

**A CENTRAL SERVICE
COST ALLOCATION PLAN**



**ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2014**

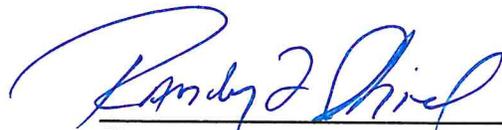
**BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

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, 2014 to establish cost allocations or billings for January 1, 2016 through December 31, 2016 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" 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 expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.



Signature

Chairman Commissioner

Title

Adams

County

2/5/14

Date

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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 Depreciation	5,321	5,430	-	2,240	6,961	1,768	-
Equipment Depreciat	-	-	-	-	-	-	-
Employee Benefits	175	1,573	-	699	-	1,748	-
Liability Insurance	610	6,495	-	2,109	1,659	5,506	-
Property Insurance	593	1,249	-	539	1,079	79	-
Workers' Compensati	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Building Maintenance	29,270	82,070	-	28,747	50,285	2,135	-
Building Security	6,032	22,155	-	9,667	16,896	-	-
Finance	8,615	32,209	-	4,990	5,915	12,823	-
Human Resources	2,340	19,906	-	8,197	7,025	18,739	-
Information Technolog	5,294	41,694	-	21,158	33,264	47,003	-
Commissioners	2,541	8,389	-	1,628	1,938	4,278	-
Solicitor	-	-	-	-	-	-	-
Purchasing	365	852	-	352	392	1,068	-
Controller	4,645	8,081	-	1,337	1,744	3,970	-
Treasurer	226	832	-	128	153	330	-
Central Phone	171	1,707	-	598	682	1,366	-
County Complex	-	-	-	-	-	-	-
Total Allocated	66,198	232,642	-	82,389	127,993	100,813	-
Roll Forward							
Proposed Costs	66,198	232,642	-	82,389	127,993	100,813	-

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Courts	DJ Harvey	DJ Bowman	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts
Building Depreciation	27,158	-	-	-	-	1,547	1,078	4,721
Equipment Depreciation	-	-	-	-	-	-	-	-
Employee Benefits	1,224	-	-	-	-	175	-	699
Liability Insurance	4,134	810	809	813	611	262	954	3,036
Property Insurance	6,707	-	-	-	-	372	390	790
Workers' Compensation	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	307,336	11,178	8,112	7,111	224	19,042	10,113	44,732
Building Security	105,778	-	-	-	-	6,675	3,546	12,741
Finance	40,354	2,983	3,033	3,098	3,094	1,725	7,680	9,892
Human Resources	15,221	3,512	3,512	3,512	2,340	1,172	4,684	12,881
Information Technology	43,688	690	690	690	690	1,684	14,642	23,563
Commissioners	10,847	998	999	999	880	532	2,350	3,202
Solicitor	-	-	-	-	-	-	-	-
Purchasing	1,420	419	419	419	419	13	122	839
Controller	18,862	1,111	1,088	1,074	1,046	814	2,374	2,660
Treasurer	1,050	79	79	79	78	45	26	255
Central Phone	2,731	-	-	-	-	171	512	1,194
County Complex	-	-	-	-	-	-	-	-
Total Allocated	586,510	21,780	18,741	17,795	9,382	34,229	48,471	121,205
Roll Forward								
Proposed Costs	586,510	21,780	18,741	17,795	9,382	34,229	48,471	121,205

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Coroner	District Attorney	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp
Building Depreciation	-	4,400	4,039	6,318	-	-	9,780	-
Equipment Depreciati	-	-	-	-	-	-	-	-
Employee Benefits	-	699	350	350	-	-	3,671	-
Liability Insurance	928	8,122	1,669	15,694	222	86,109	37,086	921
Property Insurance	794	1,592	1,074	1,175	43	41,596	1,632	43
Workers' Compensati	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	81	44,269	49,552	59,144	16	1,877	79,641	34
Building Security	-	14,467	16,578	19,635	-	-	26,310	-
Finance	5,908	16,541	5,227	12,368	585	64,998	29,315	1,411
Human Resources	1,172	16,393	7,025	16,393	1,172	138,182	53,870	1,172
Information Technolo	-	16,747	9,005	47,047	-	49,985	68,731	-
Commissioners	1,654	5,257	1,706	3,764	271	23,051	10,170	442
Solicitor	-	-	-	-	-	-	-	-
Purchasing	243	1,299	920	1,880	217	10,875	4,450	67
Controller	2,383	6,179	1,498	3,484	266	15,504	8,165	452
Treasurer	155	430	135	318	15	1,656	751	37
Central Phone	341	1,194	682	1,366	-	7,169	4,097	-
County Complex	-	-	-	-	-	163,174	-	-
Total Allocated	13,659	137,589	99,460	188,936	2,807	604,176	337,669	4,579
Roll Forward								
Proposed Costs	13,659	137,589	99,460	188,936	2,807	604,176	337,669	4,579

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services	Emergency Services	Veteran's Affairs	Conservation	AG Land Pres	Agricultural Extension	Haz Mat Emg Response	Domestic Relations
Departments							
Building Depreciation	-	623	10,985	-	26,904	-	-
Equipment Depreciation	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Liability Insurance	6,510	282	5,947	-	1,429	79	6,091
Property Insurance	-	60	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Building Maintenance	256	2,311	14,219	-	35,150	81	22,905
Building Security	-	699	-	-	-	-	-
Finance	30,017	3,687	4,281	-	3,904	-	12,625
Human Resources	26,935	1,172	11,709	-	5,856	-	24,590
Information Technology	63,405	8,128	15,410	-	690	-	8,986
Commissioners	8,859	1,076	1,591	-	1,315	-	4,465
Solicitor	-	-	-	-	-	-	-
Purchasing	4,112	568	67	-	514	-	1,636
Controller	9,802	1,766	646	-	1,276	-	2,925
Treasurer	777	97	108	-	101	-	323
Central Phone	512	86	1,280	-	1,792	-	1,878
County Complex	-	-	-	-	-	-	-
Total Allocated	151,185	20,555	66,243	-	78,931	160	89,879
Roll Forward							2,860
Proposed Costs	151,185	20,555	66,243	-	78,931	160	92,739

**ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated**

Central Services Departments	911 Telecommunications	Children & Youth	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed
Building Depreciation	-	-	-	-	54,178	173,451	-
Equipment Depreciati	-	-	-	-	1	1	-
Employee Benefits	-	3,497	-	175	351	18,841	-
Liability Insurance	1,598	13,992	-	1,169	420	216,211	-
Property Insurance	7,079	-	-	-	2,045	68,931	-
Workers' Compensati	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Building Maintenance	51,448	5,059	-	3	62,745	1,029,146	-
Building Security	-	-	-	-	6,295	267,474	-
Finance	-	41,535	21,739	1,638	79,967	472,157	-
Human Resources	-	46,841	-	4,684	11	460,218	-
Information Technolo	-	78,082	-	2,761	23,509	627,236	-
Commissioners	-	13,651	-	713	22,822	140,388	-
Solicitor	-	-	-	-	4,807	4,807	-
Purchasing	-	2,231	-	230	6,929	43,337	-
Controller	-	17,448	-	435	29,543	150,578	-
Treasurer	-	1,078	-	42	2,287	11,670	-
Central Phone	-	4,779	-	-	252	34,560	-
County Complex	163,174	-	-	-	-	326,348	-
Total Allocated	223,299	228,193	21,739	11,850	296,164	4,045,356	-
Roll Forward						2,860	-
Proposed Costs	223,299	228,193	21,739	11,850	296,164	4,048,216	-

Actual 2014

Central Services Departments	Unallocated	Total
Building Depreciation	-	173,451
Equipment Depreciation	-	1
Employee Benefits	-	18,841
Liability Insurance	-	216,211
Property Insurance	-	68,931
Workers' Compensation	-	-
Retirement	-	-
Building Maintenance	-	1,029,146
Building Security	-	267,474
Finance	-	472,157
Human Resources	-	460,218
Information Technology	-	627,236
Commissioners	1,503,812	1,644,200
Solicitor	-	4,807
Purchasing	-	43,337
Controller	219,655	370,233
Treasurer	312,764	324,434
Central Phone	-	34,560
County Complex	(6,964)	319,384
<hr/>		
Total Allocated	2,029,267	6,074,623
Roll Forward	-	2,860
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Proposed Costs	2,029,267	6,077,483

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2014</u>	<u>Fixed Costs Fiscal 2012</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Services Building	-			-		-
Election & Voter	66,198			66,198		66,198
Tax Appraising	-			-		-
Tax Services	232,642			232,642		232,642
Tax Collectors	-			-		-
Tax Claim	-			-		-
Public Defender	82,389			82,389		82,389
Reg & Recorder	127,993			127,993		127,993
Planning	100,813			100,813		100,813
GIS/Mapping	-			-		-
County Zoning	-			-		-
Courts	586,510			586,510		586,510
DJ Harvey	21,780			21,780		21,780
DJ Bowman	18,741			18,741		18,741
DJ Little	17,795			17,795		17,795
DJ Beauchat	9,382			9,382		9,382
Law Library	34,229			34,229		34,229
Victim Witness	48,471			48,471		48,471
Clerk Courts	121,205			121,205		121,205
Constables	-			-		-
Coroner	13,659			13,659		13,659
District Attorney	137,589			137,589		137,589
Prothonotary	99,460			99,460		99,460
Sheriff	188,936			188,936		188,936
Fire Marshalls	2,807			2,807		2,807
Prison	604,176			604,176		604,176
Probation Services	337,669			337,669		337,669
Juvenile Probation	-			-		-
Protect Insp	4,579			4,579		4,579
Emergency Services	151,185			151,185		151,185
TMI Act 147	-			-		-
Solid Waste	-			-		-
DUI Processing	-			-		-
Veteran's Affairs	20,555			20,555		20,555
Conservation	66,243			66,243		66,243
AG Land Pres	-			-		-
Economic Development	-			-		-
Commerce Center	-			-		-

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2014</u>	<u>Fixed Costs Fiscal 2012</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Agricultural Extension	78,931			78,931		78,931
Gypsy Moth	-			-		-
VOCA	135			135		135
Haz Mat Emg Response	160			160		160
Domestic Relations	89,879	87,019	2,860	92,739		92,739
911 Telecommunications	223,299			223,299		223,299
Children & Youth	228,193			228,193		228,193
Liquid Fuels	21,739			21,739		21,739
RASA	-			-		-
CDBG	-			-		-
HSDf	-			-		-
Stop Grant	-			-		-
VOJO	-			-		-
Operational Services	11,850			11,850		11,850
Other	296,164			296,164		296,164
Sub Total	4,045,356	87,019	2,860	4,048,216		4,048,216
Direct Billed	-					-
Unallocated	2,029,267					2,029,267
Total	6,074,623					6,077,483

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	214,227	-
Equipment Depreciation	-	113,469	-
Employee Benefits	26,186	-	-
Liability Insurance	242,510	-	-
Property Insurance	76,582	-	-
Workers' Compensation	-	-	-
Retirement	-	-	-
Building Maintenance	1,151,129	(37,024)	-
Building Security	300,157	-	-
Finance	481,013	6,718	-
Human Resources	455,816	-	-
Information Technology	629,222	-	-
Commissioners	1,218,064	(3,021)	-
Solicitor	294,403	(319)	-
Purchasing	44,207	(1,277)	-
Controller	344,705	(2,857)	-
Treasurer	248,530	(1,034)	-
Central Phone	-	32,650	-
County Complex	240,565	-	-
Services Building			-
Election & Voter			66,198
Tax Appraising			-
Tax Services			232,642
Tax Collectors			-
Tax Claim			-
Public Defender			82,389
Reg & Recorder			127,993
Planning			100,813
GIS/Mapping			-
County Zoning			-
Courts			586,510
DJ Harvey			21,780
DJ Bowman			18,741

Actual 2014

**ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
DJ Little			17,795
DJ Beauchat			9,382
Law Library			34,229
Victim Witness			48,471
Clerk Courts			121,205
Constables			-
Coroner			13,659
District Attorney			137,589
Prothonotary			99,460
Sheriff			188,936
Fire Marshalls			2,807
Prison			604,176
Probation Services			337,669
Protect Insp			4,579
Emergency Services			151,185
TMI Act 147			-
Solid Waste			-
DUI Processing			-
Veteran's Affairs			20,555
Conservation			66,243
AG Land Pres			-
Economic Development			-
Commerce Center			-
Agricultural Extension			78,931
Gypsy Moth			-
VOCA			135
Haz Mat Emg Response			160
Domestic Relations			89,879
911 Telecommunications			223,299
Children & Youth			228,193
Liquid Fuels			21,739
RASA			-
CDBG			-

Actual 2014

**ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
HSDf			-
Stop Grant			-
VOJO			-
Operational Services			11,850
Other			296,164
Direct Billed			-
Unallocated			2,029,267
	<hr/>	<hr/>	<hr/>
Totals	<u>5,753,090</u>	<u>321,532</u>	<u>6,074,623</u>

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
Building Depreciation	(214,227)	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(113,469)	-	-	-	-	-	-	-
Employee Benefits	-	-	(26,186)	-	-	-	-	-	-
Liability Insurance	-	-	-	(242,510)	-	-	-	-	-
Property Insurance	-	-	-	-	(76,582)	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	24,138	18,109	-	9,880	1,384	(1,270,551)	13,271	21,855	23,244
Building Security	289	3,745	699	6,256	70	3,600	(335,552)	4,527	5,536
Finance	1,835	2,898	524	1,176	384	19,168	6,648	(539,527)	4,428
Human Resources	1,797	927	2,524	1,473	433	22,223	7,756	9,849	(520,359)
Information Technology	2,040	71,011	1,024	1,532	292	13,067	4,432	4,132	5,866
Commissioners	3,894	6,664	350	2,036	880	44,531	15,531	13,949	7,025
Solicitor	1,514	-	350	1,017	411	12,662	4,375	2,709	3,512
Purchasing	513	552	175	71	124	6,322	2,216	-	-
Controller	1,579	339	1,524	1,478	322	16,028	5,539	4,589	5,856
Treasurer	2,092	2,760	175	1,172	446	29,709	7,756	5,760	4,684
Central Phone	129	4,197	-	-	31	1,580	554	-	-
County Complex	956	2,266	-	208	2,874	72,515	-	-	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	5,321	-	175	610	593	29,270	6,032	8,615	2,340
Tax Appraising	-	-	-	-	-	-	-	-	-
Tax Services	5,430	-	1,573	6,495	1,249	82,070	22,155	32,209	19,906
Tax Collectors	-	-	-	-	-	-	-	-	-
Tax Claim	-	-	-	-	-	-	-	-	-
Public Defender	2,240	-	699	2,109	539	28,747	9,667	4,990	8,197
Reg & Recorder	6,961	-	-	1,659	1,079	50,285	16,896	5,915	7,025
Planning	1,768	-	1,748	5,506	79	2,135	-	12,823	18,739
GIS/Mapping	-	-	-	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-	-	-	-
Courts	27,158	-	1,224	4,134	6,707	307,336	105,778	40,354	15,221
DJ Harvey	-	-	-	810	-	11,178	-	2,983	3,512
DJ Bowman	-	-	-	809	-	8,112	-	3,033	3,512
DJ Little	-	-	-	813	-	7,111	-	3,098	3,512
DJ Beauchat	-	-	-	611	-	224	-	3,094	2,340
Law Library	1,547	-	175	262	372	19,042	6,675	1,725	1,172
Victim Witness	1,078	-	-	954	390	10,113	3,546	7,680	4,684
Clerk Courts	4,721	-	699	3,036	790	44,732	12,741	9,892	12,881
Constables	-	-	-	-	-	-	-	-	-
Coroner	-	-	-	928	794	81	-	5,908	1,172

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
District Attorney	4,400	-	699	8,122	1,592	44,269	14,467	16,541	16,393
Prothonotary	4,039	-	350	1,669	1,074	49,552	16,578	5,227	7,025
Sheriff	6,318	-	350	15,694	1,175	59,144	19,635	12,368	16,393
Fire Marshalls	-	-	-	222	43	16	-	585	1,172
Prison	-	-	-	86,109	41,596	1,877	-	64,998	138,182
Probation Services	9,780	-	3,671	37,086	1,632	79,641	26,310	29,315	53,870
Juvenile Probation	-	-	-	-	-	-	-	-	-
Protect Insp	-	-	-	921	43	34	-	1,411	1,172
Emergency Services	-	-	-	6,510	-	256	-	30,017	26,935
TMI Act 147	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	623	-	-	282	60	2,311	699	3,687	1,172
Conservation	10,985	-	-	5,947	-	14,219	-	4,281	11,709
AG Land Pres	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-
Agricultural Extension	26,904	-	-	1,429	-	35,150	-	3,904	5,856
Gypsy Moth	-	-	-	-	-	-	-	-	-
VOCA	-	-	-	135	-	-	-	-	-
Haz Mat Emg Response	-	-	-	79	-	81	-	-	-
Domestic Relations	-	-	3,455	6,091	-	22,905	-	12,625	24,590
911 Telecommunications	-	-	-	1,598	7,079	51,448	-	-	-
Children & Youth	-	-	3,497	13,992	-	5,059	-	41,535	46,841
Liquid Fuels	-	-	-	-	-	-	-	21,739	-
RASA	-	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	-	-	-
HSDf	-	-	-	-	-	-	-	-	-
Stop Grant	-	-	-	-	-	-	-	-	-
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	-	-	175	1,169	-	3	-	1,638	4,684
Other	54,178	1	351	420	2,045	62,745	6,295	79,967	11
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 Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	24,464	4,369	-	5,915	8,386	583	848	-	-
Building Security	8,344	672	-	437	847	118	255	-	-
Finance	10,691	935	-	847	1,790	133	339	-	-
Human Resources	10,787	1,771	-	265	3,894	250	594	-	-
Information Technology	(735,936)	770	-	860	1,256	103	339	-	-
Commissioners	10,837	(1,656,922)	329,838	265	4,962	354	763	-	-
Solicitor	11,714	888	(334,645)	251	835	68	255	-	-
Purchasing	-	-	-	(52,988)	-	-	85	-	-
Controller	12,079	1,513	-	514	(393,832)	115	509	-	-
Treasurer	19,784	1,804	-	297	1,629	(326,158)	594	-	-
Central Phone	-	-	-	-	-	-	(39,141)	-	-
County Complex	-	-	-	-	-	-	-	(319,384)	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	5,294	2,541	-	365	4,645	226	171	-	66,198
Tax Appraising	-	-	-	-	-	-	-	-	-
Tax Services	41,694	8,389	-	852	8,081	832	1,707	-	232,642
Tax Collectors	-	-	-	-	-	-	-	-	-
Tax Claim	-	-	-	-	-	-	-	-	-
Public Defender	21,158	1,628	-	352	1,337	128	598	-	82,389
Reg & Recorder	33,264	1,938	-	392	1,744	153	682	-	127,993
Planning	47,003	4,278	-	1,068	3,970	330	1,366	-	100,813
GIS/Mapping	-	-	-	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-	-	-	-
Courts	43,688	10,847	-	1,420	18,862	1,050	2,731	-	586,510
DJ Harvey	690	998	-	419	1,111	79	-	-	21,780
DJ Bowman	690	999	-	419	1,088	79	-	-	18,741
DJ Little	690	999	-	419	1,074	79	-	-	17,795
DJ Beauchat	690	880	-	419	1,046	78	-	-	9,382
Law Library	1,684	532	-	13	814	45	171	-	34,229
Victim Witness	14,642	2,350	-	122	2,374	26	512	-	48,471
Clerk Courts	23,563	3,202	-	839	2,660	255	1,194	-	121,205
Constables	-	-	-	-	-	-	-	-	-
Coroner	-	1,654	-	243	2,383	155	341	-	13,659

