A CENTRAL SERVICE

COST ALLOCATION PLAN

ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2013

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADAMS COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

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

1. All costs included in this proposal for the period ending December 31, 2013 to establish cost allocations or billings for January 1, 2015 through December 31, 2015 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expense incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Randy L Reid
Signature

Chairman
Title

Adams
County

05/28/15
Date

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

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ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Election & Voter	Tax Services	Tax Collectors	Public Defender	Reg & Recorder	Planning	GIS/Mapping
Building Use	1,514	5,135	-	2,240	3,915	-	-
Equipment Use	-	-	-	-	-	-	-
Employee Benefits	132	1,324	-	397	132	1,060	-
Liability Insurance	584	6,119	7,059	2,006	1,559	5,203	262
Property Insurance	555	1,372	-	598	1,046	-	-
Workers' Compensation	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Building Maintenance	23,148	79,067	-	29,174	50,092	1,130	-
Building Security	5,184	19,036	-	8,306	14,517	-	-
Finance	6,650	27,008	-	5,109	4,725	10,311	-
Human Resources	2,323	20,931	-	8,142	6,975	18,602	-
Information Technology	6,689	54,726	-	12,494	27,418	43,421	-
Commissioners	2,300	7,718	-	1,862	1,793	4,052	-
Solicitor	-	-	-	-	-	-	-
Purchasing	447	978	-	391	740	1,396	-
Controller	2,656	3,887	-	942	846	2,071	-
Treasurer	189	665	-	124	119	251	-
Central Phone	269	2,287	-	942	1,479	2,421	672
County Complex	-	-	-	-	-	-	-
Total Allocated	52,640	230,253	7,059	72,727	115,356	89,918	934
Roll Forward							
Proposed Costs	52,640	230,253	7,059	72,727	115,356	89,918	934

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Courts	DJ Carr	DJ Bowman	DJ Zepp	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner
Building Use	25,488	-	-	-	-	1,547	1,078	2,953	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	662	-	-	-	-	132	265	530	-
Liability Insurance	4,183	773	774	782	785	244	911	2,953	871
Property Insurance	8,080	-	-	-	-	413	623	789	647
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	312,790	10,882	7,032	-	45	19,423	10,316	43,952	80
Building Security	90,883	-	-	-	-	5,735	3,047	10,947	-
Finance	32,942	3,163	3,341	2,998	2,806	1,854	5,488	8,891	4,679
Human Resources	16,279	3,490	3,490	3,490	3,490	1,162	4,652	12,789	1,162
Information Technology	46,699	2,512	2,512	2,512	2,512	2,647	10,411	29,478	2,331
Commissioners	9,973	1,158	1,219	1,103	1,039	655	1,976	3,283	1,572
Solicitor	-	-	-	-	-	-	-	-	-
Purchasing	1,508	447	475	391	335	42	238	1,173	335
Controller	11,497	753	812	676	597	551	1,030	1,400	1,386
Treasurer	869	83	88	78	72	52	148	222	133
Central Phone	4,169	672	942	538	807	269	538	2,018	404
County Complex	-	-	-	-	-	-	-	-	-
Total Allocated	566,022	23,933	20,685	12,568	12,488	34,726	40,721	121,378	13,600
Roll Forward									
Proposed Costs	566,022	23,933	20,685	12,568	12,488	34,726	40,721	121,378	13,600

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	District Attorney	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services	Solid Waste
Building Use	4,400	4,039	4,550	-	-	6,098	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	795	265	2,530	-	390	3,046	-	-	-
Liability Insurance	7,333	1,578	17,768	2	86,809	39,986	868	2,025	-
Property Insurance	2,541	1,337	1,216	27	33,908	1,629	27	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	45,076	50,588	59,509	9	7,060	79,211	27	540	-
Building Security	12,430	14,244	16,871	-	-	22,605	-	-	-
Finance	12,989	4,756	10,468	518	49,720	28,671	1,617	19,967	-
Human Resources	16,279	6,975	16,279	-	138,371	53,488	1,162	3,490	-
Information Technology	25,697	19,204	33,397	-	77,571	77,590	-	60,892	-
Commissioners	4,859	1,811	3,742	166	19,875	10,927	576	3,518	-
Solicitor	-	-	-	-	-	-	-	-	-
Purchasing	1,103	1,242	1,745	280	3,365	5,808	56	2,722	-
Controller	3,442	923	1,903	179	4,598	5,330	306	3,101	-
Treasurer	336	120	252	15	1,027	679	44	462	-
Central Phone	1,614	1,345	1,345	134	11,298	6,859	-	6,591	-
County Complex	-	-	-	-	110,033	-	-	-	-
Total Allocated	138,894	108,427	171,575	1,330	544,025	341,927	4,683	103,308	-
Roll Forward									
Proposed Costs	138,894	108,427	171,575	1,330	544,025	341,927	4,683	103,308	-

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	DUI Processing	Veteran's Affairs	Conservation	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunications	Children & Youth
Building Use	-	360	10,985	26,904	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	3,192	-	3,265
Liability Insurance	-	502	5,377	1,353	284	5,826	5,716	12,825
Property Insurance	-	96	708	1,734	-	-	4,512	-
Workers' Compensation	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	-	4,680	13,657	33,976	52	28,246	42,753	13,033
Building Security	-	1,333	-	-	-	-	-	-
Finance	-	3,250	4,695	4,536	-	11,391	-	37,998
Human Resources	-	2,323	10,465	5,814	1,162	24,420	22,093	41,861
Information Technology	-	4,948	16,418	832	-	7,177	-	72,903
Commissioners	-	1,158	1,763	1,689	130	4,611	2,476	13,532
Solicitor	-	-	-	-	-	-	-	-
Purchasing	-	293	13	1,047	-	1,452	-	2,806
Controller	-	997	466	1,061	-	1,623	-	10,996
Treasurer	-	89	103	117	-	267	-	982
Central Phone	-	134	2,018	2,960	-	2,960	-	6,726
County Complex	-	-	-	-	-	-	110,033	-
Total Allocated	-	20,163	66,668	82,023	1,628	91,165	187,583	216,927
Roll Forward						10,882		
Proposed Costs	-	20,163	66,668	82,023	1,628	102,047	187,583	216,927

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Liquid Fuels	Other	Subtotal	Unallocated	Total
Building Use	-	18,522	119,728	-	119,728
Equipment Use	-	-	-	-	-
Employee Benefits	-	400	18,517	-	18,517
Liability Insurance	-	1,984	225,304	-	225,304
Property Insurance	-	1,560	63,418	-	63,418
Workers' Compensation	-	-	-	-	-
Retirement	-	1,230,471	1,230,471	-	1,230,471
Building Maintenance	-	39,541	1,005,089	-	1,005,089
Building Security	-	5,403	230,541	-	230,541
Finance	18,224	87,459	416,224	-	416,224
Human Resources	-	5,805	456,964	-	456,964
Information Technology	-	7,861	650,852	-	650,852
Commissioners	-	29,945	140,481	967,757	1,108,239
Solicitor	-	3,049	3,049	-	3,049
Purchasing	-	18,912	49,740	-	49,740
Controller	-	24,553	88,582	184,639	273,220
Treasurer	-	2,584	10,170	269,709	279,879
Central Phone	-	672	63,083	-	63,083
County Complex	-	(0)	220,066	(6,964)	213,102
Total Allocated	18,224	1,478,720	4,992,278	1,415,141	6,407,419
Roll Forward			10,882	-	10,882
Proposed Costs	18,224	1,478,720	5,003,160	1,415,141	6,418,301

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Services Building	-			-		-
Election & Voter	52,640			52,640		52,640
Tax Appraising	-			-		-
Tax Services	230,253			230,253		230,253
Tax Collectors	7,059			7,059		7,059
Tax Claim	-			-		-
Public Defender	72,727			72,727		72,727
Reg & Recorder	115,356			115,356		115,356
Planning	89,918			89,918		89,918
GIS/Mapping	934			934		934
County Zoning	-			-		-
Courts	566,022			566,022		566,022
DJ Carr	23,933			23,933		23,933
DJ Bowman	20,685			20,685		20,685
DJ Zepp	12,568			12,568		12,568
DJ Beauchat	12,488			12,488		12,488
Law Library	34,726			34,726		34,726
Victim Witness	40,721			40,721		40,721
Clerk Courts	121,378			121,378		121,378
Constables	-			-		-
Coroner	13,600			13,600		13,600
District Attorney	138,894			138,894		138,894
Prothonotary	108,427			108,427		108,427
Sheriff	171,575			171,575		171,575
Fire Marshalls	1,330			1,330		1,330
Prison	544,025			544,025		544,025
Probation Services	341,927			341,927		341,927
Protect Insp	4,683			4,683		4,683
Emergency Services	103,308			103,308		103,308
TMI Act 147	-			-		-
Solid Waste	-			-		-
DUI Processing	-			-		-
Veteran's Affairs	20,163			20,163		20,163
Conservation	66,668			66,668		66,668
AG Land Pres	-			-		-
Economic Development	-			-		-
Commerce Center	-			-		-
Agricultural Extension	82,023			82,023		82,023
Gypsy Moth	-			-		-
VOCA	-			-		-
Haz Mat Emg Response	1,628			1,628		1,628
Domestic Relations	91,165	80,283	10,882	102,047		102,047
911 Telecommunications	187,583			187,583		187,583
Children & Youth	216,927			216,927		216,927
Liquid Fuels	18,224			18,224		18,224
RASA	-			-		-
CDBG	-			-		-
HSDF	-			-		-
Stop Grant	-			-		-
VOJO	-			-		-
	-			-		-
Other	1,478,720			1,478,720		1,478,720
Sub Total	4,992,278	80,283	10,882	5,003,160		5,003,160
Direct Billed	-					-
Unallocated	1,415,141					1,415,141
Total	6,407,419					6,418,301

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	-	145,477	-
Equipment Use	-	107,470	-
Employee Benefits	22,408	-	-
Liability Insurance	249,878	-	-
Property Insurance	68,706	-	-
Workers' Compensation	-	-	-
Retirement	1,375,196	-	-
Building Maintenance	1,148,418	(70,091)	-
Building Security	243,055	660	-
Finance	378,451	4,880	-
Human Resources	433,346	-	-
Information Technology	662,759	-	-
Commissioners	736,849	(3,337)	-
Solicitor	223,129	-	-
Purchasing	45,186	(136)	-
Controller	228,458	(574)	-
Treasurer	193,874	(969)	-
Central Phone	-	61,865	-
County Complex	152,462	-	-
Services Building			-
Election & Voter			52,640
Tax Appraising			-
Tax Services			230,253
Tax Collectors			7,059
Tax Claim			-
Public Defender			72,727
Reg & Recorder			115,356
Planning			89,918
GIS/Mapping			934
County Zoning			-
Courts			566,022
DJ Carr			23,933
DJ Bowman			20,685
DJ Zepp			12,568
DJ Beauchat			12,488
Law Library			34,726
Victim Witness			40,721
Clerk Courts			121,378
Constables			-
Coroner			13,600

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
District Attorney			138,894
Prothonotary			108,427
Sheriff			171,575
Fire Marshalls			1,330
Prison			544,025
Probation Services			341,927
Protect Insp			4,683
Emergency Services			103,308
TMI Act 147			-
Solid Waste			-
DUI Processing			-
Veteran's Affairs			20,163
Conservation			66,668
AG Land Pres			-
Economic Development			-
Commerce Center			-
Agricultural Extension			82,023
Gypsy Moth			-
VOCA			-
Haz Mat Emg Response			1,628
Domestic Relations			91,165
911 Telecommunications			187,583
Children & Youth			216,927
Liquid Fuels			18,224
RASA			-
CDBG			-
HSDF			-
Stop Grant			-
VOJO			-
			-
Other			1,478,720
Direct Billed			-
Unallocated			1,415,141
Totals	6,162,175	245,245	6,407,419

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:										
Building Use	(145,477)	-	-	-	-	-	-	-	-	-
Equipment Use	-	(107,470)	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(22,408)	-	-	-	-	-	-	-
Liability Insurance	-	-	-	(249,878)	-	-	-	-	-	-
Property Insurance	-	-	-	-	(68,706)	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	(1,375,196)	-	-	-	-
Building Maintenance	11,797	18,109	-	8,103	1,506	34,806	(1,228,671)	11,381	18,169	16,335
Building Security	289	3,745	397	6,195	77	11,923	3,629	(288,280)	3,799	5,445
Finance	1,540	2,898	530	1,116	411	10,341	19,356	5,711	(468,823)	4,357
Human Resources	1,797	927	1,530	1,403	480	14,467	22,749	6,664	8,043	(513,336)
Information Technology	1,027	65,013	641	1,418	274	13,532	12,895	3,808	4,674	5,814
Commissioners	3,761	6,664	132	1,967	1,005	17,768	47,333	13,945	7,676	6,975
Solicitor	859	-	132	981	496	14,233	8,304	2,426	2,392	3,490
Purchasing	513	552	132	279	137	2,819	6,448	1,904	-	1,162
Controller	1,284	339	265	1,178	343	13,202	16,200	4,760	3,098	4,652
Treasurer	1,797	2,760	132	1,119	480	11,634	32,378	6,664	4,748	4,652
Central Phone	129	4,197	-	-	34	-	1,612	476	-	-
County Complex	956	2,266	-	815	45	-	52,677	-	-	3,490
Services Building	-	-	-	-	-	-	-	-	-	-
Election & Voter	1,514	-	132	584	555	-	23,148	5,184	6,650	2,323
Tax Appraising	-	-	-	-	-	-	-	-	-	-
Tax Services	5,135	-	1,324	6,119	1,372	-	79,067	19,036	27,008	20,931
Tax Collectors	-	-	-	7,059	-	-	-	-	-	-
Public Defender	2,240	-	397	2,006	598	-	29,174	8,306	5,109	8,142
Reg & Recorder	3,915	-	132	1,559	1,046	-	50,092	14,517	4,725	6,975
Planning	-	-	1,060	5,203	-	-	1,130	-	10,311	18,602
GIS/Mapping	-	-	-	262	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-	-	-	-	-
Courts	25,488	-	662	4,183	8,080	-	312,790	90,883	32,942	16,279
DJ Carr	-	-	-	773	-	-	10,882	-	3,163	3,490
DJ Bowman	-	-	-	774	-	-	7,032	-	3,341	3,490
DJ Zepp	-	-	-	782	-	-	-	-	2,998	3,490
DJ Beauchat	-	-	-	785	-	-	45	-	2,806	3,490
Law Library	1,547	-	132	244	413	-	19,423	5,735	1,854	1,162
Victim Witness	1,078	-	265	911	623	-	10,316	3,047	5,488	4,652
Clerk Courts	2,953	-	530	2,953	789	-	43,952	10,947	8,891	12,789
Constables	-	-	-	-	-	-	-	-	-	-
Coroner	-	-	-	871	647	-	80	-	4,679	1,162
District Attorney	4,400	-	795	7,333	2,541	-	45,076	12,430	12,989	16,279
Prothonotary	4,039	-	265	1,578	1,337	-	50,588	14,244	4,756	6,975
Sheriff	4,550	-	2,530	17,768	1,216	-	59,509	16,871	10,468	16,279

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:										
Fire Marshalls	-	-	-	2	27	-	9	-	518	-
Prison	-	-	390	86,809	33,908	-	7,060	-	49,720	138,371
Probation Services	6,098	-	3,046	39,986	1,629	-	79,211	22,605	28,671	53,488
Protect Insp	-	-	-	868	27	-	27	-	1,617	1,162
Emergency Services	-	-	-	2,025	-	-	540	-	19,967	3,490
TMI Act 147	-	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	360	-	-	502	96	-	4,680	1,333	3,250	2,323
Conservation	10,985	-	-	5,377	708	-	13,657	-	4,695	10,465
AG Land Pres	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-	-
Agricultural Extension	26,904	-	-	1,353	1,734	-	33,976	-	4,536	5,814
Gypsy Moth	-	-	-	-	-	-	-	-	-	-
VOCA	-	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	284	-	-	52	-	-	1,162
Domestic Relations	-	-	3,192	5,826	-	-	28,246	-	11,391	24,420
911 Telecommunications	-	-	-	5,716	4,512	-	42,753	-	-	22,093
Children & Youth	-	-	3,265	12,825	-	-	13,033	-	37,998	41,861
Liquid Fuels	-	-	-	-	-	-	-	-	18,224	-
Other	18,522	-	400	1,984	1,560	1,230,471	39,541	5,403	87,459	5,805
Unallocated	-	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Building Use	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	13,686	4,611	-	5,075	5,305	522	939	-	-
Building Security	6,922	753	-	520	379	89	403	-	-
Finance	35,584	1,104	-	889	998	120	536	-	-
Human Resources	16,641	1,876	-	315	2,349	213	536	-	-
Information Technology	(776,116)	1,130	-	1,491	988	116	536	-	-
Commissioners	18,471	(1,122,037)	259,461	493	1,741	194	939	-	-
Solicitor	4,286	903	(262,510)	137	416	58	268	-	-
Purchasing	252	130	-	(59,512)	-	-	134	-	-
Controller	11,137	1,173	-	447	(286,171)	75	134	-	-
Treasurer	18,285	1,727	-	405	775	(281,266)	805	-	-
Central Phone	-	-	-	-	-	-	(68,313)	-	-
County Complex	-	391	-	-	-	-	-	(213,102)	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	6,689	2,300	-	447	2,656	189	269	-	52,640
Tax Appraising	-	-	-	-	-	-	-	-	-
Tax Services	54,726	7,718	-	978	3,887	665	2,287	-	230,253
Tax Collectors	-	-	-	-	-	-	-	-	7,059
Public Defender	12,494	1,862	-	391	942	124	942	-	72,727
Reg & Recorder	27,418	1,793	-	740	846	119	1,479	-	115,356
Planning	43,421	4,052	-	1,396	2,071	251	2,421	-	89,918
GIS/Mapping	-	-	-	-	-	-	672	-	934
County Zoning	-	-	-	-	-	-	-	-	-
Courts	46,699	9,973	-	1,508	11,497	869	4,169	-	566,022
DJ Carr	2,512	1,158	-	447	753	83	672	-	23,933
DJ Bowman	2,512	1,219	-	475	812	88	942	-	20,685
DJ Zepp	2,512	1,103	-	391	676	78	538	-	12,568
DJ Beauchat	2,512	1,039	-	335	597	72	807	-	12,488
Law Library	2,647	655	-	42	551	52	269	-	34,726
Victim Witness	10,411	1,976	-	238	1,030	148	538	-	40,721
Clerk Courts	29,478	3,283	-	1,173	1,400	222	2,018	-	121,378
Constables	-	-	-	-	-	-	-	-	-
Coroner	2,331	1,572	-	335	1,386	133	404	-	13,600
District Attorney	25,697	4,859	-	1,103	3,442	336	1,614	-	138,894
Prothonotary	19,204	1,811	-	1,242	923	120	1,345	-	108,427
Sheriff	33,397	3,742	-	1,745	1,903	252	1,345	-	171,575

