	5,401	5,401
Purchasing	1,411	1,411
Controller	3,645	3,645
Treasurer	5,656	5,656
Central Phone	-	-
County Complex	3,562	3,562
Other	561,434	561,434
Subtotal	638,357	638,357
Total	638,357	638,357

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Workers' Compensation Insurance
Detail Allocation of
Insurance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	473,631	2.495%	15,927		15,927	-	15,927
Building Security	255,711	1.347%	8,599		8,599	-	8,599
Finance	161,041	0.848%	5,413		5,413	-	5,413
Human Resources	213,053	1.122%	7,162		7,162	-	7,162
M.I.S.	153,743	0.810%	5,171		5,171	-	5,171
Commissioners	445,420	2.346%	14,976		14,976	-	14,976
Solicitor	160,594	0.846%	5,401		5,401	-	5,401
Purchasing	42,046	0.221%	1,411		1,411	-	1,411
Controller	108,429	0.571%	3,645		3,645	-	3,645
Treasurer	168,159	0.886%	5,656		5,656	-	5,656
County Complex	105,886	0.558%	3,562		3,562	-	3,562
Other	16,696,852	87.950%	561,434		561,434	-	561,434
Subtotal	18,984,565	100.000%	638,357	-	638,357	-	638,357
Second Allocation Total	18,984,565						
Total	18,984,565	100.000%	638,357	-	638,357	-	638,357

(A) Alloc Basis: Gross Salary/Wages By Department

Source: General Ledger Trial Balance

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Retirement
Nature and Extent Of Services

Employees of Adams County are covered by Social Security and the County contributes to a retirement fund for eligible employees Social Security contributions have been directly charged to departments . The County retirement contribution and administrative costs were allocated based on retirement salaries in each central service department , all residual allocation are identified in "other."

Ref: OMB Circular A-87, Attachment B, Section 11

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Retirement
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	1,369,624		1,369,624	1,369,624
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	1,369,624	-	1,369,624	1,369,624

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Retirement
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Retirement
Other Expenses and Cost			
Retirement Contribution	1,369,624		1,369,624
Administration	-		
Departmental Expenditures	1,369,624	-	1,369,624
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	1,369,624	-	1,369,624
Additions: 1st			
Central Service Centers	-	-	
REALLOCATE ADMIN		-	
Allocable Costs	1,369,624	-	1,369,624
Unallocated	-		
1st Allocation	1,369,624	-	1,369,624
Additions: 2nd			
Central Service Centers	-	-	
REALLOCATE ADMIN		-	-
Allocable Costs	-	-	-
Unallocated	-		
2nd Allocation	-	-	-
Total Allocated	1,369,624	-	1,369,624

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Retirement
Department Cost Allocation Summary - Total Costs

User Department	Total	Retirement
Building Maintenance	36,952	36,952
Building Security	12,984	12,984
Finance	11,792	11,792
Human Resources	16,066	16,066
M.I.S.	9,779	9,779
Commissioners	16,340	16,340
Solicitor	11,272	11,272
Purchasing	2,999	2,999
Controller	8,204	8,204
Treasurer	12,354	12,354
Central Phone	-	-
Other	1,230,882	1,230,882
Subtotal	1,369,624	1,369,624
Total	1,369,624	1,369,624

ADAMS COUNTY, PENNSYLVANIA
Retirement
Detail Allocation of
Retirement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	475,560	2.698%	36,952		36,952	-	36,952
Building Security	167,021	0.948%	12,984		12,984	-	12,984
Finance	151,817	0.861%	11,792		11,792	-	11,792
Human Resources	206,665	1.173%	16,066		16,066	-	16,066
M.I.S.	125,845	0.714%	9,779		9,779	-	9,779
Commissioners	210,290	1.193%	16,340		16,340	-	16,340
Solicitor	145,128	0.823%	11,272		11,272	-	11,272
Purchasing	38,518	0.219%	2,999		2,999	-	2,999
Controller	105,586	0.599%	8,204		8,204	-	8,204
Treasurer	158,928	0.902%	12,354		12,354	-	12,354
Other	15,840,586	89.870%	1,230,882		1,230,882	-	1,230,882
Subtotal	17,625,944	100.000%	1,369,624	-	1,369,624	-	1,369,624
Second Allocation Total	17,625,944						
Total	17,625,944	100.000%	1,369,624	-	1,369,624	-	1,369,624

(A) Alloc basis: Retirement Salary/Wages

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Nature And Extent Of Services

The Building Maintenance Department is responsible for custodial, security, boiler, and building and grounds maintenance in and around the Courthouse Complex, Service Building, Green Acres, and District Justices. Fuel, light, water, and other utility costs apply only to the Courthouse Complex.

Costs have been further allocated to user departments based on the combined net usable square footage occupied in the Courthouse Complex.

Other direct staff time has been directly allocated to applicable departments based on actual hours worked.

Beginning in 1992, the position of central mailroom clerk consisted of one individual assigned to the Building Maintenance Department. Costs associated with the mailroom function have been allocated based on the total pieces of mail handled by the department.

In 2009 Domestic Relations moved to the former Legion building in June. Even though Domestic Relations is no longer in a County owned building the County's maintenance dept will still be providing maintenance services to them. Costs will be allocated based on the net usable square footage occupied in that facility.

In 2012 the County purchased the St Francis Building. At this time the County is doing routine maintenance but has not made any decisions on a use for the building. Cost associated with this building will not be part of this plan.

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	933,849		933,849	933,849
Allocated Additions				
Building Use	11,797	-	11,797	
Equipment Use	18,108	-	18,108	
Employee Benefits	193,211	391	193,602	
Liability Insurance	9,847	-	9,847	
Property Insurance	1,323	-	1,323	
Workers' Compensation	15,927	-	15,927	
Retirement	36,952	-	36,952	
Building Maintenance		52,886	52,886	
Building Security		15,503	15,503	
Finance		11,777	11,777	
Human Resources		16,966	16,966	
M.I.S.		7,671	7,671	
Commissioners		3,302	3,302	
Solicitor		-	-	
Purchasing		1,665	1,665	
Controller		3,417	3,417	
Treasurer		312	312	
Central Phone		966	966	
County Complex		-	-	
Total Allocated Additions	287,165	114,856	402,021	402,021
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(65,392)		(65,392)	
Reclass from MIS	-		-	
Total Departmental Cost Adjustments	(65,392)	-	(65,392)	(65,392)
Total to be Allocated	1,155,622	114,856	1,270,478	1,270,478

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Wages and Benefits							
Salaries and Wages	473,631	72,426	274,519	29,178	75,751	13,594	8,163
Other Expenses and Cost							
Supplies	35,454	-	26,437	-	7,628	1,298	92
Minor Equipment	2,436	-	1,821	-	525	89	
Software License	-	-	-	-	-	-	
Advertising	2,475	2,475	-	-	-	-	
Telephone	65,392	65,392	-	-	-	-	
Postage	57	57		-	-	-	
Shipping Expense	127	127	-	-	-	-	
Utilities	180,311	-	167,749	-	-	-	12,562
Building Repairs & Maintenance	39,924	-	21,776	-	-	-	18,148
Archive Lease	32,117	-	32,117	-	-	-	
Contracted Services	48,210	-	48,210	-	-	-	
Vehicle Repair	3,198	-	2,590	-	608	-	
Gasoline	6,887	-	5,149	-	1,486	253	
Computer Maint	5,023	5,023	-	-	-	-	
Equip Rental	-	-	-	-	-	-	
Mileage	-	-	-	-	-	-	
Training	848	848	-	-	-	-	
Equipment Repair	2,053	-	-	-	-	-	2,053
Employee Benefits (FICA)	34,773	5,317	20,155	2,142	5,561	998	599
Uniforms	525	80	304	32	84	15	9
Prof Services	408	408	-	-	-	-	-
Departmental Expenditures	933,849	152,154	600,827	31,353	91,643	16,247	41,626
Cost Adjustments							
Deductions	-	-					
Departmental Cost Adjustments							
Reclass to Central Telephone	(65,392)	(65,392)					
Reclass from MIS	-						
Functional Cost	868,457	86,762	600,827	31,353	91,643	16,247	41,626
Additions: 1st							
Central Service Centers	287,165	287,165					
REALLOCATE ADMIN		(373,927)	255,854	27,194	70,601	12,670	7,608
Allocable Costs	1,155,622	-	856,679	58,547	162,244	28,917	49,234
Unallocated	-						
1st Allocation	1,155,622	-	856,679	58,547	162,244	28,917	49,234
Additions: 2nd							
Central Service Centers	114,856	114,856					
REALLOCATE ADMIN		(114,856)	78,588	8,353	21,686	3,892	2,337
Allocable Costs	114,856	-	78,588	8,353	21,686	3,892	2,337
Unallocated	-						
2nd Allocation	114,856	-	78,588	8,353	21,686	3,892	2,337
Total Allocated	1,270,478	-	935,267	66,900	183,930	32,809	51,571

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Building Maintenance	52,886	36,160	4	16,722	-	-
Building Security	3,080	3,079	1	-	-	-
Finance	10,130	10,006	124	-	-	-
Human Resources	26,964	26,862	102	-	-	-
M.I.S.	18,473	18,473	-	-	-	-
Commissioners	39,518	39,408	110	-	-	-
Solicitor	7,930	7,850	80	-	-	-
Purchasing	6,158	6,157	1	-	-	-
Controller	12,340	12,315	25	-	-	-
Treasurer	24,792	21,552	3,240	-	-	-
Central Phone	1,540	1,540	-	-	-	-
County Complex	22,223	-	-	22,223	-	-
Services Building	-	-	-	-	-	-
Election & Voter	26,051	16,764	5,279	4,008	-	-
Tax Appraising	15,443	15,395	48	-	-	-
Tax Services	38,960	27,709	11,251	-	-	-
Tax Claim	19,869	18,473	1,396	-	-	-
Public Defender	759	-	759	-	-	-
Reg & Recorder	47,591	46,952	639	-	-	-
Planning	727	-	727	-	-	-
GIS/Mapping	21,562	21,552	10	-	-	-
Courts	297,799	293,959	3,840	-	-	-
DJ Carr	4,799	-	3,763	1,036	-	-
DJ Bowman	6,465	-	-	6,465	-	-
DJ Zepp	6,343	-	-	6,343	-	-
DJ Beauchat	41	-	-	41	-	-
Law Library	18,551	18,549	2	-	-	-
Clerk Courts	41,246	35,406	5,840	-	-	-
District Attorney	42,372	40,209	2,163	-	-	-
Prothonotary	48,012	46,074	1,938	-	-	-
Sheriff	56,528	54,571	1,957	-	-	-
Fire Marshalls	1	-	1	-	-	-
Prison	1,245	-	852	393	-	-
Probation Services	75,403	73,120	2,283	-	-	-
Juvenile Probation	-	-	-	-	-	-
Protect Insp	26	-	26	-	-	-
Emergency Services	406	-	406	-	-	-
Solid Waste	11,735	-	85	11,650	-	-
DUI Processing	-	-	-	-	-	-
Veteran's Affairs	127	-	127	-	-	-
AG Land Pres	11,886	-	236	11,650	-	-
Haz Mat Emg Response	57	-	57	-	-	-

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Domestic Relations	30,874	-	16,128	-	14,746	-
911 Telecommunications	364	-	73	291	-	-
Children & Youth	20,748	-	2,685	-	18,063	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Other	101,725	33,280	5	16,869	0	51,571
Subtotal	1,270,478	935,267	66,901	183,930	32,809	51,571
Total	1,270,478	935,267	66,901	183,930	32,809	51,571

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	36,160		36,160		36,160
Building Security	200	0.328%	2,810		2,810	269	3,079
Finance	650	1.066%	9,131		9,131	875	10,006
Human Resources	1,745	2.862%	24,514		24,514	2,348	26,862
M.I.S.	1,200	1.968%	16,858		16,858	1,615	18,473
Commissioners	2,560	4.198%	35,963		35,963	3,445	39,408
Solicitor	510	0.836%	7,164		7,164	686	7,850
Purchasing	400	0.656%	5,619		5,619	538	6,157
Controller	800	1.312%	11,239		11,239	1,076	12,315
Treasurer	1,400	2.296%	19,668		19,668	1,884	21,552
Central Phone	100	0.164%	1,405		1,405	135	1,540
Election & Voter	1,089	1.786%	15,299		15,299	1,465	16,764
Tax Appraising	1,000	1.640%	14,049		14,049	1,346	15,395
Tax Services	1,800	2.952%	25,287		25,287	2,422	27,709
Tax Claim	1,200	1.968%	16,858		16,858	1,615	18,473
Reg & Recorder	3,050	5.002%	42,848		42,848	4,104	46,952
GIS/Mapping	1,400	2.296%	19,668		19,668	1,884	21,552
Courts	19,096	31.315%	268,265		268,265	25,694	293,959
Law Library	1,205	1.976%	16,928		16,928	1,621	18,549
Victim Witness	640	1.050%	8,991		8,991	861	9,852
Clerk Courts	2,300	3.772%	32,311		32,311	3,095	35,406
District Attorney	2,612	4.283%	36,694		36,694	3,515	40,209
Prothonotary	2,993	4.908%	42,047		42,047	4,027	46,074
Sheriff	3,545	5.813%	49,801		49,801	4,770	54,571
Probation Services	4,750	7.789%	66,729		66,729	6,391	73,120
Domestic Relations	-	0.000%	-		-	-	-
Other	2,162	3.545%	30,373		30,373	2,907	33,280
Subtotal	60,981	100.000%	856,679	-	856,679	78,588	935,267
Second Allocation Total	58,407						
Total	60,981	100.000%	856,679	-	856,679	78,588	935,267