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
District Attorney	16,747	5,257	-	1,299	6,179	430	1,194	-	137,589
Prothonotary	9,005	1,706	-	920	1,498	135	682	-	99,460
Sheriff	47,047	3,764	-	1,880	3,484	318	1,366	-	188,936
Fire Marshalls	-	271	-	217	266	15	-	-	2,807
Prison	49,985	23,051	-	10,875	15,504	1,656	7,169	163,174	604,176
Probation Services	68,731	10,170	-	4,450	8,165	751	4,097	-	337,669
Juvenile Probation	-	-	-	-	-	-	-	-	-
Protect Insp	-	442	-	67	452	37	-	-	4,579
Emergency Services	63,405	8,859	-	4,112	9,802	777	512	-	151,185
TMI Act 147	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	8,128	1,076	-	568	1,766	97	86	-	20,555
Conservation	15,410	1,591	-	67	646	108	1,280	-	66,243
AG Land Pres	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-
Agricultural Extension	690	1,315	-	514	1,276	101	1,792	-	78,931
Gypsy Moth	-	-	-	-	-	-	-	-	-
VOCA	-	-	-	-	-	-	-	-	135
Haz Mat Emg Response	-	-	-	-	-	-	-	-	160
Domestic Relations	8,986	4,465	-	1,636	2,925	323	1,878	-	89,879
911 Telecommunications	-	-	-	-	-	-	-	163,174	223,299
Children & Youth	78,082	13,651	-	2,231	17,448	1,078	4,779	-	228,193
Liquid Fuels	-	-	-	-	-	-	-	-	21,739
RASA	-	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	-	-	-
HSDf	-	-	-	-	-	-	-	-	-
Stop Grant	-	-	-	-	-	-	-	-	-
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	2,761	713	-	230	435	42	-	-	11,850
Other	23,509	22,822	4,807	6,929	29,543	2,287	252	-	296,164
Unallocated	-	1,503,812	-	-	219,655	312,764	-	(6,964)	2,029,267
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	6,074,623

**ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis**

<u>Department</u>	<u>Basis of Allocation</u>
Building Depreciation	
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
County Complex	Direct Allocation - County Complex
St Francis Bldg	Net Usable Square Footage Occupied - St Francis
Equipment Depreciation	
Equipment	Actual Equipment Cost By Department
Phone System	Direct To Central Telephone For Further Distribution
Data Processing	Direct Allocation - Information Technology
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

<u>Department</u>	<u>Basis of Allocation</u>
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
St Francis	Net Usable Square Footage Occupied - County Complex
County Complex	Net Usable Square Footage Occupied - St Francis
Workers' Compensation Insurance	Directly Charged to Departments
Retirement	
Retirement	Directly Charged to Departments
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
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**

<u>Department</u>	<u>Basis of Allocation</u>
Commissioners Accounting Personnel Admin	Total Accounting Transactions (Exp & Rev) By Department Full-Time Equiv Employees By Dept (Ex: Tax Collectors)
Solicitor Legal Counsel	Direct Allocation - Commissioners
Purchasing Purchasing	Total Purchase Transactions (PO) By Department
Controller Accounts Payable Acting/Auditing	Total Acctng Trans Expenses 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 Depreciation
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 depreciation 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.

In 2012, the County purchased the St Francis Building at a cost of \$1,375,000. The depreciation cost of this property has begun during the 2014 cost allocation plan and is being allocated based on net usable square footage occupied. The annual depreciation amount is \$68,750.

Historically, use charges have been used to as a means to allocate the cost of fixed assets to periods benefitting from the assets use. To bring the cost allocation plan in alignment with the 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards all use charges have been converted to depreciation. The allocation of the depreciation has based on net usable square feet occupied by departments in the New Courthouse, Old Courthouse, and the Agricultural Resource Center.

Ref: OMB A-87, Attachment B, Paragraph B.11.

Ref: OMB 2 CFR 200.436 Depreciation

**ADAMS COUNTY, PENNSYLVANIA
Building Depreciation
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	214,227		214,227	214,227
Major Repairs - Elevator	-		-	-
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>214,227</u>	<u>-</u>	<u>214,227</u>	<u>214,227</u>
Total to be Allocated	<u><u>214,227</u></u>	<u><u>-</u></u>	<u><u>214,227</u></u>	<u><u>214,227</u></u>

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

	Total	General And Administration	New Courthouse	Old Courthouse	Agricultural Res Ctr.	County Complex	St Francis Bldg
Departmental Cost Adjustments							
Building Depreciation	214,227		69,166	11,961	63,394	956	68,750
Major Repairs - Elevator	-				-		
	-						
Functional Cost	214,227	-	69,166	11,961	63,394	956	68,750
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	214,227	-	69,166	11,961	63,394	956	68,750
Unallocated	-						
1st Allocation	214,227	-	69,166	11,961	63,394	956	68,750
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	214,227	-	69,166	11,961	63,394	956	68,750

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

User Department	Total	New Courthouse	Old Courthouse	Agricultural Res Ctr.	County Complex	St Francis Bldg
Building Maintenance	24,138	3,142	212	8,443	-	12,341
Building Security	289	289	-	-	-	-
Finance	1,835	1,540	-	-	-	295
Human Resources	1,797	1,797	-	-	-	-
Information Technology	2,040	1,027	-	-	-	1,013
Commissioners	3,894	3,599	-	-	-	295
Solicitor	1,514	360	859	-	-	295
Purchasing	513	513	-	-	-	-
Controller	1,579	1,284	-	-	-	295
Treasurer	2,092	1,797	-	-	-	295
Central Phone	129	129	-	-	-	-
County Complex	956	-	-	-	956	-
Election & Voter	5,321	1,027	487	-	-	3,807
Tax Services	5,430	5,135	-	-	-	295
Public Defender	2,240	2,240	-	-	-	-
Reg & Recorder	6,961	3,915	-	-	-	3,046
Courts	27,158	21,393	4,095	-	-	1,670
Law Library	1,547	1,547	-	-	-	-
Victim Witness	1,078	-	1,078	-	-	-
Clerk Courts	4,721	2,953	-	-	-	1,768
Constables	-	-	-	-	-	-
Coroner	-	-	-	-	-	-
District Attorney	4,400	-	4,400	-	-	-
Prothonotary	4,039	3,209	830	-	-	-
Sheriff	6,318	4,550	-	-	-	1,768
Fire Marshalls	-	-	-	-	-	-
Prison	-	-	-	-	-	-
Probation Services	9,780	6,098	-	-	-	3,682
Veteran's Affairs	623	162	-	-	-	461
Conservation	10,985	-	-	10,985	-	-
Agricultural Extension	26,904	-	-	26,904	-	-
Other	54,178	1,460	-	17,062	-	35,656
Subtotal	214,227	69,166	11,961	63,394	956	68,750
Total	214,227	69,166	11,961	63,394	956	68,750

**ADAMS COUNTY, PENNSYLVANIA
Building Depreciation
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	2,804	5.204%	3,599		3,599	-	3,599
Solicitor	280	0.520%	360		360	-	360
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 Appraising		0.000%	-		-	-	-
Tax Services	4,000	7.424%	5,135		5,135	-	5,135
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
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
Victim Witness		0.000%	-		-	-	-
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
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	4,750	8.816%	6,098		6,098	-	6,098
Veteran's Affairs	126	0.234%	162		162	-	162
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 Depreciation
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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA
Building Depreciation
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 Depreciation
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, PENNSYLVANIA
Building Depreciation
Detail Allocation of
St Francis Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.950%	12,341		12,341	-	12,341
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	295		295	-	295
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	1,013		1,013	-	1,013
Commissioners	144	0.429%	295		295	-	295
Solicitor	144	0.429%	295		295	-	295
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	295		295	-	295
Treasurer	144	0.429%	295		295	-	295
Election & Voter	1,860	5.538%	3,807		3,807	-	3,807
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	295		295	-	295
Reg & Recorder	1,488	4.430%	3,046		3,046	-	3,046
Planning	864	2.572%	1,768		1,768	-	1,768
Courts	816	2.429%	1,670		1,670	-	1,670
Clerk Courts	864	2.572%	1,768		1,768	-	1,768
Sheriff	864	2.572%	1,768		1,768	-	1,768
Probation Services	1,799	5.356%	3,682		3,682	-	3,682
Veteran's Affairs	225	0.670%	461		461	-	461
Operational Services		0.000%	-		-	-	-
Other	17,420	51.864%	35,656		35,656	-	35,656
Subtotal	33,588	100.000%	68,750	-	68,750	-	68,750
Total	33,588	100.000%	68,750	-	68,750	-	68,750

(A) Alloc basis:

Net Usable Square Footage Occupied - St Francis

Source:

Commissioner's Office

**ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation
Nature And Extent Of Services**

The Information Technology department is responsible for maintaining the technical equipment that supports all county functions. Each year the purchases made by this department are reviewed to determine the relative benefit received by each department. In 2007 the County purchased equipment for the County Complex and assigned a useful life of fifteen years. The cost of the equipment was \$33,990 with a use charge of \$2,266 and will be directly allocated to the County Complex Department. In 2009, the County upgraded its phone system purchasing \$29,382 of equipment with a useful life of seven years and an annual depreciation charge of \$4,197. The depreciation was directly allocated to the Central Telephone cost center for further distribution. A useful life of five years was assigned for the remainder of purchases and resulted in the depreciation cost of \$55,539. Below is a summary of general equipment that was purchased by year:

2009	\$61,855
2010	\$30,117
2011	\$43,836
2012	\$111,899
2013	-0-
2014	\$91,843

Depreciation is separated by equipment \$53,733, phone system \$4,197 and data processing equipment \$55,539. The total equipment depreciation is \$113,469.

Ref: OMB A-87, Attachment B, Paragraph B.11.

Ref: OMB 2 CFR 200.436 Depreciation

Actual 2014

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Departmental Cost Adjustments Equipment Use Charge	113,469		113,469	113,469
	<u>-</u>	<u></u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>113,469</u>	<u>-</u>	<u>113,469</u>	<u>113,469</u>
Total to be Allocated	<u>113,469</u>	<u>-</u>	<u>113,469</u>	<u>113,469</u>

**ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation
Schedule of Costs to be Allocated by Function**

	Total	General And Administration	Equipment	Phone System	Data Processing
Departmental Expenditures	-	-	-	-	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Equipment Use Charge	113,469		53,733	4,197	55,539
	-				
Functional Cost	113,469	-	53,733	4,197	55,539
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	113,469	-	53,733	4,197	55,539
Unallocated	-				
1st Allocation	113,469	-	53,733	4,197	55,539
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	113,469	-	53,733	4,197	55,539

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

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	18,109	18,109	-	-
Building Security	3,745	3,745	-	-
Finance	2,898	2,898	-	-
Human Resources	927	927	-	-
Information Technology	71,011	15,472	-	55,539
Commissioners	6,664	6,664	-	-
Solicitor	-	-	-	-
Purchasing	552	552	-	-
Controller	339	339	-	-
Treasurer	2,760	2,760	-	-
Central Phone	4,197	-	4,197	-
County Complex	2,266	2,266	-	-
	-	-	-	-
Services Building	-	-	-	-
Election & Voter	-	-	-	-
Other	1	1	-	(0)
Subtotal	113,469	53,733	4,197	55,539
Total	113,469	53,733	4,197	55,539

**ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation
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
Solicitor		0.000%	-		-	-	-
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
Central Phone		0.000%	-		-	-	-
County Complex	33,990	4.217%	2,266		2,266	-	2,266
Operational Services		0.000%	-		-	-	-
Other		0.001%	1		1	-	1
Subtotal	805,980	100.000%	53,733	-	53,733	-	53,733
Second Allocation Total	805,980						
Total	805,980	100.000%	53,733	-	53,733	-	53,733

(A) Alloc basis: Actual Equipment Cost By Department

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation
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 Depreciation
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%	55,539		55,539	-	55,539
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	55,539	-	55,539	-	55,539
Second Allocation Total	100						
Total	100	100.000%	55,539	-	55,539	-	55,539

(A) Alloc basis: Direct Allocation - Information Technology

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
Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

Actual 2014

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	26,186		26,186	26,186
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>26,186</u>	<u>-</u>	<u>26,186</u>	<u>26,186</u>

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	5,207				5,207					
Employee Opt-Out	-									
Parking Expense	20,979						20,979			
Insurance Admin Fees	-									
Unemployment Comp	-									
Short Term Disability	-									
Departmental Expenditures	26,186	-	-	-	5,207	-	20,979	-	-	-
Cost Adjustments										
Deductions	-	-								
Departmental Cost Adjustments	-									
Functional Cost	26,186	-	-	-	5,207	-	20,979	-	-	-
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN										
Allocable Costs	26,186	-	-	-	5,207	-	20,979	-	-	-
Unallocated	-									
1st Allocation	26,186	-	-	-	5,207	-	20,979	-	-	-
Additions: 2nd										
Central Service Centers	-	-								
REALLOCATE ADMIN										
Allocable Costs	-	-	-	-	-	-	-	-	-	-
Unallocated	-									
2nd Allocation	-	-	-	-	-	-	-	-	-	-
Total Allocated	26,186	-	-	-	5,207	-	20,979	-	-	-

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	699	-	-	-	-	699	-	-	-
Finance	524	-	-	-	-	524	-	-	-
Human Resources	2,524	-	-	2,000	-	524	-	-	-
Information Technology	1,024	-	-	500	-	524	-	-	-
Commissioners	350	-	-	-	-	350	-	-	-
Solicitor	350	-	-	-	-	350	-	-	-
Purchasing	175	-	-	-	-	175	-	-	-
Controller	1,524	-	-	1,000	-	524	-	-	-
Treasurer	175	-	-	-	-	175	-	-	-
Central Phone	-	-	-	-	-	-	-	-	-
County Complex	-	-	-	-	-	-	-	-	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	175	-	-	-	-	175	-	-	-
Tax Appraising	-	-	-	-	-	-	-	-	-
Tax Services	1,573	-	-	-	-	1,573	-	-	-
Tax Claim	-	-	-	-	-	-	-	-	-
Public Defender	699	-	-	-	-	699	-	-	-
Reg & Recorder	-	-	-	-	-	-	-	-	-
Planning	1,748	-	-	-	-	1,748	-	-	-
GIS/Mapping	-	-	-	-	-	-	-	-	-
Courts	1,224	-	-	-	-	1,224	-	-	-
Law Library	175	-	-	-	-	175	-	-	-
Victim Witness	-	-	-	-	-	-	-	-	-
Clerk Courts	699	-	-	-	-	699	-	-	-
Coroner	-	-	-	-	-	-	-	-	-
District Attorney	699	-	-	-	-	699	-	-	-
Prothonotary	350	-	-	-	-	350	-	-	-
Sheriff	350	-	-	-	-	350	-	-	-
Prison	-	-	-	-	-	-	-	-	-
Probation Services	3,671	-	-	-	-	3,671	-	-	-
Juvenile Probation	-	-	-	-	-	-	-	-	-
Protect Insp	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	-	-	-	-
Domestic Relations	3,455	-	-	1,707	-	1,748	-	-	-
911 Telecommunications	-	-	-	-	-	-	-	-	-
Children & Youth	3,497	-	-	-	-	3,497	-	-	-
Operational Services	175	-	-	-	-	175	-	-	-
Other	351	-	-	-	-	351	-	-	-
Subtotal	26,186	-	-	5,207	-	20,979	-	-	-
Total	26,186	-	-	5,207	-	20,979	-	-	-

**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	2,000	38.410%	2,000		2,000	-	2,000
Information Technology	500	9.602%	500		500	-	500
Commissioners		0.000%	-		-	-	-
Solicitor		0.000%	-		-	-	-
Purchasing		0.000%	-		-	-	-
Controller	1,000	19.205%	1,000		1,000	-	1,000
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	1,707	32.783%	1,707		1,707	-	1,707
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	5,207	100.000%	5,207	-	5,207	-	5,207
Second Allocation Total	5,207						
Total	5,207	100.000%	5,207	-	5,207	-	5,207

(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	4	3.333%	699		699	-	699
Finance	3	2.500%	524		524	-	524
Human Resources	3	2.500%	524		524	-	524
Information Technology	3	2.500%	524		524	-	524
Commissioners	2	1.667%	350		350	-	350
Solicitor	2	1.667%	350		350	-	350
Purchasing	1	0.833%	175		175	-	175
Controller	3	2.500%	524		524	-	524
Treasurer	1	0.833%	175		175	-	175
Election & Voter	1	0.833%	175		175	-	175
Tax Services	9	7.500%	1,573		1,573	-	1,573
Public Defender	4	3.333%	699		699	-	699
Reg & Recorder		0.000%	-		-	-	-
Planning	10	8.333%	1,748		1,748	-	1,748
Courts	7	5.833%	1,224		1,224	-	1,224
Law Library	1	0.833%	175		175	-	175
Victim Witness		0.000%	-		-	-	-
Clerk Courts	4	3.333%	699		699	-	699
District Attorney	4	3.333%	699		699	-	699
Prothonotary	2	1.667%	350		350	-	350
Sheriff	2	1.667%	350		350	-	350
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	21	17.500%	3,671		3,671	-	3,671
Domestic Relations	10	8.333%	1,748		1,748	-	1,748
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	20	16.667%	3,497		3,497	-	3,497
Operational Services	1	0.833%	175		175	-	175
Other	2	1.667%	351		351	-	351
Subtotal	120	100.000%	20,979	-	20,979	-	20,979
Second Allocation Total	120						
Total	120	100.000%	20,979	-	20,979	-	20,979

(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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

Actual 2014

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	242,510		242,510	242,510
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>242,510</u>	<u>-</u>	<u>242,510</u>	<u>242,510</u>

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<hr/>						
Other Expenses and Cost						
General Liability	35,100		35,100			
Public Officials	92,537			92,537		
Crime	6,382			6,382		
Automobile	31,909				31,909	
Law Enforcement	76,582					76,582
	-					
	-					
	-					
	-					
	-					
<hr/>						
Departmental Expenditures	242,510	-	35,100	98,919	31,909	76,582
<hr/>						
Cost Adjustments						
Deductions	-	-				
<hr/>						
Departmental Cost Adjustments	-					
<hr/>						
Functional Cost	242,510	-	35,100	98,919	31,909	76,582
<hr/>						
Additions: 1st Central Service Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	242,510	-	35,100	98,919	31,909	76,582
Unallocated	-					
1st Allocation	242,510	-	35,100	98,919	31,909	76,582
<hr/>						
Additions: 2nd Central Services Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
<hr/>						
Total Allocated	242,510	-	35,100	98,919	31,909	76,582