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Fire Marshalls	-	166	-	280	179	15	134	-	1,330
Prison	77,571	19,875	-	3,365	4,598	1,027	11,298	110,033	544,025
Probation Services	77,590	10,927	-	5,808	5,330	679	6,859	-	341,927
Protect Insp	-	576	-	56	306	44	-	-	4,683
Emergency Services	60,892	3,518	-	2,722	3,101	462	6,591	-	103,308
TMI Act 147	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	4,948	1,158	-	293	997	89	134	-	20,163
Conservation	16,418	1,763	-	13	466	103	2,018	-	66,668
AG Land Pres	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-
Agricultural Extension	832	1,689	-	1,047	1,061	117	2,960	-	82,023
Gypsy Moth	-	-	-	-	-	-	-	-	-
VOCA	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	130	-	-	-	-	-	-	1,628
Domestic Relations	7,177	4,611	-	1,452	1,623	267	2,960	-	91,165
911 Telecommunications	-	2,476	-	-	-	-	-	110,033	187,583
Children & Youth	72,903	13,532	-	2,806	10,996	982	6,726	-	216,927
Liquid Fuels	-	-	-	-	-	-	-	-	18,224
Other	7,861	29,945	3,049	18,912	24,553	2,584	672	(0)	1,478,720
Unallocated	-	967,757	-	-	184,639	269,709	-	(6,964)	1,415,141
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	6,407,419

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
Data Processing	Direct Allocation - Information Technology
CYS Equipment	ADP - Equipment Use Charge
Employee Benefits	
Health	Directly Charged to Departments
Life Insurance	Directly Charged to Departments
Tuition Reimb	Direct Allocation based on use per Department
Employ Opt-Out	Directly Charged to Departments
Parking Expense	Direct Allocation based on use per Department
Administration	Directly Charged to Departments
Unemployment	Directly Charged to Departments
Short Term Disability	Directly Charged to Departments
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	Directly Charged to Departments
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)
Information Technology	
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 Services	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 since.

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

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

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	-
Building Security	289	289	-	-	-
Finance	1,540	1,540	-	-	-
Human Resources	1,797	1,797	-	-	-
Information Technology	1,027	1,027	-	-	-
Commissioners	3,761	3,761	-	-	-
Solicitor	859	-	859	-	-
Purchasing	513	513	-	-	-
Controller	1,284	1,284	-	-	-
Treasurer	1,797	1,797	-	-	-
Central Phone	129	129	-	-	-
County Complex	956	-	-	-	956
Election & Voter	1,514	1,027	487	-	-
Tax Services	5,135	5,135	-	-	-
Public Defender	2,240	2,240	-	-	-
Reg & Recorder	3,915	3,915	-	-	-
Courts	25,488	21,393	4,095	-	-
Law Library	1,547	1,547	-	-	-
Victim Witness	1,078	-	1,078	-	-
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	-	-	-
Veteran's Affairs	360	360	-	-	-
Conservation	10,985	-	-	10,985	-
Agricultural Extension	26,904	-	-	26,904	-
Other	18,522	1,460	-	17,062	-
Subtotal	145,477	69,166	11,961	63,394	956
Total	145,477	69,166	11,961	63,394	956

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	225	0.418%	289		289	-	289
Finance	1,200	2.227%	1,540		1,540	-	1,540
Human Resources	1,400	2.598%	1,797		1,797	-	1,797
Information Technology	800	1.485%	1,027		1,027	-	1,027
Commissioners	2,930	5.438%	3,761		3,761	-	3,761
Purchasing	400	0.742%	513		513	-	513
Controller	1,000	1.856%	1,284		1,284	-	1,284
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 Services	4,000	7.424%	5,135		5,135	-	5,135
Public Defender	1,745	3.239%	2,240		2,240	-	2,240
Reg & Recorder	3,050	5.661%	3,915		3,915	-	3,915
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
Veteran's Affairs	280	0.520%	360		360	-	360
Other	1,137	2.110%	1,460		1,460	-	1,460
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

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		0.000%	-		-	-	-
Conservation	3,932	17.328%	10,985		10,985	-	10,985
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	9,630	42.440%	26,904		26,904	-	26,904
Other	6,107	26.914%	17,062		17,062	-	17,062
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 2009, the County upgraded its phone system purchasing $29,382 of equipment with a useful life of seven years and use charge of $4,197. The use charge was directly allocated to the Central Telephone cost center for further distribution.

In 2008, 2009, 2010, 2011 and 2012 the Information Technology department (previously M.I.S) purchased $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 $49,541.

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 $107,470.

Actual 2013

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	107,470		107,470	107,470
	-		-	-
Total Departmental Cost Adjustments	107,470	-	107,470	107,470
Total to be Allocated	107,470	-	107,470	107,470

Actual 2013

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

	Total	General And Administration	Equipment	Phone System	Data Processing	CYS Equipment
Departmental Expenditures	-	-	-	-	-	-
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments						
Equipment Use Charge	107,470		53,732	4,197	49,541	-
	-					
Functional Cost	107,470	-	53,732	4,197	49,541	-
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	107,470	-	53,732	4,197	49,541	-
Unallocated	-					
1st Allocation	107,470	-	53,732	4,197	49,541	-
Additions: 2nd						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	107,470	-	53,732	4,197	49,541	-

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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

User Department	Total	Equipment	Phone System	Data Processing	CYS Equipment
Building Maintenance	18,109	18,109	-	-	-
Building Security	3,745	3,745	-	-	-
Finance	2,898	2,898	-	-	-
Human Resources	927	927	-	-	-
Information Technology	65,013	15,472	-	49,541	-
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	-	-	-	-	-
Subtotal	107,470	53,732	4,197	49,541	-
Total	107,470	53,732	4,197	49,541	-

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	271,635	33.702%	18,109		18,109	-	18,109
Building Security	56,175	6.970%	3,745		3,745	-	3,745
Finance	43,470	5.393%	2,898		2,898	-	2,898
Human Resources	13,905	1.725%	927		927	-	927
Information Technology	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%	-		-	-	-
Subtotal	805,980	100.000%	53,732	-	53,732	-	53,732
Second Allocation Total	805,980						
Total	805,980	100.000%	53,732	-	53,732	-	53,732

(A) Alloc basis: Actual Equipment Cost By Department

Source: Finance Office

Actual 2013

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

ADAMS COUNTY, PENNSYLVANIA
Equipment Use Charge
Detail Allocation of
Data Processing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Technology	100	100.000%	49,541		49,541	-	49,541
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	49,541	-	49,541	-	49,541
Second Allocation Total	100						
Total	100	100.000%	49,541	-	49,541	-	49,541

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

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 used to accumulate the cost of hospitalization, life insurance, unemployment, employee opt-out, parking and tuition reimbursement. With the implementation of the new accounting software in 2013, most of the employee benefits began being directly charged to departments; therefore, an end of year allocation will no longer be included in this plan for the majority of the fringe benefits. However, the employer portion of the parking cards for each department and the tuition reimbursement is being captured and is being allocated based on the below criteria.

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

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

Ref: OMB Circular A-87, Attachment B, Section 8

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	22,408		22,408	22,408
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	22,408	-	22,408	22,408

Actual 2013

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	-									
Life Insurance	-									
Tuition Reimbursement	6,383				6,383					
Employee Opt-Out	-									
Parking Expense	16,025						16,025			
Insurance Admin Fees	-									
Unemployment Comp	-									
Short Term Disability	-									
Departmental Expenditures	22,408	-	-	-	6,383	-	16,025	-	-	-
Cost Adjustments										
Deductions	-	-								
Departmental Cost Adjustments	-									
Functional Cost	22,408	-	-	-	6,383	-	16,025	-	-	-
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN		-	-	-	-	-	-	-	-	-
Allocable Costs	22,408	-	-	-	6,383	-	16,025	-	-	-
Unallocated	-									
1st Allocation	22,408	-	-	-	6,383	-	16,025	-	-	-
Additions: 2nd										
Central Service Centers	-	-								
REALLOCATE ADMIN		-	-	-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-	-	-
Unallocated	-									
2nd Allocation	-	-	-	-	-	-	-	-	-	-
Total Allocated	22,408	-	-	-	6,383	-	16,025	-	-	-

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	-	-	-	-	-	-	-	-	-
Building Security	397	-	-	-	-	397	-	-	-
Finance	530	-	-	-	-	530	-	-	-
Human Resources	1,530	-	-	1,000	-	530	-	-	-
Information Technology	641	-	-	244	-	397	-	-	-
Commissioners	132	-	-	-	-	132	-	-	-
Solicitor	132	-	-	-	-	132	-	-	-
Purchasing	132	-	-	-	-	132	-	-	-
Controller	265	-	-	-	-	265	-	-	-
Treasurer	132	-	-	-	-	132	-	-	-
Central Phone	-	-	-	-	-	-	-	-	-
County Complex	-	-	-	-	-	-	-	-	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	132	-	-	-	-	132	-	-	-
Tax Appraising	-	-	-	-	-	-	-	-	-
Tax Services	1,324	-	-	-	-	1,324	-	-	-
Tax Claim	-	-	-	-	-	-	-	-	-
Public Defender	397	-	-	-	-	397	-	-	-
Reg & Recorder	132	-	-	-	-	132	-	-	-
Planning	1,060	-	-	-	-	1,060	-	-	-
GIS/Mapping	-	-	-	-	-	-	-	-	-
Courts	662	-	-	-	-	662	-	-	-
DJ Carr	-	-	-	-	-	-	-	-	-
DJ Bowman	-	-	-	-	-	-	-	-	-
DJ Zepp	-	-	-	-	-	-	-	-	-
DJ Beauchat	-	-	-	-	-	-	-	-	-
Law Library	132	-	-	-	-	132	-	-	-
Victim Witness	265	-	-	-	-	265	-	-	-
Clerk Courts	530	-	-	-	-	530	-	-	-
Coroner	-	-	-	-	-	-	-	-	-
District Attorney	795	-	-	-	-	795	-	-	-
Prothonotary	265	-	-	-	-	265	-	-	-
Sheriff	2,530	-	-	2,000	-	530	-	-	-
Prison	390	-	-	390	-	-	-	-	-
Probation Services	3,046	-	-	-	-	3,046	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-	-
Protect Insp	-	-	-	-	-	-	-	-	-
Emergency Services	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-
AG Land Pres	-	-	-	-	-	-	-	-	-
Agricultural Extension	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	-	-	-	-
Domestic Relations	3,192	-	-	2,000	-	1,192	-	-	-
911 Telecommunications	-	-	-	-	-	-	-	-	-
Children & Youth	3,265	-	-	749	-	2,516	-	-	-
	-	-	-	-	-	-	-	-	-
Other	400	-	-	-	-	400	-	-	-
Subtotal	22,408	-	-	6,383	-	16,025	-	-	-
Total	22,408	-	-	6,383	-	16,025	-	-	-

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		0.000%	-		-	-	-
Human Resources	1,000	15.667%	1,000		1,000	-	1,000
Information Technology	244	3.823%	244		244	-	244
Sheriff	2,000	31.333%	2,000		2,000	-	2,000
Fire Marshalls		0.000%	-		-	-	-
Prison	390	6.110%	390		390	-	390
Probation Services		0.000%	-		-	-	-
Domestic Relations	2,000	31.333%	2,000		2,000	-	2,000
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	749	11.734%	749		749	-	749
Other		0.000%	-		-	-	-
Subtotal	6,383	100.000%	6,383	-	6,383	-	6,383
Second Allocation Total	6,383						
Total	6,383	100.000%	6,383	-	6,383	-	6,383

(A) Alloc basis — Direct Allocation based on use per Department

Source: — Finance Office

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	3	2.479%	397		397	-	397
Finance	4	3.306%	530		530	-	530
Human Resources	4	3.306%	530		530	-	530
Information Technology	3	2.479%	397		397	-	397
Commissioners	1	0.826%	132		132	-	132
Solicitor	1	0.826%	132		132	-	132
Purchasing	1	0.826%	132		132	-	132
Controller	2	1.653%	265		265	-	265
Treasurer	1	0.826%	132		132	-	132
Election & Voter	1	0.826%	132		132	-	132
Tax Services	10	8.264%	1,324		1,324	-	1,324
Public Defender	3	2.479%	397		397	-	397
Reg & Recorder	1	0.826%	132		132	-	132
Planning	8	6.612%	1,060		1,060	-	1,060
Courts	5	4.132%	662		662	-	662
Law Library	1	0.826%	132		132	-	132
Victim Witness	2	1.653%	265		265	-	265
Clerk Courts	4	3.306%	530		530	-	530
District Attorney	6	4.959%	795		795	-	795
Prothonotary	2	1.653%	265		265	-	265
Sheriff	4	3.306%	530		530	-	530
Probation Services	23	19.008%	3,046		3,046	-	3,046
Domestic Relations	9	7.438%	1,192		1,192	-	1,192
Children & Youth	19	15.702%	2,516		2,516	-	2,516
Other	3	2.479%	400		400	-	400
Subtotal	121	100.000%	16,025	-	16,025	-	16,025
Second Allocation Total	121						
Total	121	100.000%	16,025	-	16,025	-	16,025

(A) Alloc basis — Direct Allocation based on use per Department

Source: — Finance Office

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.

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.

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.

Ref: OMB Circular A-87, Attachment B, Section 22

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	249,878		249,878	249,878
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	249,878	-	249,878	249,878

Actual 2013

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	38,443		38,443				
Public Officials	89,700			89,700			
Crime	6,407			6,407			
Automobile	35,239				35,239		
Law Enforcement	80,089					80,089	
	-						
	-						
	-						
	-						
	-						
Departmental Expenditures	249,878	-	38,443	96,107	35,239	80,089	-
Cost Adjustments							
Deductions	-	-					
Departmental Cost Adjustments	-						
Functional Cost	249,878	-	38,443	96,107	35,239	80,089	-
Additions: 1st							
Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	249,878	-	38,443	96,107	35,239	80,089	-
Unallocated	-						-
1st Allocation	249,878	-	38,443	96,107	35,239	80,089	-
Additions: 2nd							
Central Services Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						-
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	249,878	-	38,443	96,107	35,239	80,089	-

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	8,103	931	2,991	4,181	-
Building Security	6,195	393	997	-	4,805
Finance	1,116	318	798	-	-
Human Resources	1,403	406	997	-	-
Information Technology	1,418	421	997	-	-
Commissioners	1,967	770	1,197	-	-
Solicitor	981	383	598	-	-
Purchasing	279	80	199	-	-
Controller	1,178	380	798	-	-
Treasurer	1,119	321	798	-	-
County Complex	815	217	598	-	-
Election & Voter	584	185	399	-	-
Tax Services	6,119	1,335	3,589	1,195	-
Tax Collectors	7,059	280	6,779	-	-
Public Defender	2,006	611	1,395	-	-
Reg & Recorder	1,559	362	1,197	-	-
Planning	5,203	1,415	3,191	597	-
GIS/Mapping	262	262	-	-	-
Courts	4,183	1,391	2,792	-	-
DJ Carr	773	175	598	-	-
DJ Bowman	774	176	598	-	-
DJ Zepp	782	184	598	-	-
DJ Beauchat	785	187	598	-	-
Law Library	244	45	199	-	-
Victim Witness	911	113	798	-	-
Clerk Courts	2,953	760	2,193	-	-
Coroner	871	75	199	597	-
District Attorney	7,333	1,020	2,792	2,987	534
Prothonotary	1,578	381	1,197	-	-
Sheriff	17,768	1,058	2,792	5,375	8,543
Fire Marshalls	2	2	-	-	-
Prison	86,809	11,254	23,728	5,375	46,452
Probation Services	39,986	3,891	9,172	7,167	19,756
Protect Insp	868	72	199	597	-
Emergency Services	2,025	232	598	1,195	-
Veteran's Affairs	502	103	399	-	-
Conservation	5,377	-	1,794	3,583	-
Agricultural Extension	1,353	356	997	-	-
VOCA	-	-	-	-	-
Haz Mat Emg Response	284	85	199	-	-
Domestic Relations	5,826	1,639	4,187	-	-
911 Telecommunications	5,716	1,927	3,789	-	-
Children & Youth	12,825	3,258	7,178	2,389	-

Actual 2013

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
VOJO	-	-	-	-	-
Other	1,984	989	995	1	(1)
Subtotal	249,878	38,443	96,107	35,239	80,089
Total	249,878	38,443	96,107	35,239	80,089