(A) Alloc basis: Net Usable Square Footage Occupied - New & Old Courthouses

Source: Building Maintenance

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	14	0.007%	4		4		4
Building Security	1	0.001%	1		1	-	1
Finance	351	0.186%	109		109	15	124
Human Resources	288	0.152%	89		89	13	102
M.I.S.		0.000%	-		-	-	-
Commissioners	310	0.164%	96		96	14	110
Solicitor	227	0.120%	70		70	10	80
Purchasing	4	0.002%	1		1	-	1
Controller	70	0.037%	22		22	3	25
Treasurer	9,162	4.842%	2,835		2,835	405	3,240
Election & Voter	14,932	7.892%	4,620		4,620	659	5,279
Tax Appraising	137	0.072%	42		42	6	48
Tax Services	31,818	16.817%	9,846		9,846	1,405	11,251
Tax Claim	3,950	2.088%	1,222		1,222	174	1,396
Public Defender	2,145	1.134%	664		664	95	759
Reg & Recorder	1,806	0.955%	559		559	80	639
Planning	2,054	1.086%	636		636	91	727
GIS/Mapping	30	0.016%	9		9	1	10
Courts	10,860	5.740%	3,361		3,361	479	3,840
DJ Carr	10,642	5.625%	3,293		3,293	470	3,763
DJ Bowman		0.000%	-		-	-	-
Law Library	6	0.003%	2		2	-	2
Victim Witness	281	0.149%	87		87	12	99
Clerk Courts	16,516	8.729%	5,111		5,111	729	5,840
Coroner	233	0.123%	72		72	10	82
District Attorney	6,118	3.234%	1,893		1,893	270	2,163
Prothonotary	5,481	2.897%	1,696		1,696	242	1,938
Sheriff	5,536	2.926%	1,713		1,713	244	1,957
Fire Marshalls	3	0.002%	1		1	-	1
Prison	2,410	1.274%	746		746	106	852
Probation Services	6,456	3.412%	1,998		1,998	285	2,283
Protect Insp	74	0.039%	23		23	3	26
Emergency Services	1,146	0.606%	355		355	51	406
Solid Waste	240	0.127%	74		74	11	85
Veteran's Affairs	357	0.189%	111		111	16	127
Conservation		0.000%	-		-	-	-
AG Land Pres	667	0.353%	207		207	29	236
Agricultural Extension	1,294	0.684%	400		400	57	457
Haz Mat Emg Response	160	0.085%	50		50	7	57
Domestic Relations	45,612	24.108%	14,114		14,114	2,014	16,128
911 Telecommunications	209	0.110%	64		64	9	73
Children & Youth	7,594	4.014%	2,350		2,350	335	2,685
		0.000%	-		-	-	-
Other	7	0.004%	2		2	3	5
Subtotal	189,201	100.000%	58,548	-	58,548	8,353	66,901
Second Allocation Total	189,187						
Total	189,201	100.000%	58,547	-	58,548	8,353	66,901

(A) Alloc basis: Total Pieces Of Mail Processed By Department

Source: Building Maintenance

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Detail Allocation of
Other Depts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	7,808	10.307%	16,722		16,722		16,722
County Complex	9,030	11.921%	19,341		19,341	2,882	22,223
Election & Voter	1,629	2.150%	3,488		3,488	520	4,008
DJ Carr	421	0.556%	902		902	134	1,036
DJ Bowman	2,627	3.468%	5,627		5,627	838	6,465
DJ Zepp	2,577	3.402%	5,520		5,520	823	6,343
DJ Beauchat	17	0.022%	36		36	5	41
Prison	160	0.211%	342		342	51	393
Solid Waste	4,734	6.249%	10,139		10,139	1,511	11,650
Conservation	10,159	13.411%	21,762		21,762	3,243	25,005
AG Land Pres	4,734	6.249%	10,139		10,139	1,511	11,650
Agricultural Extension	24,882	32.847%	53,292		53,292	7,942	61,234
911 Telecommunications	118	0.156%	253		253	38	291
Other	6,855	9.049%	14,681		14,681	2,188	16,869
Subtotal	75,751	100.000%	162,244	-	162,244	21,686	183,930
Second Allocation Total	67,943						
Total	75,751	100.00%	162,244	-	162,244	21,686	183,930

(A) Alloc basis: Total Labor Hours Converted To Salaries By Department

Source: Building Maintenance

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Detail Allocation of
Legion Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	5,961	44.945%	12,997		12,997	1,749	14,746
Children & Youth	7,302	55.055%	15,920		15,920	2,143	18,063
		0.000%	-		-	-	-
Other		0.000%	0		0	-	0
Subtotal	13,263	100.000%	28,917	-	28,917	3,892	32,809
Second Allocation Total	13,263						
Total	13,263	100.000%	28,917	-	28,917	3,892	32,809

(A) Alloc basis: Net Usable Square Footage Occupied - Former Legion Bldg

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Detail Allocation of
St Francis Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
		0.000%	-		-	-	-
Other	100	100.000%	49,234		49,234	2,337	51,571
Subtotal	100	100.000%	49,234	-	49,234	2,337	51,571
Second Allocation Total	100						
Total	100	100.000%	49,234	-	49,234	2,337	51,571

(A) Alloc basis: Direct Allocation

ADAMS COUNTY, PENNSYLVANIA
Building Security
Nature and Extent Of Services

Beginning in 1996, the County established a Building Security Department consisting of metal detectors and security personnel located in the entrance of the Courthouse Complex. Expenditures associated with this cost center have been allocated based on the total square footage of the Courthouse Complex.

Ref: OMB Circular A-87, Attachment B, Section 28

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Security
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	287,186		287,186	287,186
Allocated Additions				
Building Use	257	-	257	
Equipment Use	3,745	-	3,745	
Employee Benefits	43,427	88	43,515	
Liability Insurance	7,550	-	7,550	
Property Insurance	60	-	60	
Workers' Compensation	8,599	-	8,599	
Retirement	12,984	-	12,984	
Building Maintenance	2,811	269	3,080	
Building Security		1,205	1,205	
Finance		4,292	4,292	
Human Resources		9,978	9,978	
M.I.S.		4,295	4,295	
Commissioners		1,216	1,216	
Solicitor		-	-	
Purchasing		470	470	
Controller		342	342	
Treasurer		93	93	
Central Phone		414	414	
County Complex		-	-	
Total Allocated Additions	79,433	22,662	102,095	102,095
Departmental Cost Adjustments				
Reclass from MIS	660		660	
Total Departmental Cost Adjustments	660	-	660	660
Total to be Allocated	367,279	22,662	389,941	389,941

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Security
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Courthouse Complex
Wages and Benefits			
Salaries & Wages	255,711		255,711
	-		
Other Expenses and Cost			
Supplies	1,518		1,518
Minor Equipment	1,252		1,252
Advertising	38		38
Registration Fee	800		800
Telephone	1		1
Training	19		19
Contracted Services	8,425		8,425
Employee Benefits (FICA)	19,107		19,107
Equipment Repairs	-		
Uniforms	315		315
Departmental Expenditures	287,186	-	287,186
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from MIS	660	660	
Functional Cost	287,846	660	287,186
Additions: 1st			
Central Service Centers	79,433	79,433	
REALLOCATE ADMIN		(80,093)	80,093
Allocable Costs	367,279	-	367,279
Unallocated	-		
1st Allocation	367,279	-	367,279
Additions: 2nd			
Central Service Centers	22,662	22,662	
REALLOCATE ADMIN		(22,662)	22,662
Allocable Costs	22,662	-	22,662
Unallocated	-		
2nd Allocation	22,662	-	22,662
Total Allocated	389,941	-	389,941

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Security
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex
Building Maintenance	15,503	15,503
Finance	4,168	4,168
Human Resources	11,191	11,191
M.I.S.	7,695	7,695
Commissioners	16,415	16,415
Purchasing	2,565	2,565
Controller	5,130	5,130
Treasurer	8,978	8,978
Central Phone	641	641
County Complex	-	-
Election & Voter	6,984	6,984
Tax Appraising	6,412	6,412
Tax Services	11,543	11,543
Tax Claim	7,695	7,695
Public Defender	-	-
Reg & Recorder	19,558	19,558
Planning	-	-
GIS/Mapping	8,978	8,978
Courts	122,448	122,448
Law Library	7,726	7,726
Clerk Courts	14,749	14,749
District Attorney	16,748	16,748
Prothonotary	19,191	19,191
Sheriff	22,730	22,730
Probation Services	30,456	30,456
Juvenile Probation	-	-
Emergency Services	(1)	(1)
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	-	-
AG Land Pres	-	-
Domestic Relations	(2)	(2)
911 Telecommunications	(1)	(1)
Other	13,862	13,862
Subtotal	389,941	389,941
Total	389,941	389,941

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Building Security
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	15,503		15,503		15,503
Building Security	200	0.328%	1,205		1,205		1,205
Finance	650	1.066%	3,915		3,915	253	4,168
Human Resources	1,745	2.862%	10,512		10,512	679	11,191
M.I.S.	1,200	1.968%	7,228		7,228	467	7,695
Commissioners	2,560	4.198%	15,418		15,418	997	16,415
Solicitor	510	0.836%	3,070		3,070	199	3,269
Purchasing	400	0.656%	2,409		2,409	156	2,565
Controller	800	1.312%	4,819		4,819	311	5,130
Treasurer	1,400	2.296%	8,433		8,433	545	8,978
Central Phone	100	0.164%	602		602	39	641
Election & Voter	1,089	1.786%	6,560		6,560	424	6,984
Tax Appraising	1,000	1.640%	6,023		6,023	389	6,412
Tax Services	1,800	2.952%	10,842		10,842	701	11,543
Tax Claim	1,200	1.968%	7,228		7,228	467	7,695
Reg & Recorder	3,050	5.002%	18,371		18,371	1,187	19,558
GIS/Mapping	1,400	2.296%	8,433		8,433	545	8,978
Courts	19,096	31.315%	115,013		115,013	7,435	122,448
Law Library	1,205	1.976%	7,257		7,257	469	7,726
Victim Witness	640	1.050%	3,856		3,856	249	4,105
Clerk Courts	2,300	3.772%	13,854		13,854	895	14,749
District Attorney	2,612	4.283%	15,731		15,731	1,017	16,748
Prothonotary	2,993	4.908%	18,026		18,026	1,165	19,191
Sheriff	3,545	5.813%	21,350		21,350	1,380	22,730
Probation Services	4,750	7.789%	28,607		28,607	1,849	30,456
Domestic Relations	-	0.000%	(2)		(2)	-	(2)
911 Telecommunications	-	0.000%	(2)		(2)	1	(1)
Other	2,162	3.545%	13,018		13,018	844	13,862
Subtotal	60,981	100.000%	367,279	-	367,279	22,662	389,941
Second Allocation Total	58,207						
Total	60,981	100.000%	367,279	-	367,279	22,662	389,941

(A) Alloc basis: Net Usable Square Footage Occupied - New & Old Courthouses

Source: Building Maintenance

Prepared by: Susquehanna Group Advisors, Inc
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Finance
Nature And Extent Of Services

During 1996, the Finance Department was established. Within this department, specific staff is assigned to perform the general accounting, budget preparation and monitoring and payroll. Also, accounting fees associated with the County's External Audit are budgeted within Finance. In addition, the Finance Department has salary and wage expenses (actual hours worked supported by timesheet x employee's hourly rate) related to work performed on the liquid fuels program by the department's staff. These activities have been functionalized and allocated as follows:

- Accounting/Budgeting – Allocated on the basis of total accounting transactions (revenue and expense) by department.
- Payroll – Allocated on the basis of payroll checks issued by department.
- External Audit – Allocated on the basis of total accounting transactions (revenue and expense) by department.
- Liquid Fuels – Direct Allocation to the Liquid Fuels department

OMB Circular A-87, Attachment B, Section 1,9 and 33

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Finance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	424,812		424,812	424,812
Rec;lass to Controller	(11,982)		(11,982)	
Reclass To Human Resources	(6,000)		(6,000)	
Total Deductions	(17,982)	-	(17,982)	(17,982)
Allocated Additions				
Building Use	834	-	834	
Equipment Use	2,898	-	2,898	
Employee Benefits	39,456	79	39,535	
Liability Insurance	906	-	906	
Property Insurance	196	-	196	
Workers' Compensation	5,413	-	5,413	
Retirement	11,792	-	11,792	
Building Maintenance	9,240	890	10,130	
Building Security	3,915	253	4,168	
Finance		3,909	3,909	
Human Resources		2,995	2,995	
M.I.S.		18,779	18,779	
Commissioners		949	949	
Solicitor		-	-	
Purchasing		314	314	
Controller		1,122	1,122	
Treasurer		110	110	
Central Phone		690	690	
County Complex		-	-	
Total Allocated Additions	74,650	30,090	104,740	104,740
Departmental Cost Adjustments			3,589	
Reclass from Commissioners	3,589		909	
Reclass from Treasurer	909		270	
Reclass from Controller	270			
Total Departmental Cost Adjustments	4,768	-	4,768	4,768
Total to be Allocated	486,248	30,090	516,338	516,338

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Finance
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Wages and Benefits						
Salaries & Wages	161,041		109,050	48,275		3,716
Other Expenses and Cost						
Supplies	1,462		990	438		34
Publications	-		-	-		-
Minor Equipment	699		473	210		16
Professional Services	235,036	6,000	57,905	92,845	78,135	151
Accounting Fees	-		-	-		-
Software License	-		-	-		-
Telephone Expense	130		88	39		3
Postage Expense	701		475	210		16
Contract Services	-		-	-		-
Equipment Repairs/Maint	-		-	-		-
Training	288		195	86		7
Conferences	827		560	248		19
Dues/Memberships	426		288	128		10
FICA	23,761	11,982	7,976	3,531		272
Mileage	419		284	126		10
Advetising Expenses	22		15	7		1
Capital purchases	-		-	-		-
Departmental Expenditures	424,812	17,982	178,299	146,142	78,135	4,254
Cost Adjustments						
Deductions	(17,982)	(17,982)				
Departmental Cost Adjustments						3,589
Reclass from Commissioners	3,589					909
Reclass from Treasurer	909					270
Reclass from Controller	270					