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	9,880	894	4,606	4,380	-
Building Security	6,256	373	1,097	-	4,786
Finance	1,176	299	877	-	-
Human Resources	1,473	376	1,097	-	-
Information Technology	1,532	435	1,097	-	-
Commissioners	2,036	720	1,316	-	-
Solicitor	1,017	359	658	-	-
Purchasing	71	71	-	-	-
Controller	1,478	381	1,097	-	-
Treasurer	1,172	295	877	-	-
Central Phone	-	-	-	-	-
County Complex	208	208	-	-	-
Services Building	-	-	-	-	-
Election & Voter	610	172	438	-	-
Tax Appraising	-	-	-	-	-
Tax Services	6,495	1,516	3,728	1,251	-
Tax Collectors	-	-	-	-	-
Tax Claim	-	-	-	-	-
Public Defender	2,109	574	1,535	-	-
Reg & Recorder	1,659	343	1,316	-	-
Planning	5,506	1,370	3,510	626	-
GIS/Mapping	-	-	-	-	-
County Zoning	-	-	-	-	-
Courts	4,134	1,283	2,851	-	-
DJ Harvey	810	152	658	-	-
DJ Bowman	809	151	658	-	-
DJ Little	813	155	658	-	-
DJ Beauchat	611	173	438	-	-
Law Library	262	42	220	-	-
Victim Witness	954	77	877	-	-
Clerk Courts	3,036	623	2,413	-	-
Constables	-	-	-	-	-
Coroner	928	82	220	626	-
District Attorney	8,122	1,054	3,070	3,128	870
Prothonotary	1,669	353	1,316	-	-
Sheriff	15,694	1,038	3,070	3,754	7,832
Fire Marshalls	222	2	220	-	-
Prison	86,109	10,731	25,881	2,503	46,994
Probation Services	37,086	3,388	10,090	7,508	16,100
Juvenile Probation	-	-	-	-	-
Protect Insp	921	75	220	626	-
Emergency Services	6,510	214	5,045	1,251	-
TMI Act 147	-	-	-	-	-

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Solid Waste	-	-	-	-	-
DUI Processing	-	-	-	-	-
Veteran's Affairs	282	62	220	-	-
Conservation	5,947	-	2,193	3,754	-
AG Land Pres	-	-	-	-	-
Economic Development	-	-	-	-	-
Commerce Center	-	-	-	-	-
Agricultural Extension	1,429	332	1,097	-	-
Gypsy Moth	-	-	-	-	-
VOCA	135	135	-	-	-
Haz Mat Emg Response	79	79	-	-	-
Domestic Relations	6,091	1,485	4,606	-	-
911 Telecommunications	1,598	1,598	-	-	-
Children & Youth	13,992	2,716	8,773	2,503	-
Operational Services	1,169	292	877	-	-
Other	420	422	(1)	(1)	-
Subtotal	242,510	35,100	98,919	31,909	76,582
Total	242,510	35,100	98,919	31,909	76,582

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	507,941	2.548%	894		894	-	894
Building Security	211,843	1.063%	373		373	-	373
Finance	169,634	0.851%	299		299	-	299
Human Resources	213,720	1.072%	376		376	-	376
Information Technology	247,202	1.240%	435		435	-	435
Commissioners	409,121	2.052%	720		720	-	720
Solicitor	204,200	1.024%	359		359	-	359
Purchasing	39,994	0.201%	71		71	-	71
Controller	216,499	1.086%	381		381	-	381
Treasurer	167,535	0.840%	295		295	-	295
Central Phone		0.000%	-		-	-	-
County Complex	118,445	0.594%	208		208	-	208
Services Building		0.000%	-		-	-	-
Election & Voter	97,949	0.491%	172		172	-	172
Tax Appraising		0.000%	-		-	-	-
Tax Services	861,246	4.320%	1,516		1,516	-	1,516
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	326,133	1.636%	574		574	-	574
Reg & Recorder	194,927	0.978%	343		343	-	343
Planning	777,853	3.902%	1,370		1,370	-	1,370
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	728,510	3.654%	1,283		1,283	-	1,283
DJ Harvey	86,061	0.432%	152		152	-	152
DJ Bowman	85,893	0.431%	151		151	-	151
DJ Little	88,038	0.442%	155		155	-	155
DJ Beauchat	98,216	0.493%	173		173	-	173
Law Library	23,804	0.119%	42		42	-	42
Victim Witness	43,768	0.220%	77		77	-	77
Clerk Courts	354,011	1.776%	623		623	-	623
Constables		0.000%	-		-	-	-
Coroner	46,947	0.235%	82		82	-	82
District Attorney	598,457	3.002%	1,054		1,054	-	1,054
Prothonotary	200,454	1.005%	353		353	-	353
Sheriff	589,545	2.957%	1,038		1,038	-	1,038
Fire Marshalls	1,071	0.005%	2		2	-	2
Prison	6,095,402	30.574%	10,731		10,731	-	10,731
Probation Services	1,925,321	9.657%	3,388		3,388	-	3,388
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	42,944	0.215%	75		75	-	75

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
Emergency Services	121,758	0.611%	214		214	-	214
Veteran's Affairs	35,519	0.178%	62		62	-	62
Agricultural Extension	188,334	0.945%	332		332	-	332
VOCA	76,982	0.386%	135		135	-	135
Haz Mat Emg Response	44,798	0.225%	79		79	-	79
Domestic Relations	843,497	4.231%	1,485		1,485	-	1,485
911 Telecommunications	907,566	4.552%	1,598		1,598	-	1,598
Children & Youth	1,541,589	7.732%	2,716		2,716	-	2,716
Operational Services	165,905	0.832%	292		292	-	292
Other	237,928	1.193%	422		422	-	422
Subtotal	19,936,560	100.000%	35,100	-	35,100	-	35,100
Second Allocation Total	19,936,560						
Total	19,936,560	100.000%	35,100	-	35,100	-	35,100

(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	21	4.656%	4,606		4,606	-	4,606
Building Security	5	1.109%	1,097		1,097	-	1,097
Finance	4	0.887%	877		877	-	877
Human Resources	5	1.109%	1,097		1,097	-	1,097
Information Technology	5	1.109%	1,097		1,097	-	1,097
Commissioners	6	1.330%	1,316		1,316	-	1,316
Solicitor	3	0.665%	658		658	-	658
Purchasing		0.000%	-		-	-	-
Controller	5	1.109%	1,097		1,097	-	1,097
Treasurer	4	0.887%	877		877	-	877
Election & Voter	2	0.443%	438		438	-	438
Tax Appraising		0.000%	-		-	-	-
Tax Services	17	3.769%	3,728		3,728	-	3,728
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	7	1.552%	1,535		1,535	-	1,535
Reg & Recorder	6	1.330%	1,316		1,316	-	1,316
Planning	16	3.548%	3,510		3,510	-	3,510
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	13	2.882%	2,851		2,851	-	2,851
DJ Harvey	3	0.665%	658		658	-	658
DJ Bowman	3	0.665%	658		658	-	658
DJ Little	3	0.665%	658		658	-	658
DJ Beauchat	2	0.443%	438		438	-	438
Law Library	1	0.222%	220		220	-	220
Victim Witness	4	0.887%	877		877	-	877
Clerk Courts	11	2.439%	2,413		2,413	-	2,413
Constables		0.000%	-		-	-	-
Coroner	1	0.222%	220		220	-	220
District Attorney	14	3.104%	3,070		3,070	-	3,070
Prothonotary	6	1.330%	1,316		1,316	-	1,316
Sheriff	14	3.104%	3,070		3,070	-	3,070
Fire Marshalls	1	0.222%	220		220	-	220
Prison	118	26.164%	25,881		25,881	-	25,881
Probation Services	46	10.200%	10,090		10,090	-	10,090
Juvenile Probation		0.00%	-		-	-	-
Protect Insp	1	0.22%	220		220	-	220
Emergency Services	23	5.10%	5,045		5,045	-	5,045

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
Veteran's Affairs	1	0.22%	220		220	-	220
Conservation	10	2.22%	2,193		2,193	-	2,193
Agricultural Extension	5	1.11%	1,097		1,097	-	1,097
Domestic Relations	21	4.66%	4,606		4,606	-	4,606
911 Telecommunications		0.00%	-		-	-	-
Children & Youth	40	8.87%	8,773		8,773	-	8,773
Operational Services	4	0.89%	877		877	-	877
Other		0.00%	(1)		(1)	-	(1)
Subtotal	451	100.00%	98,919	-	98,919	-	98,919
Second Allocation Total	451						
Total	451	100.00%	98,919	-	98,919	-	98,919

(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	13.725%	4,380		4,380	-	4,380
Tax Services	2	3.922%	1,251		1,251	-	1,251
Planning	1	1.961%	626		626	-	626
Coroner	1	1.961%	626		626	-	626
District Attorney	5	9.804%	3,128		3,128	-	3,128
Prothonotary		0.000%	-		-	-	-
Sheriff	6	11.765%	3,754		3,754	-	3,754
Fire Marshalls		0.000%	-		-	-	-
Prison	4	7.843%	2,503		2,503	-	2,503
Probation Services	12	23.529%	7,508		7,508	-	7,508
Protect Insp	1	1.961%	626		626	-	626
Emergency Services	2	3.922%	1,251		1,251	-	1,251
Conservation	6	11.765%	3,754		3,754	-	3,754
Children & Youth	4	7.843%	2,503		2,503	-	2,503
Other		-0.001%	(1)		(1)	-	(1)
Subtotal	51	100.000%	31,909	-	31,909	-	31,909
Second Allocation Total	51						
Total	51	100.000%	31,909	-	31,909	-	31,909

(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	11	6.250%	4,786		4,786	-	4,786
District Attorney	2	1.136%	870		870	-	870
Sheriff	18	10.227%	7,832		7,832	-	7,832
Prison	108	61.364%	46,994		46,994	-	46,994
Probation Services	37	21.023%	16,100		16,100	-	16,100
Other		0.000%	-		-	-	-
Subtotal	176	100.000%	76,582	-	76,582	-	76,582
Second Allocation Total	176						
Total	176	100.000%	76,582	-	76,582	-	76,582

(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 most recent 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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

Actual 2014

**ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	76,582		76,582	76,582
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance				
Workers' Compensation				
Retirement				
Building Maintenance				
Building Security				
Finance				
Human Resources				
Information Technology				
Commissioners				
Solicitor				
Purchasing				
Controller				
Treasurer				
Central Phone				
County Complex				
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>76,582</u>	<u>-</u>	<u>76,582</u>	<u>76,582</u>

**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	St Francis	County Complex
<u>Wages and Benefits</u>	-								
<u>Other Expenses and Cost Property Insurance</u>	76,582	2,659	13,994	4,329		42,390	7,274	3,062	2,874
Departmental Expenditures	76,582	2,659	13,994	4,329	-	42,390	7,274	3,062	2,874
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	76,582	2,659	13,994	4,329	-	42,390	7,274	3,062	2,874
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		(2,659)	2,659	-	-	-	-	-	-
Allocable Costs Unallocated	76,582	-	16,653	4,329	-	42,390	7,274	3,062	2,874
1st Allocation	76,582	-	16,653	4,329	-	42,390	7,274	3,062	2,874
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	76,582	-	16,653	4,329	-	42,390	7,274	3,062	2,874

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	St Francis	County Complex
Building Maintenance	1,384	757	77	-	-	-	550	-
Building Security	70	70	-	-	-	-	-	-
Finance	384	371	-	-	-	-	13	-
Human Resources	433	433	-	-	-	-	-	-
Information Technology	292	247	-	-	-	-	45	-
Commissioners	880	867	-	-	-	-	13	-
Solicitor	411	87	311	-	-	-	13	-
Purchasing	124	124	-	-	-	-	-	-
Controller	322	309	-	-	-	-	13	-
Treasurer	446	433	-	-	-	-	13	-
Central Phone	31	31	-	-	-	-	-	-
County Complex	2,874	-	-	-	-	-	-	2,874
Services Building	-	-	-	-	-	-	-	-
Election & Voter	593	247	176	-	-	-	170	-
Tax Appraising	-	-	-	-	-	-	-	-
Tax Services	1,249	1,236	-	-	-	-	13	-
Tax Collectors	-	-	-	-	-	-	-	-
Tax Claim	-	-	-	-	-	-	-	-
Public Defender	539	539	-	-	-	-	-	-
Reg & Recorder	1,079	943	-	-	-	-	136	-
Planning	79	-	-	-	-	-	79	-
GIS/Mapping	-	-	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-	-	-
Courts	6,707	5,151	1,482	-	-	-	74	-
DJ Harvey	-	-	-	-	-	-	-	-
DJ Bowman	-	-	-	-	-	-	-	-
DJ Little	-	-	-	-	-	-	-	-
DJ Beauchat	-	-	-	-	-	-	-	-
Law Library	372	372	-	-	-	-	-	-
Victim Witness	390	-	390	-	-	-	-	-
Clerk Courts	790	711	-	-	-	-	79	-
Constables	-	-	-	-	-	-	-	-
Coroner	794	-	-	-	794	-	-	-
District Attorney	1,592	-	1,592	-	-	-	-	-
Prothonotary	1,074	773	301	-	-	-	-	-
Sheriff	1,175	1,096	-	-	-	-	79	-
Fire Marshalls	43	-	-	-	-	43	-	-
Prison	41,596	-	-	-	41,596	-	-	-
Probation Services	1,632	1,468	-	-	-	-	164	-
Juvenile Probation	-	-	-	-	-	-	-	-
Protect Insp	43	-	-	-	-	43	-	-

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	St Francis	County Complex
Emergency Services	-	-	-	-	-	-	-	-
TMI Act 147	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-
Veteran's Affairs	60	39	-	-	-	-	21	-
911 Telecommunications	7,079	-	-	-	-	7,079	-	-
Other	2,045	349	-	-	-	109	1,587	-
Subtotal	76,582	16,653	4,329	-	42,390	7,274	3,062	2,874
Total	76,582	16,653	4,329	-	42,390	7,274	3,062	2,874

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%	757		757	-	757
Building Security	225	0.418%	70		70	-	70
Finance	1,200	2.227%	371		371	-	371
Human Resources	1,400	2.598%	433		433	-	433
Information Technology	800	1.485%	247		247	-	247
Commissioners	2,804	5.204%	867		867	-	867
Solicitor	280	0.520%	87		87	-	87
Purchasing	400	0.742%	124		124	-	124
Controller	1,000	1.856%	309		309	-	309
Treasurer	1,400	2.598%	433		433	-	433
Central Phone	100	0.186%	31		31	-	31
County Complex		0.000%	-		-	-	-
Services Building		0.000%	-		-	-	-
Election & Voter	800	1.485%	247		247	-	247
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	7.424%	1,236		1,236	-	1,236
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	1,745	3.239%	539		539	-	539
Reg & Recorder	3,050	5.661%	943		943	-	943
Planning		0.000%	-		-	-	-
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	16,665	30.930%	5,151		5,151	-	5,151
Law Library	1,205	2.236%	372		372	-	372
Victim Witness		0.000%	-		-	-	-
Clerk Courts	2,300	4.269%	711		711	-	711
Prothonotary	2,500	4.640%	773		773	-	773
Sheriff	3,545	6.579%	1,096		1,096	-	1,096
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	4,750	8.816%	1,468		1,468	-	1,468
Veteran's Affairs	126	0.234%	39		39	-	39
Operational Services		0.000%	-		-	-	-
Other	1,137	2.11%	349		349	-	349
Subtotal	53,880	100.000%	16,653	-	16,653	-	16,653
Second Allocation Total	53,880						
Total	53,880	100.000%	16,653	-	16,653	-	16,653

(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%	77		77	-	77
Solicitor	510	7.182%	311		311	-	311
Election & Voter	289	4.070%	176		176	-	176
Courts	2,431	34.235%	1,482		1,482	-	1,482
Victim Witness	640	9.013%	390		390	-	390
District Attorney	2,612	36.784%	1,592		1,592	-	1,592
Prothonotary	493	6.943%	301		301	-	301
Other		-0.001%	-		-	-	-
Subtotal	7,101	100.000%	4,329	-	4,329	-	4,329
Second Allocation Total	7,101						
Total	7,101	100.000%	4,329	-	4,329	-	4,329

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

Source: Finance Office

Actual 2014

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

(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%	794		794	-	794
Prison	114,879	98.127%	41,596		41,596	-	41,596
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	42,390	-	42,390	-	42,390
Second Allocation Total	117,072						
Total	117,072	100.000%	42,390	-	42,390	-	42,390

(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%	43		43	-	43
Protect Insp	233	0.588%	43		43	-	43
911 Telecommunications	38,536	97.313%	7,079		7,079	-	7,079
Other	598	1.511%	109		109	-	109
Subtotal	39,600	100.000%	7,274	-	7,274	-	7,274
Second Allocation Total	39,600						
Total	39,600	100.000%	7,274	-	7,274	-	7,274

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
St Francis

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.950%	550		550	-	550
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	13		13	-	13
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	45		45	-	45
Commissioners	144	0.429%	13		13	-	13
Solicitor	144	0.429%	13		13	-	13
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	13		13	-	13
Treasurer	144	0.429%	13		13	-	13
Election & Voter	1,860	5.538%	170		170	-	170
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	13		13	-	13
Reg & Recorder	1,488	4.430%	136		136	-	136
Planning	864	2.572%	79		79	-	79
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	816	2.429%	74		74	-	74
Clerk Courts	864	2.572%	79		79	-	79
Sheriff	864	2.572%	79		79	-	79
Probation Services	1,799	5.356%	164		164	-	164
Veteran's Affairs	225	0.670%	21		21	-	21
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	1,587		1,587	-	1,587
Subtotal	33,588	100.000%	3,062	-	3,062	-	3,062
Second Allocation Total	33,588						
Total	33,588	100.000%	3,062	-	3,062	-	3,062

(A) Alloc Basis: Net Usable Square Footage Occupied - St Francis

Source: Finance Office

Actual 2014

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%	2,874		2,874	-	2,874
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	2,874	-	2,874	-	2,874
Second Allocation Total	100						
Total	100	100.000%	2,874	-	2,874	-	2,874

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

Source: Finance Office

Actual 2014

**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

Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

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 in 2005. The County retirement contribution and administrative costs historically were allocated based on retirement salaries in each central service department, all residual allocation were identified in "other." Beginning in 2014, retirement contributions and administrative costs have been 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 8
Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

**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.

Ref: OMB Circular A-87, Attachment B, Section 8 & 25

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,151,129		1,151,129	1,151,129
Allocated Additions				
Building Depreciation	24,138	-	24,138	
Equipment Depreciation	18,109	-	18,109	
Employee Benefits	-	-	-	
Liability Insurance	9,880	-	9,880	
Property Insurance	1,384	-	1,384	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		50,335	50,335	
Building Security		13,271	13,271	
Finance		21,855	21,855	
Human Resources		23,244	23,244	
Information Technology		24,464	24,464	
Commissioners		4,369	4,369	
Solicitor		-	-	
Purchasing		5,915	5,915	
Controller		8,386	8,386	
Treasurer		583	583	
Central Phone		848	848	
County Complex		-	-	
Total Allocated Additions	53,511	153,270	206,781	206,781
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(37,024)		(37,024)	
	-		-	
Total Departmental Cost Adjustments	(37,024)	-	(37,024)	(37,024)
Total to be Allocated	1,167,616	153,270	1,320,886	1,320,886