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	485,895	2.422%	931		931	-	931
Building Security	204,844	1.021%	393		393	-	393
Finance	165,628	0.826%	318		318	-	318
Human Resources	211,723	1.055%	406		406	-	406
Information Technology	219,776	1.096%	421		421	-	421
Commissioners	402,039	2.004%	770		770	-	770
Solicitor	199,669	0.995%	383		383	-	383
Purchasing	41,715	0.208%	80		80	-	80
Controller	198,381	0.989%	380		380	-	380
Treasurer	167,607	0.835%	321		321	-	321
Central Phone		0.000%	-		-	-	-
County Complex	113,149	0.564%	217		217	-	217
Services Building		0.000%	-		-	-	-
Election & Voter	96,738	0.482%	185		185	-	185
Tax Appraising		0.000%	-		-	-	-
Tax Services	696,625	3.472%	1,335		1,335	-	1,335
Tax Collectors	146,039	0.728%	280		280	-	280
Tax Claim		0.000%	-		-	-	-
Public Defender	318,919	1.590%	611		611	-	611
Reg & Recorder	188,800	0.941%	362		362	-	362
Planning	738,682	3.682%	1,415		1,415	-	1,415
GIS/Mapping	136,657	0.681%	262		262	-	262
County Zoning		0.000%	-		-	-	-
Courts	726,015	3.619%	1,391		1,391	-	1,391
DJ Carr	91,027	0.454%	175		175	-	175
DJ Bowman	91,690	0.457%	176		176	-	176
DJ Zepp	95,812	0.478%	184		184	-	184
DJ Beauchat	97,576	0.486%	187		187	-	187
Law Library	23,495	0.117%	45		45	-	45
Victim Witness	58,770	0.293%	113		113	-	113
Clerk Courts	396,384	1.976%	760		760	-	760
Coroner	39,399	0.196%	75		75	-	75
District Attorney	532,221	2.653%	1,020		1,020	-	1,020
Prothonotary	198,888	0.991%	381		381	-	381
Sheriff	551,862	2.751%	1,058		1,058	-	1,058
Fire Marshalls	769	0.004%	2		2	-	2
Prison	5,873,027	29.275%	11,254		11,254	-	11,254
Probation Services	2,031,377	10.126%	3,891		3,891	-	3,891
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	37,788	0.188%	72		72	-	72
Emergency Services	121,061	0.603%	232		232	-	232

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
Veteran's Affairs	53,845	0.268%	103		103	-	103
Agricultural Extension	185,993	0.927%	356		356	-	356
VOCA		0.000%	-		-	-	-
Haz Mat Emg Response	44,273	0.221%	85		85	-	85
Domestic Relations	855,282	4.263%	1,639		1,639	-	1,639
911 Telecommunications	1,005,695	5.013%	1,927		1,927	-	1,927
Children & Youth	1,699,037	8.469%	3,258		3,258	-	3,258
VOJO		0.000%	-		-	-	-
		0.000%	-		-	-	-
Other	517,471	2.581%	989		989	-	989
Subtotal	20,061,643	100.000%	38,443	-	38,443	-	38,443
Second Allocation Total	20,061,643						
Total	20,061,643	100.000%	38,443	-	38,443	-	38,443

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

Source: General Ledger Trial Balance

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	15	3.112%	2,991		2,991	-	2,991
Building Security	5	1.037%	997		997	-	997
Finance	4	0.830%	798		798	-	798
Human Resources	5	1.037%	997		997	-	997
Information Technology	5	1.037%	997		997	-	997
Commissioners	6	1.245%	1,197		1,197	-	1,197
Solicitor	3	0.622%	598		598	-	598
Purchasing	1	0.207%	199		199	-	199
Controller	4	0.830%	798		798	-	798
Treasurer	4	0.830%	798		798	-	798
County Complex	3	0.622%	598		598	-	598
Election & Voter	2	0.415%	399		399	-	399
Tax Services	18	3.734%	3,589		3,589	-	3,589
Tax Collectors	34	7.054%	6,779		6,779	-	6,779
Public Defender	7	1.452%	1,395		1,395	-	1,395
Reg & Recorder	6	1.245%	1,197		1,197	-	1,197
Planning	16	3.320%	3,191		3,191	-	3,191
Courts	14	2.905%	2,792		2,792	-	2,792
DJ Carr	3	0.622%	598		598	-	598
DJ Bowman	3	0.622%	598		598	-	598
DJ Zepp	3	0.622%	598		598	-	598
DJ Beauchat	3	0.622%	598		598	-	598
Law Library	1	0.207%	199		199	-	199
Victim Witness	4	0.830%	798		798	-	798
Clerk Courts	11	2.282%	2,193		2,193	-	2,193
Coroner	1	0.207%	199		199	-	199
District Attorney	14	2.905%	2,792		2,792	-	2,792
Prothonotary	6	1.245%	1,197		1,197	-	1,197
Sheriff	14	2.905%	2,792		2,792	-	2,792
Prison	119	24.689%	23,728		23,728	-	23,728
Probation Services	46	9.544%	9,172		9,172	-	9,172
Protect Insp	1	0.21%	199		199	-	199
Emergency Services	3	0.62%	598		598	-	598
Veteran's Affairs	2	0.42%	399		399	-	399
Conservation	9	1.87%	1,794		1,794	-	1,794
Agricultural Extension	5	1.04%	997		997	-	997
Haz Mat Emg Response	1	0.21%	199		199	-	199
Domestic Relations	21	4.36%	4,187		4,187	-	4,187
911 Telecommunications	19	3.94%	3,789		3,789	-	3,789

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
Children & Youth	36	7.47%	7,178		7,178	-	7,178
Other	5	1.04%	995		995	-	995
Subtotal	482	100.00%	96,107	-	96,107	-	96,107
Second Allocation Total	482						
Total	482	100.00%	96,107	-	96,107	-	96,107

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

Source: Human Resources

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	7	11.864%	4,181		4,181	-	4,181
Tax Services	2	3.390%	1,195		1,195	-	1,195
Planning	1	1.695%	597		597	-	597
Coroner	1	1.695%	597		597	-	597
District Attorney	5	8.475%	2,987		2,987	-	2,987
Prothonotary		0.000%	-		-	-	-
Sheriff	9	15.254%	5,375		5,375	-	5,375
Fire Marshalls		0.000%	-		-	-	-
Prison	9	15.254%	5,375		5,375	-	5,375
Probation Services	12	20.339%	7,167		7,167	-	7,167
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	1	1.695%	597		597	-	597
Emergency Services	2	3.390%	1,195		1,195	-	1,195
Conservation	6	10.169%	3,583		3,583	-	3,583
Children & Youth	4	6.780%	2,389		2,389	-	2,389
Other		0.000%	1		1	-	1
Subtotal	59	100.000%	35,239	-	35,239	-	35,239
Second Allocation Total	59						
Total	59	100.000%	35,239	-	35,239	-	35,239

(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	6.000%	4,805		4,805	-	4,805
District Attorney	1	0.667%	534		534	-	534
Sheriff	16	10.667%	8,543		8,543	-	8,543
Prison	87	58.000%	46,452		46,452	-	46,452
Probation Services	37	24.667%	19,756		19,756	-	19,756
Other		0.000%	(1)		(1)	-	(1)
Subtotal	150	100.000%	80,089	-	80,089	-	80,089
Second Allocation Total	150						
Total	150	100.000%	80,089	-	80,089	-	80,089

(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 22

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	68,706		68,706	68,706
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	68,706	-	68,706	68,706

Actual 2013

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	68,706		18,477	6,907	4,085	34,555	4,637	45
Departmental Expenditures	68,706	-	18,477	6,907	4,085	34,555	4,637	45
Cost Adjustments								
Deductions	-		-					
Departmental Cost Adjustments	-							
Functional Cost	68,706	-	18,477	6,907	4,085	34,555	4,637	45
Additions: 1st								
Central Service Centers	-	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	68,706	-	18,477	6,907	4,085	34,555	4,637	45
Unallocated	-							
1st Allocation	68,706	-	18,477	6,907	4,085	34,555	4,637	45
Additions: 2nd								
Central Service Centers	-	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	68,706	-	18,477	6,907	4,085	34,555	4,637	45

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	1,506	839	123	544	-	-
Building Security	77	77	-	-	-	-
Finance	411	411	-	-	-	-
Human Resources	480	480	-	-	-	-
Information Technology	274	274	-	-	-	-
Commissioners	1,005	1,005	-	-	-	-
Solicitor	496	-	496	-	-	-
Purchasing	137	137	-	-	-	-
Controller	343	343	-	-	-	-
Treasurer	480	480	-	-	-	-
Central Phone	34	34	-	-	-	-
County Complex	45	-	-	-	-	-
Election & Voter	555	274	281	-	-	-
Tax Services	1,372	1,372	-	-	-	-
Public Defender	598	598	-	-	-	-
Reg & Recorder	1,046	1,046	-	-	-	-
Courts	8,080	5,715	2,365	-	-	-
Law Library	413	413	-	-	-	-
Victim Witness	623	-	623	-	-	-
Clerk Courts	789	789	-	-	-	-
Constables	-	-	-	-	-	-
Coroner	647	-	-	-	647	-
District Attorney	2,541	-	2,541	-	-	-
Prothonotary	1,337	857	480	-	-	-
Sheriff	1,216	1,216	-	-	-	-
Fire Marshalls	27	-	-	-	-	27
Prison	33,908	-	-	-	33,908	-
Probation Services	1,629	1,629	-	-	-	-
Juvenile Probation	-	-	-	-	-	-
Protect Insp	27	-	-	-	-	27

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
Veteran's Affairs	96	96	-	-	-	-
Conservation	708	-	-	708	-	-
Agricultural Extension	1,734	-	-	1,734	-	-
911 Telecommunications	4,512	-	-	-	-	4,512
Other	1,560	392	(2)	1,099	-	71
Subtotal	68,706	18,477	6,907	4,085	34,555	4,637
Total	68,706	18,477	6,907	4,085	34,555	4,637

Actual 2013

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%	839		839	-	839
Building Security	225	0.418%	77		77	-	77
Finance	1,200	2.227%	411		411	-	411
Human Resources	1,400	2.598%	480		480	-	480
Information Technology	800	1.485%	274		274	-	274
Commissioners	2,930	5.438%	1,005		1,005	-	1,005
Purchasing	400	0.742%	137		137	-	137
Controller	1,000	1.856%	343		343	-	343
Treasurer	1,400	2.598%	480		480	-	480
Central Phone	100	0.186%	34		34	-	34
Election & Voter	800	1.485%	274		274	-	274
Tax Services	4,000	7.424%	1,372		1,372	-	1,372
Public Defender	1,745	3.239%	598		598	-	598
Reg & Recorder	3,050	5.661%	1,046		1,046	-	1,046
Courts	16,665	30.930%	5,715		5,715	-	5,715
Law Library	1,205	2.236%	413		413	-	413
Victim Witness		0.000%	-		-	-	-
Clerk Courts	2,300	4.269%	789		789	-	789
Prothonotary	2,500	4.640%	857		857	-	857
Sheriff	3,545	6.579%	1,216		1,216	-	1,216
Probation Services	4,750	8.816%	1,629		1,629	-	1,629
Veteran's Affairs	280	0.520%	96		96	-	96
Other	1,137	2.11%	392		392	-	392
Subtotal	53,880	100.000%	18,477	-	18,477	-	18,477
Second Allocation Total	53,880						
Total	53,880	100.000%	18,477	-	18,477	-	18,477

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

Source: Finance Office

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%	123		123	-	123
Solicitor	510	7.182%	496		496	-	496
Election & Voter	289	4.070%	281		281	-	281
Courts	2,431	34.235%	2,365		2,365	-	2,365
Victim Witness	640	9.013%	623		623	-	623
District Attorney	2,612	36.784%	2,541		2,541	-	2,541
Prothonotary	493	6.943%	480		480	-	480
Other	-	-0.001%	(2)		(2)	-	(2)
Subtotal	7,101	100.000%	6,907	-	6,907	-	6,907
Second Allocation Total	7,101						
Total	7,101	100.000%	6,907	-	6,907	-	6,907

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

Source: Finance Office

Actual 2013

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%	544		544	-	544
Solid Waste		0.000%	-		-	-	-
Conservation	3,932	17.328%	708		708	-	708
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	9,630	42.440%	1,734		1,734	-	1,734
Other	6,107	26.914%	1,099		1,099	-	1,099
Subtotal	22,691	100.000%	4,085	-	4,085	-	4,085
Second Allocation Total	22,691						
Total	22,691	100.000%	4,085	-	4,085	-	4,085

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

Source: Finance Office

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%	647		647	-	647
Prison	114,879	98.127%	33,908		33,908	-	33,908
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	34,555	-	34,555	-	34,555
Second Allocation Total	117,072						
Total	117,072	100.000%	34,555	-	34,555	-	34,555

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

Source: Finance Office

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%	27		27	-	27
Protect Insp	233	0.588%	27		27	-	27
911 Telecommunications	38,536	97.313%	4,512		4,512	-	4,512
Other	598	1.511%	71		71	-	71
Subtotal	39,600	100.000%	4,637	-	4,637	-	4,637
Second Allocation Total	39,600						
Total	39,600	100.000%	4,637	-	4,637	-	4,637

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

Source: Finance Office

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%	45		45	-	45
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	45	-	45	-	45
Second Allocation Total	100						
Total	100	100.000%	45	-	45	-	45

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

Source: Finance Office

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

Workers' Compensation insurance policy premiums and reserve payments used to be allocated to central service departments based on salaries, excluding elected officials.

With the implementation of the new accounting software in 2013, all employee benefits began being directly charged to departments; therefore, an end of year allocation will no longer be included in this plan.

Ref: OMB Circular A-87, Attachment B, Section 22

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 8

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Retirement
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	1,375,196		1,375,196	1,375,196
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	1,375,196	-	1,375,196	1,375,196

Actual 2013

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

	Total	General & Administration	Retirement
Other Expenses and Cost			
Retirement Contribution	1,375,196		1,375,196
Administration	-		
Departmental Expenditures	1,375,196	-	1,375,196
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	1,375,196	-	1,375,196
Additions: 1st			
Central Service Centers	-	-	
REALLOCATE ADMIN		-	
Allocable Costs	1,375,196	-	1,375,196
Unallocated	-		
1st Allocation	1,375,196	-	1,375,196
Additions: 2nd			
Central Service Centers	-	-	
REALLOCATE ADMIN		-	-
Allocable Costs	-	-	-
Unallocated	-		
2nd Allocation	-	-	-
Total Allocated	1,375,196	-	1,375,196

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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

User Department	Total	Retirement
Building Maintenance	34,806	34,806
Building Security	11,923	11,923
Finance	10,341	10,341
Human Resources	14,467	14,467
Information Technology	13,532	13,532
Commissioners	17,768	17,768
Solicitor	14,233	14,233
Purchasing	2,819	2,819
Controller	13,202	13,202
Treasurer	11,634	11,634
Central Phone	-	-
Other	1,230,471	1,230,471
Subtotal	1,375,196	1,375,196
Total	1,375,196	1,375,196

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	486,848	2.531%	34,806		34,806	-	34,806
Building Security	166,828	0.867%	11,923		11,923	-	11,923
Finance	144,722	0.752%	10,341		10,341	-	10,341
Human Resources	202,358	1.052%	14,467		14,467	-	14,467
Information Technology	189,337	0.984%	13,532		13,532	-	13,532
Commissioners	248,569	1.292%	17,768		17,768	-	17,768
Solicitor	199,142	1.035%	14,233		14,233	-	14,233
Purchasing	39,408	0.205%	2,819		2,819	-	2,819
Controller	184,613	0.960%	13,202		13,202	-	13,202
Treasurer	162,640	0.846%	11,634		11,634	-	11,634
Other	17,207,650	89.476%	1,230,471		1,230,471	-	1,230,471
Subtotal	19,232,115	100.000%	1,375,196	-	1,375,196	-	1,375,196
Second Allocation Total	19,232,115						
Total	19,232,115	100.000%	1,375,196	-	1,375,196	-	1,375,196

(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, 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 2013

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	1,148,418		1,148,418	1,148,418
Allocated Additions				
Building Use	11,797	-	11,797	
Equipment Use	18,109	-	18,109	
Employee Benefits	-	-	-	
Liability Insurance	8,103	-	8,103	
Property Insurance	1,506	-	1,506	
Workers' Compensation	-	-	-	
Retirement	34,806	-	34,806	
Building Maintenance		46,781	46,781	
Building Security		11,381	11,381	
Finance		18,169	18,169	
Human Resources		16,335	16,335	
Information Technology		13,686	13,686	
Commissioners		4,611	4,611	
Solicitor		-	-	
Purchasing		5,075	5,075	
Controller		5,305	5,305	
Treasurer		522	522	
Central Phone		939	939	
County Complex		-	-	
Total Allocated Additions	74,321	122,804	197,125	197,125
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(70,091)		(70,091)	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	(70,091)	-	(70,091)	(70,091)
Total to be Allocated	1,152,648	122,804	1,275,452	1,275,452