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Finance
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Functional Cost	411,598	-	178,299	146,142	78,135	9,022
Additions: 1st Central Service Centers	74,650	74,650	-	-		
REALLOCATE ADMIN		(74,650)	32,338	26,505	14,171	1,636
Allocable Costs	486,248	-	210,637	172,647	92,306	10,658
Unallocated	-					
1st Allocation	486,248	-	210,637	172,647	92,306	10,658
Additions: 2nd Central Service Centers	30,090	30,090				
REALLOCATE ADMIN		(30,090)	13,034	10,684	5,712	660
Allocable Costs	30,090	-	13,034	10,684	5,712	660
Unallocated	-					
2nd Allocation	30,090	-	13,034	10,684	5,712	660
Total Allocated	516,338	-	223,671	183,331	98,018	11,318

ADAMS COUNTY, PENNSYLVANIA
Finance
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Building Maintenance	11,777	4,636	5,109	2,032	-
Building Security	4,292	701	3,284	307	-
Finance	3,909	1,839	1,264	806	-
Human Resources	4,136	1,485	2,000	651	-
M.I.S.	3,641	1,479	1,514	648	-
Commissioners	7,334	3,168	2,778	1,388	-
Solicitor	2,206	935	861	410	-
Purchasing	2,545	1,528	347	670	-
Controller	3,133	1,174	1,444	515	-
Treasurer	5,639	2,927	1,429	1,283	-
Central Phone	-	-	-	-	-
County Complex	3,450	1,405	1,429	616	-
Election & Voter	8,695	5,543	723	2,429	-
Tax Appraising	2,994	817	1,819	358	-
Tax Services	23,232	13,247	4,180	5,805	-
Tax Collectors	6,999	377	6,457	165	-
Tax Claim	2,340	1,086	778	476	-
Public Defender	5,138	1,641	2,778	719	-
Reg & Recorder	4,980	1,917	2,223	840	-
Planning	5,751	2,271	2,485	995	-
GIS/Mapping	2,523	1,000	1,084	439	-
Courts	40,437	20,603	10,805	9,029	-
DJ Carr	3,083	1,409	1,056	618	-
DJ Bowman	3,550	1,706	1,096	748	-
DJ Zepp	2,979	1,367	1,013	599	-
DJ Beauchat	3,298	1,405	1,277	616	-
Law Library	1,766	978	360	428	-
Victim Witness	2,777	888	1,499	390	-
Clerk Courts	8,862	3,014	4,527	1,321	-
Coroner	4,646	2,980	360	1,306	-
District Attorney	11,382	5,278	3,791	2,313	-
Prothonotary	4,199	1,394	2,195	610	-
Sheriff	10,090	3,211	5,472	1,407	-
Fire Marshalls	481	296	55	130	-
Prison	62,417	12,888	43,881	5,648	-
Probation Services	29,870	9,028	16,886	3,956	-
Juvenile Probation	-	-	-	-	-
Protect Insp	1,599	862	360	377	-

ADAMS COUNTY, PENNSYLVANIA
Finance
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Emergency Services	5,060	2,765	1,084	1,211	-
TMI Act 147	342	238	-	104	-
Solid Waste	1,785	720	750	315	-
Veteran's Affairs	3,130	1,867	445	818	-
Conservation	5,518	1,211	3,776	531	-
AG Land Pres	2,621	1,050	1,111	460	-
Agricultural Extension	4,384	1,764	1,847	773	-
VOCA	1,046	727	-	319	-
Haz Mat Emg Response	2,055	1,178	360	517	-
Domestic Relations	10,388	2,444	6,873	1,071	-
911 Telecommunications	19,700	5,500	11,790	2,410	-
Children & Youth	39,654	17,019	15,177	7,458	-
Liquid Fuels	11,318	-	-	-	11,318
Stop Grant	1,281	388	723	170	-
	-	-	-	-	-
Other	95,623	65,948	776	28,899	-
Subtotal	516,339	223,671	183,331	98,018	11,318
Total	516,339	223,671	183,331	98,018	11,318

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	804	1.928%	4,061		4,061		4,061
Building Maintenance	918	2.201%	4,636		4,636		4,636
Building Security	139	0.333%	701		701		701
Finance	364	0.873%	1,839		1,839		1,839
Human Resources	276	0.662%	1,394		1,394	91	1,485
M.I.S.	275	0.659%	1,388		1,388	91	1,479
Commissioners	589	1.412%	2,974		2,974	194	3,168
Solicitor	174	0.417%	878		878	57	935
Purchasing	284	0.681%	1,434		1,434	94	1,528
Controller	218	0.523%	1,102		1,102	72	1,174
Treasurer	544	1.304%	2,747		2,747	180	2,927
Central Phone		0.000%	-		-	-	-
County Complex	261	0.626%	1,319		1,319	86	1,405
Election & Voter	1,030	2.470%	5,203		5,203	340	5,543
Tax Appraising	152	0.364%	767		767	50	817
Tax Services	2,462	5.903%	12,434		12,434	813	13,247
Tax Collectors	70	0.168%	354		354	23	377
Tax Claim	202	0.484%	1,019		1,019	67	1,086
Public Defender	305	0.731%	1,540		1,540	101	1,641
Reg & Recorder	356	0.854%	1,799		1,799	118	1,917
Planning	422	1.012%	2,132		2,132	139	2,271
GIS/Mapping	186	0.446%	939		939	61	1,000
Courts	3,829	9.181%	19,339		19,339	1,264	20,603
DJ Carr	262	0.628%	1,323		1,323	86	1,409
DJ Bowman	317	0.760%	1,601		1,601	105	1,706
DJ Zepp	254	0.609%	1,283		1,283	84	1,367
DJ Beauchat	261	0.626%	1,319		1,319	86	1,405
Law Library	182	0.436%	918		918	60	978
Victim Witness	165	0.396%	834		834	54	888
Clerk Courts	560	1.343%	2,829		2,829	185	3,014
Constables		0.000%	-		-	-	-
Coroner	554	1.328%	2,797		2,797	183	2,980
District Attorney	981	2.352%	4,954		4,954	324	5,278
Prothonotary	259	0.621%	1,308		1,308	86	1,394
Sheriff	597	1.431%	3,014		3,014	197	3,211
Fire Marshalls	55	0.132%	278		278	18	296
Prison	2,395	5.743%	12,097		12,097	791	12,888
Probation Services	1,678	4.023%	8,474		8,474	554	9,028
Protect Insp	160	0.384%	809		809	53	862

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Emergency Services	514	1.232%	2,595		2,595	170	2,765
TMI Act 147	44	0.106%	223		223	15	238
Solid Waste	134	0.321%	676		676	44	720
DUI Processing	-	0.000%	-		-	-	-
Veteran's Affairs	347	0.832%	1,752		1,752	115	1,867
Conservation	225	0.540%	1,137		1,137	74	1,211
AG Land Pres	195	0.468%	986		986	64	1,050
Agricultural Extension	328	0.786%	1,656		1,656	108	1,764
VOCA	135	0.324%	682		682	45	727
Haz Mat Emg Response	219	0.525%	1,106		1,106	72	1,178
Domestic Relations	454	1.089%	2,294		2,294	150	2,444
911 Telecommunications	1,022	2.451%	5,163		5,163	337	5,500
Children & Youth	3,163	7.584%	15,975		15,975	1,044	17,019
Stop Grant	72	0.173%	364		364	24	388
VOJO	57	0.137%	289		289	19	308
Other	12,256	29.388%	61,902		61,902	4,046	65,948
Subtotal	41,705	100.000%	210,637	-	210,637	13,034	223,671
Second Allocation Total	39,480						
Total	41,705	100.000%	210,637	-	210,637	13,034	223,671

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	392	2.959%	5,109		5,109		5,109
Building Security	252	1.902%	3,284		3,284		3,284
Finance	97	0.732%	1,264		1,264		1,264
Human Resources	144	1.087%	1,877		1,877	123	2,000
M.I.S.	109	0.823%	1,421		1,421	93	1,514
Commissioners	200	1.510%	2,607		2,607	171	2,778
Solicitor	62	0.468%	808		808	53	861
Purchasing	25	0.189%	326		326	21	347
Controller	104	0.785%	1,355		1,355	89	1,444
Treasurer	103	0.777%	1,341		1,341	88	1,429
Central Phone	-	0.000%	-		-	-	-
County Complex	103	0.777%	1,341		1,341	88	1,429
Election & Voter	52	0.393%	679		679	44	723
Tax Appraising	131	0.989%	1,707		1,707	112	1,819
Tax Services	301	2.272%	3,923		3,923	257	4,180
Tax Collectors	465	3.510%	6,060		6,060	397	6,457
Tax Claim	56	0.423%	730		730	48	778
Public Defender	200	1.510%	2,607		2,607	171	2,778
Reg & Recorder	160	1.208%	2,086		2,086	137	2,223
Planning	179	1.351%	2,332		2,332	153	2,485
GIS/Mapping	78	0.589%	1,017		1,017	67	1,084
Courts	778	5.873%	10,140		10,140	665	10,805
DJ Carr	76	0.574%	991		991	65	1,056
DJ Bowman	79	0.596%	1,029		1,029	67	1,096
DJ Zepp	73	0.551%	951		951	62	1,013
DJ Beauchat	92	0.694%	1,198		1,198	79	1,277
Law Library	26	0.196%	338		338	22	360
Victim Witness	108	0.815%	1,407		1,407	92	1,499
Clerk Courts	326	2.461%	4,249		4,249	278	4,527
Coroner	26	0.196%	338		338	22	360
District Attorney	273	2.061%	3,558		3,558	233	3,791
Prothonotary	158	1.193%	2,060		2,060	135	2,195
Sheriff	394	2.974%	5,135		5,135	337	5,472
Fire Marshalls	4	0.030%	52		52	3	55
Prison	3,160	23.853%	41,182		41,182	2,699	43,881
Probation Services	1,216	9.179%	15,847		15,847	1,039	16,886
Protect Insp	26	0.196%	338		338	22	360
Emergency Services	78	0.589%	1,017		1,017	67	1,084
Solid Waste	54	0.408%	704		704	46	750

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	32	0.242%	418		418	27	445
Conservation	272	2.053%	3,544		3,544	232	3,776
AG Land Pres	80	0.604%	1,043		1,043	68	1,111
Agricultural Extension	133	1.004%	1,733		1,733	114	1,847
Haz Mat Emg Response	26	0.196%	338		338	22	360
Domestic Relations	495	3.736%	6,450		6,450	423	6,873
911 Telecommunications	849	6.409%	11,065		11,065	725	11,790
Children & Youth	1,093	8.250%	14,243		14,243	934	15,177
Stop Grant	52	0.393%	679		679	44	723
		0.000%	-		-	-	-
Other	56	0.420%	726		726	50	776
Subtotal	13,248	100.000%	172,647	-	172,647	10,684	183,331
Second Allocation Total	12,507						
Total	13,248	100.000%	172,647	-	172,647	10,684	183,331

(A) Alloc basis: Total Payroll Checks Issued By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	804	1.928%	1,780		1,780		1,780
Building Maintenance	918	2.201%	2,032		2,032		2,032
Building Security	139	0.333%	307		307		307
Finance	364	0.873%	806		806		806
Human Resources	276	0.662%	611		611	40	651
M.I.S.	275	0.659%	608		608	40	648
Commissioners	589	1.412%	1,303		1,303	85	1,388
Solicitor	174	0.417%	385		385	25	410
Purchasing	284	0.681%	629		629	41	670
Controller	218	0.523%	483		483	32	515
Treasurer	544	1.304%	1,204		1,204	79	1,283
County Complex	261	0.626%	578		578	38	616
Election & Voter	1,030	2.470%	2,280		2,280	149	2,429
Tax Appraising	152	0.364%	336		336	22	358
Tax Services	2,462	5.903%	5,449		5,449	356	5,805
Tax Collectors	70	0.168%	155		155	10	165
Tax Claim	202	0.484%	447		447	29	476
Public Defender	305	0.731%	675		675	44	719
Reg & Recorder	356	0.854%	788		788	52	840
Planning	422	1.012%	934		934	61	995
GIS/Mapping	186	0.446%	412		412	27	439
Courts	3,829	9.181%	8,475		8,475	554	9,029
DJ Carr	262	0.628%	580		580	38	618
DJ Bowman	317	0.760%	702		702	46	748
DJ Zepp	254	0.609%	562		562	37	599
DJ Beauchat	261	0.626%	578		578	38	616
Law Library	182	0.436%	402		402	26	428
Victim Witness	165	0.396%	366		366	24	390
Clerk Courts	560	1.343%	1,240		1,240	81	1,321
Constables		0.000%	-		-	-	-
Coroner	554	1.328%	1,226		1,226	80	1,306
District Attorney	981	2.352%	2,171		2,171	142	2,313
Prothonotary	259	0.621%	573		573	37	610
Sheriff	597	1.431%	1,321		1,321	86	1,407
Fire Marshalls	55	0.132%	122		122	8	130
Prison	2,395	5.743%	5,301		5,301	347	5,648
Probation Services	1,678	4.023%	3,713		3,713	243	3,956
Protect Insp	160	0.384%	354		354	23	377
Emergency Services	514	1.232%	1,137		1,137	74	1,211

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
TMI Act 147	44	0.106%	98		98	6	104
Solid Waste	134	0.321%	296		296	19	315
DUI Processing	-	0.000%	-		-	-	-
Veteran's Affairs	347	0.832%	768		768	50	818
Conservation	225	0.540%	498		498	33	531
AG Land Pres	195	0.468%	432		432	28	460
Agricultural Extension	328	0.786%	726		726	47	773
VOCA	135	0.324%	299		299	20	319
Haz Mat Emg Response	219	0.525%	485		485	32	517
Domestic Relations	454	1.089%	1,005		1,005	66	1,071
911 Telecommunications	1,022	2.451%	2,262		2,262	148	2,410
Children & Youth	3,163	7.584%	7,000		7,000	458	7,458
Stop Grant	72	0.173%	160		160	10	170
VOJO	57	0.137%	126		126	8	134
Other	12,256	29.388%	27,126		27,126	1,773	28,899
Subtotal	41,705	100.000%	92,306	-	92,306	5,712	98,018
Second Allocation Total	39,480						
Total	41,705	100.000%	92,306	-	92,306	5,712	98,018

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	10,658		10,658	660	11,318
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	10,658	-	10,658	660	11,318
Second Allocation Total	100						
Total	100	100.000%	10,658	-	10,658	660	11,318

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Nature And Extent Of Services

The Adams County Human Resources Office became a separate department during 1998. The departmental expenses had been previously charged to Finance. Human Resources is responsible for the recruitment, examination, classification, establishment of pay standards and other personnel related activities.