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	507,941	129,361	257,489	33,265	84,290	771	2,765
Other Expenses and Cost							
Supplies	38,196	-	27,545	-	7,947	1,352	1,352
Minor Equipment	926	-	668	-	193	33	33
Other Costs	-	-	-	-	-	-	-
Software License	-	-	-	-	-	-	-
Advertising	1,717	1,656	-	-	-	-	61
Telephone	38,383	37,024	-	-	-	-	1,359
Postage	153	148	-	-	-	-	5
Shipping Expense	-	-	-	-	-	-	-
Utilities	146,344	-	141,163	-	-	-	5,181
Building Repairs & Maintenance	20,690	-	19,958	-	-	-	732
Archive Lease	11,271	-	10,872	-	-	-	399
Contracted Services	54,487	-	52,558	-	-	-	1,929
Vehicle Repair	2,000	-	1,562	-	367	-	71
Gasoline	5,679	-	4,095	-	1,182	201	201
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	-	-	-	-	-	-	-
Mileage	53	-	38	-	11	2	2
Training	328	316	-	-	-	-	12
Equipment Repair	6,895	6,651	-	-	-	-	244
Employee Benefits	315,967	78,031	155,318	20,066	50,844	465	11,245
Uniforms	-	-	-	-	-	-	-
Prof Services	100	96	-	-	-	-	4
	-	-	-	-	-	-	-
Departmental Expenditures	1,151,129	253,283	671,266	53,331	144,832	2,823	25,594
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments							
Reclass to Central Telephone	(37,024)	(37,024)	-	-	-	-	-
Reclass from IT	-	-	-	-	-	-	-
Functional Cost	1,114,105	216,259	671,266	53,331	144,832	2,823	25,594
Additions: 1st							
Central Service Centers	53,511	53,511	-	-	-	-	-
REALLOCATE ADMIN		(269,770)	183,482	23,704	60,064	549	1,971

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
Allocable Costs Unallocated	1,167,616	-	854,748	77,035	204,896	3,372	27,565
1st Allocation	1,167,616	-	854,748	77,035	204,896	3,372	27,565
Additions: 2nd Central Service Centers	153,270	153,270					
REALLOCATE ADMIN		(153,270)	104,245	13,468	34,125	312	1,120
Allocable Costs Unallocated	153,270	-	104,245	13,468	34,125	312	1,120
2nd Allocation	153,270	-	104,245	13,468	34,125	312	1,120
Total Allocated	1,320,886	-	958,993	90,503	239,021	3,684	28,685

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	50,335	36,079	2	9,306	-	4,948
Building Security	3,600	3,556	44	-	-	-
Finance	19,168	18,962	82	-	-	124
Human Resources	22,223	22,122	101	-	-	-
Information Technology	13,067	12,641	-	-	-	426
Commissioners	44,531	44,308	99	-	-	124
Solicitor	12,662	12,483	55	-	-	124
Purchasing	6,322	6,320	2	-	-	-
Controller	16,028	15,802	102	-	-	124
Treasurer	29,709	22,122	7,463	-	-	124
Central Phone	1,580	1,580	-	-	-	-
County Complex	72,515	-	-	72,515	-	-
Services Building	-	-	-	-	-	-
Election & Voter	29,270	17,208	5,408	5,051	-	1,603
Tax Appraising	-	-	-	-	-	-
Tax Services	82,070	63,205	18,741	-	-	124
Tax Collectors	-	-	-	-	-	-
Tax Claim	-	-	-	-	-	-
Public Defender	28,747	27,573	1,174	-	-	-
Reg & Recorder	50,285	48,195	809	-	-	1,281
Planning	2,135	-	1,391	-	-	744
GIS/Mapping	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-
Courts	307,336	301,745	4,888	-	-	703
DJ Harvey	11,178	-	4,679	6,499	-	-
DJ Bowman	8,112	-	766	7,346	-	-
DJ Little	7,111	-	-	7,111	-	-
DJ Beauchat	224	-	-	224	-	-
Law Library	19,042	19,041	1	-	-	-
Victim Witness	10,113	10,113	-	-	-	-
Clerk Courts	44,732	36,344	7,644	-	-	744
Constables	-	-	-	-	-	-
Coroner	81	-	81	-	-	-
District Attorney	44,269	41,273	2,996	-	-	-
Prothonotary	49,552	47,294	2,258	-	-	-
Sheriff	59,144	56,016	2,384	-	-	744
Fire Marshalls	16	-	16	-	-	-
Prison	1,877	-	1,148	729	-	-
Probation Services	79,641	75,057	3,035	-	-	1,549
Juvenile Probation	-	-	-	-	-	-
Protect Insp	34	-	34	-	-	-
Emergency Services	256	-	256	-	-	-

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

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Veteran's Affairs	2,311	1,991	126	-	-	194
Conservation	14,219	-	-	14,219	-	-
AG Land Pres	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-
Agricultural Extension	35,150	-	321	34,829	-	-
Gypsy Moth	-	-	-	-	-	-
VOCA	-	-	-	-	-	-
Haz Mat Emg Response	81	-	81	-	-	-
Domestic Relations	22,905	-	21,249	-	1,656	-
911 Telecommunications	51,448	-	32	51,416	-	-
Children & Youth	5,059	-	3,030	-	2,029	-
Operational Services	3	-	3	-	-	-
Other	62,745	17,963	2	29,776	(1)	15,005
Subtotal	1,320,886	958,993	90,503	239,021	3,684	28,685
Total	1,320,886	958,993	90,503	239,021	3,684	28,685

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	36,079		36,079		36,079
Building Security	225	0.369%	3,154			402	3,556
Finance	1,200	1.968%	16,820		16,820	2,142	18,962
Human Resources	1,400	2.296%	19,623		19,623	2,499	22,122
Information Technology	800	1.312%	11,213		11,213	1,428	12,641
Commissioners	2,804	4.598%	39,303		39,303	5,005	44,308
Solicitor	790	1.296%	11,073		11,073	1,410	12,483
Purchasing	400	0.656%	5,606		5,606	714	6,320
Controller	1,000	1.640%	14,017		14,017	1,785	15,802
Treasurer	1,400	2.296%	19,623		19,623	2,499	22,122
Central Phone	100	0.164%	1,402		1,402	178	1,580
Election & Voter	1,089	1.786%	15,264		15,264	1,944	17,208
Tax Services	4,000	6.559%	56,066		56,066	7,139	63,205
Public Defender	1,745	2.862%	24,459		24,459	3,114	27,573
Reg & Recorder	3,050	5.002%	42,751		42,751	5,444	48,195
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	19,096	31.315%	267,662		267,662	34,083	301,745
DJ Harvey		0.000%	-		-	-	-
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat		0.000%	-		-	-	-
Law Library	1,205	1.976%	16,890		16,890	2,151	19,041
Victim Witness	640	1.050%	8,971		8,971	1,142	10,113
Clerk Courts	2,300	3.772%	32,239		32,239	4,105	36,344
Constables		0.000%	-		-	-	-
Coroner		0.000%	-		-	-	-
District Attorney	2,612	4.283%	36,611		36,611	4,662	41,273
Prothonotary	2,993	4.908%	41,952		41,952	5,342	47,294
Sheriff	3,545	5.813%	49,689		49,689	6,327	56,016
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	4,750	7.789%	66,579		66,579	8,478	75,057
Veteran's Affairs	126	0.207%	1,766		1,766	225	1,991
Operational Services		0.000%	-		-	-	-
Other	1,137	1.864%	15,936		15,936	2,027	17,963
Subtotal	60,981	100.000%	854,748	-	854,748	104,245	958,993
Second Allocation Total	58,407						
Total	60,981	100.000%	854,748	-	854,748	104,245	958,993

(A) Alloc basis:

Net Usable Square Footage Occupied - New & Old Courthouses

Source:

Building Maintenance

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	5	0.003%	2		2		2
Building Security	93	0.048%	37		37		44
Finance	176	0.091%	70		70	12	82
Human Resources	215	0.112%	86		86	15	101
Information Technology		0.000%	-		-	-	-
Commissioners	209	0.109%	84		84	15	99
Solicitor	118	0.061%	47		47	8	55
Purchasing	4	0.002%	2		2	-	2
Controller	218	0.113%	87		87	15	102
Treasurer	15,866	8.246%	6,352		6,352	1,111	7,463
Election & Voter	11,496	5.975%	4,603		4,603	805	5,408
Tax Services	39,845	20.708%	15,952		15,952	2,789	18,741
Public Defender	2,496	1.297%	999		999	175	1,174
Reg & Recorder	1,720	0.894%	689		689	120	809
Planning	2,958	1.537%	1,184		1,184	207	1,391
Courts	10,393	5.401%	4,161		4,161	727	4,888
DJ Harvey	9,947	5.170%	3,983		3,983	696	4,679
DJ Bowman	1,627	0.846%	652		652	114	766
DJ Little		0.000%	-		-	-	-
DJ Beauchat		0.000%	-		-	-	-
Law Library	1	0.001%	1		1	-	1
Victim Witness		0.000%	-		-	-	-
Clerk Courts	16,251	8.446%	6,506		6,506	1,138	7,644
Coroner	174	0.090%	69		69	12	81
District Attorney	6,368	3.310%	2,550		2,550	446	2,996
Prothonotary	4,801	2.495%	1,922		1,922	336	2,258
Sheriff	5,069	2.634%	2,029		2,029	355	2,384
Fire Marshalls	35	0.018%	14		14	2	16
Prison	2,439	1.268%	977		977	171	1,148
Probation Services	6,451	3.353%	2,583		2,583	452	3,035
Protect Insp	71	0.037%	29		29	5	34
Emergency Services	545	0.283%	218		218	38	256
Veteran's Affairs	267	0.139%	107		107	19	126
Agricultural Extension	683	0.355%	273		273	48	321
Haz Mat Emg Response	174	0.090%	69		69	12	81
Domestic Relations	45,177	23.479%	18,087		18,087	3,162	21,249
911 Telecommunications	67	0.035%	27		27	5	32
Children & Youth	6,442	3.348%	2,579		2,579	451	3,030
VOJO		0.000%	-		-	-	-
Operational Services	7	0.004%	3		3	-	3
Other	3	0.002%	2		2	-	2
Subtotal	192,411	100.000%	77,035	-	77,035	13,468	90,503
Second Allocation Total	192,406						
Total	192,411	100.000%	77,035	-	77,035	13,468	90,503

(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	3,931	4.542%	9,306		9,306		9,306
Building Security		0.000%	-		-	-	-
County Complex	26,082	30.134%	61,743		61,743	10,772	72,515
Services Building		0.000%	-		-	-	-
Election & Voter	1,817	2.099%	4,301		4,301	750	5,051
DJ Harvey	2,338	2.701%	5,534		5,534	965	6,499
DJ Bowman	2,643	3.053%	6,255		6,255	1,091	7,346
DJ Little	2,558	2.955%	6,055		6,055	1,056	7,111
DJ Beauchat	80	0.093%	191		191	33	224
Fire Marshalls		0.000%	-		-	-	-
Prison	263	0.303%	621		621	108	729
Probation Services		0.000%	-		-	-	-
Conservation	5,115	5.909%	12,107		12,107	2,112	14,219
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	12,527	14.473%	29,655		29,655	5,174	34,829
Gypsy Moth		0.000%	-		-	-	-
911 Telecommunications	18,493	21.366%	43,778		43,778	7,638	51,416
Children & Youth		0.000%	-		-	-	-
Liquid Fuels		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other	10,709	12.37200%	25,350		25,350	4,426	29,776
Subtotal	86,555	100.000%	204,896	-	204,896	34,125	239,021
Second Allocation Total	82,624						
Total	86,555	100.00%	204,896	-	204,896	34,125	239,021

(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%	1,516		1,516	140	1,656
Children & Youth	7,302	55.055%	1,857		1,857	172	2,029
Other		0.000%	(1)		(1)	-	(1)
Subtotal	13,263	100.000%	3,372	-	3,372	312	3,684
Second Allocation Total	13,263						
Total	13,263	100.000%	3,372	-	3,372	312	3,684

(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
Building Maintenance	6,029	17.950%	4,948		4,948		4,948
Building Security		0.000%	-		-		-
Finance	144	0.429%	118		118	6	124
Human Resources		0.000%	-		-		-
Information Technology	495	1.474%	406		406	20	426
Commissioners	144	0.429%	118		118	6	124
Solicitor	144	0.429%	118		118	6	124
Purchasing		0.000%	-		-		-
Controller	144	0.429%	118		118	6	124
Treasurer	144	0.429%	118		118	6	124
Election & Voter	1,860	5.538%	1,527		1,527	76	1,603
Tax Appraising		0.000%	-		-		-
Tax Services	144	0.429%	118		118	6	124
Reg & Recorder	1,488	4.430%	1,221		1,221	60	1,281
Planning	864	2.572%	709		709	35	744
Courts	816	2.429%	670		670	33	703
Clerk Courts	864	2.572%	709		709	35	744
Sheriff	864	2.572%	709		709	35	744
Probation Services	1,799	5.356%	1,476		1,476	73	1,549
Veteran's Affairs	225	0.670%	185		185	9	194
Operational Services		0.000%	-		-		-
Other	17,420	51.863%	14,297		14,297	708	15,005
Subtotal	33,588	100.000%	27,565	-	27,565	1,120	28,685
Second Allocation Total	27,559						
Total	33,588	100.000%	27,565	-	27,565	1,120	28,685

(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
Ref: OMB 2 CFR 200.457 Plant and Security Costs

ADAMS COUNTY, PENNSYLVANIA
Building Security
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	300,157		300,157	300,157
Allocated Additions				
Building Depreciation	289	-	289	
Equipment Depreciation	3,745	-	3,745	
Employee Benefits	699	-	699	
Liability Insurance	6,256	-	6,256	
Property Insurance	70	-	70	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	3,191	409	3,600	
Building Security		1,160	1,160	
Finance		4,527	4,527	
Human Resources		5,536	5,536	
Information Technology		8,344	8,344	
Commissioners		672	672	
Solicitor		-	-	
Purchasing		437	437	
Controller		847	847	
Treasurer		118	118	
Central Phone		255	255	
County Complex		-	-	
Total Allocated Additions	<u>14,250</u>	<u>22,305</u>	<u>36,555</u>	<u>36,555</u>
Departmental Cost Adjustments				
Reclass from IT	-	-	-	-
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>314,407</u></u>	<u><u>22,305</u></u>	<u><u>336,712</u></u>	<u><u>336,712</u></u>

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

	Total	General And Administration	Courthouse Complex
<u>Wages and Benefits</u>			
Salaries & Wages	211,843		211,843
	-		
<u>Other Expenses and Cost</u>			
Supplies	1,927		1,927
Minor Equipment	2,379		2,379
Advertising	-		
Registration Fee	550		550
Telephone	4		4
Training	-		
Contracted Services	9,011		9,011
Employee Benefits	74,443		74,443
Equipment Repairs	-		
Uniforms	-		
Departmental Expenditures	300,157	-	300,157
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from IT	-		
Functional Cost	300,157	-	300,157
Additions: 1st			
Central Service Centers	14,250	14,250	
REALLOCATE ADMIN		(14,250)	14,250
Allocable Costs	314,407	-	314,407
Unallocated	-		
1st Allocation	314,407	-	314,407
Additions: 2nd			
Central Service Centers	22,305	22,305	
REALLOCATE ADMIN		(22,305)	22,305
Allocable Costs	22,305	-	22,305
Unallocated	-		
2nd Allocation	22,305	-	22,305
Total Allocated	336,712	-	336,712

Actual 2014

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

User Department	Total	Courthouse Complex
Building Maintenance	13,271	13,271
Finance	6,648	6,648
Human Resources	7,756	7,756
Information Technology	4,432	4,432
Commissioners	15,531	15,531
Purchasing	2,216	2,216
Controller	5,539	5,539
Treasurer	7,756	7,756
Central Phone	554	554
County Complex	-	-
Election & Voter	6,032	6,032
Tax Appraising	-	-
Tax Services	22,155	22,155
Tax Claim	-	-
Public Defender	9,667	9,667
Reg & Recorder	16,896	16,896
Planning	-	-
GIS/Mapping	-	-
Courts	105,778	105,778
Law Library	6,675	6,675
Clerk Courts	12,741	12,741
District Attorney	14,467	14,467
Prothonotary	16,578	16,578
Sheriff	19,635	19,635
Fire Marshalls	-	-
Prison	-	-
Probation Services	26,310	26,310
Veteran's Affairs	699	699
Operational Services	-	-
Other	6,295	6,295
Subtotal	336,712	336,712
Total	336,712	336,712

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%	13,271		13,271		13,271
Building Security	225	0.369%	1,160		1,160		1,160
Finance	1,200	1.968%	6,188		6,188	460	6,648
Human Resources	1,400	2.296%	7,219		7,219	537	7,756
Information Technology	800	1.312%	4,125		4,125	307	4,432
Commissioners	2,804	4.598%	14,456		14,456	1,075	15,531
Solicitor	790	1.295%	4,072		4,072	303	4,375
Purchasing	400	0.656%	2,063		2,063	153	2,216
Controller	1,000	1.640%	5,156		5,156	383	5,539
Treasurer	1,400	2.296%	7,219		7,219	537	7,756
Central Phone	100	0.164%	516		516	38	554
Election & Voter	1,089	1.786%	5,615		5,615	417	6,032
Tax Appraising	-	0.000%	-		-	-	-
Tax Services	4,000	6.559%	20,622		20,622	1,533	22,155
Public Defender	1,745	2.862%	8,998		8,998	669	9,667
Reg & Recorder	3,050	5.002%	15,727		15,727	1,169	16,896
Courts	19,096	31.315%	98,457		98,457	7,321	105,778
Law Library	1,205	1.976%	6,213		6,213	462	6,675
Victim Witness	640	1.050%	3,301		3,301	245	3,546
Clerk Courts	2,300	3.772%	11,859		11,859	882	12,741
Constables	-	0.000%	-		-	-	-
Coroner	-	0.000%	-		-	-	-
District Attorney	2,612	4.283%	13,466		13,466	1,001	14,467
Prothonotary	2,993	4.908%	15,431		15,431	1,147	16,578
Sheriff	3,545	5.813%	18,276		18,276	1,359	19,635
Fire Marshalls	-	0.000%	-		-	-	-
Prison	-	0.000%	-		-	-	-
Probation Services	4,750	7.789%	24,489		24,489	1,821	26,310
Veteran's Affairs	126	0.207%	651		651	48	699
Other	1,137	1.865%	5,857		5,857	438	6,295
Subtotal	60,981	100.000%	314,407	-	314,407	22,305	336,712
Second Allocation Total	58,182						
Total	60,981	100.000%	314,407	-	314,407	22,305	336,712