Actual 2013

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	485,895	74,892	295,484	31,243	77,177	7,099	
Other Expenses and Cost							
Supplies	37,012	-	27,670	-	7,983	1,358	-
Minor Equipment	614	-	459	-	132	23	-
Software License	-	-	-	-	-	-	-
Advertising	1,564	1,564	-	-	-	-	-
Telephone	70,091	70,091	-	-	-	-	-
Postage	115	115		-	-	-	-
Shipping Expense	-	-	-	-	-	-	-
Utilities	142,306	-	142,306	-	-	-	-
Building Repairs & Maintenance	38,810	-	38,810	-	-	-	-
Archive Lease	32,117	-	32,117	-	-	-	-
Contracted Services	43,310	-	43,310	-	-	-	-
Vehicle Repair	5,274	-	4,272	-	1,002	-	-
Gasoline	7,264	-	5,431	-	1,567	267	-
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	12,946	-	-	12,946	-	-	-
Mileage	576	-	431	-	124	21	-
Training	711	711	-	-	-	-	-
Equipment Repair	18,278	14,740	-	-	3,538	-	-
Employee Benefits	251,101	38,703	152,701	16,146	39,884	3,669	-
Uniforms	-	-	-	-	-	-	-
Prof Services	434	434	-	-	-	-	
Departmental Expenditures	1,148,418	201,249	742,990	60,335	131,407	12,436	-
Cost Adjustments							
Deductions	-	-					
Departmental Cost Adjustments							
Reclass to Central Telephone	(70,091)	(70,091)					
Reclass from IT	-						
Functional Cost	1,078,327	131,158	742,990	60,335	131,407	12,436	-
Additions: 1st							
Central Service Centers	74,321	74,321					
REALLOCATE ADMIN		(205,479)	147,726	15,620	38,584	3,549	-
Allocable Costs	1,152,648	-	890,716	75,955	169,991	15,985	-
Unallocated	-						
1st Allocation	1,152,648	-	890,716	75,955	169,991	15,985	-
Additions: 2nd							
Central Service Centers	122,804	122,804					
REALLOCATE ADMIN		(122,804)	88,288	9,335	23,060	2,121	-
Allocable Costs	122,804	-	88,288	9,335	23,060	2,121	-
Unallocated	-						
2nd Allocation	122,804	-	88,288	9,335	23,060	2,121	-
Total Allocated	1,275,452	-	979,004	85,290	193,051	18,106	-

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	46,781	37,597	4	9,180	-	-
Building Security	3,629	3,627	2	-	-	-
Finance	19,356	19,342	14	-	-	-
Human Resources	22,749	22,565	184	-	-	-
Information Technology	12,895	12,894	1	-	-	-
Commissioners	47,333	47,226	107	-	-	-
Solicitor	8,304	8,220	84	-	-	-
Purchasing	6,448	6,447	1	-	-	-
Controller	16,200	16,119	81	-	-	-
Treasurer	32,378	22,565	9,813	-	-	-
Central Phone	1,612	1,612	-	-	-	-
County Complex	52,677	-	-	52,677	-	-
Services Building	-	-	-	-	-	-
Election & Voter	23,148	17,552	4,830	766	-	-
Tax Appraising	-	-	-	-	-	-
Tax Services	79,067	64,472	14,595	-	-	-
Tax Claim	-	-	-	-	-	-
Public Defender	29,174	28,126	1,048	-	-	-
Reg & Recorder	50,092	49,160	932	-	-	-
Planning	1,130	-	1,130	-	-	-
GIS/Mapping	-	-	-	-	-	-
Courts	312,790	307,791	4,999	-	-	-
DJ Carr	10,882	-	4,209	6,673	-	-
DJ Bowman	7,032	-	-	7,032	-	-
DJ Zepp	-	-	-	-	-	-
DJ Beauchat	45	-	-	45	-	-
Law Library	19,423	19,422	1	-	-	-
Clerk Courts	43,952	37,072	6,880	-	-	-
District Attorney	45,076	42,100	2,976	-	-	-
Prothonotary	50,588	48,241	2,347	-	-	-
Sheriff	59,509	57,139	2,370	-	-	-
Fire Marshalls	9	-	9	-	-	-
Prison	7,060	-	1,381	5,679	-	-
Probation Services	79,211	76,561	2,650	-	-	-
Juvenile Probation	-	-	-	-	-	-
Protect Insp	27	-	27	-	-	-
Emergency Services	540	-	540	-	-	-
Solid Waste	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-
Veteran's Affairs	4,680	4,513	167	-	-	-
AG Land Pres	-	-	-	-	-	-
Haz Mat Emg Response	52	-	52	-	-	-

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	28,246	-	20,108	-	8,138	-
911 Telecommunications	42,753	-	72	42,681	-	-
Children & Youth	13,033	-	3,064	-	9,969	-
RASA	-	-	-	-	-	-
	-	-	-	-	-	-
Other	39,541	18,327	4	21,211	(1)	-
Subtotal	1,275,451	979,005	85,290	193,050	18,106	-
Total	1,275,451	979,005	85,290	193,050	18,106	-

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%	37,597		37,597		37,597
Building Security	225	0.369%	3,287		3,287	340	3,627
Finance	1,200	1.968%	17,528		17,528	1,814	19,342
Human Resources	1,400	2.296%	20,449		20,449	2,116	22,565
Information Technology	800	1.312%	11,685		11,685	1,209	12,894
Commissioners	2,930	4.805%	42,797		42,797	4,429	47,226
Solicitor	510	0.836%	7,449		7,449	771	8,220
Purchasing	400	0.656%	5,842		5,842	605	6,447
Controller	1,000	1.640%	14,607		14,607	1,512	16,119
Treasurer	1,400	2.296%	20,449		20,449	2,116	22,565
Central Phone	100	0.164%	1,461		1,461	151	1,612
Election & Voter	1,089	1.786%	15,906		15,906	1,646	17,552
Tax Services	4,000	6.559%	58,426		58,426	6,046	64,472
Public Defender	1,745	2.862%	25,488		25,488	2,638	28,126
Reg & Recorder	3,050	5.002%	44,550		44,550	4,610	49,160
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	19,096	31.315%	278,925		278,925	28,866	307,791
Law Library	1,205	1.976%	17,601		17,601	1,821	19,422
Victim Witness	640	1.050%	9,348		9,348	967	10,315
Clerk Courts	2,300	3.772%	33,595		33,595	3,477	37,072
Constables		0.000%	-		-	-	-
Coroner		0.000%	-		-	-	-
District Attorney	2,612	4.283%	38,152		38,152	3,948	42,100
Prothonotary	2,993	4.908%	43,717		43,717	4,524	48,241
Sheriff	3,545	5.813%	51,780		51,780	5,359	57,139
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	4,750	7.789%	69,381		69,381	7,180	76,561
Veteran's Affairs	280	0.459%	4,090		4,090	423	4,513
Other	1,137	1.864%	16,607		16,607	1,720	18,327
Subtotal	60,981	100.000%	890,717	-	890,717	88,288	979,005
Second Allocation Total	58,407						
Total	60,981	100.000%	890,716	-	890,717	88,288	979,005

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

Source: Building Maintenance

Actual 2013

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	10	0.005%	4		4		4
Building Security	4	0.002%	2		2	-	2
Finance	31	0.016%	12		12	2	14
Human Resources	416	0.216%	164		164	20	184
Information Technology	1	0.001%	1		1	-	1
Commissioners	242	0.125%	95		95	12	107
Solicitor	191	0.099%	75		75	9	84
Purchasing	2	0.001%	1		1	-	1
Controller	183	0.095%	72		72	9	81
Treasurer	22,198	11.506%	8,739		8,739	1,074	9,813
Election & Voter	10,926	5.663%	4,301		4,301	529	4,830
Tax Appraising		0.000%	-		-	-	-
Tax Services	33,014	17.112%	12,997		12,997	1,598	14,595
Tax Claim		0.000%	-		-	-	-
Public Defender	2,369	1.228%	933		933	115	1,048
Reg & Recorder	2,109	1.093%	830		830	102	932
Planning	2,557	1.325%	1,006		1,006	124	1,130
GIS/Mapping		0.000%	-		-	-	-
Courts	11,309	5.862%	4,452		4,452	547	4,999
DJ Carr	9,518	4.934%	3,748		3,748	461	4,209
DJ Bowman		0.000%	-		-	-	-
Law Library	1	0.001%	1		1	-	1
Victim Witness	2	0.001%	1		1	-	1
Clerk Courts	15,563	8.067%	6,127		6,127	753	6,880
Coroner	181	0.094%	71		71	9	80
District Attorney	6,731	3.489%	2,650		2,650	326	2,976
Prothonotary	5,308	2.751%	2,090		2,090	257	2,347
Sheriff	5,361	2.779%	2,111		2,111	259	2,370
Fire Marshalls	22	0.011%	8		8	1	9
Prison	3,123	1.619%	1,230		1,230	151	1,381
Probation Services	5,995	3.107%	2,360		2,360	290	2,650
Protect Insp	61	0.032%	24		24	3	27
Emergency Services	1,221	0.633%	481		481	59	540
Solid Waste		0.000%	-		-	-	-
Veteran's Affairs	378	0.196%	149		149	18	167
Conservation		0.000%	-		-	-	-
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	1,190	0.617%	469		469	58	527
Haz Mat Emg Response	116	0.060%	46		46	6	52
Domestic Relations	45,484	23.576%	17,907		17,907	2,201	20,108
911 Telecommunications	163	0.084%	64		64	8	72
Children & Youth	6,932	3.593%	2,729		2,729	335	3,064
RASA		0.000%	-		-	-	-
Other	12	0.006%	5		5	(1)	4
Subtotal	192,924	100.000%	75,955	-	75,955	9,335	85,290
Second Allocation Total	192,914						
Total	192,924	100.000%	75,955	-	75,955	9,335	85,290

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

Source: Building Maintenance

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	4,143	5.400%	9,180		9,180		9,180
County Complex	20,790	27.102%	46,071		46,071	6,606	52,677
Election & Voter	302	0.394%	670		670	96	766
DJ Carr	2,633	3.433%	5,836		5,836	837	6,673
DJ Bowman	2,776	3.618%	6,150		6,150	882	7,032
DJ Zepp	-	0.000%	-		-	-	-
DJ Beauchat	18	0.023%	39		39	6	45
Prison	2,242	2.922%	4,967		4,967	712	5,679
Solid Waste	-	0.000%	-		-	-	-
Conservation	5,390	7.026%	11,944		11,944	1,713	13,657
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	13,201	17.209%	29,254		29,254	4,195	33,449
911 Telecommunications	16,845	21.959%	37,328		37,328	5,353	42,681
Other	8,371	10.913%	18,551		18,551	2,660	21,211
Subtotal	76,710	100.000%	169,990	-	169,990	23,060	193,050
Second Allocation Total	72,567						
Total	76,710	100.00%	169,991	-	169,990	23,060	193,050

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

Source: Building Maintenance

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%	7,185		7,185	953	8,138
Children & Youth	7,302	55.055%	8,801		8,801	1,168	9,969
Other		0.000%	(1)		(1)	-	(1)
Subtotal	13,263	100.000%	15,985	-	15,985	2,121	18,106
Second Allocation Total	13,263						
Total	13,263	100.000%	15,985	-	15,985	2,121	18,106

(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%	-		-	-	-
Subtotal	100	100.000%	-	-	-	-	-
Second Allocation Total	100						
Total	100	100.000%	-	-	-	-	-

(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 30

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Building Security
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	243,055		243,055	243,055
Allocated Additions				
Building Use	289	-	289	
Equipment Use	3,745	-	3,745	
Employee Benefits	397	-	397	
Liability Insurance	6,195	-	6,195	
Property Insurance	77	-	77	
Workers' Compensation	-	-	-	
Retirement	11,923	-	11,923	
Building Maintenance	3,289	340	3,629	
Building Security		995	995	
Finance		3,799	3,799	
Human Resources		5,445	5,445	
Information Technology		6,922	6,922	
Commissioners		753	753	
Solicitor		-	-	
Purchasing		520	520	
Controller		379	379	
Treasurer		89	89	
Central Phone		403	403	
County Complex		-	-	
Total Allocated Additions	25,915	19,645	45,560	45,560
Departmental Cost Adjustments				
Reclass from IT	660		660	
Total Departmental Cost Adjustments	660	-	660	660
Total to be Allocated	269,630	19,645	289,275	289,275

Actual 2013

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

	Total	General And Administration	Courthouse Complex
Wages and Benefits			
Salaries & Wages	204,844		204,844
	-		
Other Expenses and Cost			
Supplies	3,262		3,262
Minor Equipment	6,385		6,385
Advertising	-		
Registration Fee	135		135
Telephone	-		
Training	-		
Contracted Services	8,845		8,845
Employee Benefits (FICA)	19,419		19,419
Equipment Repairs	165		165
Uniforms	-		
Departmental Expenditures	243,055	-	243,055
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from IT	660	660	
Functional Cost	243,715	660	243,055
Additions: 1st			
Central Service Centers	25,915	25,915	
REALLOCATE ADMIN		(26,575)	26,575
Allocable Costs	269,630	-	269,630
Unallocated	-		
1st Allocation	269,630	-	269,630
Additions: 2nd			
Central Service Centers	19,645	19,645	
REALLOCATE ADMIN		(19,645)	19,645
Allocable Costs	19,645	-	19,645
Unallocated	-		
2nd Allocation	19,645	-	19,645
Total Allocated	289,275	-	289,275

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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

User Department	Total	Courthouse Complex
Building Maintenance	11,381	11,381
Finance	5,711	5,711
Human Resources	6,664	6,664
Information Technology	3,808	3,808
Commissioners	13,945	13,945
Purchasing	1,904	1,904
Controller	4,760	4,760
Treasurer	6,664	6,664
Central Phone	476	476
County Complex	-	-
Election & Voter	5,184	5,184
Tax Appraising	-	-
Tax Services	19,036	19,036
Tax Claim	-	-
Public Defender	8,306	8,306
Reg & Recorder	14,517	14,517
Planning	-	-
GIS/Mapping	-	-
Courts	90,883	90,883
Law Library	5,735	5,735
Clerk Courts	10,947	10,947
District Attorney	12,430	12,430
Prothonotary	14,244	14,244
Sheriff	16,871	16,871
Probation Services	22,605	22,605
Veteran's Affairs	1,333	1,333
AG Land Pres	-	-
Domestic Relations	-	-
911 Telecommunications	-	-
Other	5,403	5,403
Subtotal	289,275	289,275
Total	289,275	289,275

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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%	11,381		11,381		11,381
Building Security	225	0.369%	995		995		995
Finance	1,200	1.968%	5,306		5,306	405	5,711
Human Resources	1,400	2.296%	6,191		6,191	473	6,664
Information Technology	800	1.312%	3,538		3,538	270	3,808
Commissioners	2,930	4.805%	12,956		12,956	989	13,945
Solicitor	510	0.836%	2,254		2,254	172	2,426
Purchasing	400	0.656%	1,769		1,769	135	1,904
Controller	1,000	1.640%	4,422		4,422	338	4,760
Treasurer	1,400	2.296%	6,191		6,191	473	6,664
Central Phone	100	0.164%	442		442	34	476
Election & Voter	1,089	1.786%	4,816		4,816	368	5,184
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.559%	17,685		17,685	1,351	19,036
Public Defender	1,745	2.862%	7,717		7,717	589	8,306
Reg & Recorder	3,050	5.002%	13,487		13,487	1,030	14,517
Courts	19,096	31.315%	84,435		84,435	6,448	90,883
Law Library	1,205	1.976%	5,328		5,328	407	5,735
Victim Witness	640	1.050%	2,831		2,831	216	3,047
Clerk Courts	2,300	3.772%	10,170		10,170	777	10,947
Constables	-	0.000%	-		-	-	-
Coroner	-	0.000%	-		-	-	-
District Attorney	2,612	4.283%	11,548		11,548	882	12,430
Prothonotary	2,993	4.908%	13,233		13,233	1,011	14,244
Sheriff	3,545	5.813%	15,674		15,674	1,197	16,871
Fire Marshalls	-	0.000%	-		-	-	-
Prison	-	0.000%	-		-	-	-
Probation Services	4,750	7.789%	21,001		21,001	1,604	22,605
Veteran's Affairs	280	0.459%	1,238		1,238	95	1,333
Other	1,137	1.865%	5,022		5,022	381	5,403
Subtotal	60,981	100.000%	269,630	-	269,630	19,645	289,275
Second Allocation Total	58,182						
Total	60,981	100.000%	269,630	-	269,630	19,645	289,275

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

Source: Building Maintenance

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

ADAMS COUNTY, PENNSYLVANIA
Finance
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	378,451		378,451	378,451
Reclass to Controller			-	
Reclass To Human Resources			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,540	-	1,540	
Equipment Use	2,898	-	2,898	
Employee Benefits	530	-	530	
Liability Insurance	1,116	-	1,116	
Property Insurance	411	-	411	
Workers' Compensation	-	-	-	
Retirement	10,341	-	10,341	
Building Maintenance	17,540	1,816	19,356	
Building Security	5,306	405	5,711	
Finance		4,203	4,203	
Human Resources		4,357	4,357	
Information Technology		35,584	35,584	
Commissioners		1,104	1,104	
Solicitor		-	-	
Purchasing		889	889	
Controller		998	998	
Treasurer		120	120	
Central Phone		536	536	
County Complex		-	-	
Total Allocated Additions	39,682	50,012	89,694	89,694
Departmental Cost Adjustments				
Reclass from Commissioners	3,337		3,337	
Reclass from Treasurer	969		969	
Reclass from Controller	574		574	
Total Departmental Cost Adjustments	4,880	-	4,880	4,880
Total to be Allocated	423,014	50,012	473,026	473,026

Actual 2013

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	165,628		112,229	49,683		3,716
Other Expenses and Cost						
Supplies	2,059		1,395	618		46
Publications	-		-	-		-
Minor Equipment	1,964		1,331	589		44
Professional Services	145,284	-	15,458	51,035	74,135	4,656
Accounting Fees	-		-	-		-
Software License	-		-	-		-
Telephone Expense	81		55	24		2
Postage Expense	46		31	14		1
Contract Services	1,002		679	301		22
Equipment Repairs/Maint	-		-	-		-
Training	1,112		753	334		25
Conferences	782		530	235		18
Dues/Memberships	990		671	297		22
Benefits	59,050		40,012	17,713		1,325
Mileage	453		307	136		10
Advetising Expenses	-		-	-		-
Capital purchases	-		-	-		-
Departmental Expenditures	378,451	-	173,452	120,977	74,135	9,888
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments						
Reclass from Commissioners	3,337					3,337
Reclass from Treasurer	969					969
Reclass from Controller	574					574

