

A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2015

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015 to establish cost allocations or billings for January 1, 2017 through December 31, 2017 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

12/15/16
Date

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ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	5,321	5,430	2,240	6,961	1,768	27,158	-	-
Equipment Depreciati	-	-	-	-	-	-	-	-
Employee Benefits	184	1,471	552	184	1,655	1,839	-	-
Liability Insurance	483	5,254	1,498	1,297	4,364	3,256	644	636
Property Insurance	648	1,365	589	1,178	86	7,328	-	-
Workers' Compensati	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	32,404	81,619	28,556	49,187	4,205	301,922	10,729	4,655
Building Security	5,888	21,625	9,436	16,491	-	103,244	-	-
Finance	6,091	24,452	3,548	4,246	9,653	37,265	2,506	2,506
Human Resources	2,615	23,560	7,851	7,851	20,940	17,017	3,928	3,928
Information Technolog	4,175	38,020	12,052	15,724	41,795	69,648	425	425
Commissioners	3,047	11,980	2,513	2,946	7,084	17,120	1,625	1,625
Solicitor	-	-	-	-	-	-	-	-
Purchasing	384	520	238	396	1,007	2,251	404	404
Controller	6,288	11,956	1,682	2,284	5,329	32,592	1,686	1,686
Treasurer	218	791	109	138	307	1,285	83	83
Central Phone	169	1,694	593	762	1,694	2,709	-	-
County Complex	-	-	-	-	-	-	-	-
Total Allocated	67,915	229,737	71,457	109,645	99,887	624,634	22,030	15,948
Roll Forward								
Proposed Costs	67,915	229,737	71,457	109,645	99,887	624,634	22,030	15,948

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner	District Attorney	Prothonotary
Building Depreciation	-	-	1,547	1,078	4,721	-	4,400	4,039
Equipment Depreciati	-	-	-	-	-	-	-	-
Employee Benefits	-	-	184	184	736	-	736	368
Liability Insurance	645	653	206	906	2,373	725	5,428	1,141
Property Insurance	-	-	407	426	863	868	1,740	1,172
Workers' Compensati	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	4,386	517	18,799	9,984	44,753	65	43,977	48,648
Building Security	-	-	6,515	3,461	12,436	-	14,121	16,181
Finance	2,506	2,506	1,241	6,489	2,924	3,934	11,927	3,881
Human Resources	3,928	3,928	1,308	6,544	14,395	1,308	17,017	6,544
Information Technolog	425	425	2,221	6,461	38,861	-	17,973	10,591
Commissioners	1,625	1,625	720	3,748	3,165	1,800	7,448	2,493
Solicitor	-	-	-	-	-	-	-	-
Purchasing	404	404	11	181	-	260	1,188	837
Controller	1,686	1,686	1,061	4,088	-	3,145	8,254	2,075
Treasurer	83	83	42	223	73	138	396	125
Central Phone	-	-	169	509	1,185	339	1,185	678
County Complex	-	-	-	-	-	-	-	-
Total Allocated	15,688	11,827	34,431	44,282	126,485	12,582	135,790	98,773
Roll Forward								
Proposed Costs	15,688	11,827	34,431	44,282	126,485	12,582	135,790	98,773

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services	Veteran's Affairs	Conservation
Building Depreciation	6,318	-	-	9,780	-	-	623	10,985
Equipment Depreciat	-	-	-	-	-	-	-	-
Employee Benefits	920	-	-	4,230	-	-	184	-
Liability Insurance	13,318	170	68,363	28,749	735	4,692	234	6,247
Property Insurance	1,283	47	45,454	1,783	47	-	65	-
Workers' Compensati	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	57,889	1	11,371	77,932	40	297	2,227	7,405
Building Security	19,165	-	-	25,680	-	-	683	-
Finance	9,245	342	54,223	21,458	969	22,226	1,854	3,721
Human Resources	17,017	1,308	145,283	58,901	1,308	27,489	1,308	13,087
Information Technolog	31,646	-	45,992	92,206	-	35,426	1,998	14,574
Commissioners	5,763	422	42,656	17,362	604	12,351	996	3,366
Solicitor	-	-	-	-	-	-	-	-
Purchasing	927	113	11,739	3,054	34	3,687	158	22
Controller	4,170	306	23,095	9,377	600	13,784	1,740	952
Treasurer	284	12	1,636	651	33	722	65	105
Central Phone	1,355	-	7,197	4,065	-	509	169	1,440
County Complex	-	-	189,860	-	-	-	-	-
Total Allocated	169,300	2,721	646,869	355,228	4,370	121,183	12,304	61,904
Roll Forward								
Proposed Costs	169,300	2,721	646,869	355,228	4,370	121,183	12,304	61,904

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunications	Children & Youth	Liquid Fuels	Operational Services
Building Depreciation	26,904	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-
Employee Benefits	-	-	2,023	-	7,253	-	184
Liability Insurance	1,121	68	4,585	1,398	12,602	-	979
Property Insurance	-	-	-	7,735	-	-	-
Workers' Compensation	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Building Maintenance	18,788	112	28,148	62,790	9,382	-	7
Building Security	-	-	-	-	-	-	-
Finance	3,305	-	12,662	-	33,847	12,457	1,741
Human Resources	6,544	-	26,176	-	62,823	-	5,236
Information Technology	872	-	12,669	-	118,528	-	2,553
Commissioners	2,342	-	9,045	-	23,870	-	1,502
Solicitor	-	-	-	-	-	-	-
Purchasing	769	-	1,572	-	2,262	-	192
Controller	2,037	-	6,102	-	24,569	-	779
Treasurer	106	-	403	-	1,111	-	52
Central Phone	1,947	-	2,117	-	4,742	-	339
County Complex	-	-	-	189,860	-	-	-
Total Allocated	64,735	180	105,502	261,783	300,989	12,457	13,564
Roll Forward			14,337				
Proposed Costs	64,735	180	119,839	261,783	300,989	12,457	13,564

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	54,178	173,451	-	-	173,451
Equipment Depreciat	1	1	-	-	1
Employee Benefits	(4)	22,883	-	-	22,883
Liability Insurance	229	173,132	-	-	173,132
Property Insurance	2,243	75,327	-	-	75,327
Workers' Compensati	-	-	-	-	-
Retirement	-	-	-	-	-
Building Maintenance	45,350	1,009,163	-	-	1,009,163
Building Security	6,142	261,068	-	-	261,068
Finance	57,986	361,711	-	-	361,711
Human Resources	1	509,143	-	-	509,143
Information Technolog	5,593	624,083	15,271	-	639,354
Commissioners	25,671	216,514	-	1,022,185	1,238,699
Solicitor	4,516	4,516	-	-	4,516
Purchasing	6,336	39,754	-	-	39,754
Controller	45,889	218,898	-	234,903	453,801
Treasurer	2,130	11,487	-	306,959	318,446
Central Phone	(3)	35,563	-	-	35,563
County Complex	(1)	379,719	-	(6,964)	372,755
			-		
Total Allocated	256,257	4,116,413	15,271	1,557,084	5,688,768
Roll Forward		14,337	-	-	14,337
Proposed Costs	256,257	4,130,750	15,271	1,557,084	5,703,105

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2015</u>	<u>Fixed Costs Fiscal 2013</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	67,915			67,915		67,915
Tax Appraising	27			27		27
Tax Services	229,737			229,737		229,737
Tax Collectors	-			-		-
Tax Claim	-			-		-
Public Defender	71,457			71,457		71,457
Reg & Recorder	109,645			109,645		109,645
Planning	99,887			99,887		99,887
GIS/Mapping	-			-		-
County Zoning	-			-		-
Courts	624,634			624,634		624,634
DJ Harvey	22,030			22,030		22,030
DJ Bowman	15,948			15,948		15,948
DJ Little	15,688			15,688		15,688
DJ Beauchat	11,827			11,827		11,827
Law Library	34,431			34,431		34,431
Victim Witness	44,282			44,282		44,282
Clerk Courts	126,485			126,485		126,485
Constables	-			-		-
Coroner	12,582			12,582		12,582
District Attorney	135,790			135,790		135,790
Prothonotary	98,773			98,773		98,773
Sheriff	169,300			169,300		169,300
Fire Marshalls	2,721			2,721		2,721
Prison	646,869			646,869		646,869
Probation Services	355,228			355,228		355,228
Juvenile Probation	5,796			5,796		5,796
Protect Insp	4,370			4,370		4,370
Emergency Services	121,183			121,183		121,183
TMI Act 147	-			-		-
Solid Waste	-			-		-
DUI Processing	-			-		-
Veteran's Affairs	12,304			12,304		12,304
Conservation	61,904			61,904		61,904
AG Land Pres	-			-		-
Economic Development	-			-		-
Commerce Center	-			-		-