(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 4,8,19
Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Finance
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	481,013		481,013	481,013
Deductions			-	
PA Dept Revenue Penalty	(66)		(66)	
			-	
Total Deductions	(66)	-	(66)	(66)
Allocated Additions				
Building Depreciation	1,835	-	1,835	
Equipment Depreciation	2,898	-	2,898	
Employee Benefits	524	-	524	
Liability Insurance	1,176	-	1,176	
Property Insurance	384	-	384	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	17,008	2,160	19,168	
Building Security	6,188	460	6,648	
Finance		4,978	4,978	
Human Resources		4,428	4,428	
Information Technology		10,691	10,691	
Commissioners		935	935	
Solicitor		-	-	
Purchasing		847	847	
Controller		1,790	1,790	
Treasurer		133	133	
Central Phone		339	339	
County Complex		-	-	
Total Allocated Additions	<u>30,013</u>	<u>26,761</u>	<u>56,774</u>	<u>56,774</u>
Departmental Cost Adjustments				
Reclass from Commissioners	3,021		3,021	
Reclass from Treasurer	906		906	
Reclass from Controller	2,857		2,857	
Total Departmental Cost Adjustments	<u>6,784</u>	<u>-</u>	<u>6,784</u>	<u>6,784</u>
Total to be Allocated	<u><u>517,744</u></u>	<u><u>26,761</u></u>	<u><u>544,505</u></u>	<u><u>544,505</u></u>

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

	Total	General And Administration	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
<u>Wages and Benefits</u>						
Salaries & Wages	169,634		115,006	50,912		3,716
<u>Other Expenses and Cost</u>						
Supplies	3,563		2,416	1,069		78
Publications	-		-	-		-
Minor Equipment	217		147	65		5
Professional Services	229,309	-	90,390	42,362	89,380	7,177
Accounting Fees	-		-	-		-
Software License	-		-	-		-
Telephone Expense	67		45	20		1
Postage Expense	152		103	46		3
Contract Services	3,341		2,265	1,003		73
Equipment Repairs/Maint	-		-	-		-
Training	615		417	185		13
Conferences	1,001		679	300		22
Dues/Memberships	582		395	175		13
Benefits	72,076		48,865	21,632		1,579
Mileage	456		309	137		10
Advetising Expenses	-		-	-		-
Capital purchases	-		-	-		-
<hr/>						
Departmental Expenditures	481,013	-	261,037	117,905	89,380	12,691
<u>Cost Adjustments</u>						
Deductions	(66)	(66)				
<u>Departmental Cost Adjustments</u>						
Reclass from Commissioners	3,021					3,021
Reclass from Treasurer	906					906
Reclass from Controller	2,857					2,857

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	487,731	(66)	261,037	117,905	89,380	19,475
Additions: 1st Central Service Centers	30,013	30,013	-	-		
REALLOCATE ADMIN		(29,947)	16,025	7,239	5,487	1,196
Allocable Costs Unallocated	517,744	-	277,062	125,144	94,867	20,671
1st Allocation	517,744	-	277,062	125,144	94,867	20,671
Additions: 2nd Central Service Centers	26,761	26,761				
REALLOCATE ADMIN		(26,761)	14,322	6,468	4,903	1,068
Allocable Costs Unallocated	26,761	-	14,322	6,468	4,903	1,068
2nd Allocation	26,761	-	14,322	6,468	4,903	1,068
Total Allocated	544,505	-	291,384	131,612	99,770	21,739

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

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Building Maintenance	21,855	12,811	4,657	4,387	-
Building Security	4,527	1,532	2,470	525	-
Finance	4,978	2,862	1,136	980	-
Human Resources	9,849	6,391	1,270	2,188	-
Information Technology	4,132	2,044	1,388	700	-
Commissioners	13,949	8,925	1,968	3,056	-
Solicitor	2,709	1,423	799	487	-
Controller	4,589	2,458	1,289	842	-
Treasurer	5,760	3,517	1,039	1,204	-
Election & Voter	8,615	6,031	519	2,065	-
Tax Services	32,209	16,827	9,620	5,762	-
Public Defender	4,990	2,169	2,078	743	-
Reg & Recorder	5,915	3,274	1,519	1,122	-
Planning	12,823	6,404	4,225	2,194	-
Courts	40,354	24,427	7,563	8,364	-
DJ Harvey	2,983	1,692	699	592	-
DJ Bowman	3,033	1,692	749	592	-
DJ Little	3,098	1,727	779	592	-
DJ Beauchat	3,094	1,727	799	568	-
Law Library	1,725	1,090	261	374	-
Victim Witness	7,680	4,940	1,049	1,691	-
Clerk Courts	9,892	5,084	3,067	1,741	-
Coroner	5,908	4,014	519	1,375	-
District Attorney	16,541	9,553	3,717	3,271	-
Prothonotary	5,227	2,666	1,648	913	-
Sheriff	12,368	5,657	4,774	1,937	-
Fire Marshalls	585	406	40	139	-
Prison	64,998	25,076	31,336	8,586	-
Probation Services	29,315	12,863	12,048	4,404	-
Juvenile Probation	-	-	-	-	-
Protect Insp	1,411	857	261	293	-
Emergency Services	30,017	16,274	8,171	5,572	-
Veteran's Affairs	3,687	2,508	320	859	-
Conservation	4,281	1,181	2,696	404	-
Agricultural Extension	3,904	1,941	1,298	665	-
Domestic Relations	12,625	5,409	5,364	1,852	-
911 Telecommunications	-	-	-	-	-
Children & Youth	41,535	23,723	9,690	8,122	-

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

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Liquid Fuels	21,739	-	-	-	21,739
Operational Services	1,638	669	740	229	-
Other	79,967	59,540	47	20,380	-
Subtotal	544,506	291,384	131,612	99,770	21,739
Total	544,506	291,384	131,612	99,770	21,739

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	1,957	4.624%	12,811		12,811		12,811
Building Security	234	0.553%	1,532		1,532		1,532
Finance	437	1.033%	2,862		2,862		2,862
Human Resources	925	2.186%	6,057		6,057	334	6,391
Information Technology	296	0.699%	1,937		1,937	107	2,044
Commissioners	1,292	3.053%	8,459		8,459	466	8,925
Solicitor	206	0.487%	1,349		1,349	74	1,423
Purchasing		0.000%	-		-	-	-
Controller	356	0.841%	2,330		2,330	128	2,458
Treasurer	509	1.203%	3,333		3,333	184	3,517
Election & Voter	873	2.063%	5,716		5,716	315	6,031
Tax Services	2,436	5.756%	15,948		15,948	879	16,827
Public Defender	314	0.742%	2,056		2,056	113	2,169
Reg & Recorder	474	1.120%	3,103		3,103	171	3,274
Planning	927	2.191%	6,070		6,070	334	6,404
Courts	3,536	8.356%	23,151		23,151	1,276	24,427
DJ Harvey	245	0.579%	1,604		1,604	88	1,692
DJ Bowman	245	0.579%	1,604		1,604	88	1,692
DJ Little	250	0.591%	1,637		1,637	90	1,727
DJ Beauchat	250	0.591%	1,637		1,637	90	1,727
Law Library	158	0.373%	1,033		1,033	57	1,090
Victim Witness	715	1.690%	4,682		4,682	258	4,940
Clerk Courts	736	1.739%	4,818		4,818	266	5,084
Constables		0.000%	-		-	-	-
Coroner	581	1.373%	3,804		3,804	210	4,014
District Attorney	1,383	3.268%	9,054		9,054	499	9,553
Prothonotary	386	0.912%	2,527		2,527	139	2,666
Sheriff	819	1.935%	5,361		5,361	296	5,657
Fire Marshalls	59	0.139%	385		385	21	406
Prison	3,630	8.578%	23,766		23,766	1,310	25,076
Probation Services	1,862	4.400%	12,191		12,191	672	12,863
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	124	0.293%	812		812	45	857
Emergency Services	2,356	5.567%	15,424		15,424	850	16,274
Veteran's Affairs	363	0.858%	2,377		2,377	131	2,508
Conservation	171	0.404%	1,119		1,119	62	1,181

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	281	0.664%	1,840		1,840	101	1,941
Domestic Relations	783	1.850%	5,126		5,126	283	5,409
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,434	8.115%	22,484		22,484	1,239	23,723
Operational Services	97	0.229%	634		634	35	669
Other	8,619	20.366%	56,429		56,429	3,111	59,540
Subtotal	42,319	100.000%	277,062	-	277,062	14,322	291,384
Second Allocation Total	39,691						
Total	42,319	100.000%	277,062	-	277,062	14,322	291,384

(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	492	3.721%	4,657		4,657		4,657
Building Security	261	1.974%	2,470		2,470		2,470
Finance	120	0.908%	1,136		1,136		1,136
Human Resources	127	0.961%	1,203		1,203	67	1,270
Information Technology	139	1.051%	1,315		1,315	73	1,388
Commissioners	197	1.490%	1,865		1,865	103	1,968
Solicitor	80	0.605%	757		757	42	799
Controller	129	0.976%	1,221		1,221	68	1,289
Treasurer	104	0.787%	985		985	54	1,039
Election & Voter	52	0.393%	492		492	27	519
Tax Services	963	7.284%	9,116		9,116	504	9,620
Public Defender	208	1.573%	1,969		1,969	109	2,078
Reg & Recorder	152	1.150%	1,439		1,439	80	1,519
Planning	423	3.199%	4,003		4,003	222	4,225
Courts	757	5.726%	7,166		7,166	397	7,563
DJ Harvey	70	0.529%	662		662	37	699
DJ Bowman	75	0.567%	710		710	39	749
DJ Little	78	0.590%	738		738	41	779
DJ Beauchat	80	0.605%	757		757	42	799
Law Library	26	0.197%	247		247	14	261
Victim Witness	105	0.794%	994		994	55	1,049
Clerk Courts	307	2.322%	2,906		2,906	161	3,067
Coroner	52	0.393%	492		492	27	519
District Attorney	372	2.814%	3,522		3,522	195	3,717
Prothonotary	165	1.248%	1,562		1,562	86	1,648
Sheriff	478	3.615%	4,524		4,524	250	4,774
Fire Marshalls	4	0.030%	38		38	2	40
Prison	3,137	23.727%	29,693		29,693	1,643	31,336
Probation Services	1,206	9.122%	11,416		11,416	632	12,048
Protect Insp	26	0.197%	247		247	14	261
Emergency Services	818	6.187%	7,743		7,743	428	8,171
Veteran's Affairs	32	0.242%	303		303	17	320
Conservation	270	2.042%	2,555		2,555	141	2,696
Agricultural Extension	130	0.983%	1,230		1,230	68	1,298
Domestic Relations	537	4.062%	5,083		5,083	281	5,364
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	970	7.337%	9,182		9,182	508	9,690
VOJO		0.000%	-		-	-	-
Operational Services	74	0.560%	701		701	39	740

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
Other	5	0.039%	45		45	2	47
Subtotal	13,221	100.000%	125,144	-	125,144	6,468	131,612
Second Allocation Total	12,348						
Total	13,221	100.000%	125,144	-	125,144	6,468	131,612

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) 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	1,957	4.624%	4,387		4,387		4,387
Building Security	234	0.553%	525		525		525
Finance	437	1.033%	980		980		980
Human Resources	925	2.186%	2,074		2,074	114	2,188
Information Technology	296	0.699%	663		663	37	700
Commissioners	1,292	3.053%	2,896		2,896	160	3,056
Solicitor	206	0.487%	462		462	25	487
Purchasing		0.000%	-		-	-	-
Controller	356	0.841%	798		798	44	842
Treasurer	509	1.203%	1,141		1,141	63	1,204
Election & Voter	873	2.063%	1,957		1,957	108	2,065
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,436	5.756%	5,461		5,461	301	5,762
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	314	0.742%	704		704	39	743
Reg & Recorder	474	1.120%	1,063		1,063	59	1,122
Planning	927	2.191%	2,079		2,079	115	2,194
Courts	3,536	8.356%	7,927		7,927	437	8,364
DJ Harvey	250	0.591%	561		561	31	592
DJ Bowman	250	0.591%	561		561	31	592
DJ Little	250	0.591%	561		561	31	592
DJ Beauchat	240	0.567%	538		538	30	568
Law Library	158	0.373%	354		354	20	374
Victim Witness	715	1.690%	1,603		1,603	88	1,691
Clerk Courts	736	1.739%	1,650		1,650	91	1,741
Constables		0.000%	-		-	-	-
Coroner	581	1.373%	1,303		1,303	72	1,375
District Attorney	1,383	3.268%	3,100		3,100	171	3,271
Prothonotary	386	0.912%	865		865	48	913
Sheriff	819	1.935%	1,836		1,836	101	1,937
Fire Marshalls	59	0.139%	132		132	7	139
Prison	3,630	8.578%	8,138		8,138	448	8,586
Probation Services	1,862	4.400%	4,174		4,174	230	4,404
Protect Insp	124	0.293%	278		278	15	293
Emergency Services	2,356	5.567%	5,281		5,281	291	5,572
Veteran's Affairs	363	0.858%	814		814	45	859
Conservation	171	0.404%	383		383	21	404

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
Agricultural Extension	281	0.664%	630		630	35	665
Domestic Relations	783	1.850%	1,755		1,755	97	1,852
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,434	8.115%	7,698		7,698	424	8,122
Operational Services	97	0.229%	217		217	12	229
Other	8,619	20.366%	19,318		19,318	1,062	20,380
Subtotal	42,319	100.000%	94,867	-	94,867	4,903	99,770
Second Allocation Total	39,691						
Total	42,319	100.000%	94,867	-	94,867	4,903	99,770

(A) Alloc basis: Total Payroll Checks Issued 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%	20,671		20,671	1,068	21,739
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	20,671	-	20,671	1,068	21,739
Second Allocation Total	100						
Total	100	100.000%	20,671	-	20,671	1,068	21,739

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Nature And Extent Of Services

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
Ref: OMB 2 CFR 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	455,816		455,816	455,816
Deductions			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,797	-	1,797	
Equipment Depreciation	927	-	927	
Employee Benefits	2,524	-	2,524	
Liability Insurance	1,473	-	1,473	
Property Insurance	433	-	433	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	19,709	2,514	22,223	
Building Security	7,219	537	7,756	
Finance	9,334	515	9,849	
Human Resources		5,536	5,536	
Information Technology		10,787	10,787	
Commissioners		1,771	1,771	
Solicitor		-	-	
Purchasing		265	265	
Controller		3,894	3,894	
Treasurer		250	250	
Central Phone		594	594	
County Complex		-	-	
Total Allocated Additions	43,416	26,663	70,079	70,079
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>499,232</u>	<u>26,663</u>	<u>525,895</u>	<u>525,895</u>

Actual 2014

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

	Total	General and Administration	Personnel Admin
<u>Wages and Benefits</u>			
Salaries & Wages	213,720		213,720
	-		
<u>Other Expenses and Cost</u>			
Supplies	1,003		1,003
Publications	-		-
Minor Equipment	980		980
Professional Services	84,443		84,443
Software License	-		-
Advertising	-		-
Telephone	209		209
Postage	720		720
Travel	2,174		2,174
Contracted Services	1,780		1,780
Training	7,730		7,730
Dues / Memberships	1,555		1,555
Conf/Conventions	522		522
Employee Benefits	140,980		140,980
Departmental Expenditures	455,816	-	455,816
<u>Cost Adjustments</u>			
Deductions	-	-	-
Departmental Cost Adjustments			
Reclass from Finance	-		
Functional Cost	455,816	-	455,816
Additions: 1st			
Central Service Centers	43,416	43,416	

Actual 2014

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

	<u>Total</u>	<u>General and Administration</u>	<u>Personnel Admin</u>
REALLOCATE ADMIN		(43,416)	43,416
Allocable Costs	499,232	-	499,232
Unallocated	-		
1st Allocation	499,232	-	499,232
Additions: 2nd Central Service Centers	26,663	26,663	
REALLOCATE ADMIN		(26,663)	26,663
Allocable Costs	26,663	-	26,663
Unallocated	-		
2nd Allocation	26,663	-	26,663
Total Allocated	<u>525,895</u>	<u>-</u>	<u>525,895</u>

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

User Department	Total	Personnel Admin
Building Maintenance	23,244	23,244
Building Security	5,536	5,536
Finance	4,428	4,428
Human Resources	5,536	5,536
Information Technology	5,856	5,856
Commissioners	7,025	7,025
Solicitor	3,512	3,512
Purchasing	-	-
Controller	5,856	5,856
Treasurer	4,684	4,684
Central Phone	-	-
County Complex	-	-
Services Building	-	-
Election & Voter	2,340	2,340
Tax Appraising	-	-
Tax Services	19,906	19,906
Tax Collectors	-	-
Tax Claim	-	-
Public Defender	8,197	8,197
Reg & Recorder	7,025	7,025
Planning	18,739	18,739
GIS/Mapping	-	-
County Zoning	-	-
Courts	15,221	15,221
DJ Harvey	3,512	3,512
DJ Bowman	3,512	3,512
DJ Little	3,512	3,512
DJ Beauchat	2,340	2,340
Law Library	1,172	1,172
Victim Witness	4,684	4,684
Clerk Courts	12,881	12,881
Constables	-	-
Coroner	1,172	1,172
District Attorney	16,393	16,393
Prothonotary	7,025	7,025
Sheriff	16,393	16,393
Fire Marshalls	1,172	1,172
Prison	138,182	138,182
Probation Services	53,870	53,870

Actual 2014

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

<u>User Department</u>	<u>Total</u>	<u>Personnel Admin</u>
Juvenile Probation	-	-
Protect Insp	1,172	1,172
Emergency Services	26,935	26,935
TMI Act 147	-	-
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	1,172	1,172
Conservation	11,709	11,709
AG Land Pres	-	-
Economic Development	-	-
Commerce Center	-	-
Agricultural Extension	5,856	5,856
Gypsy Moth	-	-
VOCA	-	-
Haz Mat Emg Response	-	-
Domestic Relations	24,590	24,590
911 Telecommunications	-	-
Children & Youth	46,841	46,841
Operational Services	4,684	4,684
Other	11	11
Subtotal	525,895	525,895
Total	525,895	525,895