Costs associated with overall personnel administration have been allocated based on full-time equivalent employees by department, including Green Acres.

Ref: OMB Circular A-87, Attachment B, Section 11

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	311,792		311,792	311,792
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	2,240	-	2,240	
Equipment Use	927	-	927	
Employee Benefits	61,957	125	62,082	
Liability Insurance	1,387	-	1,387	
Property Insurance	526	-	526	
Workers' Compensation	7,162	-	7,162	
Retirement	16,066	-	16,066	
Building Maintenance	24,603	2,361	26,964	
Building Security	10,512	679	11,191	
Finance	3,882	254	4,136	
Human Resources		4,989	4,989	
M.I.S.		8,246	8,246	
Commissioners		983	983	
Solicitor		-	-	
Purchasing		372	372	
Controller		957	957	
Treasurer		100	100	
Central Phone		828	828	
County Complex		-	-	
Total Allocated Additions	129,262	19,894	149,156	149,156
Departmental Cost Adjustments				
Reclass from Finance	6,000		6,000	
Total Departmental Cost Adjustments	6,000	-	6,000	6,000
Total to be Allocated	447,054	19,894	466,948	466,948

Actual 2012

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

	Total	General and Administration	Personnel Admin
Wages and Benefits			
Salaries & Wages	213,053		213,053
	-		
Other Expenses and Cost			
Supplies	1,643		1,643
Publications	151		151
Minor Equipment	-		
Professional Services	73,285		73,285
Software License	-		-
Advertising	1,446		1,446
Telephone	257		257
Postage	260		260
Travel	1,098		1,098
Contracted Services	813		813
Training	1,926		1,926
Dues / Memberships	1,475		1,475
Conf/Conventions	934		934
Employee Benefits (FICA)	15,451		15,451
Departmental Expenditures	311,792	-	311,792
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from Finance	6,000		6,000
Functional Cost	317,792	-	317,792
Additions: 1st			
Central Service Centers	129,262	129,262	

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

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

	Total	General and Administration	Personnel Admin
REALLOCATE ADMIN		(129,262)	129,262
Allocable Costs	447,054	-	447,054
Unallocated	-		
1st Allocation	447,054	-	447,054
Additions: 2nd			
Central Service Centers	19,894	19,894	
REALLOCATE ADMIN		(19,894)	19,894
Allocable Costs	19,894	-	19,894
Unallocated	-		
2nd Allocation	19,894	-	19,894
Total Allocated	466,948	-	466,948

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

User Department	Total	Personnel Admin
Building Maintenance	16,966	16,966
Building Security	9,978	9,978
Finance	2,995	2,995
Human Resources	4,989	4,989
M.I.S.	4,185	4,185
Commissioners	6,275	6,275
Solicitor	3,140	3,140
Purchasing	1,045	1,045
Controller	4,185	4,185
Treasurer	4,185	4,185
Central Phone	-	-
County Complex	4,185	4,185
Election & Voter	2,090	2,090
Tax Appraising	-	-
Tax Services	18,830	18,830
Tax Claim	-	-
Public Defender	6,275	6,275
Reg & Recorder	6,275	6,275
Planning	15,690	15,690
GIS/Mapping	-	-
Courts	14,644	14,644
DJ Carr	3,140	3,140
DJ Bowman	3,140	3,140
DJ Zepp	3,140	3,140
DJ Beauchat	3,140	3,140
Law Library	1,045	1,045
Victim Witness	4,185	4,185
Clerk Courts	11,505	11,505
Coroner	1,045	1,045
District Attorney	12,555	12,555
Prothonotary	6,275	6,275
Sheriff	14,644	14,644
Prison	120,298	120,298
Probation Services	50,209	50,209
Juvenile Probation	-	-
Protect Insp	-	-
Emergency Services	3,140	3,140
Solid Waste	-	-
DUI Processing	-	-

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

User Department	Total	Personnel Admin
Veteran's Affairs	2,090	2,090
Conservation	10,460	10,460
AG Land Pres	-	-
Agricultural Extension	5,230	5,230
Haz Mat Emg Response	1,045	1,045
Domestic Relations	20,919	20,919
911 Telecommunications	18,830	18,830
Children & Youth	43,934	43,934
	-	-
Other	1,047	1,047
Subtotal	466,948	466,948
Total	466,948	466,948

ADAMS 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
Building Maintenance	17	3.795%	16,966		16,966		16,966
Building Security	10	2.232%	9,978		9,978		9,978
Finance	3	0.670%	2,995		2,995		2,995
Human Resources	5	1.116%	4,989		4,989		4,989
M.I.S.	4	0.893%	3,992		3,992	193	4,185
Commissioners	6	1.339%	5,986		5,986	289	6,275
Solicitor	3	0.670%	2,995		2,995	145	3,140
Purchasing	1	0.223%	997		997	48	1,045
Controller	4	0.893%	3,992		3,992	193	4,185
Treasurer	4	0.893%	3,992		3,992	193	4,185
County Complex	4	0.893%	3,992		3,992	193	4,185
Election & Voter	2	0.446%	1,994		1,994	96	2,090
Tax Services	18	4.018%	17,963		17,963	867	18,830
Public Defender	6	1.339%	5,986		5,986	289	6,275
Reg & Recorder	6	1.339%	5,986		5,986	289	6,275
Planning	15	3.348%	14,967		14,967	723	15,690
Courts	14	3.125%	13,970		13,970	674	14,644
DJ Carr	3	0.670%	2,995		2,995	145	3,140
DJ Bowman	3	0.670%	2,995		2,995	145	3,140
DJ Zepp	3	0.670%	2,995		2,995	145	3,140
DJ Beauchat	3	0.670%	2,995		2,995	145	3,140
Law Library	1	0.223%	997		997	48	1,045
Victim Witness	4	0.893%	3,992		3,992	193	4,185
Clerk Courts	11	2.455%	10,975		10,975	530	11,505
Coroner	1	0.223%	997		997	48	1,045
District Attorney	12	2.679%	11,977		11,977	578	12,555
Prothonotary	6	1.339%	5,986		5,986	289	6,275
Sheriff	14	3.125%	13,970		13,970	674	14,644
Prison	115	25.670%	114,759		114,759	5,539	120,298
Probation Services	48	10.714%	47,897		47,897	2,312	50,209
Emergency Services	3	0.670%	2,995		2,995	145	3,140
Veteran's Affairs	2	0.446%	1,994		1,994	96	2,090
Conservation	10	2.232%	9,978		9,978	482	10,460
Agricultural Extension	5	1.116%	4,989		4,989	241	5,230
Haz Mat Emg Response	1	0.223%	997		997	48	1,045
Domestic Relations	20	4.464%	19,956		19,956	963	20,919
911 Telecommunications	18	4.018%	17,963		17,963	867	18,830
Children & Youth	42	9.375%	41,911		41,911	2,023	43,934
Other	1	0.223%	1,001		1,001	46	1,047

ADAMS 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
Subtotal	448	100.000%	447,054	-	447,054	19,894	466,948
Second Allocation Total	413				-		
Total	448	100.000%	447,054	-	447,054	19,894	466,948

(A) Alloc basis: Full-Time Equivalent Employees By Department (Ex. Tax Collectors)

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Management Information Systems
Nature And Extent Of Services

Management Information Systems (MIS) was established as a separate department in 1998. The department is responsible for providing Technological Support and System Maintenance in the County. Cost will be allocated for System Maintenance based on the number of servers and computers by department. Technological Support Costs have been allocated based on the personal activity reports which identify the number of technical service hours afforded each department throughout the calendar year.

Ref: OMB Circular A-87, Attachment B, Section 6

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
M.I.S.
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	424,220		424,220	424,220
Deductions			-	
Minor Equipmnet	-		-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,540	-	1,540	
Equipment Use	71,203	-	71,203	
Employee Benefits	36,869	74	36,943	
Liability Insurance	1,073	-	1,073	
Property Insurance	361	-	361	
Workers' Compensation	5,171	-	5,171	
Retirement	9,779	-	9,779	
Building Maintenance	16,858	1,615	18,473	
Building Security	7,228	467	7,695	
Finance	3,417	224	3,641	
Human Resources	3,992	193	4,185	
M.I.S.		112,522	112,522	
Commissioners		884	884	
Solicitor		-	-	
Purchasing		1,019	1,019	
Controller		843	843	
Treasurer		91	91	
Central Phone		690	690	
County Complex		-	-	
Total Allocated Additions	157,491	118,622	276,113	276,113
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	581,711	118,622	700,333	700,333

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
M.I.S.
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Wages and Benefits				
Salaries & Wages	153,743		46,180	107,563
	-			
Other Expenses and Cost				
Supplies	4,102	-	1,232	2,870
Minor Equipment	33,108	-	9,945	23,163
Other Costs	-	-	-	-
Computer Soft/Special	1,108	-	333	775
Professional Services	35,558		10,681	24,877
Computer Support	-	-	-	-
Maintenance Repair	274	-	82	192
Telephone	1,410	-	424	986
Postage	-	-	-	-
Shipping	-	-	-	-
Contract Services	182,534		54,828	127,706
Equipment Repair	391	-	117	274
Mileage	194	-	58	136
Training	137	-	41	96
Conference	129	-	39	90
Dues / Memberships	11,532	-	3,464	8,068
Employee Benefits (FICA)	-	-	-	-
Advertising Expenses	-		-	-
Capital Purchases	-		-	-
Departmental Expenditures	424,220	-	127,424	296,796
Cost Adjustments				
Deductions	-		-	
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	-

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
M.I.S.
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Reclass to Equipment Use	-		-	-
Functional Cost	424,220	-	127,424	296,796
Additions: 1st Central Service Centers	157,491	157,491		
REALLOCATE ADMIN		(157,491)	47,306	110,185
Allocable Costs	581,711	-	174,730	406,981
Unallocated	-			
1st Allocation	581,711	-	174,730	406,981
Additions: 2nd Central Service Centers	118,622	118,622		
REALLOCATE ADMIN		(118,622)	35,631	82,991
Allocable Costs	118,622	-	35,631	82,991
Unallocated	-			
2nd Allocation	118,622	-	35,631	82,991
Total Allocated	700,333	-	210,361	489,972

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
M.I.S.
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	7,671	1,290	6,381
Building Security	4,295	42	4,253
Finance	18,779	3,888	14,891
Human Resources	8,246	3,281	4,965
M.I.S.	112,522	69,272	43,250
Commissioners	7,925	839	7,086
Solicitor	7,032	4,373	2,659
Purchasing	1,298	1,298	-
Controller	9,235	3,034	6,201
Treasurer	16,001	8,915	7,086
County Complex	-	-	-
Services Building	-	-	-
Election & Voter	5,007	3,238	1,769
Tax Appraising	2,823	2,823	-
Tax Services	29,543	2,088	27,455
Tax Claim	463	463	-
Public Defender	10,070	2,100	7,970
Reg & Recorder	23,082	944	22,138
Planning	21,706	3,995	17,711
GIS/Mapping	1,077	1,077	-
Courts	41,014	6,478	34,536
Law Library	2,521	752	1,769
Victim Witness	10,492	5,180	5,312
Clerk Courts	22,461	6,520	15,941
District Attorney	17,116	2,948	14,168
Prothonotary	14,330	2,817	11,513
Sheriff	21,773	4,062	17,711
Prison	67,818	9,369	58,449
Probation Services	62,512	17,347	45,165
Juvenile Probation	-	-	-
Emergency Services	50,737	6,456	44,281
Solid Waste	392	392	-
DUI Processing	-	-	-
Veteran's Affairs	6,482	3,823	2,659
Conservation	11,010	3,040	7,970
AG Land Pres	-	-	-
Agricultural Extension	1,160	275	885
Domestic Relations	3,621	2,736	885
Children & Youth	69,752	17,500	52,252
	-	-	-
Other	8,341	5,680	2,661
Subtotal	700,333	210,361	489,972
Total	700,333	210,361	489,972

ADAMS COUNTY, PENNSYLVANIA
M.I.S.
Detail Allocation of
Technological Support

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	30.45	0.738%	1,290		1,290		1,290
Building Security	1.00	0.024%	42		42		42
Finance	91.80	2.225%	3,888		3,888		3,888
Human Resources	77.50	1.878%	3,281		3,281		3,281
M.I.S.	1,635.80	39.645%	69,272		69,272		69,272
Commissioners	14.50	0.351%	613		613	226	839
Solicitor	75.50	1.830%	3,198		3,198	1,175	4,373
Purchasing	22.40	0.543%	949		949	349	1,298
Controller	52.40	1.270%	2,219		2,219	815	3,034
Treasurer	153.95	3.731%	6,519		6,519	2,396	8,915
Election & Voter	55.90	1.355%	2,368		2,368	870	3,238
Tax Appraising	48.75	1.181%	2,064		2,064	759	2,823
Tax Services	36.05	0.874%	1,527		1,527	561	2,088
Tax Claim	8.00	0.194%	339		339	124	463
Public Defender	36.25	0.879%	1,536		1,536	564	2,100
Reg & Recorder	16.30	0.395%	690		690	254	944
Planning	69.00	1.672%	2,921		2,921	1,074	3,995
GIS/Mapping	18.60	0.451%	788		788	289	1,077
Courts	111.85	2.711%	4,737		4,737	1,741	6,478
DJ Carr	10.00	0.242%	423		423	156	579
DJ Bowman	12.00	0.291%	508		508	187	695
DJ Zepp	5.00	0.121%	211		211	78	289
DJ Beauchat	8.00	0.194%	339		339	124	463
Law Library	13.00	0.315%	550		550	202	752
Victim Witness	89.45	2.168%	3,788		3,788	1,392	5,180
Clerk Courts	112.60	2.729%	4,768		4,768	1,752	6,520
Coroner	-	0.000%	-		-	-	-
District Attorney	50.90	1.234%	2,156		2,156	792	2,948
Prothonotary	48.65	1.179%	2,060		2,060	757	2,817
Sheriff	70.15	1.700%	2,970		2,970	1,092	4,062
Prison	161.80	3.921%	6,851		6,851	2,518	9,369
Probation Services	299.55	7.260%	12,685		12,685	4,662	17,347
Emergency Services	111.50	2.702%	4,721		4,721	1,735	6,456
Solid Waste	6.75	0.164%	287		287	105	392
Veteran's Affairs	66.00	1.600%	2,796		2,796	1,027	3,823
Conservation	52.50	1.272%	2,223		2,223	817	3,040
Agricultural Extension	4.75	0.115%	201		201	74	275
Domestic Relations	47.25	1.145%	2,001		2,001	735	2,736
Children & Youth	302.20	7.324%	12,797		12,797	4,703	17,500
Other	98.10	2.377%	4,154		4,154	1,526	5,680
Subtotal	4,126.15	100.000%	174,730	-	174,730	35,631	210,361
Second Allocation Total	2,289.60						
Total	4,126.15	100.000%	174,730	-	174,730	35,631	210,361