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2015</u>	<u>Fixed Costs Fiscal 2013</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Agricultural Extension	64,735			64,735		64,735
Gypsy Moth	-			-		-
VOCA	107			107		107
Haz Mat Emg Response	180			180		180
Domestic Relations	105,502	91,165	14,337	119,839		119,839
911 Telecommunications	261,783			261,783		261,783
Children & Youth	300,989			300,989		300,989
Liquid Fuels	12,457			12,457		12,457
RASA	-			-		-
CDBG	-			-		-
HSDf	-			-		-
Stop Grant	-			-		-
VOJO	26			26		26
Operational Services	13,564			13,564		13,564
Other	256,257			256,257		256,257
Sub Total	4,116,413	91,165	14,337	4,130,750		4,130,750
Direct Billed	15,271					15,271
Unallocated	1,557,084					1,557,084
Total	<u>5,688,768</u>					<u>5,703,105</u>

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	-	185,105	-
Employee Benefits	31,063	-	-
Liability Insurance	195,266	-	-
Property Insurance	83,685	-	-
Workers' Compensation	-	-	-
Retirement	-	-	-
Building Maintenance	1,173,535	(39,322)	-
Building Security	293,629	-	-
Finance	347,113	6,784	-
Human Resources	505,813	-	-
Information Technology	570,724	-	-
Commissioners	811,519	(2,068)	-
Solicitor	299,117	-	-
Purchasing	40,117	(1,059)	-
Controller	432,957	(4,210)	-
Treasurer	253,213	(940)	-
Central Phone	-	33,821	-
County Complex	258,678	-	-
Services Building			-
Election & Voter			67,915
Tax Appraising			27
Tax Services			229,737
Tax Collectors			-
Tax Claim			-
Public Defender			71,457
Reg & Recorder			109,645
Planning			99,887
GIS/Mapping			-
County Zoning			-
Courts			624,634
DJ Harvey			22,030
DJ Bowman			15,948

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
DJ Little			15,688
DJ Beauchat			11,827
Law Library			34,431
Victim Witness			44,282
Clerk Courts			126,485
Constables			-
Coroner			12,582
District Attorney			135,790
Prothonotary			98,773
Sheriff			169,300
Fire Marshalls			2,721
Prison			646,869
Probation Services			355,228
Protect Insp			4,370
Emergency Services			121,183
TMI Act 147			-
Solid Waste			-
DUI Processing			-
Veteran's Affairs			12,304
Conservation			61,904
AG Land Pres			-
Economic Development			-
Commerce Center			-
Agricultural Extension			64,735
Gypsy Moth			-
VOCA			107
Haz Mat Emg Response			180
Domestic Relations			105,502
911 Telecommunications			261,783
Children & Youth			300,989
Liquid Fuels			12,457
RASA			-
CDBG			-

**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			26
Operational Services			13,564
Other			256,257
Direct Billed			15,271
Unallocated			1,557,084
	<hr/>	<hr/>	<hr/>
Totals	<u>5,296,429</u>	<u>392,339</u>	<u>5,688,768</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	-	(185,105)	-	-	-	-	-	-	-
Employee Benefits	-	-	(31,063)	-	-	-	-	-	-
Liability Insurance	-	-	-	(195,266)	-	-	-	-	-
Property Insurance	-	-	-	-	(83,685)	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	24,138	18,109	184	8,800	1,512	(1,280,171)	12,925	14,927	23,214
Building Security	289	3,745	552	4,749	76	3,512	(327,487)	3,699	6,109
Finance	1,835	2,898	552	899	419	18,845	6,488	(412,525)	4,888
Human Resources	1,797	927	1,552	1,361	473	21,968	7,570	9,321	(576,077)
Information Technology	2,040	142,647	868	1,189	319	12,700	4,326	3,543	6,544
Commissioners	3,894	6,664	368	1,764	961	43,954	15,160	9,730	9,164
Solicitor	1,514	-	184	809	449	12,450	4,269	1,953	3,928
Purchasing	513	552	-	51	135	6,241	2,163	-	-
Controller	1,579	339	3,736	1,392	352	15,761	5,407	3,229	7,851
Treasurer	2,092	2,760	184	927	487	26,496	7,570	4,412	5,236
Central Phone	129	4,197	-	-	34	1,560	541	-	-
County Complex	956	2,266	-	193	3,141	107,521	-	-	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	5,321	-	184	483	648	32,404	5,888	6,091	2,615
Tax Appraising	-	-	-	-	-	27	-	-	-
Tax Services	5,430	-	1,471	5,254	1,365	81,619	21,625	24,452	23,560
Public Defender	2,240	-	552	1,498	589	28,556	9,436	3,548	7,851
Reg & Recorder	6,961	-	184	1,297	1,178	49,187	16,491	4,246	7,851
Planning	1,768	-	1,655	4,364	86	4,205	-	9,653	20,940
Courts	27,158	-	1,839	3,256	7,328	301,922	103,244	37,265	17,017
DJ Harvey	-	-	-	644	-	10,729	-	2,506	3,928
DJ Bowman	-	-	-	636	-	4,655	-	2,506	3,928
DJ Little	-	-	-	645	-	4,386	-	2,506	3,928
DJ Beauchat	-	-	-	653	-	517	-	2,506	3,928
Law Library	1,547	-	184	206	407	18,799	6,515	1,241	1,308
Victim Witness	1,078	-	184	906	426	9,984	3,461	6,489	6,544
Clerk Courts	4,721	-	736	2,373	863	44,753	12,436	2,924	14,395
Constables	-	-	-	-	-	-	-	-	-
Coroner	-	-	-	725	868	65	-	3,934	1,308
District Attorney	4,400	-	736	5,428	1,740	43,977	14,121	11,927	17,017
Prothonotary	4,039	-	368	1,141	1,172	48,648	16,181	3,881	6,544
Sheriff	6,318	-	920	13,318	1,283	57,889	19,165	9,245	17,017

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:									
Fire Marshalls	-	-	-	170	47	1	-	342	1,308
Prison	-	-	-	68,363	45,454	11,371	-	54,223	145,283
Probation Services	9,780	-	4,230	28,749	1,783	77,932	25,680	21,458	58,901
Juvenile Probation	-	-	-	-	-	2,991	-	-	-
Protect Insp	-	-	-	735	47	40	-	969	1,308
Emergency Services	-	-	-	4,692	-	297	-	22,226	27,489
TMI Act 147	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	623	-	184	-	-	-	-	-	-
Conservation	10,985	-	-	234	65	2,227	683	1,854	1,308
AG Land Pres	-	-	-	6,247	-	7,405	-	3,721	13,087
Economic Development	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-
Agricultural Extension	26,904	-	-	-	-	-	-	-	-
Gypsy Moth	-	-	-	1,121	-	18,788	-	3,305	6,544
VOCA	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	107	-	-	-	-	-
Domestic Relations	-	-	-	68	-	112	-	-	-
911 Telecommunications	-	-	2,023	4,585	-	28,148	-	12,662	26,176
Children & Youth	-	-	-	1,398	7,735	62,790	-	-	-
Liquid Fuels	-	-	7,253	12,602	-	9,382	-	33,847	62,823
RASA	-	-	-	-	-	-	-	12,457	-
CDBG	-	-	-	-	-	-	-	-	-
HSDF	-	-	-	-	-	-	-	-	-
Stop Grant	-	-	-	-	-	-	-	-	-
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	-	-	-	26	-	-	-	-	-
Other	54,178	1	184	979	-	7	-	1,741	5,236
Unallocated	-	-	(4)	229	2,243	45,350	6,142	57,986	1
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	0	-	-	-	-	-	-	-

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	16,605	7,058	-	5,405	11,708	531	842	-	-
Building Security	7,829	1,378	-	332	1,220	115	253	-	-
Finance	18,058	1,293	-	399	1,624	93	337	-	-
Human Resources	13,502	3,501	-	665	6,718	319	590	-	-
Information Technology	(750,051)	1,568	-	1,008	1,958	111	506	-	-
Commissioners	14,994	(1,260,017)	335,782	299	6,746	328	758	-	-
Solicitor	12,658	1,392	(340,298)	166	1,095	61	253	-	-
Purchasing	-	-	-	(48,797)	-	-	84	-	-
Controller	15,342	2,517	-	497	(487,354)	99	506	-	-
Treasurer	11,709	2,611	-	272	2,484	(320,103)	590	-	-
Central Phone	-	-	-	-	-	-	(40,282)	-	-
County Complex	-	-	-	-	-	-	-	(372,755)	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	4,175	3,047	-	384	6,288	218	169	-	67,915
Tax Appraising	-	-	-	-	-	-	-	-	27
Tax Services	38,020	11,980	-	520	11,956	791	1,694	-	229,737
Public Defender	12,052	2,513	-	238	1,682	109	593	-	71,457
Reg & Recorder	15,724	2,946	-	396	2,284	138	762	-	109,645
Planning	41,795	7,084	-	1,007	5,329	307	1,694	-	99,887
Courts	69,648	17,120	-	2,251	32,592	1,285	2,709	-	624,634
DJ Harvey	425	1,625	-	404	1,686	83	-	-	22,030
DJ Bowman	425	1,625	-	404	1,686	83	-	-	15,948
DJ Little	425	1,625	-	404	1,686	83	-	-	15,688
DJ Beauchat	425	1,625	-	404	1,686	83	-	-	11,827
Law Library	2,221	720	-	11	1,061	42	169	-	34,431
Victim Witness	6,461	3,748	-	181	4,088	223	509	-	44,282
Clerk Courts	38,861	3,165	-	-	-	73	1,185	-	126,485
Constables	-	-	-	-	-	-	-	-	-
Coroner	-	1,800	-	260	3,145	138	339	-	12,582
District Attorney	17,973	7,448	-	1,188	8,254	396	1,185	-	135,790
Prothonotary	10,591	2,493	-	837	2,075	125	678	-	98,773
Sheriff	31,646	5,763	-	927	4,170	284	1,355	-	169,300