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	21	4.656%	23,244		23,244		23,244
Building Security	5	1.109%	5,536		5,536		5,536
Finance	4	0.887%	4,428		4,428		4,428
Human Resources	5	1.109%	5,536		5,536		5,536
Information Technology	5	1.109%	5,536		5,536	320	5,856
Commissioners	6	1.330%	6,640		6,640	385	7,025
Solicitor	3	0.665%	3,320		3,320	192	3,512
Purchasing		0.000%	-		-	-	-
Controller	5	1.109%	5,536		5,536	320	5,856
Treasurer	4	0.887%	4,428		4,428	256	4,684
Election & Voter	2	0.443%	2,212		2,212	128	2,340
Tax Appraising		0.000%	-		-	-	-
Tax Services	17	3.769%	18,816		18,816	1,090	19,906
Public Defender	7	1.552%	7,748		7,748	449	8,197
Reg & Recorder	6	1.330%	6,640		6,640	385	7,025
Planning	16	3.548%	17,713		17,713	1,026	18,739
Courts	13	2.882%	14,388		14,388	833	15,221
DJ Harvey	3	0.665%	3,320		3,320	192	3,512
DJ Bowman	3	0.665%	3,320		3,320	192	3,512
DJ Little	3	0.665%	3,320		3,320	192	3,512
DJ Beauchat	2	0.443%	2,212		2,212	128	2,340
Law Library	1	0.222%	1,108		1,108	64	1,172
Victim Witness	4	0.887%	4,428		4,428	256	4,684
Clerk Courts	11	2.439%	12,176		12,176	705	12,881
Constables		0.000%	-		-	-	-
Coroner	1	0.222%	1,108		1,108	64	1,172
District Attorney	14	3.104%	15,496		15,496	897	16,393
Prothonotary	6	1.330%	6,640		6,640	385	7,025
Sheriff	14	3.104%	15,496		15,496	897	16,393
Fire Marshalls	1	0.222%	1,108		1,108	64	1,172
Prison	118	26.164%	130,619		130,619	7,563	138,182
Probation Services	46	10.200%	50,922		50,922	2,948	53,870
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	1	0.222%	1,108		1,108	64	1,172
Emergency Services	23	5.100%	25,461		25,461	1,474	26,935
Veteran's Affairs	1	0.222%	1,108		1,108	64	1,172
Conservation	10	2.217%	11,068		11,068	641	11,709
Agricultural Extension	5	1.109%	5,536		5,536	320	5,856
Domestic Relations	21	4.656%	23,244		23,244	1,346	24,590

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
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	40	8.869%	44,277		44,277	2,564	46,841
Operational Services	4	0.887%	4,428		4,428	256	4,684
Other		0.000%	8		8	3	11
Subtotal	451	100.000%	499,232	-	499,232	26,663	525,895
Second Allocation Total	416						
Total	451	100.000%	499,232	-	499,232	26,663	525,895

(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

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

ADAMS COUNTY, PENNSYLVANIA
Information Technology
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	629,222		629,222	629,222
Deductions			-	
Minor Equipment	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,040	-	2,040	
Equipment Depreciation	71,011	-	71,011	
Employee Benefits	1,024	-	1,024	
Liability Insurance	1,532	-	1,532	
Property Insurance	292	-	292	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	11,619	1,448	13,067	
Building Security	4,125	307	4,432	
Finance	3,915	217	4,132	
Human Resources	5,536	320	5,856	
Information Technology		49,220	49,220	
Commissioners		770	770	
Solicitor		-	-	
Purchasing		860	860	
Controller		1,256	1,256	
Treasurer		103	103	
Central Phone		339	339	
County Complex		-	-	
Total Allocated Additions	101,094	54,840	155,934	155,934
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>730,316</u>	<u>54,840</u>	<u>785,156</u>	<u>785,156</u>

Actual 2014

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

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	247,202 ^{(1) G&A}		120,574	126,628
<u>Other Expenses and Cost</u>				
Supplies	3,155 ✓	-	1,539	1,616
Minor Equipment	595 ⁴⁸¹	-	290	305
Other Costs	-	-	-	-
Computer Soft/Special ⁵³¹⁴	73,657 ✓	-	35,927	37,730
Professional Services	21,057 ✓	-	10,271	10,786
Computer Support	-	-	-	-
Maintenance Repair	-	-	-	-
Telephone	893 ⁶⁸	-	436	457
Postage/Shipping	-	-	-	-
Internet	- ✓	-	-	-
Contract Services	197,908 ✓	-	96,530	101,378
Equipment Repair	-	-	-	-
Mileage	680	-	332	348
Training	78	-	38	40
Conference	151	-	74	77
Dues / Memberships	-	-	-	-
Employee Benefits	83,846 ✓	-	40,896	42,950
Advertising Expenses	-	-	-	-
Capital Purchases	-	-	-	-
Departmental Expenditures	629,222	-	306,906	322,316
<u>Cost Adjustments</u>				
Deductions	-	-	-	-
Departmental Cost Adjustments				
Reclass to Other Departments	-	-	-	-

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	629,222	-	306,906	322,316
Additions: 1st Central Service Centers	101,094	101,094		
REALLOCATE ADMIN		(101,094)	49,309	51,785
Allocable Costs Unallocated	730,316	-	356,215	374,101
1st Allocation	730,316	-	356,215	374,101
Additions: 2nd Central Service Centers	54,840	54,840		
REALLOCATE ADMIN		(54,840)	26,748	28,092
Allocable Costs Unallocated	54,840	-	26,748	28,092
2nd Allocation	54,840	-	26,748	28,092
Total Allocated	785,156	-	382,963	402,193

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

User Department	Total	Technological Support	System Maintenance
Building Maintenance	24,464	11,741	12,723
Building Security	8,344	3,252	5,092
Finance	10,691	4,328	6,363
Human Resources	10,787	4,424	6,363
Information Technology	49,220	34,585	14,635
Commissioners	10,837	2,550	8,287
Solicitor	11,714	9,643	2,071
Controller	12,079	3,102	8,977
Treasurer	19,784	13,568	6,216
Election & Voter	5,294	3,913	1,381
Tax Services	41,694	18,906	22,788
Public Defender	21,158	10,800	10,358
Reg & Recorder	33,264	18,074	15,190
Planning	47,003	28,357	18,646
Courts	43,688	23,661	20,027
DJ Harvey	690	-	690
DJ Bowman	690	-	690
DJ Little	690	-	690
DJ Beauchat	690	-	690
Law Library	1,684	994	690
Victim Witness	14,642	9,810	4,832
Clerk Courts	23,563	4,227	19,336
District Attorney	16,747	5,008	11,739
Prothonotary	9,005	3,478	5,527
Sheriff	47,047	24,259	22,788
Fire Marshalls	-	-	-
Prison	49,985	20,291	29,694
Probation Services	68,731	19,010	49,721
Emergency Services	63,405	29,569	33,836
Veteran's Affairs	8,128	7,438	690
AG Land Pres	-	-	-
Agricultural Extension	690	-	690
Domestic Relations	8,986	7,605	1,381
911 Telecommunications	-	-	-
Children & Youth	78,082	35,268	42,814
Operational Services	2,761	-	2,761
Other	23,509	23,502	7
Subtotal	785,156	382,963	402,193
Total	785,156	382,963	402,193

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	116.10	3.296%	11,741		11,741		11,741
Building Security	32.15	0.913%	3,252		3,252		3,252
Finance	42.80	1.215%	4,328		4,328		4,328
Human Resources	43.75	1.242%	4,424		4,424		4,424
Information Technology	342.00	9.709%	34,585		34,585		34,585
Commissioners	23.15	0.657%	2,340		2,340	210	2,550
Solicitor	87.50	2.484%	8,848		8,848	795	9,643
Controller	28.15	0.799%	2,846		2,846	256	3,102
Treasurer	123.10	3.495%	12,450		12,450	1,118	13,568
Election & Voter	35.50	1.008%	3,591		3,591	322	3,913
Tax Services	171.55	4.870%	17,348		17,348	1,558	18,906
Public Defender	98.00	2.782%	9,910		9,910	890	10,800
Reg & Recorder	164.00	4.656%	16,585		16,585	1,489	18,074
Planning	257.30	7.305%	26,021		26,021	2,336	28,357
Courts	214.70	6.095%	21,711		21,711	1,950	23,661
Law Library	9.00	0.256%	912		912	82	994
Victim Witness	89.00	2.527%	9,002		9,002	808	9,810
Clerk Courts	38.35	1.089%	3,879		3,879	348	4,227
Coroner		0.000%	-		-	-	-
District Attorney	45.45	1.290%	4,595		4,595	413	5,008
Prothonotary	31.55	0.896%	3,192		3,192	286	3,478
Sheriff	220.10	6.249%	22,260		22,260	1,999	24,259
Fire Marshalls		0.000%	-		-	-	-
Prison	184.10	5.227%	18,619		18,619	1,672	20,291
Probation Services	172.50	4.897%	17,444		17,444	1,566	19,010
Emergency Services	268.30	7.617%	27,133		27,133	2,436	29,569
Veteran's Affairs	67.50	1.916%	6,825		6,825	613	7,438
Conservation	14.50	0.412%	1,468		1,468	132	1,600
AG Land Pres		0.000%	-		-	-	-
Domestic Relations	69.00	1.959%	6,978		6,978	627	7,605
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	320.00	9.085%	32,362		32,362	2,906	35,268
Operational Services		0.000%	-		-	-	-
Other	213.30	6.054%	21,566		21,566	1,936	23,502
Subtotal	3,522.40	100.000%	356,215	-	356,215	26,748	382,963
Second Allocation Total	2,945.60						
Total	3,522.40	100.000%	356,215	-	356,215	26,748	382,963

(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	20	3.401%	12,723		12,723		12,723
Building Security	8	1.361%	5,092		5,092		5,092
Finance	10	1.701%	6,363		6,363		6,363
Human Resources	10	1.701%	6,363		6,363		6,363
Information Technology	23	3.912%	14,635		14,635		14,635
Commissioners	12	2.041%	7,635		7,635	652	8,287
Solicitor	3	0.510%	1,908		1,908	163	2,071
Controller	13	2.211%	8,271		8,271	706	8,977
Treasurer	9	1.531%	5,727		5,727	489	6,216
Election & Voter	2	0.340%	1,272		1,272	109	1,381
Tax Services	33	5.612%	20,995		20,995	1,793	22,788
Public Defender	15	2.551%	9,543		9,543	815	10,358
Reg & Recorder	22	3.741%	13,995		13,995	1,195	15,190
Planning	27	4.592%	17,179		17,179	1,467	18,646
Courts	29	4.932%	18,451		18,451	1,576	20,027
DJ Harvey	1	0.170%	636		636	54	690
DJ Bowman	1	0.170%	636		636	54	690
DJ Little	1	0.170%	636		636	54	690
DJ Beauchat	1	0.170%	636		636	54	690
Law Library	1	0.170%	636		636	54	690
Victim Witness	7	1.190%	4,452		4,452	380	4,832
Clerk Courts	28	4.762%	17,815		17,815	1,521	19,336
Constables		0.000%	-		-	-	-
Coroner		0.000%	-		-	-	-
District Attorney	17	2.891%	10,815		10,815	924	11,739
Prothonotary	8	1.361%	5,092		5,092	435	5,527
Sheriff	33	5.612%	20,995		20,995	1,793	22,788
Fire Marshalls		0.000%	-		-	-	-
Prison	43	7.313%	27,358		27,358	2,336	29,694
Probation Services	72	12.245%	45,809		45,809	3,912	49,721
Emergency Services	49	8.333%	31,174		31,174	2,662	33,836
Veteran's Affairs	1	0.170%	636		636	54	690
Conservation	20	3.401%	12,723		12,723	1,087	13,810
Agricultural Extension	1	0.170%	636		636	54	690
Domestic Relations	2	0.340%	1,272		1,272	109	1,381
Children & Youth	62	10.544%	39,445		39,445	3,369	42,814
Operational Services	4	0.680%	2,544		2,544	217	2,761
Other		0.001%	3		3	4	7
Subtotal	588	100.000%	374,101	-	374,101	28,092	402,193
Second Allocation Total	517						
Total	588	100.000%	374,101	-	374,101	28,092	402,193

(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

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,218,064		1,218,064	1,218,064
Deductions			-	
Professional Services			-	
Capital Purchases			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	3,894	-	3,894	
Equipment Depreciation	6,664	-	6,664	
Employee Benefits	350	-	350	
Liability Insurance	2,036	-	2,036	
Property Insurance	880	-	880	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	39,505	5,026	44,531	
Building Security	14,456	1,075	15,531	
Finance	13,220	729	13,949	
Human Resources	6,640	385	7,025	
Information Technology	9,975	862	10,837	
Commissioners		2,413	2,413	
Solicitor		329,838	329,838	
Purchasing		265	265	
Controller		4,962	4,962	
Treasurer		354	354	
Central Phone		763	763	
County Complex		-	-	
Total Allocated Additions	97,620	346,672	444,292	444,292
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	(3,021)		(3,021)	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	(3,021)	-	(3,021)	(3,021)
Total to be Allocated	<u>1,312,663</u>	<u>346,672</u>	<u>1,659,335</u>	<u>1,659,335</u>

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
<u>Wages and Benefits</u>					
Salaries & Wages	409,121 <u>- 200,874</u> 208,245	<i>79.3%</i> 165,159 <u>208,245</u>	<i>13.3%</i> 27,717 <u>208,245</u>	<i>7.38%</i> 15,368 <u>208,245</u>	200,876
<u>Other Expenses and Cost</u>					
Supplies	1,467	392	66	37	972
Publications	409	109	18	10	271
Minor Equipment	190	51	9	5	126
Other Costs	826	221	37	21	548
Professional Services	142,578		14,079		128,500
Professional Services - Archives	-	-	-	-	-
Software License	-	-	-	-	-
Legal Fees	4,878	1,304	219	121	3,234
Advertising	1,085	290	49	27	719
Telephone	379	101	17	9	251
Postage	318	85	14	8	211
Insurance/Bond Expense	-				
Contracted Services	3,993	1,067	179	99	2,647
Parking/Tolls/Gasoline	138	37	6	3	91
Mileage	2,190	585	98	55	1,452
Training	1,130	302	51	28	749
Conferences	6,610	1,767	297	165	4,382
Dues / Memberships	13,844	3,701	622	345	9,177
Employees Benefits	168,976	45,167	7,587	4,208	112,014
Misc Expenses	1,131	302	51	28	750
Tourism Promotion	388,329				388,329
Drug and Alcohol Program Costs	39,052				39,052
Local County Grant	31,420				31,420
Departmental Expenditures	1,218,064	220,641	51,116	20,537	925,771

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)	(3,021)	(3,021)			
Reclass from IT	-				
Functional Cost	1,215,043	217,620	51,116	20,537	925,771
Additions: 1st Central Service Centers	97,620	97,620			
REALLOCATE ADMIN		(315,240)	16,155	6,491	292,594
Allocable Costs	1,312,663	-	67,270	27,028	1,218,365
Unallocated	(1,218,365)				(1,218,365)
1st Allocation	94,298	-	67,270	27,028	-
Additions: 2nd Central Service Centers	346,672	346,672			
REALLOCATE ADMIN		(346,672)	39,386	21,839	285,447
Allocable Costs	346,672	-	39,386	21,839	285,447
Unallocated	(285,447)				(285,447)
2nd Allocation	61,225	-	39,386	21,839	-
Total Allocated	155,523	-	106,656	48,867	-

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

User Department	Total	Accounting	Personnel Admin	Central Services
Building Maintenance	4,369	3,111	1,258	-
Building Security	672	372	300	-
Finance	935	695	240	-
Human Resources	1,771	1,471	300	-
Information Technology	770	470	300	-
Commissioners	2,413	2,054	359	-
Solicitor	888	546	342	-
Purchasing	-	-	-	-
Controller	1,513	943	570	-
Treasurer	1,804	1,348	456	-
Election & Voter	2,541	2,313	228	-
Tax Appraising	-	-	-	-
Tax Services	8,389	6,453	1,936	-
Tax Collectors	-	-	-	-
Tax Claim	-	-	-	-
Public Defender	1,628	832	796	-
Reg & Recorder	1,938	1,255	683	-
Planning	4,278	2,456	1,822	-
Courts	10,847	9,367	1,480	-
DJ Harvey	998	656	342	-
DJ Bowman	999	657	342	-
DJ Little	999	657	342	-
DJ Beauchat	880	652	228	-
Law Library	532	418	114	-
Victim Witness	2,350	1,894	456	-
Clerk Courts	3,202	1,950	1,252	-
Constables	-	-	-	-
Coroner	1,654	1,540	114	-
District Attorney	5,257	3,663	1,594	-
Prothonotary	1,706	1,023	683	-
Sheriff	3,764	2,170	1,594	-
Fire Marshalls	271	157	114	-
Prison	23,051	9,616	13,435	-
Probation Services	10,170	4,933	5,237	-
Juvenile Probation	-	-	-	-
Protect Insp	442	328	114	-
Emergency Services	8,859	6,241	2,618	-
Veteran's Affairs	1,076	962	114	-
Conservation	1,591	453	1,138	-

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

<u>User Department</u>	<u>Total</u>	<u>Accounting</u>	<u>Personnel Admin</u>	<u>Central Services</u>
Agricultural Extension	1,315	745	570	-
Domestic Relations	4,465	2,075	2,390	-
911 Telecommunications	-	-	-	-
Children & Youth	13,651	9,097	4,554	-
Liquid Fuels	-	-	-	-
Operational Services	713	257	456	-
Other	22,822	22,826	(4)	-
Subtotal	155,523	106,656	48,867	-
Total	155,523	106,656	48,867	-

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	1,957	4.624%	3,111		3,111		3,111
Building Security	234	0.553%	372		372		372
Finance	437	1.033%	695		695		695
Human Resources	925	2.186%	1,471		1,471		1,471
Information Technology	296	0.699%	470		470		470
Commissioners	1,292	3.053%	2,054		2,054		2,054
Solicitor	206	0.487%	328		328	218	546
Controller	356	0.841%	566		566	377	943
Treasurer	509	1.203%	809		809	539	1,348
Election & Voter	873	2.063%	1,388		1,388	925	2,313
Tax Services	2,436	5.756%	3,872		3,872	2,581	6,453
Public Defender	314	0.742%	499		499	333	832
Reg & Recorder	474	1.120%	753		753	502	1,255
Planning	927	2.191%	1,474		1,474	982	2,456
Courts	3,536	8.356%	5,621		5,621	3,746	9,367
DJ Harvey	248	0.585%	394		394	262	656
DJ Bowman	248	0.586%	394		394	263	657
DJ Little	248	0.586%	394		394	263	657
DJ Beauchat	246	0.581%	391		391	261	652
Law Library	158	0.373%	251		251	167	418
Victim Witness	715	1.690%	1,137		1,137	757	1,894
Clerk Courts	736	1.739%	1,170		1,170	780	1,950
Coroner	581	1.373%	924		924	616	1,540
District Attorney	1,383	3.268%	2,198		2,198	1,465	3,663
Prothonotary	386	0.912%	614		614	409	1,023
Sheriff	819	1.935%	1,302		1,302	868	2,170
Fire Marshalls	59	0.139%	94		94	63	157
Prison	3,630	8.578%	5,770		5,770	3,846	9,616
Probation Services	1,862	4.400%	2,960		2,960	1,973	4,933
Protect Insp	124	0.293%	197		197	131	328
Emergency Services	2,356	5.567%	3,745		3,745	2,496	6,241
Veteran's Affairs	363	0.858%	577		577	385	962
Conservation	171	0.404%	272		272	181	453
Agricultural Extension	281	0.664%	447		447	298	745
Domestic Relations	783	1.850%	1,245		1,245	830	2,075
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,434	8.115%	5,459		5,459	3,638	9,097
Operational Services	97	0.229%	154		154	103	257
Other	8,619	20.597%	13,698		13,698	9,128	22,826
Subtotal	42,319	100.000%	67,270	-	67,270	39,386	106,656
Second Allocation Total	37,178						
Total	42,319	100.000%	67,270	-	67,270	39,386	106,656