(A) Alloc basis: Actual Hours By Department

Source: MIS

ADAMS COUNTY, PENNSYLVANIA
M.I.S.
Detail Allocation of
System Maintenance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	9	1.568%	6,381		6,381		6,381
Building Security	6	1.045%	4,253		4,253		4,253
Finance	21	3.659%	14,891		14,891		14,891
Human Resources	7	1.220%	4,965		4,965		4,965
M.I.S.	61	10.627%	43,250		43,250		43,250
Commissioners	8	1.394%	5,673		5,673	1,413	7,086
Solicitor	3	0.523%	2,129		2,129	530	2,659
Purchasing		0.000%	-		-	-	-
Controller	7	1.220%	4,965		4,965	1,236	6,201
Treasurer	8	1.394%	5,673		5,673	1,413	7,086
Election & Voter	2	0.348%	1,416		1,416	353	1,769
Tax Services	31	5.401%	21,981		21,981	5,474	27,455
Public Defender	9	1.568%	6,381		6,381	1,589	7,970
Reg & Recorder	25	4.355%	17,724		17,724	4,414	22,138
Planning	20	3.484%	14,179		14,179	3,532	17,711
GIS/Mapping		0.000%	-		-	-	-
Courts	39	6.794%	27,650		27,650	6,886	34,536
Law Library	2	0.348%	1,416		1,416	353	1,769
Victim Witness	6	1.045%	4,253		4,253	1,059	5,312
Clerk Courts	18	3.136%	12,763		12,763	3,178	15,941
District Attorney	16	2.787%	11,343		11,343	2,825	14,168
Prothonotary	13	2.265%	9,218		9,218	2,295	11,513
Sheriff	20	3.484%	14,179		14,179	3,532	17,711
Prison	66	11.498%	46,795		46,795	11,654	58,449
Probation Services	51	8.885%	36,160		36,160	9,005	45,165
Emergency Services	50	8.711%	35,452		35,452	8,829	44,281
Veteran's Affairs	3	0.523%	2,129		2,129	530	2,659
Conservation	9	1.568%	6,381		6,381	1,589	7,970
Agricultural Extension	1	0.174%	708		708	177	885
Domestic Relations	1	0.174%	708		708	177	885
Children & Youth	59	10.279%	41,834		41,834	10,418	52,252
Other	3	0.523%	2,131		2,131	530	2,661
Subtotal	574	100.000%	406,981	-	406,981	82,991	489,972
Second Allocation Total	470						
Total	574	100.000%	406,981	-	406,981	82,991	489,972

(A) Alloc basis — Number of Computers & Servers by Department

ADAMS COUNTY, PENNSYLVANIA
County Commissioners
Nature And Extent Of Services

The Adams County Commissioners' are the central governing body in the County organization. The majority of duties within this department are general government in nature and have been disallowed.

However, the Office of Chief Clerk/County Administrator, including staff support, is allowable for plan purposes. Within the Office of the Chief Clerk, specific staff are assigned to perform various functions including general accounting, payroll and employee administration.

Costs have been functionalized and allocated as follows:

- Accounting – Allocated based on total accounting transactions (expense and revenue) by department.
- Personnel Administration – Allocated based on the number of full-time equivalent employees by department, excluding Tax Collectors.
- Central Switchboard assistance - Directly allocated the Central Telephone cost center for further distribution.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	828,990		828,990	828,990
Deductions			-	
Professional Services			-	
Capital Purchases	(197,629)		(197,629)	
			-	
Total Deductions	(197,629)	-	(197,629)	(197,629)
Allocated Additions				
Building Use	3,286	-	3,286	
Equipment Use	6,664	-	6,664	
Employee Benefits	93,154	187	93,341	
Liability Insurance	2,089	-	2,089	
Property Insurance	771	-	771	
Workers' Compensation	14,976	-	14,976	
Retirement	16,340	-	16,340	
Building Maintenance	36,059	3,459	39,518	
Building Security	15,418	997	16,415	
Finance	6,884	450	7,334	
Human Resources	5,986	289	6,275	
M.I.S.	6,286	1,639	7,925	
Commissioners		1,646	1,646	
Solicitor		249,022	249,022	
Purchasing		510	510	
Controller		1,897	1,897	
Treasurer		188	188	
Central Phone		1,104	1,104	
County Complex		-	-	
Total Allocated Additions	207,913	261,388	469,301	469,301
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	(3,589)		(3,589)	
Reclass from MIS	-		-	
Total Departmental Cost Adjustments	(3,589)	-	(3,589)	(3,589)
Total to be Allocated	835,685	261,388	1,097,073	1,097,073

Actual 2012

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

	Total	General and Administration	Accounting	Personnel Admin	Central Sxbd	General Government
Wages and Benefits						
Salaries & Wages	445,420	214,513	36,000	19,961	-	174,946
Other Expenses and Cost						
Supplies	1,390	372	62	35	-	921
Publications	130	35	6	3	-	86
Minor Equipment	357	95	16	9	-	237
Other Costs	-	-	-	-	-	-
Professional Services	116,167	29,476	-	670	-	86,021
Professional Services - Archives	-	-	-	-	-	-
Software License	-	-	-	-	-	-
Legal Fees	5,129	1,371	230	128	-	3,400
Advertising	2,075	555	93	52	-	1,376
Telephone	153	41	7	4	-	101
Postage	264	71	12	7	-	175
Insurance/Bond Expense	-	-	-	-	-	-
Contracted Services	2,751	735	124	68	-	1,824
Parking/Tolls/Gasoline	98	26	4	2	-	65
Mileage	1,364	365	61	34	-	904
Training	3,134	838	141	78	-	2,078
Conferences	8,129	2,173	365	202	-	5,389
Dues / Memberships	17,063	8,217	1,379	765	-	6,702
Employees Benefits (FICA)	27,737	13,358	2,242	1,243		10,894
Misc Expenses	-					-
Capital Purchases	197,629					197,629
Departmental Expenditures	828,990	272,240	40,742	23,260	-	492,747

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

	Total	General and Administration	Accounting	Personnel Admin	Central Sxbd	General Government
Cost Adjustments						
Deductions	(197,629)				-	(197,629)
Departmental Cost Adjustments						
Dir Reclass - Finance (liquid Fuels)	(3,589)	(3,589)				
Reclass from MIS	-					
Functional Cost	627,772	268,651	40,742	23,260	-	295,118
Additions: 1st						
Central Service Centers	207,913	207,913				
REALLOCATE ADMIN		(476,564)	34,875	19,910	-	421,779
Allocable Costs	835,685	-	75,617	43,170	-	716,897
Unallocated	(716,897)					(716,897)
1st Allocation	118,788	-	75,617	43,170	-	-
Additions: 2nd						
Central Service Centers	261,388	261,388				
REALLOCATE ADMIN		(261,388)	40,752	22,596	-	198,040
Allocable Costs	261,388	-	40,752	22,596	-	198,040
Unallocated	(198,040)					(198,040)
2nd Allocation	63,348	-	40,752	22,596	-	-
Total Allocated	182,136	-	116,369	65,766	-	-

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

User Department	Total	Accounting	Personnel Admin	Central Sxbd
Building Maintenance	3,302	1,664	1,638	-
Building Security	1,216	252	964	-
Finance	949	660	289	-
Human Resources	983	501	482	-
M.I.S.	884	498	386	-
Commissioners	1,646	1,068	578	-
Solicitor	957	500	457	-
Purchasing	969	817	152	-
Controller	1,237	627	610	-
Treasurer	2,174	1,564	610	-
Central Phone	-	-	-	-
County Complex	1,360	750	610	-
Election & Voter	3,268	2,963	305	-
Tax Appraising	437	437	-	-
Tax Services	9,825	7,081	2,744	-
Tax Collectors	201	201	-	-
Tax Claim	581	581	-	-
Public Defender	1,791	877	914	-
Reg & Recorder	1,938	1,024	914	-
Planning	3,500	1,214	2,286	-
GIS/Mapping	535	535	-	-
County Zoning	-	-	-	-
Courts	13,146	11,012	2,134	-
DJ Carr	1,210	753	457	-
DJ Bowman	1,369	912	457	-
DJ Zepp	1,188	731	457	-
DJ Beauchat	1,207	750	457	-
Law Library	675	523	152	-
Victim Witness	1,084	474	610	-
Clerk Courts	3,288	1,611	1,677	-
Constables	-	-	-	-
Coroner	1,745	1,593	152	-
District Attorney	4,652	2,822	1,830	-
Prothonotary	1,659	745	914	-
Sheriff	3,851	1,717	2,134	-
Fire Marshalls	158	158	-	-
Prison	24,417	6,889	17,528	-
Probation Services	12,142	4,826	7,316	-
Juvenile Probation	-	-	-	-

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

User Department	Total	Accounting	Personnel Admin	Central Sxbd
Protect Insp	460	460	-	-
Emergency Services	1,935	1,478	457	-
TMI Act 147	127	127	-	-
Solid Waste	385	385	-	-
DUI Processing	-	-	-	-
Veteran's Affairs	1,303	998	305	-
Conservation	2,172	647	1,525	-
AG Land Pres	561	561	-	-
Agricultural Extension	1,705	943	762	-
VOCA	388	388	-	-
Haz Mat Emg Response	782	630	152	-
Domestic Relations	4,354	1,306	3,048	-
911 Telecommunications	5,683	2,939	2,744	-
Children & Youth	15,499	9,097	6,402	-
Liquid Fuels	-	-	-	-
	-	-	-	-
Stop Grant	208	208	-	-
Other	35,406	35,249	157	-
Subtotal	182,135	116,369	65,766	-
Total	182,135	116,369	65,766	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	804	1.928%	1,458		1,458		1,458
Building Maintenance	918	2.201%	1,664		1,664		1,664
Building Security	139	0.333%	252		252		252
Finance	364	0.873%	660		660		660
Human Resources	276	0.662%	501		501		501
M.I.S.	275	0.659%	498		498		498
Commissioners	589	1.412%	1,068		1,068		1,068
Solicitor	174	0.417%	315		315	185	500
Purchasing	284	0.681%	515		515	302	817
Controller	218	0.523%	395		395	232	627
Treasurer	544	1.304%	986		986	578	1,564
County Complex	261	0.626%	473		473	277	750
Election & Voter	1,030	2.470%	1,868		1,868	1,095	2,963
Tax Appraising	152	0.364%	275		275	162	437
Tax Services	2,462	5.903%	4,464		4,464	2,617	7,081
Tax Collectors	70	0.168%	127		127	74	201
Tax Claim	202	0.484%	366		366	215	581
Public Defender	305	0.731%	553		553	324	877
Reg & Recorder	356	0.854%	646		646	378	1,024
Planning	422	1.012%	765		765	449	1,214
GIS/Mapping	186	0.446%	337		337	198	535
Courts	3,829	9.181%	6,942		6,942	4,070	11,012
DJ Carr	262	0.628%	475		475	278	753
DJ Bowman	317	0.760%	575		575	337	912
DJ Zepp	254	0.609%	461		461	270	731
DJ Beauchat	261	0.626%	473		473	277	750
Law Library	182	0.436%	330		330	193	523
Victim Witness	165	0.396%	299		299	175	474
Clerk Courts	560	1.343%	1,016		1,016	595	1,611
Coroner	554	1.328%	1,004		1,004	589	1,593
District Attorney	981	2.352%	1,779		1,779	1,043	2,822
Prothonotary	259	0.621%	470		470	275	745
Sheriff	597	1.431%	1,082		1,082	635	1,717
Fire Marshalls	55	0.132%	100		100	58	158
Prison	2,395	5.743%	4,343		4,343	2,546	6,889
Probation Services	1,678	4.023%	3,042		3,042	1,784	4,826
Protect Insp	160	0.384%	290		290	170	460
Emergency Services	514	1.232%	932		932	546	1,478
TMI Act 147	44	0.106%	80		80	47	127

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Solid Waste	134	0.321%	243		243	142	385
Veteran's Affairs	347	0.832%	629		629	369	998
Conservation	225	0.540%	408		408	239	647
AG Land Pres	195	0.468%	354		354	207	561
Agricultural Extension	328	0.786%	594		594	349	943
VOCA	135	0.324%	245		245	143	388
Haz Mat Emg Response	219	0.525%	397		397	233	630
Domestic Relations	454	1.089%	823		823	483	1,306
911 Telecommunications	1,022	2.451%	1,853		1,853	1,086	2,939
Children & Youth	3,163	7.584%	5,735		5,735	3,362	9,097
Stop Grant	72	0.173%	131		131	77	208
VOJO	57	0.137%	104		104	61	165
		0.000%	-		-	-	-
Other	12,256	29.387%	22,222		22,222	13,027	35,249
Subtotal	41,705	100.000%	75,617	-	75,617	40,752	116,369
Second Allocation Total	38,340						
Total	41,705	100.000%	75,617	-	75,617	40,752	116,369