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Fire Marshalls	-	422	-	113	306	12	-	-	2,721
Prison	45,992	42,656	-	11,739	23,095	1,636	7,197	189,860	646,869
Probation Services	92,206	17,362	-	3,054	9,377	651	4,065	-	355,228
Juvenile Probation	2,805	-	-	-	-	-	-	-	5,796
Protect Insp	-	604	-	34	600	33	-	-	4,370
Emergency Services	35,426	12,351	-	3,687	13,784	722	509	-	121,183
TMI Act 147	-	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	-
DUI Processing	-	-	-	-	-	-	-	-	-
Veteran's Affairs	1,998	996	-	158	1,740	65	169	-	12,304
Conservation	14,574	3,366	-	22	952	105	1,440	-	61,904
AG Land Pres	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-	-	-	-
Agricultural Extension	872	2,342	-	769	2,037	106	1,947	-	64,735
Gypsy Moth	-	-	-	-	-	-	-	-	-
VOCA	-	-	-	-	-	-	-	-	107
Haz Mat Emg Response	-	-	-	-	-	-	-	-	180
Domestic Relations	12,669	9,045	-	1,572	6,102	403	2,117	-	105,502
911 Telecommunications	-	-	-	-	-	-	-	189,860	261,783
Children & Youth	118,528	23,870	-	2,262	24,569	1,111	4,742	-	300,989
Liquid Fuels	-	-	-	-	-	-	-	-	12,457
RASA	-	-	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	-	-	-
HSDf	-	-	-	-	-	-	-	-	-
Stop Grant	-	-	-	-	-	-	-	-	-
VOJO	-	-	-	-	-	-	-	-	26
Operational Services	2,553	1,502	-	192	779	52	339	-	13,564
Other	5,593	25,671	4,516	6,336	45,889	2,130	(3)	(1)	256,257
Unallocated	-	1,022,185	-	-	234,903	306,959	-	(6,964)	1,557,084
Direct Billings	15,271	-	-	-	-	-	-	-	15,271
Totals	-	-	-	-	-	-	-	-	5,688,768

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
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

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
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
St Francis Bldg	Net Usable Square Footage Occupied - St Francis
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 Accting/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 the depreciation calculation to \$3,458,312.

During 2000, Adams County sold the County Service Building and thus eliminating the depreciation 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, totaling \$47,778.

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. -2014

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	-	-
Operational Services	-	-	-	-	-	-
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						69,166
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. In 2015, multiple large purchases were made including three year Enterprise Licenses from Microsoft totaling \$119,445, Cisco/Core totaling \$73,657 and fiber electric work.

A useful life of five years was assigned for the remainder of purchases and resulted in the depreciation cost of \$126,386. Below is a summary of general equipment that was purchased by year:

2011	\$43,836
2012	\$111,899
2013	-0-
2014	\$91,843
2015	\$384,352

Depreciation is separated by equipment \$53,733, phone system \$4,197 and data processing equipment \$127,175. The total equipment depreciation is \$185,105.

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

Ref: OMB 2 CFR 200.436 Depreciation

Actual 2015

**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	185,105		185,105	185,105
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>185,105</u>	<u>-</u>	<u>185,105</u>	<u>185,105</u>
Total to be Allocated	<u>185,105</u>	<u>-</u>	<u>185,105</u>	<u>185,105</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	185,105		53,733	4,197	127,175
Functional Cost	185,105	-	53,733	4,197	127,175
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	185,105	-	53,733	4,197	127,175
Unallocated	-				
1st Allocation	185,105	-	53,733	4,197	127,175
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	185,105	-	53,733	4,197	127,175

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	142,647	15,472	-	127,175
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	185,105	53,733	4,197	127,175
Total	185,105	53,733	4,197	127,175

**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
Building Maintenance		0.000%	-		-	-	-
Building Security		0.000%	-		-	-	-
Finance		0.000%	-		-	-	-
Human Resources		0.000%	-		-	-	-
Information Technology	100	100.000%	127,175		127,175	-	127,175
Commissioners		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	127,175	-	127,175	-	127,175
Second Allocation Total	100						
Total	100	100.000%	127,175	-	127,175	-	127,175

(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 2015

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	31,063		31,063	31,063
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>31,063</u>	<u>-</u>	<u>31,063</u>	<u>31,063</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
<u>Other Expenses and Cost</u>							
Healthcare Insurance	-						
Life Insurance	-						
Tuition Reimbursement	5,500				5,500		
Employee Opt-Out	-						
Parking Expense	25,563						25,563
Insurance Admin Fees	-						
Unemployment Comp	-						
Short Term Disability	-						
<hr/>							
Departmental Expenditures	31,063	-	-	-	5,500	-	25,563
<u>Cost Adjustments</u>							
Deductions	-	-					
<hr/>							
Departmental Cost Adjustments	-						
<hr/>							
Functional Cost	31,063	-	-	-	5,500	-	25,563
<hr/>							
Additions: 1st Central Service Centers	-	-					
<hr/>							
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	31,063	-	-	-	5,500	-	25,563
Unallocated	-						
1st Allocation	31,063	-	-	-	5,500	-	25,563
<hr/>							
Additions: 2nd Central Service Centers	-	-					
<hr/>							
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
<hr/>							
Total Allocated	31,063	-	-	-	5,500	-	25,563

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

User Department	Total	Health	Life Insurance	Tuition Reimb	Employ Opt-Out	Parking Expense
Building Maintenance	184	-	-	-	-	184
Building Security	552	-	-	-	-	552
Finance	552	-	-	-	-	552
Human Resources	1,552	-	-	1,000	-	552
Information Technology	868	-	-	500	-	368
Commissioners	368	-	-	-	-	368
Solicitor	184	-	-	-	-	184
Purchasing	-	-	-	-	-	-
Controller	3,736	-	-	3,000	-	736
Treasurer	184	-	-	-	-	184
Central Phone	-	-	-	-	-	-
County Complex	-	-	-	-	-	-
Services Building	-	-	-	-	-	-
Election & Voter	184	-	-	-	-	184
Tax Appraising	-	-	-	-	-	-
Tax Services	1,471	-	-	-	-	1,471
Tax Claim	-	-	-	-	-	-
Public Defender	552	-	-	-	-	552
Reg & Recorder	184	-	-	-	-	184
Planning	1,655	-	-	-	-	1,655
GIS/Mapping	-	-	-	-	-	-
Courts	1,839	-	-	-	-	1,839
Law Library	184	-	-	-	-	184
Victim Witness	184	-	-	-	-	184
Clerk Courts	736	-	-	-	-	736
Coroner	-	-	-	-	-	-
District Attorney	736	-	-	-	-	736
Prothonotary	368	-	-	-	-	368
Sheriff	920	-	-	-	-	920
Prison	-	-	-	-	-	-
Probation Services	4,230	-	-	-	-	4,230
Juvenile Probation	-	-	-	-	-	-
Protect Insp	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	-
Domestic Relations	2,023	-	-	-	-	2,023
911 Telecommunications	-	-	-	-	-	-
Children & Youth	7,253	-	-	1,000	-	6,253
Operational Services	184	-	-	-	-	184
Other	(4)	-	-	-	-	(4)
Subtotal	31,063	-	-	5,500	-	25,563
Total	31,063	-	-	5,500	-	25,563

ADAMS COUNTY, PENNSYLVANIA

Employee Benefits

Detail Allocation of

Tuition Reimb

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Finance		0.000%	-		-	-	-
Human Resources	1,000	18.182%	1,000		1,000	-	1,000
Information Technology	500	9.091%	500		500	-	500
Commissioners		0.000%	-		-	-	-
Solicitor		0.000%	-		-	-	-
Purchasing		0.000%	-		-	-	-
Controller	3,000	54.545%	3,000		3,000	-	3,000
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,000	18.182%	1,000		1,000	-	1,000
Other		0.000%	-		-	-	-
Subtotal	5,500	100.000%	5,500	-	5,500	-	5,500
Second Allocation Total	5,500						
Total	5,500	100.000%	5,500	-	5,500	-	5,500