Actual 2013

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	383,332	-	173,452	120,977	74,135	14,768
Additions: 1st Central Service Centers	39,682	39,682	-	-		
REALLOCATE ADMIN		(39,682)	17,956	12,523	7,674	1,529
Allocable Costs	423,014	-	191,408	133,500	81,809	16,297
Unallocated	-					
1st Allocation	423,014	-	191,408	133,500	81,809	16,297
Additions: 2nd Central Service Centers	50,012	50,012				
REALLOCATE ADMIN		(50,012)	22,630	15,783	9,672	1,927
Allocable Costs	50,012	-	22,630	15,783	9,672	1,927
Unallocated	-					
2nd Allocation	50,012	-	22,630	15,783	9,672	1,927
Total Allocated	473,026	-	214,038	149,283	91,481	18,224

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

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Building Maintenance	18,169	9,333	4,847	3,989	-
Building Security	3,799	894	2,523	382	-
Finance	4,203	2,134	1,157	912	-
Human Resources	8,043	4,581	1,504	1,958	-
Information Technology	4,674	2,205	1,526	943	-
Commissioners	7,676	3,855	2,173	1,648	-
Solicitor	2,392	1,067	869	456	-
Controller	3,098	1,359	1,159	580	-
Treasurer	4,748	2,514	1,159	1,075	-
Election & Voter	6,650	4,253	579	1,818	-
Tax Services	27,008	11,201	11,020	4,787	-
Public Defender	5,109	1,979	2,284	846	-
Reg & Recorder	4,725	2,109	1,715	901	-
Planning	10,311	4,101	4,457	1,753	-
Courts	32,942	16,989	8,691	7,262	-
DJ Carr	3,163	1,599	880	684	-
DJ Bowman	3,341	1,724	880	737	-
DJ Zepp	2,998	1,484	880	634	-
DJ Beauchat	2,806	1,349	880	577	-
Law Library	1,854	1,095	290	469	-
Victim Witness	5,488	3,033	1,159	1,296	-
Clerk Courts	8,891	3,855	3,388	1,648	-
Coroner	4,679	3,005	390	1,284	-
District Attorney	12,989	6,328	3,956	2,705	-
Prothonotary	4,756	2,146	1,693	917	-
Sheriff	10,468	4,000	4,758	1,710	-
Fire Marshalls	518	347	22	149	-
Prison	49,720	9,102	36,727	3,891	-
Probation Services	28,671	10,282	13,995	4,394	-
Juvenile Probation	-	-	-	-	-
Protect Insp	1,617	929	290	398	-
Emergency Services	19,967	6,517	10,664	2,786	-
Veteran's Affairs	3,250	1,871	579	800	-
Conservation	4,695	1,229	2,941	525	-
Agricultural Extension	4,536	2,163	1,448	925	-
Domestic Relations	11,391	3,906	5,816	1,669	-
Children & Youth	37,998	18,431	11,689	7,878	-
Liquid Fuels	18,224	-	-	-	18,224

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

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Other	87,459	61,069	295	26,095	-
Subtotal	473,027	214,038	149,283	91,481	18,224
Total	473,027	214,038	149,283	91,481	18,224

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
Building Maintenance	2,274	4.876%	9,333		9,333		9,333
Building Security	218	0.467%	894		894		894
Finance	520	1.115%	2,134		2,134		2,134
Human Resources	991	2.125%	4,067		4,067	514	4,581
Information Technology	477	1.023%	1,958		1,958	247	2,205
Commissioners	834	1.788%	3,422		3,422	433	3,855
Solicitor	231	0.495%	947		947	120	1,067
Purchasing		0.000%	-		-	-	-
Controller	294	0.630%	1,206		1,206	153	1,359
Treasurer	544	1.166%	2,232		2,232	282	2,514
Election & Voter	920	1.973%	3,776		3,776	477	4,253
Tax Services	2,423	5.195%	9,944		9,944	1,257	11,201
Public Defender	428	0.918%	1,757		1,757	222	1,979
Reg & Recorder	456	0.978%	1,872		1,872	237	2,109
Planning	887	1.902%	3,641		3,641	460	4,101
Courts	3,675	7.880%	15,083		15,083	1,906	16,989
DJ Carr	346	0.742%	1,420		1,420	179	1,599
DJ Bowman	373	0.800%	1,531		1,531	193	1,724
DJ Zepp	321	0.688%	1,317		1,317	167	1,484
DJ Beauchat	292	0.626%	1,198		1,198	151	1,349
Law Library	237	0.508%	972		972	123	1,095
Victim Witness	656	1.407%	2,693		2,693	340	3,033
Clerk Courts	834	1.788%	3,422		3,422	433	3,855
Constables		0.000%	-		-	-	-
Coroner	650	1.394%	2,668		2,668	337	3,005
District Attorney	1,369	2.935%	5,618		5,618	710	6,328
Prothonotary	464	0.995%	1,905		1,905	241	2,146
Sheriff	865	1.855%	3,551		3,551	449	4,000
Fire Marshalls	75	0.161%	308		308	39	347
Prison	1,969	4.222%	8,081		8,081	1,021	9,102
Probation Services	2,224	4.769%	9,128		9,128	1,154	10,282
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	201	0.431%	825		825	104	929
Emergency Services	1,410	3.023%	5,786		5,786	731	6,517
Veteran's Affairs	405	0.868%	1,661		1,661	210	1,871
Conservation	266	0.570%	1,091		1,091	138	1,229

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
Agricultural Extension	468	1.003%	1,920		1,920	243	2,163
Domestic Relations	845	1.812%	3,468		3,468	438	3,906
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,987	8.549%	16,363		16,363	2,068	18,431
Other	13,208	28.323%	54,216		54,216	6,853	61,069
Subtotal	46,637	100.000%	191,408	-	191,408	22,630	214,038
Second Allocation Total	43,625						
Total	46,637	100.000%	191,408	-	191,408	22,630	214,038

(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	490	3.631%	4,847		4,847		4,847
Building Security	255	1.890%	2,523		2,523		2,523
Finance	117	0.867%	1,157		1,157		1,157
Human Resources	135	1.000%	1,335		1,335	169	1,504
Information Technology	137	1.015%	1,355		1,355	171	1,526
Commissioners	195	1.445%	1,929		1,929	244	2,173
Solicitor	78	0.578%	772		772	97	869
Controller	104	0.771%	1,029		1,029	130	1,159
Treasurer	104	0.771%	1,029		1,029	130	1,159
Election & Voter	52	0.385%	514		514	65	579
Tax Services	989	7.329%	9,784		9,784	1,236	11,020
Public Defender	205	1.519%	2,028		2,028	256	2,284
Reg & Recorder	154	1.141%	1,523		1,523	192	1,715
Planning	400	2.964%	3,957		3,957	500	4,457
Courts	780	5.780%	7,716		7,716	975	8,691
DJ Carr	79	0.585%	781		781	99	880
DJ Bowman	79	0.585%	781		781	99	880
DJ Zepp	79	0.585%	781		781	99	880
DJ Beauchat	79	0.585%	781		781	99	880
Law Library	26	0.193%	258		258	32	290
Victim Witness	104	0.771%	1,029		1,029	130	1,159
Clerk Courts	304	2.253%	3,008		3,008	380	3,388
Coroner	35	0.259%	346		346	44	390
District Attorney	355	2.631%	3,512		3,512	444	3,956
Prothonotary	152	1.126%	1,503		1,503	190	1,693
Sheriff	427	3.164%	4,224		4,224	534	4,758
Fire Marshalls	2	0.015%	20		20	2	22
Prison	3,296	24.426%	32,609		32,609	4,118	36,727
Probation Services	1,256	9.308%	12,426		12,426	1,569	13,995
Protect Insp	26	0.193%	258		258	32	290
Emergency Services	957	7.092%	9,468		9,468	1,196	10,664
Veteran's Affairs	52	0.385%	514		514	65	579
Conservation	264	1.956%	2,611		2,611	330	2,941
Agricultural Extension	130	0.963%	1,286		1,286	162	1,448
Domestic Relations	522	3.868%	5,164		5,164	652	5,816
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,049	7.774%	10,378		10,378	1,311	11,689
Other	26	0.197%	264		264	31	295

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
Subtotal	13,494	100.000%	133,500	-	133,500	15,783	149,283
Second Allocation Total	12,632						
Total	13,494	100.000%	133,500	-	133,500	15,783	149,283

(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	-	0.000%	-		-		-
Building Maintenance	2,274	4.876%	3,989		3,989		3,989
Building Security	218	0.467%	382		382		382
Finance	520	1.115%	912		912		912
Human Resources	991	2.125%	1,738		1,738	220	1,958
Information Technology	477	1.023%	837		837	106	943
Commissioners	834	1.788%	1,463		1,463	185	1,648
Solicitor	231	0.495%	405		405	51	456
Controller	294	0.630%	515		515	65	580
Treasurer	544	1.166%	954		954	121	1,075
Election & Voter	920	1.973%	1,614		1,614	204	1,818
Tax Services	2,423	5.195%	4,250		4,250	537	4,787
Public Defender	428	0.918%	751		751	95	846
Reg & Recorder	456	0.978%	800		800	101	901
Planning	887	1.902%	1,556		1,556	197	1,753
Courts	3,675	7.880%	6,447		6,447	815	7,262
DJ Carr	346	0.742%	607		607	77	684
DJ Bowman	373	0.800%	654		654	83	737
DJ Zepp	321	0.688%	563		563	71	634
DJ Beauchat	292	0.626%	512		512	65	577
Law Library	237	0.508%	416		416	53	469
Victim Witness	656	1.407%	1,151		1,151	145	1,296
Clerk Courts	834	1.788%	1,463		1,463	185	1,648
Coroner	650	1.394%	1,140		1,140	144	1,284
District Attorney	1,369	2.935%	2,401		2,401	304	2,705
Prothonotary	464	0.995%	814		814	103	917
Sheriff	865	1.855%	1,518		1,518	192	1,710
Fire Marshalls	75	0.161%	132		132	17	149
Prison	1,969	4.222%	3,454		3,454	437	3,891
Probation Services	2,224	4.769%	3,901		3,901	493	4,394
Protect Insp	201	0.431%	353		353	45	398
Emergency Services	1,410	3.023%	2,473		2,473	313	2,786
Veteran's Affairs	405	0.868%	710		710	90	800
Conservation	266	0.570%	466		466	59	525
AG Land Pres	-	0.000%	-		-	-	-
Agricultural Extension	468	1.003%	821		821	104	925
Domestic Relations	845	1.812%	1,482		1,482	187	1,669
911 Telecommunications	-	0.000%	-		-	-	-
Children & Youth	3,987	8.549%	6,994		6,994	884	7,878

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
Other	13,208	28.323%	23,171		23,171	2,924	26,095
Subtotal	46,637	100.000%	81,809	-	81,809	9,672	91,481
Second Allocation Total	43,625						
Total	46,637	100.000%	81,809	-	81,809	9,672	91,481

(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%	16,297		16,297	1,927	18,224
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	16,297	-	16,297	1,927	18,224
Second Allocation Total	100						
Total	100	100.000%	16,297	-	16,297	1,927	18,224

(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.

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

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	433,346		433,346	433,346
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,797	-	1,797	
Equipment Use	927	-	927	
Employee Benefits	1,530	-	1,530	
Liability Insurance	1,403	-	1,403	
Property Insurance	480	-	480	
Workers' Compensation	-	-	-	
Retirement	14,467	-	14,467	
Building Maintenance	20,613	2,136	22,749	
Building Security	6,191	473	6,664	
Finance	7,140	903	8,043	
Human Resources		5,445	5,445	
Information Technology		16,641	16,641	
Commissioners		1,876	1,876	
Solicitor		-	-	
Purchasing		315	315	
Controller		2,349	2,349	
Treasurer		213	213	
Central Phone		536	536	
County Complex		-	-	
Total Allocated Additions	54,548	30,887	85,435	85,435
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	487,894	30,887	518,781	518,781

Actual 2013

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

	Total	General and Administration	Personnel Admin
Wages and Benefits			
Salaries & Wages	211,723		211,723
	-		
Other Expenses and Cost			
Supplies	1,256		1,256
Publications	228		228
Minor Equipment	588		588
Professional Services	116,307		116,307
Software License	-		
Advertising	254		254
Telephone	221		221
Postage	765		765
Travel	1,178		1,178
Contracted Services	773		773
Training	9,949		9,949
Dues / Memberships	1,394		1,394
Conf/Conventions	820		820
Employee Benefits	87,890		87,890
Departmental Expenditures	433,346	-	433,346
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from Finance	-		
Functional Cost	433,346	-	433,346
Additions: 1st			
Central Service Centers	54,548	54,548	

Actual 2013

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

	Total	General and Administration	Personnel Admin
REALLOCATE ADMIN		(54,548)	54,548
Allocable Costs	487,894	-	487,894
Unallocated	-		
1st Allocation	487,894	-	487,894
Additions: 2nd			
Central Service Centers	30,887	30,887	
REALLOCATE ADMIN		(30,887)	30,887
Allocable Costs	30,887	-	30,887
Unallocated	-		
2nd Allocation	30,887	-	30,887
Total Allocated	518,781	-	518,781

Actual 2013

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

User Department	Total	Personnel Admin
Building Maintenance	16,335	16,335
Building Security	5,445	5,445
Finance	4,357	4,357
Human Resources	5,445	5,445
Information Technology	5,814	5,814
Commissioners	6,975	6,975
Solicitor	3,490	3,490
Purchasing	1,162	1,162
Controller	4,652	4,652
Treasurer	4,652	4,652
Central Phone	-	-
County Complex	3,490	3,490
Election & Voter	2,323	2,323
Tax Appraising	-	-
Tax Services	20,931	20,931
Tax Claim	-	-
Public Defender	8,142	8,142
Reg & Recorder	6,975	6,975
Planning	18,602	18,602
GIS/Mapping	-	-
Courts	16,279	16,279
DJ Carr	3,490	3,490
DJ Bowman	3,490	3,490
DJ Zepp	3,490	3,490
DJ Beauchat	3,490	3,490
Law Library	1,162	1,162
Victim Witness	4,652	4,652
Clerk Courts	12,789	12,789
Coroner	1,162	1,162
District Attorney	16,279	16,279
Prothonotary	6,975	6,975
Sheriff	16,279	16,279
Prison	138,371	138,371
Probation Services	53,488	53,488
Juvenile Probation	-	-
Protect Insp	1,162	1,162
Emergency Services	3,490	3,490
Solid Waste	-	-
DUI Processing	-	-

Actual 2013

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

User Department	Total	Personnel Admin
Veteran's Affairs	2,323	2,323
Conservation	10,465	10,465
AG Land Pres	-	-
Agricultural Extension	5,814	5,814
Haz Mat Emg Response	1,162	1,162
Domestic Relations	24,420	24,420
911 Telecommunications	22,093	22,093
Children & Youth	41,861	41,861
RASA	-	-
Other	5,805	5,805
Subtotal	518,781	518,781
Total	518,781	518,781

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	15	3.348%	16,335		16,335		16,335
Building Security	5	1.116%	5,445		5,445		5,445
Finance	4	0.893%	4,357		4,357		4,357
Human Resources	5	1.116%	5,445		5,445		5,445
Information Technology	5	1.116%	5,445		5,445	369	5,814
Commissioners	6	1.339%	6,533		6,533	442	6,975
Solicitor	3	0.670%	3,269		3,269	221	3,490
Purchasing	1	0.223%	1,088		1,088	74	1,162
Controller	4	0.893%	4,357		4,357	295	4,652
Treasurer	4	0.893%	4,357		4,357	295	4,652
County Complex	3	0.670%	3,269		3,269	221	3,490
Election & Voter	2	0.446%	2,176		2,176	147	2,323
Tax Services	18	4.018%	19,604		19,604	1,327	20,931
Public Defender	7	1.563%	7,626		7,626	516	8,142
Reg & Recorder	6	1.339%	6,533		6,533	442	6,975
Planning	16	3.571%	17,423		17,423	1,179	18,602
Courts	14	3.125%	15,247		15,247	1,032	16,279
DJ Carr	3	0.670%	3,269		3,269	221	3,490
DJ Bowman	3	0.670%	3,269		3,269	221	3,490
DJ Zepp	3	0.670%	3,269		3,269	221	3,490
DJ Beauchat	3	0.670%	3,269		3,269	221	3,490
Law Library	1	0.223%	1,088		1,088	74	1,162
Victim Witness	4	0.893%	4,357		4,357	295	4,652
Clerk Courts	11	2.455%	11,978		11,978	811	12,789
Coroner	1	0.223%	1,088		1,088	74	1,162
District Attorney	14	3.125%	15,247		15,247	1,032	16,279
Prothonotary	6	1.339%	6,533		6,533	442	6,975
Sheriff	14	3.125%	15,247		15,247	1,032	16,279
Prison	119	26.563%	129,599		129,599	8,772	138,371
Probation Services	46	10.268%	50,097		50,097	3,391	53,488
Protect Insp	1	0.223%	1,088		1,088	74	1,162
Emergency Services	3	0.670%	3,269		3,269	221	3,490
Veteran's Affairs	2	0.446%	2,176		2,176	147	2,323
Conservation	9	2.009%	9,802		9,802	663	10,465
Agricultural Extension	5	1.116%	5,445		5,445	369	5,814
Haz Mat Emg Response	1	0.223%	1,088		1,088	74	1,162
Domestic Relations	21	4.688%	22,872		22,872	1,548	24,420
911 Telecommunications	19	4.241%	20,692		20,692	1,401	22,093
Children & Youth	36	8.036%	39,207		39,207	2,654	41,861

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
Other	5	1.116%	5,436		5,436	369	5,805
					-		
Subtotal	448	100.000%	487,894	-	487,894	30,887	518,781
Second Allocation Total	419						
Total	448	100.000%	487,894	-	487,894	30,887	518,781