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	17	3.795%	1,638		1,638		1,638
Building Security	10	2.232%	964		964		964
Finance	3	0.670%	289		289		289
Human Resources	5	1.116%	482		482		482
M.I.S.	4	0.893%	386		386		386
Commissioners	6	1.339%	578		578		578
Solicitor	3	0.670%	289		289	168	457
Purchasing	1	0.223%	96		96	56	152
Controller	4	0.893%	386		386	224	610
Treasurer	4	0.893%	386		386	224	610
County Complex	4	0.893%	386		386	224	610
Election & Voter	2	0.446%	193		193	112	305
Tax Services	18	4.018%	1,735		1,735	1,009	2,744
Tax Collectors	-	0.000%	-		-	-	-
Public Defender	6	1.339%	578		578	336	914
Reg & Recorder	6	1.339%	578		578	336	914
Planning	15	3.348%	1,445		1,445	841	2,286
Courts	14	3.125%	1,349		1,349	785	2,134
DJ Carr	3	0.670%	289		289	168	457
DJ Bowman	3	0.670%	289		289	168	457
DJ Zepp	3	0.670%	289		289	168	457
DJ Beauchat	3	0.670%	289		289	168	457
Law Library	1	0.223%	96		96	56	152
Victim Witness	4	0.893%	386		386	224	610
Clerk Courts	11	2.455%	1,060		1,060	617	1,677
Coroner	1	0.223%	96		96	56	152
District Attorney	12	2.679%	1,157		1,157	673	1,830
Prothonotary	6	1.339%	578		578	336	914
Sheriff	14	3.125%	1,349		1,349	785	2,134
Prison	115	25.670%	11,080		11,080	6,448	17,528
Probation Services	48	10.714%	4,625		4,625	2,691	7,316
Emergency Services	3	0.670%	289		289	168	457
Veteran's Affairs	2	0.446%	193		193	112	305
Conservation	10	2.232%	964		964	561	1,525
Agricultural Extension	5	1.116%	482		482	280	762
Haz Mat Emg Response	1	0.223%	96		96	56	152
Domestic Relations	20	4.464%	1,927		1,927	1,121	3,048
911 Telecommunications	18	4.018%	1,735		1,735	1,009	2,744
Children & Youth	42	9.375%	4,047		4,047	2,355	6,402

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
		0.000%	-		-	-	-
Other	1	0.223%	96		96	61	157
Subtotal	448	100.000%	43,170	-	43,170	22,596	65,766
Second Allocation Total	403						
Total	448	100.000%	43,170	-	43,170	22,596	65,766

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Central Sxbd

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Central Phone	100	100.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	-	-	-	-	-
Second Allocation Total	100						
Total	100	100.000%	-	-	-	-	-

(A) Alloc basis: Direct Allocation - Central Telephone

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Solicitor
Nature And Extent Of Services

The Adams County Solicitor serves as legal counsel for the County. The County Solicitor and staff review all County contracts and provide legal guidance on all matters concerning the County including all suits brought by and against the County. The Solicitor also serves as counsel to various bureaus and departments. This function is allowable for plan purposes and is directly allocated to the commissioners section of the plan.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Solicitor
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	178,646		178,646	178,646
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	859	-	859	
Equipment Use	-	-	-	
Employee Benefits	30,202	60	30,262	
Liability Insurance	905	-	905	
Property Insurance	436	-	436	
Workers' Compensation	5,401	-	5,401	
Retirement	11,272	-	11,272	
Building Maintenance	7,234	696	7,930	
Building Security	3,070	199	3,269	
Finance	2,071	135	2,206	
Human Resources	2,995	145	3,140	
M.I.S.	5,327	1,705	7,032	
Commissioners	604	353	957	
Solicitor		-	-	
Purchasing		412	412	
Controller		507	507	
Treasurer		56	56	
Central Phone		414	414	
County Complex		-	-	
			-	
Total Allocated Additions	70,376	4,682	75,058	75,058
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	249,022	4,682	253,704	253,704

Actual 2012

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

	Total	General & Administration	Legal Counsel
Wages and Benefits			
Salary & Wages	160,594		160,594
	-		
Other Expenses and Cost			
Supplies	946		946
Publications	363		363
Minor Equipment	996		996
Software License	-		-
Telephone	17		17
Postage	222		222
Electric	-		-
Rent	-		-
Contracted Services	2,280		2,280
Equipment Repair	-		-
Mileage	118		118
Training	214		214
Conference/Convention	(95)		(95)
Dues/Membership	580		580
Advertising	497		497
FICA Expense	11,914		11,914
Departmental Expenditures	178,646	-	178,646
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	178,646	-	178,646
Additions: 1st Central Service Centers	70,376	70,376	
REALLOCATE ADMIN		(70,376)	70,376
Allocable Costs	249,022	-	249,022
Unallocated	-		
1st Allocation	249,022	-	249,022

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

	Total	General & Administration	Legal Counsel
Additions: 2nd			
Central Service Centers	4,682	4,682	
REALLOCATE ADMIN		(4,682)	4,682
Allocable Costs	4,682	-	4,682
Unallocated	-		
2nd Allocation	4,682	-	4,682
Total Allocated	253,704	-	253,704

Actual 2012

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

User Department	Total	Legal Counsel
Commissioners	249,022	249,022
Controller	-	-
Reg & Recorder	-	-
County Zoning	-	-
Clerk Courts	-	-
Coroner	-	-
Prothonotary	-	-
Sheriff	-	-
Other	4,682	4,682
Subtotal	253,704	253,704
Total	253,704	253,704

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS 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
Commissioners	100	100.000%	249,022		249,022		249,022
Other		0.000%	-		-	4,682	4,682
Subtotal	100	100.000%	249,022	-	249,022	4,682	253,704
Second Allocation Total	-						
Total	100	100.000%	249,022	-	249,022	4,682	253,704

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Purchasing
Nature And Extent Of Services

The Purchasing Department is responsible for processing requisitions from County departments, contacting suppliers for price quotes, selecting suppliers and approving purchase requests. Costs associated with the Central Purchasing function have been allocated based on purchase orders processed by the department.

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

ADAMS COUNTY, PENNSYLVANIA
Purchasing
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	45,408		45,408	45,408
Deductions			-	
Inventory Adjustment	(16,108)		(16,108)	
Total Deductions	(16,108)	-	(16,108)	(16,108)
Allocated Additions				
Building Use	513	-	513	
Equipment Use	552	-	552	
Employee Benefits	565	-	565	
Liability Insurance	276	-	276	
Property Insurance	120	-	120	
Workers' Compensation	1,411	-	1,411	
Retirement	2,999	-	2,999	
Building Maintenance	5,620	538	6,158	
Building Security	2,409	156	2,565	
Finance	2,389	156	2,545	
Human Resources	997	48	1,045	
M.I.S.	949	349	1,298	
Commissioners	611	358	969	
Solicitor	-	-	-	
Purchasing		1,960	1,960	
Controller		833	833	
Treasurer		74	74	
Central Phone		138	138	
County Complex		-	-	
Total Allocated Additions	19,411	4,610	24,021	24,021
Departmental Cost Adjustments				
Reclass from MIS	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	48,711	4,610	53,321	53,321

Actual 2012

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

	Total	General & Administration	Purchasing
Wages and Benefits			
Salary & Wages	42,046		42,046
	-		
Other Expenses and Cost			
Supplies	80		80
Minor Equipment	-		-
Professional Fees	-		-
Software License	-		-
Advertising	-		-
Telephone	16		16
Postage	47		47
Hardware Rpr/Maint	-		-
Shipping	-		-
Mileage	-		-
Training	-		-
Dues / Memberships	65		65
FICA Expense	3,154		3,154
Departmental Expenditures	45,408	-	45,408
Cost Adjustments			
Deductions	(16,108)	(16,108)	
Departmental Cost Adjustments			
Reclass from MIS	-		
Functional Cost	29,300	(16,108)	45,408

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

	Total	General & Administration	Purchasing
Additions: 1st			
Central Service Centers	19,411	19,411	
REALLOCATE ADMIN		(3,303)	3,303
Allocable Costs	48,711	-	48,711
Unallocated	-		
1st Allocation	48,711	-	48,711
Additions: 2nd			
Central Service Centers	4,610	4,610	
REALLOCATE ADMIN		(4,610)	4,610
Allocable Costs	4,610	-	4,610
Unallocated	-		
2nd Allocation	4,610	-	4,610
Total Allocated	53,321	-	53,321

Actual 2012

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

User Department	Total	Purchasing
Building Maintenance	1,665	1,665
Building Security	470	470
Finance	314	314
Human Resources	372	372
M.I.S.	1,019	1,019
Commissioners	510	510
Solicitor	412	412
Purchasing	1,960	1,960
Controller	653	653
Treasurer	587	587
County Complex	-	-
Election & Voter	653	653
Tax Appraising	348	348
Tax Services	696	696
Tax Claim	239	239
Public Defender	717	717
Reg & Recorder	827	827
Planning	457	457
GIS/Mapping	174	174
Courts	1,392	1,392
DJ Carr	370	370
DJ Bowman	761	761
DJ Zepp	566	566
DJ Beauchat	587	587
Law Library	65	65
Victim Witness	218	218
Clerk Courts	1,153	1,153
Coroner	239	239
District Attorney	1,326	1,326
Prothonotary	1,000	1,000
Sheriff	1,109	1,109
Fire Marshalls	152	152
Prison	7,850	7,850
Probation Services	3,153	3,153
Juvenile Probation	-	-
Protect Insp	43	43
Emergency Services	1,109	1,109
TMI Act 147	348	348
Solid Waste	174	174

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

User Department	Total	Purchasing
Veteran's Affairs	370	370
Conservation	43	43
AG Land Pres	239	239
Agricultural Extension	957	957
VOCA	87	87
Haz Mat Emg Response	109	109
Domestic Relations	1,088	1,088
911 Telecommunications	1,523	1,523
Children & Youth	1,587	1,587
Stop Grant	-	-
Other	13,568	13,568
Subtotal	53,321	53,321
Total	53,321	53,321

ADAMS COUNTY, PENNSYLVANIA
Purchasing
Detail Allocation of
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1	0.040%	19		19		19
Building Maintenance	85	3.419%	1,665		1,665		1,665
Building Security	24	0.965%	470		470		470
Finance	16	0.644%	314		314		314
Human Resources	19	0.764%	372		372		372
M.I.S.	52	2.092%	1,019		1,019		1,019
Commissioners	26	1.046%	510		510		510
Solicitor	21	0.845%	412		412		412
Purchasing	100	4.023%	1,960		1,960		1,960
Controller	30	1.207%	588		588	65	653
Treasurer	27	1.086%	529		529	58	587
County Complex	-	0.000%	-		-	-	-
Election & Voter	30	1.207%	588		588	65	653
Tax Appraising	16	0.644%	314		314	34	348
Tax Services	32	1.287%	627		627	69	696
Tax Claim	11	0.442%	215		215	24	239
Public Defender	33	1.327%	646		646	71	717
Reg & Recorder	38	1.529%	745		745	82	827
Planning	21	0.845%	412		412	45	457
GIS/Mapping	8	0.322%	157		157	17	174
Courts	64	2.574%	1,254		1,254	138	1,392
DJ Carr	17	0.684%	333		333	37	370
DJ Bowman	35	1.408%	686		686	75	761
DJ Zepp	26	1.046%	510		510	56	566
DJ Beauchat	27	1.086%	529		529	58	587
Law Library	3	0.121%	59		59	6	65
Victim Witness	10	0.402%	196		196	22	218
Clerk Courts	53	2.132%	1,039		1,039	114	1,153
Coroner	11	0.442%	215		215	24	239
District Attorney	61	2.454%	1,195		1,195	131	1,326
Prothonotary	46	1.850%	901		901	99	1,000
Sheriff	51	2.051%	999		999	110	1,109
Fire Marshalls	7	0.282%	137		137	15	152
Prison	361	14.521%	7,073		7,073	777	7,850
Probation Services	145	5.833%	2,841		2,841	312	3,153
Protect Insp	2	0.080%	39		39	4	43
Emergency Services	51	2.051%	999		999	110	1,109
TMI Act 147	16	0.644%	314		314	34	348
Solid Waste	8	0.322%	157		157	17	174

ADAMS COUNTY, PENNSYLVANIA
Purchasing
Detail Allocation of
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	17	0.684%	333		333	37	370
Conservation	2	0.080%	39		39	4	43
AG Land Pres	11	0.442%	215		215	24	239
Agricultural Extension	44	1.770%	862		862	95	957
VOCA	4	0.161%	78		78	9	87
Haz Mat Emg Response	5	0.201%	98		98	11	109
Domestic Relations	50	2.011%	980		980	108	1,088
911 Telecommunications	70	2.816%	1,372		1,372	151	1,523
Children & Youth	73	2.936%	1,430		1,430	157	1,587
VOJO	2	0.080%	39		39	4	43
		0.000%	-		-	-	-
Other	624	25.102%	12,227		12,227	1,341	13,568
Subtotal	2,486	100.000%	48,711	-	48,711	4,610	53,321
Second Allocation Total	2,142						
Total	2,486	100.000%	48,711	-	48,711	4,610	53,321

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller
Nature And Extent Of Services

In 2012 Adams County Auditors were replaced by an elected Controller. The Controller's Office function is to oversee all of the County's financial procedures which includes preparation of financial and audit reports, departmental budget management, accounts payable, auditing and general ledger.

The costs associated with the Controllers Accounting/ Auditing function has been allocated based on the total number of total accounting transactions (expense and revenue) for all County funds.