(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 Maintenance	1	0.719%	184		184	-	184
Building Security	3	2.158%	552		552	-	552
Finance	3	2.158%	552		552	-	552
Human Resources	3	2.158%	552		552	-	552
Information Technology	2	1.439%	368		368	-	368
Commissioners	2	1.439%	368		368	-	368
Solicitor	1	0.719%	184		184	-	184
Purchasing		0.000%	-		-	-	-
Controller	4	2.878%	736		736	-	736
Treasurer	1	0.719%	184		184	-	184
Election & Voter	1	0.719%	184		184	-	184
Tax Services	8	5.755%	1,471		1,471	-	1,471
Public Defender	3	2.158%	552		552	-	552
Reg & Recorder	1	0.719%	184		184	-	184
Planning	9	6.475%	1,655		1,655	-	1,655
Courts	10	7.194%	1,839		1,839	-	1,839
Law Library	1	0.719%	184		184	-	184
Victim Witness	1	0.719%	184		184	-	184
Clerk Courts	4	2.878%	736		736	-	736
District Attorney	4	2.878%	736		736	-	736
Prothonotary	2	1.439%	368		368	-	368
Sheriff	5	3.597%	920		920	-	920
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	23	16.547%	4,230		4,230	-	4,230
Veteran's Affairs	1	0.719%	184		184	-	184
Conservation		0.000%	-		-	-	-
Domestic Relations	11	7.914%	2,023		2,023	-	2,023
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	34	24.460%	6,253		6,253	-	6,253
Liquid Fuels		0.000%	-		-	-	-
Operational Services	1	0.719%	184		184	-	184
Other		0.000%	(4)		(4)	-	(4)
Subtotal	139	100.000%	25,563	-	25,563	-	25,563
Second Allocation Total	139						
Total	139	100.000%	25,563	-	25,563	-	25,563

(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 2015

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	195,266		195,266	195,266
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>195,266</u>	<u>-</u>	<u>195,266</u>	<u>195,266</u>

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	30,685		30,685			
Public Officials	66,948			66,948		
Crime	8,369			8,369		
Automobile	27,895				27,895	
Law Enforcement	61,369					61,369
	-					
	-					
	-					
	-					
	-					
Departmental Expenditures	195,266	-	30,685	75,317	27,895	61,369
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	195,266	-	30,685	75,317	27,895	61,369
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs Unallocated	195,266	-	30,685	75,317	27,895	61,369
1st Allocation	195,266	-	30,685	75,317	27,895	61,369
Additions: 2nd Central Services Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-
Total Allocated	195,266	-	30,685	75,317	27,895	61,369

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	8,800	712	3,194	4,894	-
Building Security	4,749	319	841	-	-
Finance	899	226	673	-	3,589
Human Resources	1,361	353	1,008	-	-
Information Technology	1,189	348	841	-	-
Commissioners	1,764	587	1,177	-	-
Solicitor	809	304	505	-	-
Purchasing	51	51	-	-	-
Controller	1,392	384	1,008	-	-
Treasurer	927	254	673	-	-
Central Phone	-	-	-	-	-
County Complex	193	193	-	-	-
Services Building	-	-	-	-	-
Election & Voter	483	147	336	-	-
Tax Appraising	-	-	-	-	-
Tax Services	5,254	1,249	3,026	979	-
Tax Collectors	-	-	-	-	-
Tax Claim	-	-	-	-	-
Public Defender	1,498	490	1,008	-	-
Reg & Recorder	1,297	289	1,008	-	-
Planning	4,364	1,185	2,690	489	-
GIS/Mapping	-	-	-	-	-
County Zoning	-	-	-	-	-
Courts	3,256	1,070	2,186	-	-
DJ Harvey	644	139	505	-	-
DJ Bowman	636	131	505	-	-
DJ Little	645	140	505	-	-
DJ Beauchat	653	148	505	-	-
Law Library	206	38	168	-	-
Victim Witness	906	65	841	-	-
Clerk Courts	2,373	524	1,849	-	-
Constables	-	-	-	-	-
Coroner	725	68	168	489	-
District Attorney	5,428	925	2,186	1,958	359
Prothonotary	1,141	300	841	-	-
Sheriff	13,318	887	2,186	3,426	6,819
Fire Marshalls	170	2	168	-	-
Prison	68,363	9,214	18,661	2,447	38,041
Probation Services	28,749	2,749	7,566	5,873	12,561
Juvenile Probation	-	-	-	-	-
Protect Insp	735	78	168	489	-
Emergency Services	4,692	182	3,531	979	-
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	234	66	168	-	-
Conservation	6,247	651	1,681	3,915	-
AG Land Pres	-	-	-	-	-
Economic Development	-	-	-	-	-
Commerce Center	-	-	-	-	-
Agricultural Extension	1,121	280	841	-	-
Gypsy Moth	-	-	-	-	-
VOCA	107	107	-	-	-
Haz Mat Emg Response	68	68	-	-	-
Domestic Relations	4,585	1,223	3,362	-	-
911 Telecommunications	1,398	1,398	-	-	-
Children & Youth	12,602	2,575	8,069	1,958	-
Operational Services	979	306	673	-	-
Other	229	234	(4)	(1)	-
Subtotal	195,266	30,685	75,317	27,895	61,369
Total	195,266	30,685	75,317	27,895	61,369

ADAMS COUNTY, PENNSYLVANIA

Liability Insurance
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	485,738	2.319%	712		712	-	712
Building Security	217,949	1.040%	319		319	-	319
Finance	153,992	0.735%	226		226	-	226
Human Resources	240,650	1.149%	353		353	-	353
Information Technology	237,705	1.135%	348		348	-	348
Commissioners	400,508	1.912%	587		587	-	587
Solicitor	207,907	0.992%	304		304	-	304
Purchasing	34,846	0.166%	51		51	-	51
Controller	261,781	1.250%	384		384	-	384
Treasurer	173,415	0.828%	254		254	-	254
County Complex	131,968	0.630%	193		193	-	193
Services Building		0.000%	-		-	-	-
Election & Voter	100,128	0.478%	147		147	-	147
Tax Appraising		0.000%	-		-	-	-
Tax Services	852,472	4.069%	1,249		1,249	-	1,249
Public Defender	334,576	1.597%	490		490	-	490
Reg & Recorder	197,111	0.941%	289		289	-	289
Planning	809,224	3.863%	1,185		1,185	-	1,185
Courts	730,321	3.486%	1,070		1,070	-	1,070
DJ Harvey	95,072	0.454%	139		139	-	139
DJ Bowman	89,524	0.427%	131		131	-	131
DJ Little	95,333	0.455%	140		140	-	140
DJ Beauchat	101,203	0.483%	148		148	-	148
Law Library	25,806	0.123%	38		38	-	38
Victim Witness	44,541	0.213%	65		65	-	65
Clerk Courts	358,012	1.709%	524		524	-	524
Constables		0.000%	-		-	-	-
Coroner	46,165	0.220%	68		68	-	68
District Attorney	631,314	3.014%	925		925	-	925
Prothonotary	205,068	0.979%	300		300	-	300
Sheriff	605,429	2.890%	887		887	-	887
Fire Marshalls	1,349	0.006%	2		2	-	2
Prison	6,290,292	30.027%	9,214		9,214	-	9,214
Probation Services	1,877,948	8.964%	2,749		2,749	-	2,749
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	53,282	0.254%	78		78	-	78
Emergency Services	123,940	0.592%	182		182	-	182
Veteran's Affairs	44,776	0.214%	66		66	-	66
Conservation	444,072	2.120%	651		651	-	651

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
AG Land Pres		0.000%	-		-	-	-
Economic Development		0.000%	-		-	-	-
Commerce Center		0.000%	-		-	-	-
Agricultural Extension	191,120	0.912%	280		280	-	280
Gypsy Moth		0.000%	-		-	-	-
VOCA	72,984	0.348%	107		107	-	107
Haz Mat Emg Response	46,118	0.220%	68		68	-	68
Domestic Relations	834,804	3.985%	1,223		1,223	-	1,223
911 Telecommunications	954,677	4.557%	1,398		1,398	-	1,398
Children & Youth	1,756,633	8.385%	2,575		2,575	-	2,575
VOJO	18,042	0.086%	26		26	-	26
Operational Services	209,069	0.998%	306		306	-	306
Other	162,142	0.775%	234		234	-	234
Subtotal	20,949,006	100.000%	30,685	-	30,685	-	30,685
Second Allocation Total	20,949,006						
Total	20,949,006	100.000%	30,685	-	30,685	-	30,685

(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	19	4.241%	3,194		3,194	-	3,194
Building Security	5	1.116%	841		841	-	841
Finance	4	0.893%	673		673	-	673
Human Resources	6	1.339%	1,008		1,008	-	1,008
Information Technology	5	1.116%	841		841	-	841
Commissioners	7	1.563%	1,177		1,177	-	1,177
Solicitor	3	0.670%	505		505	-	505
Purchasing		0.000%	-		-	-	-
Controller	6	1.339%	1,008		1,008	-	1,008
Treasurer	4	0.893%	673		673	-	673
Central Phone		0.000%	-		-	-	-
County Complex		0.000%	-		-	-	-
Election & Voter	2	0.446%	336		336	-	336
Tax Services	18	4.018%	3,026		3,026	-	3,026
Public Defender	6	1.339%	1,008		1,008	-	1,008
Reg & Recorder	6	1.339%	1,008		1,008	-	1,008
Planning	16	3.571%	2,690		2,690	-	2,690
Courts	13	2.902%	2,186		2,186	-	2,186
DJ Harvey	3	0.670%	505		505	-	505
DJ Bowman	3	0.670%	505		505	-	505
DJ Little	3	0.670%	505		505	-	505
DJ Beauchat	3	0.670%	505		505	-	505
Law Library	1	0.223%	168		168	-	168
Victim Witness	5	1.116%	841		841	-	841
Clerk Courts	11	2.455%	1,849		1,849	-	1,849
Coroner	1	0.223%	168		168	-	168
District Attorney	13	2.902%	2,186		2,186	-	2,186
Prothonotary	5	1.116%	841		841	-	841
Sheriff	13	2.902%	2,186		2,186	-	2,186
Fire Marshalls	1	0.223%	168		168	-	168
Prison	111	24.777%	18,661		18,661	-	18,661
Probation Services	45	10.045%	7,566		7,566	-	7,566
Protect Insp	1	0.22%	168		168	-	168
Emergency Services	21	4.69%	3,531		3,531	-	3,531
Veteran's Affairs	1	0.22%	168		168	-	168
Conservation	10	2.23%	1,681		1,681	-	1,681
Agricultural Extension	5	1.12%	841		841	-	841
Domestic Relations	20	4.46%	3,362		3,362	-	3,362