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Information Technology
Nature And Extent Of Services

Information Technology, previously 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 8

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Information Technology
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	662,759		662,759	662,759
Deductions			-	
Minor Equipmnet	-		-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,027	-	1,027	
Equipment Use	65,013	-	65,013	
Employee Benefits	641	-	641	
Liability Insurance	1,418	-	1,418	
Property Insurance	274	-	274	
Workers' Compensation	-	-	-	
Retirement	13,532	-	13,532	
Building Maintenance	11,686	1,209	12,895	
Building Security	3,538	270	3,808	
Finance	4,150	524	4,674	
Human Resources	5,445	369	5,814	
Information Technology		62,900	62,900	
Commissioners		1,130	1,130	
Solicitor		-	-	
Purchasing		1,491	1,491	
Controller		988	988	
Treasurer		116	116	
Central Phone		536	536	
County Complex		-	-	
Total Allocated Additions	106,724	69,533	176,257	176,257
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	769,483	69,533	839,016	839,016

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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

	Total	General & Administration	Technological Support	System Maintenance
Wages and Benefits				
Salaries & Wages	219,776		99,117	120,659
	-			
Other Expenses and Cost				
Supplies	5,558	-	2,507	3,051
Minor Equipment	35,129	-	15,843	19,286
Other Costs	-	-	-	-
Computer Soft/Special	-	-	-	-
Professional Services	15,200		6,855	8,345
Computer Support	67,206	-	30,309	36,897
Maintenance Repair	-	-	-	-
Telephone	1,829	-	825	1,004
Postage/Shipping	44	-	20	24
Internet	35,104	-	15,832	19,272
Contract Services	222,569		100,377	122,192
Equipment Repair	-	-	-	-
Mileage	362	-	163	199
Training	129	-	58	71
Conference	270	-	122	148
Dues / Memberships	-	-	-	-
Employee Benefits	59,583	-	26,871	32,712
Advertising Expenses	-		-	-
Capital Purchases	-		-	-
Departmental Expenditures	662,759	-	298,899	363,860
Cost Adjustments				
Deductions	-		-	
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	-

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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

	Total	General & Administration	Technological Support	System Maintenance
Reclass to Equipment Use	-		-	-
Functional Cost	662,759	-	298,899	363,860
Additions: 1st Central Service Centers	106,724	106,724		
REALLOCATE ADMIN		(106,724)	48,132	58,592
Allocable Costs	769,483	-	347,031	422,452
Unallocated	-			
1st Allocation	769,483	-	347,031	422,452
Additions: 2nd Central Service Centers	69,533	69,533		
REALLOCATE ADMIN		(69,533)	31,359	38,174
Allocable Costs	69,533	-	31,359	38,174
Unallocated	-			
2nd Allocation	69,533	-	31,359	38,174
Total Allocated	839,016	-	378,390	460,626

ADAMS COUNTY, PENNSYLVANIA
Information Technology
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	13,686	4,650	9,036
Building Security	6,922	3,158	3,764
Finance	35,584	23,536	12,048
Human Resources	16,641	11,369	5,272
Information Technology	62,900	28,259	34,641
Commissioners	18,471	8,471	10,000
Solicitor	4,286	1,785	2,501
Purchasing	252	252	-
Controller	11,137	5,302	5,835
Treasurer	18,285	10,786	7,499
County Complex	-	-	-
Services Building	-	-	-
Election & Voter	6,689	5,020	1,669
Tax Appraising	-	-	-
Tax Services	54,726	31,391	23,335
Tax Claim	-	-	-
Public Defender	12,494	4,158	8,336
Reg & Recorder	27,418	6,585	20,833
Planning	43,421	26,754	16,667
GIS/Mapping	-	-	-
Courts	46,699	15,864	30,835
Law Library	2,647	978	1,669
Victim Witness	10,411	4,576	5,835
Clerk Courts	29,478	12,811	16,667
Coroner	2,331	2,331	-
District Attorney	25,697	11,531	14,166
Prothonotary	19,204	8,371	10,833
Sheriff	33,397	12,564	20,833
Prison	77,571	22,565	55,006
Probation Services	77,590	30,920	46,670
Juvenile Probation	-	-	-
Emergency Services	60,892	20,057	40,835
Veteran's Affairs	4,948	4,116	832
Conservation	16,418	7,250	9,168
AG Land Pres	-	-	-
Agricultural Extension	832	-	832
Domestic Relations	7,177	6,345	832
Children & Youth	72,903	29,567	43,336
RASA	-	-	-
Other	7,861	7,020	841
Subtotal	839,016	378,390	460,626
Total	839,016	378,390	460,626

ADAMS COUNTY, PENNSYLVANIA
Information Technology
Detail Allocation of
Technological Support

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	41.09	1.340%	4,650		4,650		4,650
Building Security	27.89	0.910%	3,158		3,158		3,158
Finance	207.93	6.782%	23,536		23,536		23,536
Human Resources	100.43	3.276%	11,369		11,369		11,369
Information Technology	249.66	8.143%	28,259		28,259		28,259
Commissioners	67.20	2.192%	7,607		7,607	864	8,471
Solicitor	14.16	0.462%	1,603		1,603	182	1,785
Purchasing	2.00	0.065%	226		226	26	252
Controller	42.08	1.372%	4,761		4,761	541	5,302
Treasurer	85.58	2.791%	9,686		9,686	1,100	10,786
Election & Voter	39.82	1.299%	4,508		4,508	512	5,020
Tax Services	249.06	8.123%	28,189		28,189	3,202	31,391
Public Defender	33.00	1.076%	3,734		3,734	424	4,158
Reg & Recorder	52.26	1.704%	5,913		5,913	672	6,585
Planning	212.26	6.923%	24,025		24,025	2,729	26,754
Courts	125.87	4.105%	14,246		14,246	1,618	15,864
DJ Carr	19.92	0.650%	2,256		2,256	256	2,512
DJ Bowman	19.92	0.650%	2,256		2,256	256	2,512
DJ Zepp	19.92	0.650%	2,256		2,256	256	2,512
DJ Beauchat	19.92	0.650%	2,256		2,256	256	2,512
Law Library	7.75	0.253%	878		878	100	978
Victim Witness	36.29	1.184%	4,109		4,109	467	4,576
Clerk Courts	101.64	3.315%	11,504		11,504	1,307	12,811
Coroner	18.50	0.603%	2,093		2,093	238	2,331
District Attorney	91.50	2.984%	10,355		10,355	1,176	11,531
Prothonotary	66.40	2.166%	7,517		7,517	854	8,371
Sheriff	99.68	3.251%	11,282		11,282	1,282	12,564
Prison	179.04	5.839%	20,263		20,263	2,302	22,565
Probation Services	245.30	8.001%	27,766		27,766	3,154	30,920
Emergency Services	159.12	5.190%	18,011		18,011	2,046	20,057
Veteran's Affairs	32.64	1.065%	3,696		3,696	420	4,116
Conservation	57.52	1.876%	6,510		6,510	740	7,250
AG Land Pres		0.000%	-		-	-	-
Domestic Relations	50.35	1.642%	5,698		5,698	647	6,345
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	234.57	7.651%	26,551		26,551	3,016	29,567
Other	55.78	1.817%	6,304		6,304	716	7,020
Subtotal	3,066.05	100.000%	347,031	-	347,031	31,359	378,390
Second Allocation Total	2,439.05						
Total	3,066.05	100.000%	347,031	-	347,031	31,359	378,390

(A) Alloc basis Actual Hours By Department

Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
Information Technology
Detail Allocation of
System Maintenance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	12	2.139%	9,036		9,036		9,036
Building Security	5	0.891%	3,764		3,764		3,764
Finance	16	2.852%	12,048		12,048		12,048
Human Resources	7	1.248%	5,272		5,272		5,272
Information Technology	46	8.200%	34,641		34,641		34,641
Commissioners	12	2.139%	9,036		9,036	964	10,000
Solicitor	3	0.535%	2,260		2,260	241	2,501
Controller	7	1.248%	5,272		5,272	563	5,835
Treasurer	9	1.604%	6,776		6,776	723	7,499
Election & Voter	2	0.357%	1,508		1,508	161	1,669
Tax Services	28	4.991%	21,085		21,085	2,250	23,335
Public Defender	10	1.783%	7,532		7,532	804	8,336
Reg & Recorder	25	4.456%	18,824		18,824	2,009	20,833
Planning	20	3.565%	15,060		15,060	1,607	16,667
Courts	37	6.595%	27,861		27,861	2,974	30,835
Law Library	2	0.357%	1,508		1,508	161	1,669
Victim Witness	7	1.248%	5,272		5,272	563	5,835
Clerk Courts	20	3.565%	15,060		15,060	1,607	16,667
District Attorney	17	3.030%	12,800		12,800	1,366	14,166
Prothonotary	13	2.317%	9,788		9,788	1,045	10,833
Sheriff	25	4.456%	18,824		18,824	2,009	20,833
Prison	66	11.765%	49,702		49,702	5,304	55,006
Probation Services	56	9.982%	42,169		42,169	4,501	46,670
Emergency Services	49	8.734%	36,897		36,897	3,938	40,835
Veteran's Affairs	1	0.178%	752		752	80	832
Conservation	11	1.961%	8,284		8,284	884	9,168
Agricultural Extension	1	0.178%	752		752	80	832
Domestic Relations	1	0.178%	752		752	80	832
Children & Youth	52	9.269%	39,157		39,157	4,179	43,336
Other	1	0.179%	760		760	81	841
Subtotal	561	100.000%	422,452	-	422,452	38,174	460,626
Second Allocation Total	475						
Total	561	100.000%	422,452	-	422,452	38,174	460,626

(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 1,8,19, & 27

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	736,849		736,849	736,849
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	3,761	-	3,761	
Equipment Use	6,664	-	6,664	
Employee Benefits	132	-	132	
Liability Insurance	1,967	-	1,967	
Property Insurance	1,005	-	1,005	
Workers' Compensation	-	-	-	
Retirement	17,768	-	17,768	
Building Maintenance	42,892	4,441	47,333	
Building Security	12,956	989	13,945	
Finance	6,814	862	7,676	
Human Resources	6,533	442	6,975	
Information Technology	16,643	1,828	18,471	
Commissioners		1,735	1,735	
Solicitor		259,461	259,461	
Purchasing		493	493	
Controller		1,741	1,741	
Treasurer		194	194	
Central Phone		939	939	
County Complex		-	-	
Total Allocated Additions	117,135	273,125	390,260	390,260
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	(3,337)		(3,337)	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	(3,337)	-	(3,337)	(3,337)
Total to be Allocated	850,647	273,125	1,123,772	1,123,772

Actual 2013

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
Wages and Benefits					
Salaries & Wages	402,039	164,195	27,556	15,279	195,010
Other Expenses and Cost					
Supplies	1,991	532	89	50	1,320
Publications	485	130	22	12	322
Minor Equipment	11,668	3,119	524	291	7,735
Other Costs	-	-	-	-	-
Professional Services	88,608		-	925	87,683
Professional Services - Archives	-	-	-	-	-
Software License	-	-	-	-	-
Legal Fees	3,742	1,000	168	93	2,481
Advertising	2,314	619	104	58	1,534
Telephone	160	43	7	4	106
Postage	195	52	9	5	129
Insurance/Bond Expense	-	-	-	-	-
Contracted Services	1,944	520	87	48	1,289
Parking/Tolls/Gasoline	99	26	4	2	66
Mileage	2,825	755	127	70	1,873
Training	952	254	43	24	631
Conferences	11,580	3,095	520	288	7,676
Dues / Memberships	15,603	6,372	1,069	593	7,568
Employees Benefits	137,931	56,332	9,454	5,242	66,904
Misc Expenses	54,713				54,713
Capital Purchases	-				-
Departmental Expenditures	736,849	237,044	39,783	22,984	437,038

Actual 2013

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
Cost Adjustments					
Deductions	-				-
Departmental Cost Adjustments					
Dir Reclass - Finance (liquid Fuels)	(3,337)	(3,337)			
Reclass from IT	-				
Functional Cost	733,512	233,707	39,783	22,984	437,038
Additions: 1st					
Central Service Centers	117,135	117,135			
REALLOCATE ADMIN		(350,842)	27,926	16,134	306,782
Allocable Costs	850,647	-	67,709	39,118	743,820
Unallocated	(743,820)				(743,820)
1st Allocation	106,826	-	67,709	39,118	-
Additions: 2nd					
Central Service Centers	273,125	273,125			
REALLOCATE ADMIN		(273,125)	31,643	17,545	223,937
Allocable Costs	273,125	-	31,643	17,545	223,937
Unallocated	(223,937)				(223,937)
2nd Allocation	49,188	-	31,643	17,545	-
Total Allocated	156,014	-	99,352	56,663	-

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

User Department	Total	Accounting	Personnel Admin	Central Services
Building Maintenance	4,611	3,301	1,310	-
Building Security	753	316	437	-
Finance	1,104	755	349	-
Human Resources	1,876	1,439	437	-
Information Technology	1,130	693	437	-
Commissioners	1,735	1,211	524	-
Solicitor	903	512	391	-
Purchasing	130	-	130	-
Controller	1,173	652	521	-
Treasurer	1,727	1,206	521	-
Central Phone	-	-	-	-
County Complex	391	-	391	-
Services Building	-	-	-	-
Election & Voter	2,300	2,040	260	-
Tax Appraising	-	-	-	-
Tax Services	7,718	5,372	2,346	-
Tax Collectors	-	-	-	-
Tax Claim	-	-	-	-
Public Defender	1,862	950	912	-
Reg & Recorder	1,793	1,011	782	-
Planning	4,052	1,967	2,085	-
GIS/Mapping	-	-	-	-
County Zoning	-	-	-	-
Courts	9,973	8,149	1,824	-
DJ Carr	1,158	767	391	-
DJ Bowman	1,219	828	391	-
DJ Zepp	1,103	712	391	-
DJ Beauchat	1,039	648	391	-
Law Library	655	525	130	-
Victim Witness	1,976	1,455	521	-
Clerk Courts	3,283	1,850	1,433	-
Constables	-	-	-	-
Coroner	1,572	1,442	130	-
District Attorney	4,859	3,035	1,824	-
Prothonotary	1,811	1,029	782	-
Sheriff	3,742	1,918	1,824	-
Fire Marshalls	166	166	-	-
Prison	19,875	4,367	15,508	-
Probation Services	10,927	4,932	5,995	-

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

User Department	Total	Accounting	Personnel Admin	Central Services
Juvenile Probation	-	-	-	-
Protect Insp	576	446	130	-
Emergency Services	3,518	3,127	391	-
Veteran's Affairs	1,158	898	260	-
Conservation	1,763	590	1,173	-
Agricultural Extension	1,689	1,037	652	-
Gypsy Moth	-	-	-	-
VOCA	-	-	-	-
Haz Mat Emg Response	130	-	130	-
Domestic Relations	4,611	1,874	2,737	-
911 Telecommunications	2,476	-	2,476	-
Children & Youth	13,532	8,841	4,691	-
Other	29,945	29,291	655	-
Subtotal	156,014	99,352	56,663	-
Total	156,014	99,352	56,663	-

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
Building Maintenance	2,274	4.876%	3,301		3,301		3,301
Building Security	218	0.467%	316		316		316
Finance	520	1.115%	755		755		755
Human Resources	991	2.125%	1,439		1,439		1,439
Information Technology	477	1.023%	693		693		693
Commissioners	834	1.788%	1,211		1,211		1,211
Solicitor	231	0.495%	335		335	177	512
Purchasing	-	0.000%	-		-	-	-
Controller	294	0.630%	427		427	225	652
Treasurer	544	1.166%	789		789	417	1,206
Election & Voter	920	1.973%	1,336		1,336	704	2,040
Tax Appraising	-	0.000%	-		-	-	-
Tax Services	2,423	5.195%	3,517		3,517	1,855	5,372
Public Defender	428	0.918%	622		622	328	950
Reg & Recorder	456	0.978%	662		662	349	1,011
Planning	887	1.902%	1,288		1,288	679	1,967
Courts	3,675	7.880%	5,335		5,335	2,814	8,149
DJ Carr	346	0.742%	502		502	265	767
DJ Bowman	373	0.800%	542		542	286	828
DJ Zepp	321	0.688%	466		466	246	712
DJ Beauchat	292	0.626%	424		424	224	648
Law Library	237	0.508%	344		344	181	525
Victim Witness	656	1.407%	953		953	502	1,455
Clerk Courts	834	1.788%	1,211		1,211	639	1,850
Coroner	650	1.394%	944		944	498	1,442
District Attorney	1,369	2.935%	1,987		1,987	1,048	3,035
Prothonotary	464	0.995%	674		674	355	1,029
Sheriff	865	1.855%	1,256		1,256	662	1,918
Fire Marshalls	75	0.161%	109		109	57	166
Prison	1,969	4.222%	2,859		2,859	1,508	4,367
Probation Services	2,224	4.769%	3,229		3,229	1,703	4,932
Protect Insp	201	0.431%	292		292	154	446
Emergency Services	1,410	3.023%	2,047		2,047	1,080	3,127
Veteran's Affairs	405	0.868%	588		588	310	898
Conservation	266	0.570%	386		386	204	590
Agricultural Extension	468	1.003%	679		679	358	1,037
Domestic Relations	845	1.812%	1,227		1,227	647	1,874
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,987	8.549%	5,788		5,788	3,053	8,841
Other	13,208	28.323%	19,176		19,176	10,115	29,291
Subtotal	46,637	100.000%	67,709	-	67,709	31,643	99,352
Second Allocation Total	41,323						
Total	46,637	100.000%	67,709	-	67,709	31,643	99,352