The costs associated with the Controllers Accounts Payable function has been allocated based on the total number of total accounting transactions (expense) for all County funds.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Controller
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	179,583		179,583	179,583
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,027	-	1,027	
Equipment Use	339	-	339	
Employee Benefits	42,171	85	42,256	
Liability Insurance	972	-	972	
Property Insurance	241	-	241	
Workers' Compensation	3,645	-	3,645	
Retirement	8,204	-	8,204	
Building Maintenance	11,261	1,079	12,340	
Building Security	4,819	311	5,130	
Finance	2,940	193	3,133	
Human Resources	3,992	193	4,185	
M.I.S.	7,184	2,051	9,235	
Commissioners	781	456	1,237	
Solicitor	-	-	-	
Purchasing	588	65	653	
Controller		597	597	
Treasurer		77	77	
Central Phone		414	414	
County Complex		-	-	
Total Allocated Additions	88,164	5,521	93,685	93,685
Departmental Cost Adjustments				
Reclass from Finance FICA	11,982			
Dir Reclass - Finance (liquid Fuels)	(270)		(270)	
	-		-	
Total Departmental Cost Adjustments	11,712	-	(270)	11,712
Total to be Allocated	279,459	5,521	272,998	284,980

Actual 2012

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

	Total	General & Administration	Accounts Payable	Accting/Auditing	General Government
Wages and Benefits					
Salary & Wages	165,409		27,565	50,095	87,749
	-				
Other Expenses and Cost					
Supplies	2,668		445	808	1,415
Minor Equipment	3,104		517	940	1,647
Professional Services	108		18	33	57
Contracted Services	457		76	138	242
Legal Fees	1,833		305	555	972
Advertising	2,027		338	614	1,075
Telephone	43		7	13	23
Postage	33		5	10	18
Training	114		19	35	60
Conferences	2,011		335	609	1,067
Dues / Memberships	876		146	265	465
Mileage	873		145	264	463
Parking/Tolls	27		4	8	14
Departmental Expenditures	179,583	-	29,927	54,388	95,268
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments					
Reclass from Finance FICA	11,982	11,982			
Dir Reclass - Finance (liquid Fuels)	(270)	(270)			
	-				
Functional Cost	191,295	11,712	29,927	54,388	95,268

Actual 2012

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

	Total	General & Administration	Accounts Payable	Accting/Auditing	General Government
Additions: 1st					
Central Service Centers	88,164	88,164			
REALLOCATE ADMIN		(99,876)	16,644	30,248	52,984
Allocable Costs	279,459	-	46,571	84,636	148,252
Unallocated	(148,252)				(148,252)
1st Allocation	131,207	-	46,571	84,636	-
Additions: 2nd					
Central Service Centers	5,521	5,521			
REALLOCATE ADMIN		(5,521)	920	1,672	2,929
Allocable Costs	5,521	-	920	1,672	2,929
Unallocated	(2,929)				(2,929)
2nd Allocation	2,592	-	920	1,672	-
Total Allocated	133,799	-	47,491	86,308	-

Actual 2012

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

User Department	Total	Accounts Payable
Building Maintenance	3,417	1,554
Building Security	342	60
Finance	1,122	383
Human Resources	957	397
M.I.S.	843	285
Commissioners	1,897	702
Solicitor	507	154
Purchasing	833	257
Controller	597	154
Treasurer	1,222	94
Central Phone	-	-
County Complex	882	340
Election & Voter	4,254	2,117
Tax Appraising	496	181
Tax Services	5,900	795
Tax Collectors	183	38
Tax Claim	533	114
Public Defender	1,084	451
Reg & Recorder	1,018	279
Planning	1,383	507
GIS/Mapping	490	105
County Zoning	-	-
Courts	15,644	7,704
DJ Carr	828	284
DJ Bowman	1,034	377
DJ Zepp	824	298
DJ Beauchat	812	270
Law Library	609	232
Victim Witness	478	136
Clerk Courts	1,453	291
Constables	-	-
Coroner	1,752	603
District Attorney	2,716	681
Prothonotary	724	187
Sheriff	1,806	568
Fire Marshalls	185	71
Prison	7,653	2,686
Probation Services	5,531	2,052
Juvenile Probation	-	-

Actual 2012

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

User Department	Total	Accounts Payable
Protect Insp	395	63
Emergency Services	1,872	806
TMI Act 147	148	56
Solid Waste	392	114
DUI Processing	-	-
Veteran's Affairs	1,277	558
Conservation	621	154
AG Land Pres	630	225
Agricultural Extension	1,118	438
VOCA	378	98
Haz Mat Emg Response	646	192
Domestic Relations	1,444	502
911 Telecommunications	2,841	722
Children & Youth	12,936	6,377
Liquid Fuels	-	-
	-	-
Stop Grant	156	7
Other	36,524	11,111
Subtotal	133,799	47,491
Total	133,799	47,491

ADAMS COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	288	1.419%	661		661		661
Building Maintenance	677	3.336%	1,554		1,554		1,554
Building Security	26	0.128%	60		60		60
Finance	167	0.823%	383		383		383
Human Resources	173	0.853%	397		397		397
M.I.S.	124	0.611%	285		285		285
Commissioners	306	1.508%	702		702		702
Solicitor	67	0.330%	154		154		154
Purchasing	112	0.552%	257		257		257
Controller	67	0.330%	154		154		154
Treasurer	40	0.197%	92		92	2	94
Central Phone		0.000%	-		-	-	-
County Complex	145	0.715%	333		333	7	340
Election & Voter	903	4.450%	2,072		2,072	45	2,117
Tax Appraising	77	0.379%	177		177	4	181
Tax Services	339	1.671%	778		778	17	795
Tax Collectors	16	0.079%	37		37	1	38
Tax Claim	49	0.241%	112		112	2	114
Public Defender	192	0.946%	441		441	10	451
Reg & Recorder	119	0.586%	273		273	6	279
Planning	216	1.064%	496		496	11	507
GIS/Mapping	45	0.222%	103		103	2	105
Courts	3,285	16.188%	7,539		7,539	165	7,704
DJ Carr	121	0.596%	278		278	6	284
DJ Bowman	161	0.793%	369		369	8	377
DJ Zepp	127	0.626%	292		292	6	298
DJ Beauchat	115	0.567%	264		264	6	270
Law Library	99	0.488%	227		227	5	232
Victim Witness	58	0.286%	133		133	3	136
Clerk Courts	124	0.611%	285		285	6	291
Coroner	257	1.266%	590		590	13	603
District Attorney	290	1.429%	666		666	15	681
Prothonotary	80	0.394%	183		183	4	187
Sheriff	242	1.193%	556		556	12	568
Fire Marshalls	30	0.148%	69		69	2	71
Prison	1,145	5.642%	2,628		2,628	58	2,686
Probation Services	875	4.312%	2,008		2,008	44	2,052
Protect Insp	27	0.133%	62		62	1	63
Emergency Services	344	1.695%	789		789	17	806

ADAMS COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
TMI Act 147	24	0.118%	55		55	1	56
Solid Waste	49	0.241%	112		112	2	114
Veteran's Affairs	238	1.173%	546		546	12	558
Conservation	66	0.325%	151		151	3	154
AG Land Pres	96	0.473%	220		220	5	225
Agricultural Extension	187	0.922%	429		429	9	438
VOCA	42	0.207%	96		96	2	98
Haz Mat Emg Response	82	0.404%	188		188	4	192
Domestic Relations	214	1.055%	491		491	11	502
911 Telecommunications	308	1.518%	707		707	15	722
Children & Youth	2,719	13.399%	6,240		6,240	137	6,377
Stop Grant	3	0.015%	7		7	-	7
VOJO	-	0.000%	-		-	-	-
Other	4,737	23.343%	10,870		10,870	241	11,111
Subtotal	20,293	100.000%	46,571	-	46,571	920	47,491
Second Allocation Total	18,286						
Total	20,293	100.000%	46,571	-	46,571	920	47,491

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	804	1.928%	1,632		1,632		1,632
Building Maintenance	918	2.201%	1,863		1,863		1,863
Building Security	139	0.333%	282		282		282
Finance	364	0.873%	739		739		739
Human Resources	276	0.662%	560		560		560
M.I.S.	275	0.659%	558		558		558
Commissioners	589	1.412%	1,195		1,195		1,195
Solicitor	174	0.417%	353		353		353
Purchasing	284	0.681%	576		576		576
Controller	218	0.523%	443		443		443
Treasurer	544	1.304%	1,104		1,104	24	1,128
County Complex	261	0.626%	530		530	12	542
Election & Voter	1,030	2.470%	2,091		2,091	46	2,137
Tax Appraising	152	0.364%	308		308	7	315
Tax Services	2,462	5.903%	4,996		4,996	109	5,105
Tax Collectors	70	0.168%	142		142	3	145
Tax Claim	202	0.484%	410		410	9	419
Public Defender	305	0.731%	619		619	14	633
Reg & Recorder	356	0.854%	723		723	16	739
Planning	422	1.012%	857		857	19	876
GIS/Mapping	186	0.446%	377		377	8	385
Courts	3,829	9.181%	7,770		7,770	170	7,940
DJ Carr	262	0.628%	532		532	12	544
DJ Bowman	317	0.760%	643		643	14	657
DJ Zepp	254	0.609%	515		515	11	526
DJ Beauchat	261	0.626%	530		530	12	542
Law Library	182	0.436%	369		369	8	377
Victim Witness	165	0.396%	335		335	7	342
Clerk Courts	560	1.343%	1,137		1,137	25	1,162
Coroner	554	1.328%	1,124		1,124	25	1,149
District Attorney	981	2.352%	1,991		1,991	44	2,035
Prothonotary	259	0.621%	526		526	11	537
Sheriff	597	1.431%	1,211		1,211	27	1,238
Fire Marshalls	55	0.132%	112		112	2	114
Prison	2,395	5.743%	4,861		4,861	106	4,967
Probation Services	1,678	4.023%	3,405		3,405	74	3,479
Protect Insp	160	0.384%	325		325	7	332
Emergency Services	514	1.232%	1,043		1,043	23	1,066
TMI Act 147	44	0.106%	90		90	2	92

ADAMS COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Solid Waste	134	0.321%	272		272	6	278
Veteran's Affairs	347	0.832%	704		704	15	719
Conservation	225	0.540%	457		457	10	467
AG Land Pres	195	0.468%	396		396	9	405
Agricultural Extension	328	0.786%	665		665	15	680
VOCA	135	0.324%	274		274	6	280
Haz Mat Emg Response	219	0.525%	444		444	10	454
Domestic Relations	454	1.089%	922		922	20	942
911 Telecommunications	1,022	2.451%	2,074		2,074	45	2,119
Children & Youth	3,163	7.584%	6,419		6,419	140	6,559
Stop Grant	72	0.173%	146		146	3	149
VOJO	57	0.137%	116		116	3	119
		0.000%	-		-	-	-
Other	12,256	29.388%	24,870		24,870	543	25,413
Subtotal	41,705	100.000%	84,636	-	84,636	1,672	86,308
Second Allocation Total	37,664						
Total	41,705	100.000%	84,636	-	84,636	1,672	86,308

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Controllers Office

ADAMS COUNTY, PENNSYLVANIA
County Treasurer
Nature And Extent Of Services

The County Treasurer's Office accounts for all monies due the County from row offices, tax collectors, fines, and miscellaneous sources. The Office collects fees for the sale of hunting, fishing, dog, and motorboat licenses and also from the issuance of temporary automobile registrations. These duties are functions of general government and have been properly disallowed.

The Treasurer's Office is also responsible for the signing and reconciliation of all checks drawn on County bank accounts. This function is allowable for plan purposes and has been allocated based on total payroll checks issued and total accounting transactions (expense and revenue) by department.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Treasurer
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	193,120		193,120	193,120
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,797	-	1,797	
Equipment Use	2,760	-	2,760	
Employee Benefits	43,373	87	43,460	
Liability Insurance	1,105	-	1,105	
Property Insurance	422	-	422	
Workers' Compensation	5,656	-	5,656	
Retirement	12,354	-	12,354	
Building Maintenance	22,503	2,289	24,792	
Building Security	8,433	545	8,978	
Finance	5,292	347	5,639	
Human Resources	3,992	193	4,185	
M.I.S.	12,192	3,809	16,001	
Commissioners	1,372	802	2,174	
Solicitor	-	-	-	
Purchasing	529	58	587	
Controller	1,196	26	1,222	
Treasurer		154	154	
Central Phone		828	828	
County Complex		-	-	
Total Allocated Additions	122,976	9,138	132,114	132,114
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	(909)	-	(909)	(909)
Total to be Allocated	315,187	9,138	324,325	324,325

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

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

	Total	General and Administration	Check Process	General Government
Wages and Benefits				
Salaries & Wages	168,159	37,856	5,408	124,895
	-			
Other Expenses and Cost				
Supplies	2,533	570	81	1,881
Publications	-	-	-	-
Minor Equipment	334	75	11	248
Professional Services	4,000	900	129	2,971
Shipping	-	-	-	-
Software License	-	-	-	-
Legal Fees	250	56	8	186
Telephone	79	18	3	59
Postage	4,034	908	130	2,996
Contracted Services	315	71	10	234
Computer Hardware	-	-	-	-
Mileage	26	6	1	19
Training	7	2	0	5
Conference	100	23	3	74
Dues / Memberships	844	190	27	627
Insurance / Bond Expense	-	-	-	-
Commission Fees	99	22	3	74
FICA Expense	12,340	2,778	397	9,165
Loss on Investments	-			-
Departmental Expenditures	193,120	43,475	6,211	143,434

Actual 2012

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

	Total	General and Administration	Check Process	General Government
Cost Adjustments				
Deductions	-	-		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(909)	(909)		
Reclass from MIS	-			
Functional Cost	192,211	42,566	6,211	143,434
Additions: 1st				
Central Service Centers	122,976	122,976		
REALLOCATE ADMIN		(165,542)	6,870	158,672
Allocable Costs	315,187	-	13,081	302,106
Unallocated	(302,106)			(302,106)
1st Allocation	13,081	-	13,081	-
Additions: 2nd				
Central Service Centers	9,138	9,138		
REALLOCATE ADMIN		(9,138)	379	8,759
Allocable Costs	9,138	-	379	8,759
Unallocated	(8,759)			(8,759)
2nd Allocation	379	-	379	-
Total Allocated	13,460	-	13,460	-