**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
911 Telecommunications		0.00%	-		-	-	-
Children & Youth	48	10.71%	8,069		8,069	-	8,069
Operational Services	4	0.89%	673		673	-	673
Other		0.00%	(4)		(4)	-	(4)
Subtotal	448	100.00%	75,317	-	75,317	-	75,317
Second Allocation Total	448						
Total	448	100.00%	75,317	-	75,317	-	75,317

(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	10	17.544%	4,894		4,894	-	4,894
Tax Services	2	3.509%	979		979	-	979
Planning	1	1.754%	489		489	-	489
Coroner	1	1.754%	489		489	-	489
District Attorney	4	7.018%	1,958		1,958	-	1,958
Prothonotary		0.000%	-		-	-	-
Sheriff	7	12.281%	3,426		3,426	-	3,426
Fire Marshalls		0.000%	-		-	-	-
Prison	5	8.772%	2,447		2,447	-	2,447
Probation Services	12	21.053%	5,873		5,873	-	5,873
Protect Insp	1	1.754%	489		489	-	489
Emergency Services	2	3.509%	979		979	-	979
Conservation	8	14.035%	3,915		3,915	-	3,915
Children & Youth	4	7.018%	1,958		1,958	-	1,958
Other		-0.001%	(1)		(1)	-	(1)
Subtotal	57	100.000%	27,895	-	27,895	-	27,895
Second Allocation Total	57						
Total	57	100.000%	27,895	-	27,895	-	27,895

(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	10	5.848%	3,589		3,589	-	3,589
District Attorney	1	0.585%	359		359	-	359
Sheriff	19	11.111%	6,819		6,819	-	6,819
Prison	106	61.988%	38,041		38,041	-	38,041
Probation Services	35	20.468%	12,561		12,561	-	12,561
Other		0.000%	-		-	-	-
Subtotal	171	100.000%	61,369	-	61,369	-	61,369
Second Allocation Total	171						
Total	171	100.000%	61,369	-	61,369	-	61,369

(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

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	83,685		83,685	83,685
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>83,685</u>	<u>-</u>	<u>83,685</u>	<u>83,685</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>	83,685	2,905	15,292	4,730		46,322	7,949	3,346	3,141
Departmental Expenditures	83,685	2,905	15,292	4,730	-	46,322	7,949	3,346	3,141
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	83,685	2,905	15,292	4,730	-	46,322	7,949	3,346	3,141
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		(2,905)	2,905	-	-	-	-	-	-
Allocable Costs Unallocated	83,685	-	18,197	4,730	-	46,322	7,949	3,346	3,141
1st Allocation	83,685	-	18,197	4,730	-	46,322	7,949	3,346	3,141
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	83,685	-	18,197	4,730	-	46,322	7,949	3,346	3,141

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	1,512	827	84	-	-	-	601	-
Building Security	76	76	-	-	-	-	-	-
Finance	419	405	-	-	-	-	14	-
Human Resources	473	473	-	-	-	-	-	-
Information Technology	319	270	-	-	-	-	49	-
Commissioners	961	947	-	-	-	-	14	-
Solicitor	449	95	340	-	-	-	14	-
Purchasing	135	135	-	-	-	-	-	-
Controller	352	338	-	-	-	-	14	-
Treasurer	487	473	-	-	-	-	14	-
Central Phone	34	34	-	-	-	-	-	-
County Complex	3,141	-	-	-	-	-	-	3,141
Services Building	-	-	-	-	-	-	-	-
Election & Voter	648	270	193	-	-	-	185	-
Tax Appraising	-	-	-	-	-	-	-	-
Tax Services	1,365	1,351	-	-	-	-	14	-
Tax Collectors	-	-	-	-	-	-	-	-
Tax Claim	-	-	-	-	-	-	-	-
Public Defender	589	589	-	-	-	-	-	-
Reg & Recorder	1,178	1,030	-	-	-	-	148	-
Planning	86	-	-	-	-	-	86	-
GIS/Mapping	-	-	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-	-	-
Courts	7,328	5,628	1,619	-	-	-	81	-
DJ Harvey	-	-	-	-	-	-	-	-
DJ Bowman	-	-	-	-	-	-	-	-
DJ Little	-	-	-	-	-	-	-	-
DJ Beauchat	-	-	-	-	-	-	-	-
Law Library	407	407	-	-	-	-	-	-
Victim Witness	426	-	426	-	-	-	-	-
Clerk Courts	863	777	-	-	-	-	86	-
Constables	-	-	-	-	-	-	-	-
Coroner	868	-	-	-	868	-	-	-
District Attorney	1,740	-	1,740	-	-	-	-	-
Prothonotary	1,172	844	328	-	-	-	-	-
Sheriff	1,283	1,197	-	-	-	-	86	-
Fire Marshalls	47	-	-	-	-	47	-	-
Prison	45,454	-	-	-	45,454	-	-	-
Probation Services	1,783	1,604	-	-	-	-	179	-
Juvenile Probation	-	-	-	-	-	-	-	-
Protect Insp	47	-	-	-	-	47	-	-

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	65	43	-	-	-	-	22	-
911 Telecommunications	7,735	-	-	-	-	7,735	-	-
Other	2,243	384	-	-	-	120	1,739	-
Subtotal	83,685	18,197	4,730	-	46,322	7,949	3,346	3,141
Total	83,685	18,197	4,730	-	46,322	7,949	3,346	3,141

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%	827		827	-	827
Building Security	225	0.418%	76		76	-	76
Finance	1,200	2.227%	405		405	-	405
Human Resources	1,400	2.598%	473		473	-	473
Information Technology	800	1.485%	270		270	-	270
Commissioners	2,804	5.204%	947		947	-	947
Solicitor	280	0.520%	95		95	-	95
Purchasing	400	0.742%	135		135	-	135
Controller	1,000	1.856%	338		338	-	338
Treasurer	1,400	2.598%	473		473	-	473
Central Phone	100	0.186%	34		34	-	34
County Complex		0.000%	-		-	-	-
Services Building		0.000%	-		-	-	-
Election & Voter	800	1.485%	270		270	-	270
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	7.424%	1,351		1,351	-	1,351
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	1,745	3.239%	589		589	-	589
Reg & Recorder	3,050	5.661%	1,030		1,030	-	1,030
Planning		0.000%	-		-	-	-
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	16,665	30.930%	5,628		5,628	-	5,628
Law Library	1,205	2.236%	407		407	-	407
Victim Witness		0.000%	-		-	-	-
Clerk Courts	2,300	4.269%	777		777	-	777
Prothonotary	2,500	4.640%	844		844	-	844
Sheriff	3,545	6.579%	1,197		1,197	-	1,197
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	4,750	8.816%	1,604		1,604	-	1,604
Veteran's Affairs	126	0.234%	43		43	-	43
Operational Services		0.000%	-		-	-	-
Other	1,137	2.11%	384		384	-	384
Subtotal	53,880	100.000%	18,197	-	18,197	-	18,197
Second Allocation Total	53,880						
Total	53,880	100.000%	18,197	-	18,197	-	18,197

(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%	84		84	-	84
Solicitor	510	7.182%	340		340	-	340
Election & Voter	289	4.070%	193		193	-	193
Courts	2,431	34.235%	1,619		1,619	-	1,619
Victim Witness	640	9.013%	426		426	-	426
District Attorney	2,612	36.784%	1,740		1,740	-	1,740
Prothonotary	493	6.943%	328		328	-	328
Other		-0.001%	-		-	-	-
Subtotal	7,101	100.000%	4,730	-	4,730	-	4,730
Second Allocation Total	7,101						
Total	7,101	100.000%	4,730	-	4,730	-	4,730

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

Source: Finance Office

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,022	13.318%	-		-	-	-
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%	868		868	-	868
Prison	114,879	98.127%	45,454		45,454	-	45,454
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	46,322	-	46,322	-	46,322
Second Allocation Total	117,072						
Total	117,072	100.000%	46,322	-	46,322	-	46,322