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

(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	15	3.348%	1,310		1,310		1,310
Building Security	5	1.116%	437		437		437
Finance	4	0.893%	349		349		349
Human Resources	5	1.116%	437		437		437
Information Technology	5	1.116%	437		437		437
Commissioners	6	1.339%	524		524		524
Solicitor	3	0.670%	262		262	129	391
Purchasing	1	0.223%	87		87	43	130
Controller	4	0.893%	349		349	172	521
Treasurer	4	0.893%	349		349	172	521
County Complex	3	0.670%	262		262	129	391
Election & Voter	2	0.446%	174		174	86	260
Tax Services	18	4.018%	1,572		1,572	774	2,346
Public Defender	7	1.563%	611		611	301	912
Reg & Recorder	6	1.339%	524		524	258	782
Planning	16	3.571%	1,397		1,397	688	2,085
Courts	14	3.125%	1,222		1,222	602	1,824
DJ Carr	3	0.670%	262		262	129	391
DJ Bowman	3	0.670%	262		262	129	391
DJ Zepp	3	0.670%	262		262	129	391
DJ Beauchat	3	0.670%	262		262	129	391
Law Library	1	0.223%	87		87	43	130
Victim Witness	4	0.893%	349		349	172	521
Clerk Courts	11	2.455%	960		960	473	1,433
Constables		0.000%	-		-	-	-
Coroner	1	0.223%	87		87	43	130
District Attorney	14	3.125%	1,222		1,222	602	1,824
Prothonotary	6	1.339%	524		524	258	782
Sheriff	14	3.125%	1,222		1,222	602	1,824
Prison	119	26.563%	10,391		10,391	5,117	15,508
Probation Services	46	10.268%	4,017		4,017	1,978	5,995
Protect Insp	1	0.223%	87		87	43	130
Emergency Services	3	0.670%	262		262	129	391
Veteran's Affairs	2	0.446%	174		174	86	260
Conservation	9	2.009%	786		786	387	1,173
Agricultural Extension	5	1.116%	437		437	215	652
Haz Mat Emg Response	1	0.223%	87		87	43	130

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
Domestic Relations	21	4.688%	1,834		1,834	903	2,737
911 Telecommunications	19	4.241%	1,659		1,659	817	2,476
Children & Youth	36	8.036%	3,143		3,143	1,548	4,691
Other	5	1.115%	439		439	216	655
Subtotal	448	100.000%	39,118	-	39,118	17,545	56,663
Second Allocation Total	408						
Total	448	100.000%	39,118	-	39,118	17,545	56,663

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Central Services

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 8 & 10

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Solicitor
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	223,129		223,129	223,129
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	859	-	859	
Equipment Use	-	-	-	
Employee Benefits	132	-	132	
Liability Insurance	981	-	981	
Property Insurance	496	-	496	
Workers' Compensation	-	-	-	
Retirement	14,233	-	14,233	
Building Maintenance	7,524	780	8,304	
Building Security	2,254	172	2,426	
Finance	2,124	268	2,392	
Human Resources	3,269	221	3,490	
Information Technology	3,863	423	4,286	
Commissioners	597	306	903	
Solicitor		-	-	
Purchasing		137	137	
Controller		416	416	
Treasurer		58	58	
Central Phone		268	268	
County Complex		-	-	
			-	
Total Allocated Additions	36,332	3,049	39,381	39,381
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	259,461	3,049	262,510	262,510

Actual 2013

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

	Total	General & Administration	Legal Counsel
Wages and Benefits			
Salary & Wages	199,669		199,669
	-		
Other Expenses and Cost			
Supplies	816		816
Publications	303		303
Minor Equipment	1,047		1,047
Software License	-		
Telephone	589		589
Postage	231		231
Electric	-		
Rent	-		
Contracted Services	4,381		4,381
Equipment Repair	-		
Mileage	199		199
Training	-		
Conference/Convention	194		194
Dues/Membership	787		787
Advertising	-		
FICA Expense	14,913		14,913
Departmental Expenditures	223,129	-	223,129
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	223,129	-	223,129
Additions: 1st			
Central Service Centers	36,332	36,332	
REALLOCATE ADMIN		(36,332)	36,332
Allocable Costs	259,461	-	259,461
Unallocated	-		
1st Allocation	259,461	-	259,461

Actual 2013

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

	Total	General & Administration	Legal Counsel
Additions: 2nd Central Service Centers	3,049	3,049	
REALLOCATE ADMIN		(3,049)	3,049
Allocable Costs	3,049	-	3,049
Unallocated	-		
2nd Allocation	3,049	-	3,049
Total Allocated	262,510	-	262,510

Actual 2013

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

User Department	Total	Legal Counsel
Commissioners	259,461	259,461
Controller	-	-
Reg & Recorder	-	-
County Zoning	-	-
Clerk Courts	-	-
Coroner	-	-
Prothonotary	-	-
Sheriff	-	-
Other	3,049	3,049
Subtotal	262,510	262,510
Total	262,510	262,510

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%	259,461		259,461		259,461
Other		0.000%	-		-	3,049	3,049
Subtotal	100	100.000%	259,461	-	259,461	3,049	262,510
Second Allocation Total	-						
Total	100	100.000%	259,461	-	259,461	3,049	262,510

(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 8

ADAMS COUNTY, PENNSYLVANIA
Purchasing
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	45,186		45,186	45,186
Deductions			-	
Inventory Adjustment	(136)		(136)	
Total Deductions	(136)	-	(136)	(136)
Allocated Additions				
Building Use	513	-	513	
Equipment Use	552	-	552	
Employee Benefits	132	-	132	
Liability Insurance	279	-	279	
Property Insurance	137	-	137	
Workers' Compensation	-	-	-	
Retirement	2,819	-	2,819	
Building Maintenance	5,843	605	6,448	
Building Security	1,769	135	1,904	
Finance	-	-	-	
Human Resources	1,088	74	1,162	
Information Technology	226	26	252	
Commissioners	87	43	130	
Solicitor	-	-	-	
Purchasing		-	-	
Controller		-	-	
Treasurer		-	-	
Central Phone		134	134	
County Complex		-	-	
Total Allocated Additions	13,445	1,017	14,462	14,462
Departmental Cost Adjustments				
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	58,495	1,017	59,512	59,512

Actual 2013

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

	Total	General & Administration	Purchasing
Wages and Benefits			
Salary & Wages	41,715		41,715
	-		
Other Expenses and Cost			
Supplies	135		135
Minor Equipment	-		
Professional Fees	18		18
Software License	-		
Advertising	-		
Telephone	11		11
Postage	91		91
Hardware Rpr/Maint	-		
Shipping	-		
Mileage	-		
Training	-		
Dues / Memberships	65		65
FICA Expense	3,151		3,151
Departmental Expenditures	45,186	-	45,186
Cost Adjustments			
Deductions	(136)	(136)	
Departmental Cost Adjustments			
Reclass from IT	-		
Functional Cost	45,050	(136)	45,186

Actual 2013

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

	Total	General & Administration	Purchasing
Additions: 1st			
Central Service Centers	13,445	13,445	
REALLOCATE ADMIN		(13,309)	13,309
Allocable Costs	58,495	-	58,495
Unallocated	-		
1st Allocation	58,495	-	58,495
Additions: 2nd			
Central Service Centers	1,017	1,017	
REALLOCATE ADMIN		(1,017)	1,017
Allocable Costs	1,017	-	1,017
Unallocated	-		
2nd Allocation	1,017	-	1,017
Total Allocated	59,512	-	59,512

Actual 2013

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

User Department	Total	Purchasing
Building Maintenance	5,075	5,075
Building Security	520	520
Finance	889	889
Human Resources	315	315
Information Technology	1,491	1,491
Commissioners	493	493
Solicitor	137	137
Purchasing	-	-
Controller	447	447
Treasurer	405	405
County Complex	-	-
Election & Voter	447	447
Tax Appraising	-	-
Tax Services	978	978
Tax Claim	-	-
Public Defender	391	391
Reg & Recorder	740	740
Planning	1,396	1,396
GIS/Mapping	-	-
Courts	1,508	1,508
DJ Carr	447	447
DJ Bowman	475	475
DJ Zepp	391	391
DJ Beauchat	335	335
Law Library	42	42
Victim Witness	238	238
Clerk Courts	1,173	1,173
Coroner	335	335
District Attorney	1,103	1,103
Prothonotary	1,242	1,242
Sheriff	1,745	1,745
Fire Marshalls	280	280
Prison	3,365	3,365
Probation Services	5,808	5,808
Juvenile Probation	-	-
Protect Insp	56	56
Emergency Services	2,722	2,722
TMI Act 147	-	-
Solid Waste	-	-

Actual 2013

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

User Department	Total	Purchasing
Veteran's Affairs	293	293
Conservation	13	13
AG Land Pres	-	-
Agricultural Extension	1,047	1,047
VOCA	-	-
Haz Mat Emg Response	-	-
Domestic Relations	1,452	1,452
911 Telecommunications	-	-
Children & Youth	2,806	2,806
Stop Grant	-	-
Other	18,912	18,912
Subtotal	59,512	59,512
Total	59,512	59,512

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		0.000%	-		-		-
Building Maintenance	371	8.676%	5,075		5,075		5,075
Building Security	38	0.889%	520		520		520
Finance	65	1.520%	889		889		889
Human Resources	23	0.538%	315		315		315
Information Technology	109	2.549%	1,491		1,491		1,491
Commissioners	36	0.842%	493		493		493
Solicitor	10	0.234%	137		137		137
Purchasing		0.000%	-		-		-
Controller	32	0.748%	438		438	9	447
Treasurer	29	0.678%	397		397	8	405
County Complex		0.000%	-		-	-	-
Election & Voter	32	0.748%	438		438	9	447
Tax Appraising		0.000%	-		-	-	-
Tax Services	70	1.637%	958		958	20	978
Tax Claim		0.000%	-		-	-	-
Public Defender	28	0.655%	383		383	8	391
Reg & Recorder	53	1.239%	725		725	15	740
Planning	100	2.339%	1,368		1,368	28	1,396
GIS/Mapping		0.000%	-		-	-	-
Courts	108	2.526%	1,478		1,478	30	1,508
DJ Carr	32	0.748%	438		438	9	447
DJ Bowman	34	0.795%	465		465	10	475
DJ Zepp	28	0.655%	383		383	8	391
DJ Beauchat	24	0.561%	328		328	7	335
Law Library	3	0.070%	41		41	1	42
Victim Witness	17	0.398%	233		233	5	238
Clerk Courts	84	1.964%	1,149		1,149	24	1,173
Coroner	24	0.561%	328		328	7	335
District Attorney	79	1.848%	1,081		1,081	22	1,103
Prothonotary	89	2.081%	1,217		1,217	25	1,242
Sheriff	125	2.923%	1,710		1,710	35	1,745
Fire Marshalls	20	0.468%	274		274	6	280
Prison	241	5.636%	3,297		3,297	68	3,365
Probation Services	416	9.729%	5,691		5,691	117	5,808
Protect Insp	4	0.094%	55		55	1	56
Emergency Services	195	4.560%	2,667		2,667	55	2,722
TMI Act 147		0.000%	-		-	-	-
Solid Waste		0.000%	-		-	-	-

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	21	0.491%	287		287	6	293
Conservation	1	0.023%	13		13	-	13
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	75	1.754%	1,026		1,026	21	1,047
VOCA		0.000%	-		-	-	-
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	104	2.432%	1,423		1,423	29	1,452
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	201	4.701%	2,750		2,750	56	2,806
VOJO		0.000%	-		-	-	-
		0.000%	-		-	-	-
Other	1,355	31.690%	18,534		18,534	378	18,912
Subtotal	4,276	100.000%	58,495	-	58,495	1,017	59,512
Second Allocation Total	3,624						
Total	4,276	100.000%	58,495	-	58,495	1,017	59,512

(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 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 accounting transactions (expense) for all County funds.

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

Actual 2013

ADAMS COUNTY, PENNSYLVANIA
Controller
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	228,458		228,458	228,458
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,284	-	1,284	
Equipment Use	339	-	339	
Employee Benefits	265	-	265	
Liability Insurance	1,178	-	1,178	
Property Insurance	343	-	343	
Workers' Compensation	-	-	-	
Retirement	13,202	-	13,202	
Building Maintenance	14,679	1,521	16,200	
Building Security	4,422	338	4,760	
Finance	2,750	348	3,098	
Human Resources	4,357	295	4,652	
Information Technology	10,033	1,104	11,137	
Commissioners	776	397	1,173	
Solicitor	-	-	-	
Purchasing	438	9	447	
Controller		584	584	
Treasurer		75	75	
Central Phone		134	134	
County Complex		-	-	
Total Allocated Additions	54,066	4,805	58,871	58,871
Departmental Cost Adjustments				
	-			
Dir Reclass - Finance (Liquid Fuels)	(574)		(574)	
	-		-	
Total Departmental Cost Adjustments	(574)	-	(574)	(574)
Total to be Allocated	281,950	4,805	286,755	286,755

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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	184,981		30,200	35,674	119,107
	-				
Other Expenses and Cost					
Supplies	1,685		275	325	1,085
Minor Equipment	1,214		198	234	782
Professional Services	19,811		3,234	3,821	12,756
Contracted Services	543		89	105	350
Legal Fees	2,000		327	386	1,288
Advertising	561		92	108	361
Telephone	33		5	6	21
Postage	107		17	21	69
Training	435		71	84	280
Conferences	1,315		215	254	847
Dues / Memberships	595		97	115	383
Mileage	1,115		182	215	718
Parking/Tolls	29		5	6	19
Meals	-		-	-	-
FICA	13,400		2,188	2,584	8,628
Other	634		104	122	408
Departmental Expenditures	228,458	-	37,297	44,059	147,102
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments					
Dir Reclass - Finance (Liquid Fuels)	(574)	(574)			
	-				
Functional Cost	227,884	(574)	37,297	44,059	147,102

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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	54,066	54,066			
REALLOCATE ADMIN		(53,492)	8,733	10,316	34,443
Allocable Costs	281,950	-	46,031	54,375	181,545
Unallocated	(181,545)				(181,545)
1st Allocation	100,406	-	46,031	54,375	-
Additions: 2nd					
Central Service Centers	4,805	4,805			
REALLOCATE ADMIN		(4,805)	784	927	3,094
Allocable Costs	4,805	-	784	927	3,094
Unallocated	(3,094)				(3,094)
2nd Allocation	1,711	-	784	927	-
Total Allocated	102,117	-	46,815	55,302	-

Actual 2013

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

User Department	Total	Accounts Payable	Accting/Auditing
Building Maintenance	5,305	2,654	2,651
Building Security	379	125	254
Finance	998	392	606
Human Resources	2,349	1,194	1,155
Information Technology	988	432	556
Commissioners	1,741	769	972
Solicitor	416	147	269
Purchasing	-	-	-
Controller	584	241	343
Treasurer	775	129	646
Central Phone	-	-	-
County Complex	-	-	-
Election & Voter	2,656	1,562	1,094
Tax Appraising	-	-	-
Tax Services	3,887	1,007	2,880
Tax Collectors	-	-	-
Tax Claim	-	-	-
Public Defender	942	433	509
Reg & Recorder	846	304	542
Planning	2,071	1,017	1,054
GIS/Mapping	-	-	-
County Zoning	-	-	-
Courts	11,497	7,128	4,369
DJ Carr	753	342	411
DJ Bowman	812	369	443
DJ Zepp	676	295	381
DJ Beauchat	597	250	347
Law Library	551	270	281
Victim Witness	1,030	250	780
Clerk Courts	1,400	409	991
Constables	-	-	-
Coroner	1,386	613	773
District Attorney	3,442	1,815	1,627
Prothonotary	923	371	552
Sheriff	1,903	874	1,029
Fire Marshalls	179	89	90
Prison	4,598	2,257	2,341
Probation Services	5,330	2,686	2,644
Juvenile Probation	-	-	-

Actual 2013

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

User Department	Total	Accounts Payable	Accting/Auditing
Protect Insp	306	67	239
Emergency Services	3,101	1,425	1,676
TMI Act 147	-	-	-
Solid Waste	-	-	-
DUI Processing	-	-	-
Veteran's Affairs	997	516	481
Conservation	466	150	316
AG Land Pres	-	-	-
Agricultural Extension	1,061	505	556
VOCA	-	-	-
Haz Mat Emg Response	-	-	-
Domestic Relations	1,623	619	1,004
911 Telecommunications	-	-	-
Children & Youth	10,996	6,256	4,740
Liquid Fuels	-	-	-
RASA	-	-	-
Stop Grant	-	-	-
Other	24,553	8,853	15,700
Subtotal	102,117	46,815	55,302
Total	102,117	46,815	55,302

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		0.000%	-		-		-
Building Maintenance	1,211	5.766%	2,654		2,654		2,654
Building Security	57	0.271%	125		125		125
Finance	179	0.852%	392		392		392
Human Resources	545	2.595%	1,194		1,194		1,194
Information Technology	197	0.938%	432		432		432
Commissioners	351	1.671%	769		769		769
Solicitor	67	0.319%	147		147		147
Controller	110	0.524%	241		241		241
Treasurer	58	0.276%	127		127	2	129
Election & Voter	699	3.328%	1,532		1,532	30	1,562
Tax Appraising		0.000%	-		-	-	-
Tax Services	451	2.147%	988		988	19	1,007
Public Defender	194	0.924%	425		425	8	433
Reg & Recorder	136	0.647%	298		298	6	304
Planning	455	2.166%	997		997	20	1,017
GIS/Mapping		0.000%	-		-	-	-
Courts	3,190	15.188%	6,991		6,991	137	7,128
DJ Carr	153	0.728%	335		335	7	342
DJ Bowman	165	0.786%	362		362	7	369
DJ Zepp	132	0.628%	289		289	6	295
DJ Beauchat	112	0.533%	245		245	5	250
Law Library	121	0.576%	265		265	5	270
Victim Witness	112	0.533%	245		245	5	250
Clerk Courts	183	0.871%	401		401	8	409
Coroner	274	1.305%	601		601	12	613
District Attorney	812	3.866%	1,780		1,780	35	1,815
Prothonotary	166	0.790%	364		364	7	371
Sheriff	391	1.862%	857		857	17	874
Fire Marshalls	40	0.190%	87		87	2	89
Prison	1,010	4.809%	2,214		2,214	43	2,257
Probation Services	1,202	5.723%	2,634		2,634	52	2,686
Protect Insp	30	0.143%	66		66	1	67
Emergency Services	638	3.038%	1,398		1,398	27	1,425
Veteran's Affairs	231	1.100%	506		506	10	516
Conservation	67	0.319%	147		147	3	150
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	226	1.076%	495		495	10	505