(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	21	4.656%	1,258		1,258		1,258
Building Security	5	1.109%	300		300		300
Finance	4	0.887%	240		240		240
Human Resources	5	1.109%	300		300		300
Information Technology	5	1.109%	300		300		300
Commissioners	6	1.330%	359		359		359
Solicitor	3	0.665%	180		180	162	342
Controller	5	1.109%	300		300	270	570
Treasurer	4	0.887%	240		240	216	456
Election & Voter	2	0.443%	120		120	108	228
Tax Services	17	3.769%	1,019		1,019	917	1,936
Public Defender	7	1.552%	419		419	377	796
Reg & Recorder	6	1.330%	359		359	324	683
Planning	16	3.548%	959		959	863	1,822
Courts	13	2.882%	779		779	701	1,480
DJ Harvey	3	0.665%	180		180	162	342
DJ Bowman	3	0.665%	180		180	162	342
DJ Little	3	0.665%	180		180	162	342
DJ Beauchat	2	0.443%	120		120	108	228
Law Library	1	0.222%	60		60	54	114
Victim Witness	4	0.887%	240		240	216	456
Clerk Courts	11	2.439%	659		659	593	1,252
Constables		0.000%	-		-	-	-
Coroner	1	0.222%	60		60	54	114
District Attorney	14	3.104%	839		839	755	1,594
Prothonotary	6	1.330%	359		359	324	683
Sheriff	14	3.104%	839		839	755	1,594
Fire Marshalls	1	0.222%	60		60	54	114
Prison	118	26.164%	7,072		7,072	6,363	13,435
Probation Services	46	10.200%	2,757		2,757	2,480	5,237
Protect Insp	1	0.222%	60		60	54	114
Emergency Services	23	5.100%	1,378		1,378	1,240	2,618
Veteran's Affairs	1	0.222%	60		60	54	114
Conservation	10	2.217%	599		599	539	1,138
Agricultural Extension	5	1.109%	300		300	270	570

**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	4.656%	1,258		1,258		2,390
911 Telecommunications		0.000%	-		-	1,132	-
Children & Youth	40	8.869%	2,397		2,397		4,554
Operational Services	4	0.887%	240		240	216	456
Other		0.888%	(1)		(1)	(3)	(4)
Subtotal	451	100.000%	27,028	-	27,028	21,839	48,867
Second Allocation Total	405						
Total	451	100.000%	27,028	-	27,028	21,839	48,867

(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

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

Actual 2014

ADAMS COUNTY, PENNSYLVANIA
Solicitor
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	294,403		294,403	294,403
Deductions			-	
Advertising	(114)		(114)	
Legal Fees	(205)		(205)	
Total Deductions	(319)	-	(319)	(319)
Allocated Additions				
Building Depreciation	1,514	-	1,514	
Equipment Depreciation	-	-	-	
Employee Benefits	350	-	350	
Liability Insurance	1,017	-	1,017	
Property Insurance	411	-	411	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	11,238	1,424	12,662	
Building Security	4,072	303	4,375	
Finance	2,568	141	2,709	
Human Resources	3,320	192	3,512	
Information Technology	10,756	958	11,714	
Commissioners	508	380	888	
Solicitor	-	-	-	
Purchasing	-	251	251	
Controller	-	835	835	
Treasurer	-	68	68	
Central Phone	-	255	255	
County Complex	-	-	-	
Total Allocated Additions	35,754	4,807	40,561	40,561
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>329,838</u>	<u>4,807</u>	<u>334,645</u>	<u>334,645</u>

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

	Total	General & Administration	Legal Counsel
<u>Wages and Benefits</u>			
Salary & Wages	204,200		204,200
	-		
<u>Other Expenses and Cost</u>			
Supplies	945		945
Publications	409		409
Minor Equipment	2,723		2,723
Software License	-		
Telephone	250		250
Postage	242		242
Electric	-		
Rent	-		
Contracted Services	3,629		3,629
Equipment Repair	-		
Mileage	110		110
Training	160		160
Conference/Convention	1,439		1,439
Dues/Membership	978		978
Advertising	114		114
Fringe Benefits	78,999		78,999
Legal Fees	205		205
Departmental Expenditures	294,403	-	294,403
<u>Cost Adjustments</u>			
Deductions	(319)	(319)	
Departmental Cost Adjustments	-		
Functional Cost	294,084	(319)	294,403
Additions: 1st Central Service Centers	35,754	35,754	
REALLOCATE ADMIN		(35,435)	35,435
Allocable Costs	329,838	-	329,838
Unallocated	-		
1st Allocation	329,838	-	329,838

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

	Total	General & Administration	Legal Counsel
Additions: 2nd Central Service Centers	4,807	4,807	
REALLOCATE ADMIN		(4,807)	4,807
Allocable Costs	4,807	-	4,807
Unallocated	-		
2nd Allocation	4,807	-	4,807
Total Allocated	334,645	-	334,645

Actual 2014

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

<u>User Department</u>	<u>Total</u>	<u>Legal Counsel</u>
Commissioners	329,838	329,838
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	4,807	4,807
	<hr/>	<hr/>
Subtotal	334,645	334,645
	<hr/>	<hr/>
Total	<u>334,645</u>	<u>334,645</u>

**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%	329,838		329,838		329,838
Other		0.000%	-		-	4,807	4,807
Subtotal	100	100.000%	329,838	-	329,838	4,807	334,645
Second Allocation Total	-						
Total	100	100.000%	329,838	-	329,838	4,807	334,645

(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

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Purchasing
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	44,207		44,207	44,207
Deductions			-	
Inventory Adjustment	<u>(1,277)</u>		<u>(1,277)</u>	
Total Deductions	(1,277)	-	(1,277)	(1,277)
Allocated Additions				
Building Depreciation	513	-	513	
Equipment Depreciation	552	-	552	
Employee Benefits	175	-	175	
Liability Insurance	71	-	71	
Property Insurance	124	-	124	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	5,608	714	6,322	
Building Security	2,063	153	2,216	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	85	85	
County Complex	-	-	-	
Total Allocated Additions	<u>9,106</u>	<u>952</u>	<u>10,058</u>	<u>10,058</u>
Departmental Cost Adjustments				
Reclass from IT	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>52,036</u></u>	<u><u>952</u></u>	<u><u>52,988</u></u>	<u><u>52,988</u></u>

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

	Total	General & Administration	Purchasing
<u>Wages and Benefits</u>			
Salary & Wages	39,994		39,994
	-		
<u>Other Expenses and Cost</u>			
Supplies	22		22
Minor Equipment	-		
Professional Fees	440		440
Software License	-		
Advertising	-		
Telephone	16		16
Postage	28		28
Hardware Rpr/Maint	-		
Shipping	-		
Mileage	-		
Training	-		
Dues / Memberships	65		65
Fringe Benefits	3,642		3,642
Departmental Expenditures	44,207	-	44,207
<u>Cost Adjustments</u>			
Deductions	(1,277)	(1,277)	
Departmental Cost Adjustments Reclass from IT	-		
Functional Cost	42,930	(1,277)	44,207

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

	Total	General & Administration	Purchasing
Additions: 1st Central Service Centers	9,106	9,106	
REALLOCATE ADMIN		(7,829)	7,829
Allocable Costs Unallocated	52,036	-	52,036
1st Allocation	-		
	52,036	-	52,036
Additions: 2nd Central Service Centers	952	952	
REALLOCATE ADMIN		(952)	952
Allocable Costs Unallocated	952	-	952
2nd Allocation	-		
	952	-	952
Total Allocated	52,988	-	52,988

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

User Department	Total	Purchasing
Building Maintenance	5,915	5,915
Building Security	437	437
Finance	847	847
Human Resources	265	265
Information Technology	860	860
Commissioners	265	265
Solicitor	251	251
Controller	514	514
Treasurer	297	297
Election & Voter	365	365
Tax Services	852	852
Public Defender	352	352
Reg & Recorder	392	392
Planning	1,068	1,068
Courts	1,420	1,420
DJ Harvey	419	419
DJ Bowman	419	419
DJ Little	419	419
DJ Beauchat	419	419
Law Library	13	13
Victim Witness	122	122
Clerk Courts	839	839
Constables	-	-
Coroner	243	243
District Attorney	1,299	1,299
Prothonotary	920	920
Sheriff	1,880	1,880
Fire Marshalls	217	217
Prison	10,875	10,875
Probation Services	4,450	4,450
Juvenile Probation	-	-
Protect Insp	67	67
Emergency Services	4,112	4,112
Veteran's Affairs	568	568
Conservation	67	67
Agricultural Extension	514	514
Domestic Relations	1,636	1,636
911 Telecommunications	-	-
Children & Youth	2,231	2,231

Actual 2014

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

<u>User Department</u>	<u>Total</u>	<u>Purchasing</u>
Operational Services	230	230
Other	6,929	6,929
Subtotal	52,988	52,988
Total	52,988	52,988

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
Building Maintenance	447	11.368%	5,915		5,915		5,915
Building Security	33	0.839%	437		437		437
Finance	64	1.628%	847		847		847
Human Resources	20	0.509%	265		265		265
Information Technology	65	1.653%	860		860		860
Commissioners	20	0.509%	265		265		265
Solicitor	19	0.483%	251		251		251
Controller	38	0.966%	503		503	11	514
Treasurer	22	0.560%	291		291	6	297
County Complex		0.000%	-		-	-	-
Election & Voter	27	0.687%	357		357	8	365
Tax Services	63	1.602%	834		834	18	852
Public Defender	26	0.661%	344		344	8	352
Reg & Recorder	29	0.738%	384		384	8	392
Planning	79	2.009%	1,045		1,045	23	1,068
GIS/Mapping		0.000%	-		-	-	-
Courts	105	2.670%	1,389		1,389	31	1,420
DJ Harvey	31	0.788%	410		410	9	419
DJ Bowman	31	0.788%	410		410	9	419
DJ Little	31	0.788%	410		410	9	419
DJ Beauchat	31	0.788%	410		410	9	419
Law Library	1	0.025%	13		13	-	13
Victim Witness	9	0.229%	119		119	3	122
Clerk Courts	62	1.577%	821		821	18	839
Coroner	18	0.458%	238		238	5	243
District Attorney	96	2.442%	1,271		1,271	28	1,299
Prothonotary	68	1.729%	900		900	20	920
Sheriff	139	3.535%	1,839		1,839	41	1,880
Fire Marshalls	16	0.407%	212		212	5	217
Prison	804	20.448%	10,640		10,640	235	10,875
Probation Services	329	8.367%	4,354		4,354	96	4,450
Protect Insp	5	0.127%	66		66	1	67
Emergency Services	304	7.731%	4,023		4,023	89	4,112
Veteran's Affairs	42	1.068%	556		556	12	568
Conservation	5	0.127%	66		66	1	67
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	38	0.966%	503		503	11	514
Domestic Relations	121	3.077%	1,601		1,601	35	1,636
911 Telecommunications		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
Children & Youth	165	4.196%	2,183		2,183	48	2,231
Operational Services	17	0.432%	225		225	5	230
Other	512	13.025%	6,779		6,779	150	6,929
Subtotal	3,932	100.000%	52,036	-	52,036	952	52,988
Second Allocation Total	3,264						
Total	3,932	100.000%	52,036	-	52,036	952	52,988

(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 Circular A-87, Attachment B, Section 1 and 5

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Controller
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	344,705		344,705	344,705
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,579	-	1,579	
Equipment Depreciation	339	-	339	
Employee Benefits	1,524	-	1,524	
Liability Insurance	1,478	-	1,478	
Property Insurance	322	-	322	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	14,222	1,806	16,028	
Building Security	5,156	383	5,539	
Finance	4,349	240	4,589	
Human Resources	5,536	320	5,856	
Information Technology	11,117	962	12,079	
Commissioners	866	647	1,513	
Solicitor	-	-	-	
Purchasing	503	11	514	
Controller		1,313	1,313	
Treasurer		115	115	
Central Phone		509	509	
County Complex		-	-	
Total Allocated Additions	46,991	6,306	53,297	53,297
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(2,857)		(2,857)	
Total Departmental Cost Adjustments	(2,857)	-	(2,857)	(2,857)
Total to be Allocated	<u>388,839</u>	<u>6,306</u>	<u>395,145</u>	<u>395,145</u>

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

	Total	General & Administration	Accounts Payable	Accting/Auditing	General Government
<u>Wages and Benefits</u>					
Salary & Wages	216,499	-	30,284	65,867	120,348
<u>Other Expenses and Cost</u>					
Supplies	3,341		467	1,016	1,857
Minor Equipment	-		-	-	-
Professional Services	877		123	267	488
Contracted Services	1,617		226	492	899
Legal Fees	2,000		280	608	1,112
Advertising	561		78	171	312
Telephone	433		61	132	241
Postage	113		16	34	63
Training	819		115	249	455
Conferences	2,660		372	809	1,479
Dues / Memberships	797		111	242	443
Mileage	845		118	257	470
Parking/Tolls	68		10	21	38
Meals	53		7	16	29
Fringe Benefits	110,112		15,402	33,500	61,209
Other	3,910		547	1,190	2,174
Departmental Expenditures	344,705	-	48,217	104,872	191,616
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Dir Reclass - Finance (Liquid Fuels)	(2,857)	(2,857)			
Functional Cost	341,848	(2,857)	48,217	104,872	191,616

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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	46,991	46,991			
REALLOCATE ADMIN		(44,134)	6,173	13,427	24,534
Allocable Costs	388,839	-	54,390	118,299	216,150
Unallocated	(216,150)				(216,150)
1st Allocation	172,689	-	54,390	118,299	-
Additions: 2nd Central Service Centers	6,306	6,306			
REALLOCATE ADMIN		(6,306)	882	1,919	3,505
Allocable Costs	6,306	-	882	1,919	3,505
Unallocated	(3,505)				(3,505)
2nd Allocation	2,801	-	882	1,919	-
Total Allocated	175,490	-	55,272	120,218	-

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

User Department	Total	Accounts Payable	Accting/Auditing
Building Maintenance	8,386	2,916	5,470
Building Security	847	193	654
Finance	1,790	568	1,222
Human Resources	3,894	1,308	2,586
Information Technology	1,256	429	827
Commissioners	4,962	1,350	3,612
Solicitor	835	259	576
Purchasing	-	-	-
Controller	1,313	318	995
Treasurer	1,629	179	1,450
Central Phone	-	-	-
County Complex	-	-	-
Election & Voter	4,645	2,158	2,487
Tax Appraising	-	-	-
Tax Services	8,081	1,144	6,937
Tax Collectors	-	-	-
Tax Claim	-	-	-
Public Defender	1,337	443	894
Reg & Recorder	1,744	394	1,350
Planning	3,970	1,329	2,641
GIS/Mapping	-	-	-
County Zoning	-	-	-
Courts	18,862	8,792	10,070
DJ Harvey	1,111	399	712
DJ Bowman	1,088	376	712
DJ Little	1,074	362	712
DJ Beauchat	1,046	362	684
Law Library	814	365	449
Victim Witness	2,374	338	2,036
Clerk Courts	2,660	564	2,096
Constables	-	-	-
Coroner	2,383	729	1,654
District Attorney	6,179	2,241	3,938
Prothonotary	1,498	399	1,099
Sheriff	3,484	1,152	2,332
Fire Marshalls	266	99	167
Prison	15,504	5,166	10,338
Probation Services	8,165	2,862	5,303
Juvenile Probation	-	-	-

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

User Department	Total	Accounts Payable	Accting/Auditing
Protect Insp	452	99	353
Emergency Services	9,802	3,093	6,709
TMI Act 147	-	-	-
Solid Waste	-	-	-
DUI Processing	-	-	-
Veteran's Affairs	1,766	732	1,034
Conservation	646	159	487
AG Land Pres	-	-	-
Agricultural Extension	1,276	475	801
VOCA	-	-	-
Haz Mat Emg Response	-	-	-
Domestic Relations	2,925	695	2,230
911 Telecommunications	-	-	-
Children & Youth	17,448	7,668	9,780
Operational Services	435	159	276
Other	29,543	4,998	24,545
Subtotal	175,490	55,272	120,218
Total	175,490	55,272	120,218

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	1,026	5.362%	2,916		2,916		2,916
Building Security	68	0.355%	193		193		193
Finance	200	1.045%	568		568		568
Human Resources	460	2.404%	1,308		1,308		1,308
Information Technology	151	0.789%	429		429		429
Commissioners	475	2.482%	1,350		1,350		1,350
Solicitor	91	0.476%	259		259		259
Controller	112	0.585%	318		318		318
Treasurer	62	0.324%	176		176	3	179
Election & Voter	745	3.894%	2,118		2,118	40	2,158
Tax Appraising		0.000%	-		-		-
Tax Services	395	2.064%	1,123		1,123	21	1,144
Public Defender	153	0.800%	435		435	8	443
Reg & Recorder	136	0.711%	387		387	7	394
Planning	459	2.399%	1,305		1,305	24	1,329
GIS/Mapping		0.000%	-		-		-
Courts	3,036	15.867%	8,630		8,630	162	8,792
DJ Harvey	138	0.721%	392		392	7	399
DJ Bowman	130	0.679%	369		369	7	376
DJ Little	125	0.653%	355		355	7	362
DJ Beauchat	125	0.653%	355		355	7	362
Law Library	126	0.659%	358		358	7	365
Victim Witness	117	0.611%	332		332	6	338
Clerk Courts	195	1.019%	554		554	10	564
Coroner	252	1.317%	716		716	13	729
District Attorney	774	4.045%	2,200		2,200	41	2,241
Prothonotary	138	0.721%	392		392	7	399
Sheriff	398	2.080%	1,131		1,131	21	1,152
Fire Marshalls	34	0.178%	97		97	2	99
Prison	1,784	9.324%	5,071		5,071	95	5,166
Probation Services	988	5.164%	2,809		2,809	53	2,862
Protect Insp	34	0.178%	97		97	2	99
Emergency Services	1,068	5.582%	3,036		3,036	57	3,093
Veteran's Affairs	253	1.322%	719		719	13	732
Conservation	55	0.287%	156		156	3	159
AG Land Pres		0.000%	-		-		-
Agricultural Extension	164	0.857%	466		466	9	475

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	240	1.254%	682		682	13	695
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,648	13.839%	7,527		7,527	141	7,668
Operational Services	55	0.287%	156		156	3	159
Other	1,724	9.013%	4,905		4,905	93	4,998
Subtotal	19,134	100.000%	54,390	-	54,390	882	55,272
Second Allocation Total	16,551						
Total	19,134	100.000%	54,390	-	54,390	882	55,272

(A) Alloc basis:

Total Acctng Trans Expenses

Source:

Finance Office

ADAMS COUNTY, PENNSYLVANIA

Controller
Detail Allocation of
Acting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits		0.000%	-		-		-
Building Maintenance	1,957	4.624%	5,470		5,470		5,470
Building Security	234	0.553%	654		654		654
Finance	437	1.033%	1,222		1,222		1,222
Human Resources	925	2.186%	2,586		2,586		2,586
Information Technology	296	0.699%	827		827		827
Commissioners	1,292	3.053%	3,612		3,612		3,612
Solicitor	206	0.487%	576		576		576
Purchasing		0.000%	-		-		-
Controller	356	0.841%	995		995		995
Treasurer	509	1.203%	1,423		1,423	27	1,450
County Complex		0.000%	-		-	-	-
Election & Voter	873	2.063%	2,441		2,441	46	2,487
Tax Services	2,436	5.756%	6,809		6,809	128	6,937
Public Defender	314	0.742%	878		878	16	894
Reg & Recorder	474	1.120%	1,325		1,325	25	1,350
Planning	927	2.191%	2,592		2,592	49	2,641
GIS/Mapping		0.000%	-		-	-	-
Courts	3,536	8.356%	9,885		9,885	185	10,070
DJ Harvey	250	0.591%	699		699	13	712
DJ Bowman	250	0.591%	699		699	13	712
DJ Little	250	0.591%	699		699	13	712
DJ Beauchat	240	0.567%	671		671	13	684
Law Library	158	0.373%	441		441	8	449
Victim Witness	715	1.690%	1,999		1,999	37	2,036
Clerk Courts	736	1.739%	2,057		2,057	39	2,096
Coroner	581	1.373%	1,624		1,624	30	1,654
District Attorney	1,383	3.268%	3,866		3,866	72	3,938
Prothonotary	386	0.912%	1,079		1,079	20	1,099
Sheriff	819	1.935%	2,289		2,289	43	2,332
Fire Marshalls	59	0.139%	164		164	3	167
Prison	3,630	8.578%	10,148		10,148	190	10,338
Probation Services	1,862	4.400%	5,205		5,205	98	5,303
Protect Insp	124	0.293%	347		347	6	353
Emergency Services	2,356	5.567%	6,586		6,586	123	6,709
Veteran's Affairs	363	0.858%	1,015		1,015	19	1,034
Conservation	171	0.404%	478		478	9	487
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	281	0.664%	786		786	15	801

**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	783	1.850%	2,189		2,189	41	2,230
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,434	8.115%	9,600		9,600	180	9,780
Operational Services	97	0.229%	271		271	5	276
Other	8,619	20.366%	24,092		24,092	453	24,545
Subtotal	42,319	100.000%	118,299	-	118,299	1,919	120,218
Second Allocation Total	36,616						
Total	42,319	100.000%	118,299	-	118,299	1,919	120,218

(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

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

Actual 2014

ADAMS COUNTY, PENNSYLVANIA
Treasurer
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	248,530		248,530	248,530
Deductions			-	
Bank Fees	(65)		(65)	
			-	
			-	
Total Deductions	(65)	-	(65)	(65)
Allocated Additions				
Building Depreciation	2,092	-	2,092	
Equipment Depreciation	2,760	-	2,760	
Employee Benefits	175	-	175	
Liability Insurance	1,172	-	1,172	
Property Insurance	446	-	446	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	26,093	3,616	29,709	
Building Security	7,219	537	7,756	
Finance	5,459	301	5,760	
Human Resources	4,428	256	4,684	
Information Technology	18,177	1,607	19,784	
Commissioners	1,049	755	1,804	
Solicitor	-	-	-	
Purchasing	291	6	297	
Controller	1,599	30	1,629	
Treasurer		146	146	
Central Phone		594	594	
County Complex		-	-	
Total Allocated Additions	<u>70,960</u>	<u>7,848</u>	<u>78,808</u>	<u>78,808</u>
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>(969)</u>	<u>-</u>	<u>(969)</u>	<u>(969)</u>
Total to be Allocated	<u><u>318,456</u></u>	<u><u>7,848</u></u>	<u><u>326,304</u></u>	<u><u>326,304</u></u>

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

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	167,535	37,715	5,388	124,432
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,919	432	62	1,425
Publications	-	-	-	-
Minor Equipment	280	63	9	208
Professional Services	4,160	936	134	3,090
Shipping	3,913	881	126	2,906
Software License	-	-	-	-
Legal Fees	1,000	225	32	743
Telephone	59	13	2	44
Postage	-	-	-	-
Contracted Services	1,230	277	40	914
Computer Hardware	-	-	-	-
Mileage	65	15	2	48
Training	-	-	-	-
Conference	2,005	451	64	1,489
Dues / Memberships	500	113	16	371
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	65,799	14,813	2,116	48,870
Loss on Investments	-			-
Bank Fees	65			65
Departmental Expenditures	248,530	55,934	7,991	184,605

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

	Total	General and Administration	Check Process	General Government
Cost Adjustments				
Deductions	(65)	(65)		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(969)	(969)		
Reclass from IT	-			
Functional Cost	247,496	54,900	7,991	184,605
Additions: 1st Central Service Centers	70,960	70,960		
REALLOCATE ADMIN		(125,860)	5,223	120,637
Allocable Costs	318,456	-	13,214	305,242
Unallocated	(305,242)			(305,242)
1st Allocation	13,214	-	13,214	-
Additions: 2nd Central Service Centers	7,848	7,848		
REALLOCATE ADMIN		(7,848)	326	7,522
Allocable Costs	7,848	-	326	7,522
Unallocated	(7,522)			(7,522)
2nd Allocation	326	-	326	-
Total Allocated	13,540	-	13,540	-

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

User Department	Total	Check Process
Building Maintenance	583	583
Building Security	118	118
Finance	133	133
Human Resources	250	250
Information Technology	103	103
Commissioners	354	354
Solicitor	68	68
Purchasing	-	-
Controller	115	115
Treasurer	146	146
Central Phone	-	-
County Complex	-	-
Election & Voter	226	226
Tax Appraising	-	-
Tax Services	832	832
Tax Collectors	-	-
Tax Claim	-	-
Public Defender	128	128
Reg & Recorder	153	153
Planning	330	330
GIS/Mapping	-	-
County Zoning	-	-
Courts	1,050	1,050
DJ Harvey	79	79
DJ Bowman	79	79
DJ Little	79	79
DJ Beauchat	78	78
Law Library	45	45
Victim Witness	26	26
Clerk Courts	255	255
Constables	-	-
Coroner	155	155
District Attorney	430	430
Prothonotary	135	135
Sheriff	318	318
Fire Marshalls	15	15
Prison	1,656	1,656
Probation Services	751	751
Juvenile Probation	-	-

Actual 2014

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

<u>User Department</u>	<u>Total</u>	<u>Check Process</u>
Protect Insp	37	37
Emergency Services	777	777
Veteran's Affairs	97	97
Conservation	108	108
AG Land Pres	-	-
Economic Development	-	-
Commerce Center	-	-
Agricultural Extension	101	101
Domestic Relations	323	323
911 Telecommunications	-	-
Children & Youth	1,078	1,078
Operational Services	42	42
Other	2,287	2,287
Subtotal	13,540	13,540
Total	13,540	13,540

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	2,449	4.409%	583		583		583
Building Security	495	0.891%	118		118		118
Finance	557	1.003%	133		133		133
Human Resources	1,052	1.894%	250		250		250
Information Technology	435	0.783%	103		103		103
Commissioners	1,489	2.681%	354		354		354
Solicitor	286	0.515%	68		68		68
Purchasing		0.000%	-		-		-
Controller	485	0.873%	115		115		115
Treasurer	613	1.104%	146		146		146
Central Phone		0.000%	-		-	-	-
County Complex		0.000%	-		-	-	-
Election & Voter	925	1.665%	220		220	6	226
Tax Services	3,399	6.120%	809		809	23	832
Public Defender	522	0.940%	124		124	4	128
Reg & Recorder	626	1.127%	149		149	4	153
Planning	1,350	2.431%	321		321	9	330
GIS/Mapping		0.000%	-		-	-	-
Courts	4,293	7.730%	1,021		1,021	29	1,050
DJ Harvey	325	0.585%	77		77	2	79
DJ Bowman	325	0.585%	77		77	2	79
DJ Little	325	0.585%	77		77	2	79
DJ Beauchat	318	0.573%	76		76	2	78
Law Library	184	0.331%	44		44	1	45
Victim Witness	105	0.189%	25		25	1	26
Clerk Courts	1,043	1.878%	248		248	7	255
Coroner	633	1.140%	151		151	4	155
District Attorney	1,755	3.160%	418		418	12	430
Prothonotary	551	0.992%	131		131	4	135
Sheriff	1,297	2.335%	309		309	9	318
Fire Marshalls	63	0.113%	15		15	-	15
Prison	6,767	12.184%	1,610		1,610	46	1,656
Probation Services	3,068	5.524%	730		730	21	751
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	150	0.270%	36		36	1	37
Emergency Services	3,174	5.715%	755		755	22	777
Veteran's Affairs	395	0.711%	94		94	3	97
Conservation	441	0.794%	105		105	3	108

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
AG Land Pres		0.000%	-		-	-	-
Economic Development		0.000%	-		-	-	-
Commerce Center		0.000%	-		-	-	-
Agricultural Extension	411	0.740%	98		98	3	101
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	1,320	2.377%	314		314	9	323
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,404	7.929%	1,048		1,048	30	1,078
Operational Services	171	0.308%	41		41	1	42
Other	9,339	16.816%	2,221		2,221	66	2,287
Subtotal	55,540	100.000%	13,214	-	13,214	326	13,540
Second Allocation Total	47,679						
Total	55,540	100.000%	13,214	-	13,214	326	13,540

(A) Alloc basis: 0

Source: Finance Office

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	2,449	4.409%	583		583		583
Building Security	495	0.891%	118		118		118
Finance	557	1.003%	133		133		133
Human Resources	1,052	1.894%	250		250		250
Information Technology	435	0.783%	103		103		103
Commissioners	1,489	2.681%	354		354		354
Solicitor	286	0.515%	68		68		68
Purchasing		0.000%	-		-		-
Controller	485	0.873%	115		115		115
Treasurer	613	1.104%	146		146		146
Central Phone		0.000%	-		-		-
County Complex		0.000%	-		-		-
Election & Voter	925	1.665%	220		220	6	226
Tax Services	3,399	6.120%	809		809	23	832
Public Defender	522	0.940%	124		124	4	128
Reg & Recorder	626	1.127%	149		149	4	153
Planning	1,350	2.431%	321		321	9	330
GIS/Mapping		0.000%	-		-		-
Courts	4,293	7.730%	1,021		1,021	29	1,050
DJ Harvey	325	0.585%	77		77	2	79
DJ Bowman	325	0.585%	77		77	2	79
DJ Little	325	0.585%	77		77	2	79
DJ Beauchat	318	0.573%	76		76	2	78
Law Library	184	0.331%	44		44	1	45
Victim Witness	105	0.189%	25		25	1	26
Clerk Courts	1,043	1.878%	248		248	7	255
Coroner	633	1.140%	151		151	4	155
District Attorney	1,755	3.160%	418		418	12	430
Prothonotary	551	0.992%	131		131	4	135
Sheriff	1,297	2.335%	309		309	9	318
Fire Marshalls	63	0.113%	15		15	-	15
Prison	6,767	12.184%	1,610		1,610	46	1,656
Probation Services	3,068	5.524%	730		730	21	751
Juvenile Probation		0.000%	-		-		-
Protect Insp	150	0.270%	36		36	1	37
Emergency Services	3,174	5.715%	755		755	22	777
Veteran's Affairs	395	0.711%	94		94	3	97
Conservation	441	0.794%	105		105	3	108

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
AG Land Pres		0.000%	-		-	-	-
Economic Development		0.000%	-		-	-	-
Commerce Center		0.000%	-		-	-	-
Agricultural Extension	411	0.740%	98		98	3	101
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	1,320	2.377%	314		314	9	323
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,404	7.929%	1,048		1,048	30	1,078
Operational Services	171	0.308%	41		41	1	42
Other	9,339	16.816%	2,221		2,221	66	2,287
Subtotal	55,540	100.000%	13,214	-	13,214	326	13,540
Second Allocation Total	47,679						
Total	55,540	100.000%	13,214	-	13,214	326	13,540

(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

Ref: OMB 2 CFR 200.430 Compensation & 200.439 Equipment

Actual 2014

**ADAMS COUNTY, PENNSYLVANIA
Central Phone
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	129	-	129	
Equipment Depreciation	4,197	-	4,197	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	31	-	31	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,402	178	1,580	
Building Security	516	38	554	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	<u>6,275</u>	<u>216</u>	<u>6,491</u>	<u>6,491</u>
Departmental Cost Adjustments				
Telephone	<u>32,650</u>		<u>32,650</u>	
Total Departmental Cost Adjustments	<u>32,650</u>	<u>-</u>	<u>32,650</u>	<u>32,650</u>
Total to be Allocated	<u><u>38,925</u></u>	<u><u>216</u></u>	<u><u>39,141</u></u>	<u><u>39,141</u></u>

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

	Total	General and Administration	Phone System
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Telephone	32,650		32,650
Functional Cost	32,650	-	32,650
Additions: 1st			
Central Service Centers	6,275	-	6,275
REALLOCATE ADMIN		-	-
Allocable Costs	38,925	-	38,925
Unallocated	-		
1st Allocation	38,925	-	38,925
Additions: 2nd			
Central Service Centers	216	-	216
REALLOCATE ADMIN		-	-
Allocable Costs	216	-	216
Unallocated	-		
2nd Allocation	216	-	216
Total Allocated	39,141	-	39,141

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

User Department	Total	Phone System
Building Maintenance	848	848
Building Security	255	255
Finance	339	339
Human Resources	594	594
Information Technology	339	339
Commissioners	763	763
Solicitor	255	255
Purchasing	85	85
Controller	509	509
Treasurer	594	594
Central Phone	-	-
County Complex	-	-
Election & Voter	171	171
Tax Appraising	-	-
Tax Services	1,707	1,707
Tax Claim	-	-
Public Defender	598	598
Reg & Recorder	682	682
Planning	1,366	1,366
GIS/Mapping	-	-
Courts	2,731	2,731
Law Library	171	171
Victim Witness	512	512
Clerk Courts	1,194	1,194
District Attorney	1,194	1,194
Prothonotary	682	682
Sheriff	1,366	1,366
Fire Marshalls	-	-
Prison	7,169	7,169
Probation Services	4,097	4,097
Juvenile Probation	-	-
Protect Insp	-	-

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

User Department	Total	Phone System
Emergency Services	512	512
TMI Act 147	-	-
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	86	86
Conservation	1,280	1,280
AG Land Pres	-	-
Economic Development	-	-
Commerce Center	-	-
Agricultural Extension	1,792	1,792
Gypsy Moth	-	-
VOCA	-	-
Haz Mat Emg Response	-	-
Domestic Relations	1,878	1,878
911 Telecommunications	-	-
Children & Youth	4,779	4,779
Other	252	252
Subtotal	39,141	39,141
Total	39,141	39,141

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	10	2.179%	848		848		848
Building Security	3	0.654%	255		255		255
Finance	4	0.871%	339		339		339
Human Resources	7	1.525%	594		594		594
Information Technology	4	0.871%	339		339		339
Commissioners	9	1.961%	763		763		763
Solicitor	3	0.654%	255		255		255
Purchasing	1	0.218%	85		85		85
Controller	6	1.307%	509		509		509
Treasurer	7	1.525%	594		594		594
Election & Voter	2	0.436%	170		170	1	171
Tax Services	20	4.357%	1,696		1,696	11	1,707
Public Defender	7	1.525%	594		594	4	598
Reg & Recorder	8	1.743%	678		678	4	682
Planning	16	3.486%	1,357		1,357	9	1,366
GIS/Mapping		0.000%	-		-	-	-
Courts	32	6.972%	2,714		2,714	17	2,731
Law Library	2	0.436%	170		170	1	171
Victim Witness	6	1.307%	509		509	3	512
Clerk Courts	14	3.050%	1,187		1,187	7	1,194
Coroner	4	0.871%	339		339	2	341
District Attorney	14	3.050%	1,187		1,187	7	1,194
Prothonotary	8	1.743%	678		678	4	682
Sheriff	16	3.486%	1,357		1,357	9	1,366
Fire Marshalls		0.000%	-		-	-	-
Prison	84	18.301%	7,124		7,124	45	7,169
Probation Services	48	10.458%	4,071		4,071	26	4,097
Emergency Services	6	1.307%	509		509	3	512
Veteran's Affairs	1	0.218%	85		85	1	86
Conservation	15	3.268%	1,272		1,272	8	1,280
Agricultural Extension	21	4.575%	1,781		1,781	11	1,792
Domestic Relations	22	4.793%	1,866		1,866	12	1,878
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	56	12.200%	4,749		4,749	30	4,779
Operational Services		0.000%	-		-	-	-
Other	3	0.653%	251		251	1	252
Subtotal	459	100.000%	38,925	-	38,925	216	39,141
Second Allocation Total	405						
Total	459	100.000%	38,925	-	38,925	216	39,141

(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 11 & 8
Ref: OMB 2 CFR 200.430 Compensation

Actual 2014

**ADAMS COUNTY, PENNSYLVANIA
County Complex
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	240,565		240,565	240,565
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	956	-	956	
Equipment Depreciation	2,266	-	2,266	
Employee Benefits	-	-	-	
Liability Insurance	208	-	208	
Property Insurance	2,874	-	2,874	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	61,743	10,772	72,515	
Building Security	-	-	-	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	68,047	10,772	78,819	78,819
Departmental Cost Adjustments				
Reclass to Building Maintenance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>308,612</u>	<u>10,772</u>	<u>319,384</u>	<u>319,384</u>

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

	Total	General and Administration	County Complex
<u>Wages and Benefits</u>			
Salaries & Wages	114,629		114,629
	-		
<u>Other Expenses and Cost</u>			
Supplies	5,027		5,027
Minor Equipment	2,243		2,243
Utilities	6,594		6,594
Mileage & Conference Exp	-		
Repairs / Maintenance	4,458		4,458
Contracted Services	5,780		5,780
Gasoline	3,656		3,656
Vehicle Repair	1,550		1,550
Postage Shipping	-		
	-		
Training & Uniforms	670		670
Fringe Benefits	86,608		86,608
Equipment Repair	9,051		9,051
Dues & Membership	299		299
Departmental Expenditures	240,565	-	240,565
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass to Building Maintenance	-		
Functional Cost	240,565	-	240,565
Additions: 1st			
Central Service Centers	68,047	-	68,047
REALLOCATE ADMIN		-	-
Allocable Costs	308,612	-	308,612
Unallocated	-		
1st Allocation	308,612	-	308,612
Additions: 2nd			
Central Service Centers	10,772	17,736	
REALLOCATE ADMIN		(17,736)	17,736
Allocable Costs	10,772	-	17,736
Unallocated	6,964		
2nd Allocation	17,736	-	17,736
Total Allocated	326,348	-	326,348

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

User Department	Total	County Complex			
Prison	163,174	163,174	-	-	-
911 Telecommunications	163,174	163,174	-	-	-
Other	-	-	-	-	-
Subtotal	326,348	326,348	-	-	-
Total	326,348	326,348	-	-	-

**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%	154,306		154,306	8,868	163,174
911 Telecommunications	50	50.000%	154,306		154,306	8,868	163,174
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	308,612	-	308,612	17,736	326,348
Second Allocation Total	100						
Total	100	100.000%	308,612	-	308,612	17,736	326,348

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

Source: Finance Office