(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%	47		47	-	47
Protect Insp	233	0.588%	47		47	-	47
911 Telecommunications	38,536	97.313%	7,735		7,735	-	7,735
Other	598	1.511%	120		120	-	120
Subtotal	39,600	100.000%	7,949	-	7,949	-	7,949
Second Allocation Total	39,600						
Total	39,600	100.000%	7,949	-	7,949	-	7,949

(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%	601		601	-	601
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	14		14	-	14
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	49		49	-	49
Commissioners	144	0.429%	14		14	-	14
Solicitor	144	0.429%	14		14	-	14
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	14		14	-	14
Treasurer	144	0.429%	14		14	-	14
Election & Voter	1,860	5.538%	185		185	-	185
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	14		14	-	14
Reg & Recorder	1,488	4.430%	148		148	-	148
Planning	864	2.572%	86		86	-	86
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	816	2.429%	81		81	-	81
Clerk Courts	864	2.572%	86		86	-	86
Sheriff	864	2.572%	86		86	-	86
Probation Services	1,799	5.356%	179		179	-	179
Veteran's Affairs	225	0.670%	22		22	-	22
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	1,739		1,739	-	1,739
Subtotal	33,588	100.000%	3,346	-	3,346	-	3,346
Second Allocation Total	33,588						
Total	33,588	100.000%	3,346	-	3,346	-	3,346

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
County Complex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Complex	100	100.000%	3,141		3,141	-	3,141
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	3,141	-	3,141	-	3,141
Second Allocation Total	100						
Total	100	100.000%	3,141	-	3,141	-	3,141

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

Source: Finance Office

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

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

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

Ref: OMB Circular A-87, Attachment B, Section 22
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	1,173,535		1,173,535	1,173,535
Allocated Additions				
Building Depreciation	24,138	-	24,138	
Equipment Depreciation	18,109	-	18,109	
Employee Benefits	184	-	184	
Liability Insurance	8,800	-	8,800	
Property Insurance	1,512	-	1,512	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		43,551	43,551	
Building Security		12,925	12,925	
Finance		14,927	14,927	
Human Resources		23,214	23,214	
Information Technology		16,605	16,605	
Commissioners		7,058	7,058	
Solicitor		-	-	
Purchasing		5,405	5,405	
Controller		11,708	11,708	
Treasurer		531	531	
Central Phone		842	842	
County Complex		-	-	
Total Allocated Additions	52,743	136,766	189,509	189,509
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(39,322)		(39,322)	
	-		-	
Total Departmental Cost Adjustments	(39,322)	-	(39,322)	(39,322)
Total to be Allocated	1,186,956	136,766	1,323,722	1,323,722

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

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Wages and Benefits							
Salaries and Wages	485,738	91,935	252,805	36,086	100,415	2,125	2,373
Other Expenses and Cost							
Supplies	38,309	-	27,077	-	10,753	226	253
Minor Equipment	3,413	-	2,412	-	958	20	23
Other Costs	383	-	271	-	108	2	3
Software License	-	-	-	-	-	-	-
Advertising	1,368	1,368	-	-	-	-	-
Telephone	39,583	39,322	-	-	-	-	261
Postage	90	89	-	-	-	-	1
Shipping Expense	-	-	-	-	-	-	-
Utilities	139,606	-	138,685	-	-	-	921
Building Repairs & Maintenance	52,774	-	52,426	-	-	-	348
Archive Lease	21,744	-	21,600	-	-	-	144
Contracted Services	55,343	-	54,978	-	-	-	365
Vehicle Repair	1,517	-	1,072	-	426	9	10
Gasoline	4,606	-	3,256	-	1,293	27	30
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	-	-	-	-	-	-	-
Mileage	36	-	25	-	10	0	0
Training	639	639	-	-	-	-	-
Equipment Repair	7,509	7,509	-	-	-	-	-
Employee Benefits	312,615	59,168	162,702	23,224	64,626	1,367	1,527
Uniforms	-	-	-	-	-	-	-
Prof Services	8,262	8,262	-	-	-	-	-
	-	-	-	-	-	-	-
Departmental Expenditures	1,173,535	208,292	717,308	59,310	178,589	3,777	6,259
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments							
Reclass to Central Telephone	(39,322)	(39,322)	-	-	-	-	-
Reclass from IT	-	-	-	-	-	-	-
Functional Cost	1,134,213	168,970	717,308	59,310	178,589	3,777	6,259
Additions: 1st							
Central Service Centers	52,743	52,743	-	-	-	-	-
REALLOCATE ADMIN		(221,713)	142,330	20,317	56,534	1,196	1,336

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	1,186,956	-	859,638	79,627	235,123	4,973	7,595
Unallocated	-						
1st Allocation	1,186,956	-	859,638	79,627	235,123	4,973	7,595
Additions: 2nd Central Service Centers	136,766	136,766					
REALLOCATE ADMIN		(136,766)	87,798	12,532	34,874	738	824
Allocable Costs	136,766	-	87,798	12,532	34,874	738	824
Unallocated	-						
2nd Allocation	136,766	-	87,798	12,532	34,874	738	824
Total Allocated	1,323,722	-	947,436	92,159	269,997	5,711	8,419

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	43,551	36,285	8	5,895	-	1,363
Building Security	3,512	3,510	2	-	-	-
Finance	18,845	18,720	88	-	-	37
Human Resources	21,968	21,840	128	-	-	-
Information Technology	12,700	12,481	2	90	-	127
Commissioners	43,954	43,743	147	27	-	37
Solicitor	12,450	12,325	61	27	-	37
Purchasing	6,241	6,239	2	-	-	-
Controller	15,761	15,600	72	52	-	37
Treasurer	26,496	21,840	4,592	27	-	37
Central Phone	1,560	1,560	-	-	-	-
County Complex	107,521	-	-	107,521	-	-
Services Building	-	-	-	-	-	-
Election & Voter	32,404	16,988	6,481	8,458	-	477
Tax Appraising	27	-	-	27	-	-
Tax Services	81,619	62,400	19,182	-	-	37
Tax Collectors	-	-	-	-	-	-
Tax Claim	-	-	-	-	-	-
Public Defender	28,556	27,222	1,334	-	-	-
Reg & Recorder	49,187	47,581	955	271	-	380
Planning	4,205	-	1,502	2,482	-	221
GIS/Mapping	-	-	-	-	-	-
County Zoning	-	-	-	-	-	-
Courts	301,922	297,898	3,510	306	-	208
DJ Harvey	10,729	-	5,763	4,966	-	-
DJ Bowman	4,655	-	2	4,653	-	-
DJ Little	4,386	-	-	4,386	-	-
DJ Beauchat	517	-	-	517	-	-
Law Library	18,799	18,797	2	-	-	-
Victim Witness	9,984	9,984	-	-	-	-
Clerk Courts	44,753	35,880	8,652	-	-	221
Constables	-	-	-	-	-	-
Coroner	65	-	65	-	-	-
District Attorney	43,977	40,747	3,230	-	-	-
Prothonotary	48,648	46,691	1,957	-	-	-
Sheriff	57,889	55,302	2,209	157	-	221
Fire Marshalls	1	-	1	-	-	-
Prison	11,371	-	1,185	10,186	-	-
Probation Services	77,932	74,100	3,371	-	-	461
Juvenile Probation	2,991	-	-	2,991	-	-
Protect Insp	40	-	40	-	-	-
Emergency Services	297	-	297	-	-	-

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	2,227	1,965	164	40	-	58
Conservation	7,405	-	1	7,404	-	-
AG Land Pres	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Commerce Center	-	-	-	-	-	-
Agricultural Extension	18,788	-	654	18,134	-	-
Gypsy Moth	-	-	-	-	-	-
VOCA	-	-	-	-	-	-
Haz Mat Emg Response	112	-	112	-	-	-
Domestic Relations	28,148	-	22,837	2,744	2,567	-
911 Telecommunications	62,790	-	46	62,744	-	-
Children & Youth	9,382	-	3,494	2,744	3,144	-
Operational Services	7	-	7	-	-	-
Other	45,350	17,738	4	23,148	(0)	4,460
Subtotal	1,323,722	947,436	92,159	269,997	5,711	8,419
Total	1,323,722	947,436	92,159	269,997	5,711	8,419