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
Domestic Relations	277	1.319%	607		607	12	619
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,800	13.331%	6,136		6,136	120	6,256
Stop Grant		0.000%	-		-	-	-
VOJO		0.000%	-		-	-	-
Other	3,962	18.862%	8,685		8,685	168	8,853
Subtotal	21,004	100.000%	46,031	-	46,031	784	46,815
Second Allocation Total	18,287						
Total	21,004	100.000%	46,031	-	46,031	784	46,815

(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		0.000%	-		-		-
Building Maintenance	2,274	4.876%	2,651		2,651		2,651
Building Security	218	0.467%	254		254		254
Finance	520	1.115%	606		606		606
Human Resources	991	2.125%	1,155		1,155		1,155
Information Technology	477	1.023%	556		556		556
Commissioners	834	1.788%	972		972		972
Solicitor	231	0.495%	269		269		269
Purchasing	-	0.000%	-		-		-
Controller	294	0.630%	343		343		343
Treasurer	544	1.166%	634		634	12	646
County Complex	-	0.000%	-		-	-	-
Election & Voter	920	1.973%	1,073		1,073	21	1,094
Tax Services	2,423	5.195%	2,825		2,825	55	2,880
Public Defender	428	0.918%	499		499	10	509
Reg & Recorder	456	0.978%	532		532	10	542
Planning	887	1.902%	1,034		1,034	20	1,054
GIS/Mapping	-	0.000%	-		-	-	-
Courts	3,675	7.880%	4,285		4,285	84	4,369
DJ Carr	346	0.742%	403		403	8	411
DJ Bowman	373	0.800%	435		435	8	443
DJ Zepp	321	0.688%	374		374	7	381
DJ Beauchat	292	0.626%	340		340	7	347
Law Library	237	0.508%	276		276	5	281
Victim Witness	656	1.407%	765		765	15	780
Clerk Courts	834	1.788%	972		972	19	991
Coroner	650	1.394%	758		758	15	773
District Attorney	1,369	2.935%	1,596		1,596	31	1,627
Prothonotary	464	0.995%	541		541	11	552
Sheriff	865	1.855%	1,009		1,009	20	1,029
Fire Marshalls	75	0.161%	88		88	2	90
Prison	1,969	4.222%	2,296		2,296	45	2,341
Probation Services	2,224	4.769%	2,593		2,593	51	2,644
Protect Insp	201	0.431%	234		234	5	239
Emergency Services	1,410	3.023%	1,644		1,644	32	1,676
Veteran's Affairs	405	0.868%	472		472	9	481
Conservation	266	0.570%	310		310	6	316
AG Land Pres	-	0.000%	-		-	-	-
Agricultural Extension	468	1.003%	545		545	11	556

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
Domestic Relations	845	1.812%	985		985	19	1,004
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,987	8.549%	4,649		4,649	91	4,740
Other	13,208	28.323%	15,402		15,402	298	15,700
Subtotal	46,637	100.000%	54,375	-	54,375	927	55,302
Second Allocation Total	40,798						
Total	46,637	100.000%	54,375	-	54,375	927	55,302

(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 2013

ADAMS COUNTY, PENNSYLVANIA
Treasurer
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	193,874		193,874	193,874
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	1,797	-	1,797	
Equipment Use	2,760	-	2,760	
Employee Benefits	132	-	132	
Liability Insurance	1,119	-	1,119	
Property Insurance	480	-	480	
Workers' Compensation	-	-	-	
Retirement	11,634	-	11,634	
Building Maintenance	29,188	3,190	32,378	
Building Security	6,191	473	6,664	
Finance	4,215	533	4,748	
Human Resources	4,357	295	4,652	
Information Technology	16,462	1,823	18,285	
Commissioners	1,138	589	1,727	
Solicitor	-	-	-	
Purchasing	397	8	405	
Controller	761	14	775	
Treasurer		122	122	
Central Phone		805	805	
County Complex		-	-	
Total Allocated Additions	80,631	7,852	88,483	88,483
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	(969)	-	(969)	(969)
Total to be Allocated	273,536	7,852	281,388	281,388

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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	167,607	37,732	5,390	124,485
	-			
Other Expenses and Cost				
Supplies	2,093	471	67	1,555
Publications	-	-	-	-
Minor Equipment	1,274	287	41	946
Professional Services	4,253	957	137	3,159
Shipping	4,148	934	133	3,081
Software License	-	-	-	-
Legal Fees	750	169	24	557
Telephone	63	14	2	47
Postage	-	-	-	-
Contracted Services	852	192	27	633
Computer Hardware	-	-	-	-
Mileage	-	-	-	-
Training	-	-	-	-
Conference	-	-	-	-
Dues / Memberships	500	113	16	371
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
FICA Expense	12,334	2,777	397	9,161
Loss on Investments	-			-
Departmental Expenditures	193,874	43,645	6,235	143,994

Actual 2013

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)	(969)	(969)		
Reclass from IT	-			
Functional Cost	192,905	42,676	6,235	143,994
Additions: 1st				
Central Service Centers	80,631	80,631		
REALLOCATE ADMIN		(123,307)	5,118	118,189
Allocable Costs	273,536	-	11,353	262,183
Unallocated	(262,183)			(262,183)
1st Allocation	11,353	-	11,353	-
Additions: 2nd				
Central Service Centers	7,852	7,852		
REALLOCATE ADMIN		(7,852)	326	7,526
Allocable Costs	7,852	-	326	7,526
Unallocated	(7,526)			(7,526)
2nd Allocation	326	-	326	-
Total Allocated	11,679	-	11,679	-

Actual 2013

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

User Department	Total	Check Process
Building Maintenance	522	522
Building Security	89	89
Finance	120	120
Human Resources	213	213
Information Technology	116	116
Commissioners	194	194
Solicitor	58	58
Purchasing	-	-
Controller	75	75
Treasurer	122	122
Central Phone	-	-
County Complex	-	-
Election & Voter	189	189
Tax Appraising	-	-
Tax Services	665	665
Tax Collectors	-	-
Tax Claim	-	-
Public Defender	124	124
Reg & Recorder	119	119
Planning	251	251
GIS/Mapping	-	-
County Zoning	-	-
Courts	869	869
DJ Carr	83	83
DJ Bowman	88	88
DJ Zepp	78	78
DJ Beauchat	72	72
Law Library	52	52
Victim Witness	148	148
Clerk Courts	222	222
Constables	-	-
Coroner	133	133
District Attorney	336	336
Prothonotary	120	120
Sheriff	252	252
Fire Marshalls	15	15
Prison	1,027	1,027
Probation Services	679	679
Juvenile Probation	-	-

Actual 2013

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

User Department	Total	Check Process
Protect Insp	44	44
Emergency Services	462	462
TMI Act 147	-	-
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	89	89
Conservation	103	103
AG Land Pres	-	-
Agricultural Extension	117	117
VOCA	-	-
Haz Mat Emg Response	-	-
Domestic Relations	267	267
911 Telecommunications	-	-
Children & Youth	982	982
Liquid Fuels	-	-
Stop Grant	-	-
Other	2,584	2,584
Subtotal	11,679	11,679
Total	11,679	11,679

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		0.000%	-		-		-
Building Maintenance	2,764	4.597%	522		522		522
Building Security	473	0.787%	89		89		89
Finance	637	1.059%	120		120		120
Human Resources	1,126	1.873%	213		213		213
Information Technology	614	1.021%	116		116		116
Commissioners	1,029	1.711%	194		194		194
Solicitor	309	0.514%	58		58		58
Purchasing	-	0.000%	-		-		-
Controller	398	0.662%	75		75		75
Treasurer	648	1.078%	122		122		122
Central Phone	-	0.000%	-		-	-	-
County Complex	-	0.000%	-		-	-	-
Election & Voter	972	1.616%	183		183	6	189
Tax Services	3,412	5.674%	644		644	21	665
Public Defender	633	1.053%	120		120	4	124
Reg & Recorder	610	1.014%	115		115	4	119
Planning	1,287	2.140%	243		243	8	251
GIS/Mapping	-	0.000%	-		-	-	-
Courts	4,455	7.409%	841		841	28	869
DJ Carr	425	0.707%	80		80	3	83
DJ Bowman	452	0.752%	85		85	3	88
DJ Zepp	400	0.665%	75		75	3	78
DJ Beauchat	371	0.617%	70		70	2	72
Law Library	263	0.437%	50		50	2	52
Victim Witness	760	1.264%	143		143	5	148
Clerk Courts	1,138	1.893%	215		215	7	222
Coroner	685	1.139%	129		129	4	133
District Attorney	1,724	2.867%	325		325	11	336
Prothonotary	616	1.024%	116		116	4	120
Sheriff	1,292	2.149%	244		244	8	252
Fire Marshalls	77	0.128%	15		15	-	15
Prison	5,265	8.756%	994		994	33	1,027
Probation Services	3,480	5.787%	657		657	22	679
Protect Insp	227	0.378%	43		43	1	44
Emergency Services	2,367	3.936%	447		447	15	462
TMI Act 147	-	0.000%	-		-	-	-
Solid Waste	-	0.000%	-		-	-	-
Veteran's Affairs	457	0.760%	86		86	3	89

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
Conservation	530	0.881%	100		100	3	103
AG Land Pres	-	0.000%	-		-	-	-
Agricultural Extension	598	0.994%	113		113	4	117
VOCA	-	0.000%	-		-	-	-
Haz Mat Emg Response	-	0.000%	-		-	-	-
Domestic Relations	1,367	2.273%	258		258	9	267
911 Telecommunications	-	0.000%	-		-	-	-
Children & Youth	5,036	8.375%	951		951	31	982
Other	13,234	22.010%	2,502		2,502	82	2,584
Subtotal	60,131	100.000%	11,353	-	11,353	326	11,679
Second Allocation Total	52,133						
Total	60,131	100.000%	11,353	-	11,353	326	11,679

(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 2013

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	34	-	34	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,461	151	1,612	
Building Security	442	34	476	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	6,263	185	6,448	6,448
Departmental Cost Adjustments				
Telephone	61,865		61,865	
Total Departmental Cost Adjustments	61,865	-	61,865	61,865
Total to be Allocated	68,128	185	68,313	68,313

Actual 2013

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	61,865		61,865
Functional Cost	61,865	-	61,865
Additions: 1st			
Central Service Centers	6,263	-	6,263
REALLOCATE ADMIN		-	-
Allocable Costs	68,128	-	68,128
Unallocated	-		
1st Allocation	68,128	-	68,128
Additions: 2nd			
Central Service Centers	185	-	185
REALLOCATE ADMIN		-	-
Allocable Costs	185	-	185
Unallocated	-		
2nd Allocation	185	-	185
Total Allocated	68,313	-	68,313

Actual 2013

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

User Department	Total	Phone System
Building Maintenance	939	939
Building Security	403	403
Finance	536	536
Human Resources	536	536
Information Technology	536	536
Commissioners	939	939
Solicitor	268	268
Purchasing	134	134
Controller	134	134
Treasurer	805	805
Central Phone	-	-
County Complex	-	-
Election & Voter	269	269
Tax Appraising	-	-
Tax Services	2,287	2,287
Tax Claim	-	-
Public Defender	942	942
Reg & Recorder	1,479	1,479
Planning	2,421	2,421
GIS/Mapping	672	672
Courts	4,169	4,169
DJ Carr	672	672
DJ Bowman	942	942
DJ Zepp	538	538
DJ Beauchat	807	807
Law Library	269	269
Victim Witness	538	538
Clerk Courts	2,018	2,018
District Attorney	1,614	1,614
Prothonotary	1,345	1,345
Sheriff	1,345	1,345
Fire Marshalls	134	134
Prison	11,298	11,298
Probation Services	6,859	6,859
Juvenile Probation	-	-
Emergency Services	6,591	6,591
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	134	134
Conservation	2,018	2,018
AG Land Pres	-	-
Agricultural Extension	2,960	2,960
Domestic Relations	2,960	2,960
Children & Youth	6,726	6,726
Other	672	672
Subtotal	68,313	68,313
Total	68,313	68,313

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	1.378%	939		939		939
Building Security	3	0.591%	403		403		403
Finance	4	0.787%	536		536		536
Human Resources	4	0.787%	536		536		536
Information Technology	4	0.787%	536		536		536
Commissioners	7	1.378%	939		939		939
Solicitor	2	0.394%	268		268		268
Purchasing	1	0.197%	134		134		134
Controller	1	0.197%	134		134		134
Treasurer	6	1.181%	805		805		805
Election & Voter	2	0.394%	268		268	1	269
Tax Services	17	3.346%	2,280		2,280	7	2,287
Public Defender	7	1.378%	939		939	3	942
Reg & Recorder	11	2.165%	1,475		1,475	4	1,479
Planning	18	3.543%	2,414		2,414	7	2,421
GIS/Mapping	5	0.984%	670		670	2	672
Courts	31	6.102%	4,157		4,157	12	4,169
DJ Carr	5	0.984%	670		670	2	672
DJ Bowman	7	1.378%	939		939	3	942
DJ Zepp	4	0.787%	536		536	2	538
DJ Beauchat	6	1.181%	805		805	2	807
Law Library	2	0.394%	268		268	1	269
Victim Witness	4	0.787%	536		536	2	538
Clerk Courts	15	2.953%	2,012		2,012	6	2,018
Coroner	3	0.591%	403		403	1	404
District Attorney	12	2.362%	1,609		1,609	5	1,614
Prothonotary	10	1.969%	1,341		1,341	4	1,345
Sheriff	10	1.969%	1,341		1,341	4	1,345
Fire Marshalls	1	0.197%	134		134	-	134
Prison	84	16.535%	11,265		11,265	33	11,298
Probation Services	51	10.039%	6,839		6,839	20	6,859
Emergency Services	49	9.646%	6,572		6,572	19	6,591
TMI Act 147		0.000%	-		-	-	-
Solid Waste		0.000%	-		-	-	-
DUI Processing		0.000%	-		-	-	-
Veteran's Affairs	1	0.197%	134		134	-	134
Conservation	15	2.953%	2,012		2,012	6	2,018
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	22	4.331%	2,951		2,951	9	2,960
Domestic Relations	22	4.331%	2,951		2,951	9	2,960
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	50	9.843%	6,706		6,706	20	6,726
Other	5	0.984%	671		671	1	672
Subtotal	508	100.000%	68,128	-	68,128	185	68,313
Second Allocation Total	469						
Total	508	100.000%	68,128	-	68,128	185	68,313

(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 2013

ADAMS COUNTY, PENNSYLVANIA
County Complex
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	152,462		152,462	152,462
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	956	-	956	
Equipment Use	2,266	-	2,266	
Employee Benefits	-	-	-	
Liability Insurance	815	-	815	
Property Insurance	45	-	45	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	46,071	6,606	52,677	
Building Security	-	-	-	
Finance	-	-	-	
Human Resources	3,269	221	3,490	
Information Technology	-	-	-	
Commissioners	262	129	391	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex		-	-	
Total Allocated Additions	53,684	6,956	60,640	60,640
Departmental Cost Adjustments				
Reclass to Building Maintenance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	206,146	6,956	213,102	213,102

Prepared by: Susquehanna Group Advisors, Inc.
5/22/2015

Actual 2013

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

	Total	General and Administration	County Complex
Wages and Benefits			
Salaries & Wages	113,149		113,149
	-		
Other Expenses and Cost			
Supplies	5,302		5,302
Minor Equipment	6,939		6,939
Utilities	-		
Mileage & Conference Exp	-		
Repairs / Maintenance	531		531
Contracted Services	8,223		8,223
Gasoline	4,553		4,553
Vehicle Repair	1,622		1,622
Postage Shipping	12		12
	-		
Training & Uniforms	965		965
FICA Expense	8,235		8,235
Equipment Repair	2,635		2,635
Dues & Membership	296		296
Departmental Expenditures	152,462	-	152,462
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass to Building Maintenance	-		
Functional Cost	152,462	-	152,462
Additions: 1st			
Central Service Centers	53,684	-	53,684
REALLOCATE ADMIN		-	-
Allocable Costs	206,146	-	206,146
Unallocated	-		
1st Allocation	206,146	-	206,146
Additions: 2nd			
Central Service Centers	6,956	13,920	
REALLOCATE ADMIN		(13,920)	13,920
Allocable Costs	6,956	-	13,920
Unallocated	6,964		
2nd Allocation	13,920	-	13,920
Total Allocated	220,066	-	220,066

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

User Department	Total	County Complex			
Prison	110,033	110,033	-	-	-
911 Telecommunications	110,033	110,033	-	-	-
Other	(0)	(0)	-	-	-
Subtotal	220,066	220,066	-	-	-
Total	220,066	220,066	-	-	-

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%	103,073		103,073	6,960	110,033
911 Telecommunications	50	50.000%	103,073		103,073	6,960	110,033
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	206,146	-	206,146	13,920	220,066
Second Allocation Total	100						
Total	100	100.000%	206,146	-	206,146	13,920	220,066

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

Source: Finance Office