Actual 2012

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

User Department	Total	Check Process
Building Maintenance	312	312
Building Security	93	93
Finance	110	110
Human Resources	100	100
M.I.S.	91	91
Commissioners	188	188
Solicitor	56	56
Purchasing	74	74
Controller	77	77
Treasurer	154	154
Central Phone	-	-
County Complex	90	90
Election & Voter	266	266
Tax Appraising	69	69
Tax Services	679	679
Tax Collectors	131	131
Tax Claim	63	63
Public Defender	124	124
Reg & Recorder	127	127
Planning	148	148
GIS/Mapping	65	65
County Zoning	-	-
Courts	1,133	1,133
DJ Carr	83	83
DJ Bowman	97	97
DJ Zepp	81	81
DJ Beauchat	87	87
Law Library	52	52
Victim Witness	67	67
Clerk Courts	218	218
Constables	-	-
Coroner	142	142
District Attorney	309	309
Prothonotary	102	102
Sheriff	244	244
Fire Marshalls	14	14
Prison	1,365	1,365
Probation Services	711	711
Juvenile Probation	-	-

Actual 2012

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

User Department	Total	Check Process
Protect Insp	45	45
Emergency Services	146	146
TMI Act 147	10	10
Solid Waste	46	46
DUI Processing	-	-
Veteran's Affairs	93	93
Conservation	122	122
AG Land Pres	67	67
Agricultural Extension	114	114
VOCA	33	33
Haz Mat Emg Response	60	60
Domestic Relations	233	233
911 Telecommunications	460	460
Children & Youth	1,046	1,046
Liquid Fuels	-	-
Stop Grant	31	31
Other	3,027	3,027
Subtotal	13,460	13,460
Total	13,460	13,460

ADAMS COUNTY, PENNSYLVANIA
Treasurer
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	804	1.463%	191		191		191
Building Maintenance	1,310	2.384%	312		312		312
Building Security	391	0.712%	93		93		93
Finance	461	0.839%	110		110		110
Human Resources	420	0.764%	100		100		100
M.I.S.	384	0.699%	91		91		91
Commissioners	789	1.436%	188		188		188
Solicitor	236	0.429%	56		56		56
Purchasing	309	0.562%	74		74		74
Controller	322	0.586%	77		77		77
Treasurer	647	1.177%	154		154		154
Central Phone	-	0.000%	-		-	-	-
County Complex	364	0.662%	87		87	3	90
Election & Voter	1,082	1.969%	258		258	8	266
Tax Appraising	283	0.515%	67		67	2	69
Tax Services	2,763	5.028%	658		658	21	679
Tax Collectors	535	0.974%	127		127	4	131
Tax Claim	258	0.469%	61		61	2	63
Public Defender	505	0.919%	120		120	4	124
Reg & Recorder	516	0.939%	123		123	4	127
Planning	601	1.094%	143		143	5	148
GIS/Mapping	264	0.480%	63		63	2	65
Courts	4,607	8.384%	1,097		1,097	36	1,133
DJ Carr	338	0.615%	80		80	3	83
DJ Bowman	396	0.721%	94		94	3	97
DJ Zepp	327	0.595%	78		78	3	81
DJ Beauchat	353	0.642%	84		84	3	87
Law Library	208	0.379%	50		50	2	52
Victim Witness	273	0.497%	65		65	2	67
Clerk Courts	886	1.612%	211		211	7	218
Coroner	580	1.055%	138		138	4	142
District Attorney	1,254	2.282%	299		299	10	309
Prothonotary	417	0.759%	99		99	3	102
Sheriff	991	1.803%	236		236	8	244
Fire Marshalls	59	0.107%	14		14	-	14
Prison	5,555	10.109%	1,322		1,322	43	1,365
Probation Services	2,894	5.266%	689		689	22	711
Protect Insp	186	0.338%	44		44	1	45
Emergency Services	592	1.077%	141		141	5	146

ADAMS COUNTY, PENNSYLVANIA
Treasurer
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
TMI Act 147	44	0.080%	10		10	-	10
Solid Waste	188	0.342%	45		45	1	46
Veteran's Affairs	379	0.690%	90		90	3	93
Conservation	497	0.904%	118		118	4	122
AG Land Pres	275	0.500%	65		65	2	67
Agricultural Extension	461	0.839%	110		110	4	114
VOCA	135	0.246%	32		32	1	33
Haz Mat Emg Response	245	0.446%	58		58	2	60
Domestic Relations	949	1.727%	226		226	7	233
911 Telecommunications	1,871	3.405%	445		445	15	460
Children & Youth	4,256	7.745%	1,013		1,013	33	1,046
Stop Grant	124	0.226%	30		30	1	31
VOJO	57	0.104%	14		14	-	14
		0.000%	-		-	-	-
Other	12,312	22.405%	2,931		2,931	96	3,027
Subtotal	54,953	100.000%	13,081	-	13,081	379	13,460
Second Allocation Total	48,880						
Total	54,953	100.000%	13,081	-	13,081	379	13,460

(A) Alloc basis: Total Acctng Trans (Exp & Rev) & Payroll Checks By Dept

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Central Telephone
Nature And Extent of Services

In 2006 the switchboard operator position was eliminated. All equipment, service and long distance calls are directly charged to user departments during the year. The costs associated with the telephone system were charged to the building maintenance's department. These costs along with the equipment use charge applicable to the new telephone system have been allocated based on the total number of telephones in use by department.

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

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Central Phone
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	129	-	129	
Equipment Use	4,197	-	4,197	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	30	-	30	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,405	135	1,540	
Building Security	602	39	641	
Finance	-	-	-	
Human Resources	-	-	-	
M.I.S.	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone		138	138	
County Complex		-	-	
Total Allocated Additions	6,363	312	6,675	6,675
Departmental Cost Adjustments				
Telephone	65,392		65,392	
Total Departmental Cost Adjustments	65,392	-	65,392	65,392
Total to be Allocated	71,755	312	72,067	72,067

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Central Phone
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Phone System
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Telephone	65,392		65,392
Functional Cost	65,392	-	65,392
Additions: 1st			
Central Service Centers	6,363	-	6,363
REALLOCATE ADMIN		-	-
Allocable Costs	71,755	-	71,755
Unallocated	-		
1st Allocation	71,755	-	71,755
Additions: 2nd			
Central Service Centers	312	-	312
REALLOCATE ADMIN		-	-
Allocable Costs	312	-	312
Unallocated	-		
2nd Allocation	312	-	312
Total Allocated	72,067	-	72,067

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
Central Phone
Department Cost Allocation Summary - Total Costs

User Department	Total	Phone System
Building Maintenance	966	966
Building Security	414	414
Finance	690	690
Human Resources	828	828
M.I.S.	690	690
Commissioners	1,104	1,104
Solicitor	414	414
Purchasing	138	138
Controller	414	414
Treasurer	828	828
Central Phone	138	138
County Complex	-	-
Election & Voter	277	277
Tax Appraising	-	-
Tax Services	2,635	2,635
Tax Claim	-	-
Public Defender	971	971
Reg & Recorder	1,525	1,525
Planning	2,357	2,357
GIS/Mapping	-	-
Courts	4,298	4,298
DJ Carr	693	693
DJ Bowman	832	832
DJ Zepp	555	555
DJ Beauchat	832	832
Law Library	139	139
Victim Witness	693	693
Clerk Courts	2,219	2,219
District Attorney	1,941	1,941
Prothonotary	1,248	1,248
Sheriff	2,080	2,080
Fire Marshalls	139	139
Prison	10,537	10,537
Probation Services	7,210	7,210
Juvenile Probation	-	-
Emergency Services	6,793	6,793
Solid Waste	139	139
DUI Processing	-	-
Veteran's Affairs	139	139
Conservation	2,357	2,357
AG Land Pres	-	-
Agricultural Extension	3,744	3,744
Domestic Relations	3,051	3,051
Children & Youth	6,793	6,793
Other	691	691
Subtotal	72,067	72,067
Total	72,067	72,067

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

ADAMS COUNTY, PENNSYLVANIA
Central Phone
Detail Allocation of
Phone System

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	7	1.346%	966		966		966
Building Security	3	0.577%	414		414		414
Finance	5	0.962%	690		690		690
Human Resources	6	1.154%	828		828		828
M.I.S.	5	0.962%	690		690		690
Commissioners	8	1.538%	1,104		1,104		1,104
Solicitor	3	0.577%	414		414		414
Purchasing	1	0.192%	138		138		138
Controller	3	0.577%	414		414		414
Treasurer	6	1.154%	828		828		828
Central Phone	1	0.192%	138		138		138
Election & Voter	2	0.385%	276		276	1	277
Tax Appraising	-	0.000%	-		-	-	-
Tax Services	19	3.654%	2,622		2,622	13	2,635
Tax Claim	-	0.000%	-		-	-	-
Public Defender	7	1.346%	966		966	5	971
Reg & Recorder	11	2.115%	1,518		1,518	7	1,525
Planning	17	3.269%	2,346		2,346	11	2,357
GIS/Mapping	-	0.000%	-		-	-	-
Courts	31	5.962%	4,278		4,278	20	4,298
DJ Carr	5	0.962%	690		690	3	693
DJ Bowman	6	1.154%	828		828	4	832
DJ Zepp	4	0.769%	552		552	3	555
DJ Beauchat	6	1.154%	828		828	4	832
Law Library	1	0.192%	138		138	1	139
Victim Witness	5	0.962%	690		690	3	693
Clerk Courts	16	3.077%	2,208		2,208	11	2,219
Coroner	4	0.769%	552		552	3	555
District Attorney	14	2.692%	1,932		1,932	9	1,941
Prothonotary	9	1.731%	1,242		1,242	6	1,248
Sheriff	15	2.885%	2,070		2,070	10	2,080
Fire Marshalls	1	0.192%	138		138	1	139
Prison	76	14.615%	10,487		10,487	50	10,537
Probation Services	52	10.000%	7,176		7,176	34	7,210
Emergency Services	49	9.423%	6,761		6,761	32	6,793
Solid Waste	1	0.192%	138		138	1	139
DUI Processing	-	0.000%	-		-	-	-
Veteran's Affairs	1	0.192%	138		138	1	139
Conservation	17	3.269%	2,346		2,346	11	2,357
AG Land Pres	-	0.000%	-		-	-	-
Agricultural Extension	27	5.192%	3,726		3,726	18	3,744
Domestic Relations	22	4.231%	3,036		3,036	15	3,051
Children & Youth	49	9.423%	6,761		6,761	32	6,793
Other	5	0.962%	688		688	3	691
Subtotal	520	100.000%	71,755	-	71,755	312	72,067
Second Allocation Total	472						
Total	520	100.000%	71,755	-	71,755	312	72,067

(A) Alloc basis: Number of Telephone Units By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Complex
Nature And Extent Of Service

The Adams County Complex department was created to maintain the one hundred and eighty plus acres of the county buildings, grounds, equipment, water tower, well pumps, sewage pumps, generators, bar screening station, sewage lines, sewage flow meter, and well water treatment to be safe and operational. Costs have been directly allocated equally to the Prison and 911 Telecommunications Departments which are housed on the County Complex grounds.

Ref: OMB Circular A-87, Attachment B, Section 10 and 28

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
County Complex
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	144,276		144,276	144,276
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	956	-	956	
Equipment Use	2,266	-	2,266	
Employee Benefits	1,366	3	1,369	
Liability Insurance	966	-	966	
Property Insurance	40	-	40	
Workers' Compensation	3,562	-	3,562	
Retirement	-	-	-	
Building Maintenance	19,341	2,882	22,223	
Building Security	-	-	-	
Finance	3,238	212	3,450	
Human Resources	3,992	193	4,185	
M.I.S.	-	-	-	
Commissioners	859	501	1,360	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	863	19	882	
Treasurer	87	3	90	
Central Phone	-	-	-	
County Complex		-	-	
Total Allocated Additions	37,536	3,813	41,349	41,349
Departmental Cost Adjustments				
Reclass to Building Maintenance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	181,812	3,813	185,625	185,625

Prepared by: Susquehanna Group Advisors, Inc.
11/17/2014

Actual 2012

ADAMS COUNTY, PENNSYLVANIA
County Complex
Schedule of Costs to be Allocated by Function

	Total	General and Administration	County Complex	
Wages and Benefits				
Salaries & Wages	105,886		105,886	
	-			
Other Expenses and Cost				
Supplies	6,012		6,012	
Minor Equipment	7,365		7,365	
Utilities	2,935		2,935	
Mileage & Conference Exp	363		363	
Repairs / Maintenance	760		760	
Contracted Services	1,903		1,903	
Gasoline	1,984		1,984	
Vehicle Repair	1,547		1,547	
Training & Uniforms	839		839	
FICA Expense	7,694		7,694	
Equipment Repair	6,698		6,698	
Dues & Membership	290		290	
Departmental Expenditures	144,276	-	144,276	-
Cost Adjustments				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass to Building Maintenance	-			
Functional Cost	144,276	-	144,276	-
Additions: 1st				
Central Service Centers	37,536	-	37,536	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	181,812	-	181,812	-
Unallocated	-			
1st Allocation	181,812	-	181,812	-
Additions: 2nd				
Central Service Centers	3,813	-	3,813	
REALLOCATE ADMIN		-	-	-
Allocable Costs	3,813	-	3,813	-
Unallocated	-			
2nd Allocation	3,813	-	3,813	-
Total Allocated	185,625	-	185,625	-

ADAMS COUNTY, PENNSYLVANIA
County Complex
Department Cost Allocation Summary - Total Costs

User Department	Total	County Complex			
Prison	92,813	92,813	-	-	-
911 Telecommunications	92,813	92,813	-	-	-
Other	(1)	(1)	-	-	-
Subtotal	185,625	185,625	-	-	-
Total	185,625	185,625	-	-	-

ADAMS COUNTY, PENNSYLVANIA
County Complex
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	50	50.000%	90,906		90,906	1,907	92,813
911 Telecommunications	50	50.000%	90,906		90,906	1,907	92,813
Other		0.000%	-		-	(1)	(1)
Subtotal	100	100.000%	181,812	-	181,812	3,813	185,625
Second Allocation Total	100						
Total	100	100.000%	181,812	-	181,812	3,813	185,625

(A) Alloc basis: Direct Allocation - Prison and 911 Telecommunications

Source: Finance Office