**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%	36,285		36,285		36,285
Building Security	225	0.369%	3,172		3,172	338	3,510
Finance	1,200	1.968%	16,916		16,916	1,804	18,720
Human Resources	1,400	2.296%	19,736		19,736	2,104	21,840
Information Technology	800	1.312%	11,278		11,278	1,203	12,481
Commissioners	2,804	4.598%	39,528		39,528	4,215	43,743
Solicitor	790	1.296%	11,137		11,137	1,188	12,325
Purchasing	400	0.656%	5,638		5,638	601	6,239
Controller	1,000	1.640%	14,097		14,097	1,503	15,600
Treasurer	1,400	2.296%	19,736		19,736	2,104	21,840
Central Phone	100	0.164%	1,410		1,410	150	1,560
Election & Voter	1,089	1.786%	15,351		15,351	1,637	16,988
Tax Services	4,000	6.559%	56,387		56,387	6,013	62,400
Public Defender	1,745	2.862%	24,599		24,599	2,623	27,222
Reg & Recorder	3,050	5.002%	42,996		42,996	4,585	47,581
GIS/Mapping		0.000%	-		-	-	-
County Zoning		0.000%	-		-	-	-
Courts	19,096	31.315%	269,193		269,193	28,705	297,898
DJ Harvey		0.000%	-		-	-	-
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat		0.000%	-		-	-	-
Law Library	1,205	1.976%	16,986		16,986	1,811	18,797
Victim Witness	640	1.050%	9,022		9,022	962	9,984
Clerk Courts	2,300	3.772%	32,423		32,423	3,457	35,880
Constables		0.000%	-		-	-	-
Coroner		0.000%	-		-	-	-
District Attorney	2,612	4.283%	36,821		36,821	3,926	40,747
Prothonotary	2,993	4.908%	42,192		42,192	4,499	46,691
Sheriff	3,545	5.813%	49,973		49,973	5,329	55,302
Fire Marshalls		0.000%	-		-	-	-
Prison		0.000%	-		-	-	-
Probation Services	4,750	7.789%	66,960		66,960	7,140	74,100
Veteran's Affairs	126	0.207%	1,776		1,776	189	1,965
Operational Services		0.000%	-		-	-	-
Other	1,137	1.864%	16,026		16,026	1,712	17,738
Subtotal	60,981	100.000%	859,638	-	859,638	87,798	947,436
Second Allocation Total	58,407						
Total	60,981	100.000%	859,638	-	859,638	87,798	947,436

(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	18	0.010%	8		8		8
Building Security	5	0.003%	2		2		2
Finance	164	0.095%	76		76	12	88
Human Resources	241	0.139%	111		111	17	128
Information Technology	3	0.002%	2		2		2
Commissioners	278	0.160%	127		127	20	147
Solicitor	114	0.066%	53		53	8	61
Purchasing	6	0.003%	2		2		2
Controller	135	0.078%	62		62	10	72
Treasurer	8,639	4.983%	3,968		3,968	624	4,592
Election & Voter	12,194	7.033%	5,600		5,600	881	6,481
Tax Services	36,087	20.813%	16,573		16,573	2,609	19,182
Public Defender	2,510	1.448%	1,153		1,153	181	1,334
Reg & Recorder	1,797	1.036%	825		825	130	955
Planning	2,826	1.630%	1,298		1,298	204	1,502
Courts	6,604	3.809%	3,033		3,033	477	3,510
DJ Harvey	10,842	6.253%	4,979		4,979	784	5,763
DJ Bowman	3	0.002%	2		2		2
DJ Little		0.000%	-		-		-
DJ Beauchat		0.000%	-		-		-
Law Library	3	0.002%	2		2		2
Victim Witness		0.000%	-		-		-
Clerk Courts	16,278	9.388%	7,475		7,475	1,177	8,652
Coroner	122	0.070%	56		56	9	65
District Attorney	6,077	3.505%	2,791		2,791	439	3,230
Prothonotary	3,682	2.124%	1,691		1,691	266	1,957
Sheriff	4,157	2.398%	1,909		1,909	300	2,209
Fire Marshalls	2	0.001%	1		1		1
Prison	2,229	1.286%	1,024		1,024	161	1,185
Probation Services	6,342	3.658%	2,913		2,913	458	3,371
Juvenile Probation		0.000%	-		-		-
Protect Insp	76	0.044%	35		35	5	40
Emergency Services	560	0.323%	257		257	40	297
Veteran's Affairs	308	0.178%	142		142	22	164
Conservation	1	0.001%	1		1		1
AG Land Pres		0.000%	-		-		-
Economic Development		0.000%	-		-		-
Commerce Center		0.000%	-		-		-
Agricultural Extension	1,231	0.710%	565		565	89	654
Gypsy Moth		0.000%	-		-		-
VOCA		0.000%	-		-		-
Haz Mat Emg Response	211	0.122%	97		97	15	112
Domestic Relations	42,963	24.779%	19,731		19,731	3,106	22,837
911 Telecommunications	87	0.050%	40		40	6	46
Children & Youth	6,574	3.792%	3,019		3,019	475	3,494
Liquid Fuels		0.000%	-		-		-
Operational Services	14	0.008%	6		6	1	7
Other		-0.002%	(2)		(2)	6	4
Subtotal	173,383	100.000%	79,627	-	79,627	12,532	92,159
Second Allocation Total	173,365						
Total	173,383	100.000%	79,627	-	79,627	12,532	92,159

(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	2,630	2.507%	5,895		5,895		5,895
Information Technology	35	0.033%	78		78	12	90
Commissioners	10	0.010%	24		24	3	27
Solicitor	10	0.010%	24		24	3	27
Controller	20	0.019%	45		45	7	52
Treasurer	10	0.010%	24		24	3	27
County Complex	41,641	39.691%	93,323		93,323	14,198	107,521
Election & Voter	3,275	3.122%	7,341		7,341	1,117	8,458
Tax Appraising	10	0.010%	24		24	3	27
Reg & Recorder	105	0.100%	235		235	36	271
Planning	961	0.916%	2,154		2,154	328	2,482
Courts	119	0.113%	266		266	40	306
DJ Harvey	1,923	1.833%	4,310		4,310	656	4,966
DJ Bowman	1,802	1.718%	4,039		4,039	614	4,653
DJ Little	1,699	1.619%	3,807		3,807	579	4,386
DJ Beauchat	200	0.191%	449		449	68	517
Sheriff	61	0.058%	136		136	21	157
Prison	3,944	3.760%	8,841		8,841	1,345	10,186
Juvenile Probation	1,158	1.104%	2,596		2,596	395	2,991
Veteran's Affairs	16	0.015%	35		35	5	40
Conservation	2,868	2.733%	6,426		6,426	978	7,404
Agricultural Extension	7,023	6.694%	15,739		15,739	2,395	18,134
Domestic Relations	1,062	1.013%	2,382		2,382	362	2,744
911 Telecommunications	24,300	23.162%	54,459		54,459	8,285	62,744
Children & Youth	1,062	1.013%	2,382		2,382	362	2,744
Other	8,968	8.54600%	20,089		20,089	3,059	23,148
Subtotal	104,913	100.000%	235,123	-	235,123	34,874	269,997
Second Allocation Total	102,283						
Total	104,913	100.00%	235,123	-	235,123	34,874	269,997

(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%	2,235		2,235	332	2,567
Children & Youth	7,302	55.055%	2,738		2,738	406	3,144
Other		0.000%	(0)		(0)	-	(0)
Subtotal	13,263	100.000%	4,973	-	4,973	738	5,711
Second Allocation Total	13,263						
Total	13,263	100.000%	4,973	-	4,973	738	5,711

(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%	1,363		1,363		1,363
Building Security		0.000%	-		-		-
Finance	144	0.429%	33		33	4	37
Human Resources		0.000%	-		-		-
Information Technology	495	1.474%	112		112	15	127
Commissioners	144	0.429%	33		33	4	37
Solicitor	144	0.429%	33		33	4	37
Purchasing		0.000%	-		-		-
Controller	144	0.429%	33		33	4	37
Treasurer	144	0.429%	33		33	4	37
Election & Voter	1,860	5.538%	421		421	56	477
Tax Appraising		0.000%	-		-		-
Tax Services	144	0.429%	33		33	4	37
Reg & Recorder	1,488	4.430%	336		336	44	380
Planning	864	2.572%	195		195	26	221
Courts	816	2.429%	184		184	24	208
Clerk Courts	864	2.572%	195		195	26	221
Sheriff	864	2.572%	195		195	26	221
Probation Services	1,799	5.356%	407		407	54	461
Veteran's Affairs	225	0.670%	51		51	7	58
Operational Services		0.000%	-		-		-
Other	17,420	51.863%	3,938		3,938	522	4,460
Subtotal	33,588	100.000%	7,595	-	7,595	824	8,419
Second Allocation Total	27,559						
Total	33,588	100.000%	7,595	-	7,595	824	8,419

(A) Alloc basis:

Net Usable Square Footage Occupied - St Francis

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	293,629		293,629	293,629
Allocated Additions				
Building Depreciation	289	-	289	
Equipment Depreciation	3,745	-	3,745	
Employee Benefits	552	-	552	
Liability Insurance	4,749	-	4,749	
Property Insurance	76	-	76	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	3,174	338	3,512	
Building Security		1,130	1,130	
Finance		3,699	3,699	
Human Resources		6,109	6,109	
Information Technology		7,829	7,829	
Commissioners		1,378	1,378	
Solicitor		-	-	
Purchasing		332	332	
Controller		1,220	1,220	
Treasurer		115	115	
Central Phone		253	253	
County Complex		-	-	
Total Allocated Additions	<u>12,585</u>	<u>22,403</u>	<u>34,988</u>	<u>34,988</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>306,214</u></u>	<u><u>22,403</u></u>	<u><u>328,617</u></u>	<u><u>328,617</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	217,949		217,949
	-		
<u>Other Expenses and Cost</u>			
Supplies	887		887
Minor Equipment	1,200		1,200
Advertising	-		
Registration Fee	550		550
Telephone	3		3
Training	-		
Contracted Services	7,879		7,879
Employee Benefits	64,876		64,876
Equipment Repairs	(700)		(700)
Uniforms	985		985
Departmental Expenditures	293,629	-	293,629
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from IT	-		
Functional Cost	293,629	-	293,629
Additions: 1st			
Central Service Centers	12,585	12,585	
REALLOCATE ADMIN		(12,585)	12,585
Allocable Costs	306,214	-	306,214
Unallocated	-		
1st Allocation	306,214	-	306,214
Additions: 2nd			
Central Service Centers	22,403	22,403	
REALLOCATE ADMIN		(22,403)	22,403
Allocable Costs	22,403	-	22,403
Unallocated	-		
2nd Allocation	22,403	-	22,403
Total Allocated	328,617	-	328,617

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

User Department	Total	Courthouse Complex
Building Maintenance	12,925	12,925
Finance	6,488	6,488
Human Resources	7,570	7,570
Information Technology	4,326	4,326
Commissioners	15,160	15,160
Purchasing	2,163	2,163
Controller	5,407	5,407
Treasurer	7,570	7,570
Central Phone	541	541
County Complex	-	-
Election & Voter	5,888	5,888
Tax Appraising	-	-
Tax Services	21,625	21,625
Tax Claim	-	-
Public Defender	9,436	9,436
Reg & Recorder	16,491	16,491
Planning	-	-
GIS/Mapping	-	-
Courts	103,244	103,244
Law Library	6,515	6,515
Clerk Courts	12,436	12,436
District Attorney	14,121	14,121
Prothonotary	16,181	16,181
Sheriff	19,165	19,165
Fire Marshalls	-	-
Prison	-	-
Probation Services	25,680	25,680
Veteran's Affairs	683	683
Operational Services	-	-
Other	6,142	6,142
Subtotal	328,617	328,617
Total	328,617	328,617

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%	12,925		12,925		12,925
Building Security	225	0.369%	1,130		1,130		1,130
Finance	1,200	1.968%	6,026		6,026	462	6,488
Human Resources	1,400	2.296%	7,031		7,031	539	7,570
Information Technology	800	1.312%	4,018		4,018	308	4,326
Commissioners	2,804	4.598%	14,080		14,080	1,080	15,160
Solicitor	790	1.295%	3,965		3,965	304	4,269
Purchasing	400	0.656%	2,009		2,009	154	2,163
Controller	1,000	1.640%	5,022		5,022	385	5,407
Treasurer	1,400	2.296%	7,031		7,031	539	7,570
Central Phone	100	0.164%	502		502	39	541
Election & Voter	1,089	1.786%	5,469		5,469	419	5,888
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.559%	20,085		20,085	1,540	21,625
Public Defender	1,745	2.862%	8,764		8,764	672	9,436
Reg & Recorder	3,050	5.002%	15,317		15,317	1,174	16,491
Courts	19,096	31.315%	95,891		95,891	7,353	103,244
Law Library	1,205	1.976%	6,051		6,051	464	6,515
Victim Witness	640	1.050%	3,215		3,215	246	3,461
Clerk Courts	2,300	3.772%	11,550		11,550	886	12,436
Constables	-	0.000%	-		-	-	-
Coroner	-	0.000%	-		-	-	-
District Attorney	2,612	4.283%	13,115		13,115	1,006	14,121
Prothonotary	2,993	4.908%	15,029		15,029	1,152	16,181
Sheriff	3,545	5.813%	17,800		17,800	1,365	19,165
Fire Marshalls	-	0.000%	-		-	-	-
Prison	-	0.000%	-		-	-	-
Probation Services	4,750	7.789%	23,851		23,851	1,829	25,680
Veteran's Affairs	126	0.207%	634		634	49	683
Other	1,137	1.865%	5,704		5,704	438	6,142
Subtotal	60,981	100.000%	306,214	-	306,214	22,403	328,617
Second Allocation Total	58,182						
Total	60,981	100.000%	306,214	-	306,214	22,403	328,617

(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	347,113		347,113	347,113
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,835	-	1,835	
Equipment Depreciation	2,898	-	2,898	
Employee Benefits	552	-	552	
Liability Insurance	899	-	899	
Property Insurance	419	-	419	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	17,025	1,820	18,845	
Building Security	6,026	462	6,488	
Finance		2,700	2,700	
Human Resources		4,888	4,888	
Information Technology		18,058	18,058	
Commissioners		1,293	1,293	
Solicitor		-	-	
Purchasing		399	399	
Controller		1,624	1,624	
Treasurer		93	93	
Central Phone		337	337	
County Complex		-	-	
Total Allocated Additions	<u>29,654</u>	<u>31,674</u>	<u>61,328</u>	<u>61,328</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>383,551</u></u>	<u><u>31,674</u></u>	<u><u>415,225</u></u>	<u><u>415,225</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	153,992		105,723	46,802		1,467
<u>Other Expenses and Cost</u>						
Supplies	1,044		717	317		10
Publications	-		-	-		-
Minor Equipment	1,408		967	428		13
Professional Services	126,668	-	12,438	42,362	70,135	1,733
Accounting Fees	-		-	-		-
Software License	-		-	-		-
Telephone Expense	42		29	13		0
Postage Expense	145		100	44		1
Contract Services	3,159		2,169	960		30
Equipment Repairs/Maint	-		-	-		-
Training	518		356	157		5
Conferences	723		496	220		7
Dues/Memberships	590		405	179		6
Benefits	58,495		40,160	17,778		557
Mileage	159		109	48		2
Advetising Expenses	170		117	52		2
Capital purchases	-		-	-		-
Departmental Expenditures	347,113	-	163,784	109,361	70,135	3,833
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						
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	353,897	-	163,784	109,361	70,135	10,617
Additions: 1st Central Service Centers	29,654	29,654	-	-		
REALLOCATE ADMIN		(29,654)	13,723	9,164	5,877	890
Allocable Costs	383,551	-	177,507	118,525	76,012	11,507
Unallocated	-					
1st Allocation	383,551	-	177,507	118,525	76,012	11,507
Additions: 2nd Central Service Centers	31,674	31,674				
REALLOCATE ADMIN		(31,674)	14,659	9,788	6,277	950
Allocable Costs	31,674	-	14,659	9,788	6,277	950
Unallocated	-					
2nd Allocation	31,674	-	14,659	9,788	6,277	950
Total Allocated	415,225	-	192,166	128,313	82,289	12,457

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

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Building Maintenance	14,927	7,581	4,100	3,246	-
Building Security	3,699	962	2,325	412	-
Finance	2,700	1,179	1,016	505	-
Human Resources	9,321	5,588	1,340	2,393	-
Information Technology	3,543	1,490	1,415	638	-
Commissioners	9,730	5,539	1,818	2,373	-
Solicitor	1,953	836	759	358	-
Controller	3,229	1,250	1,443	536	-
Treasurer	4,412	2,309	1,115	988	-
Election & Voter	6,091	3,910	506	1,675	-
Tax Services	24,452	10,756	9,090	4,606	-
Public Defender	3,548	1,245	1,770	533	-
Reg & Recorder	4,246	1,930	1,490	826	-
Planning	9,653	3,924	4,049	1,680	-
Courts	37,265	21,164	7,038	9,063	-
DJ Harvey	2,506	1,205	786	515	-
DJ Bowman	2,506	1,205	786	515	-
DJ Little	2,506	1,205	786	515	-
DJ Beauchat	2,506	1,205	786	515	-
Law Library	1,241	685	262	294	-
Victim Witness	6,489	3,651	1,274	1,564	-
Clerk Courts	2,924	-	2,924	-	-
Coroner	3,934	2,393	516	1,025	-
District Attorney	11,927	5,864	3,552	2,511	-
Prothonotary	3,881	1,668	1,499	714	-
Sheriff	9,245	3,198	4,677	1,370	-
Fire Marshalls	342	214	37	91	-
Prison	54,223	16,951	30,014	7,258	-
Probation Services	21,458	6,981	11,488	2,989	-
Juvenile Probation	-	-	-	-	-
Protect Insp	969	502	252	215	-
Emergency Services	22,226	9,979	7,974	4,273	-
Veteran's Affairs	1,854	1,121	252	481	-
Conservation	3,721	774	2,615	332	-
Agricultural Extension	3,305	1,429	1,265	611	-
Domestic Relations	12,662	5,205	5,228	2,229	-
911 Telecommunications	-	-	-	-	-
Children & Youth	33,847	15,910	11,124	6,813	-

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

User Department	Total	Accounting/ Budgeting	Payroll	External Audit	Liquid Fuels
Liquid Fuels	12,457	-	-	-	12,457
Operational Services	1,741	556	947	238	-
Other	57,986	40,602	(5)	17,389	-
Subtotal	415,226	192,166	128,313	82,289	12,457
Total	415,226	192,166	128,313	82,289	12,457

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	1,853	4.271%	7,581		7,581		7,581
Building Security	235	0.542%	962		962		962
Finance	288	0.664%	1,179		1,179		1,179
Human Resources	1,256	2.895%	5,139		5,139	449	5,588
Information Technology	335	0.772%	1,370		1,370	120	1,490
Commissioners	1,245	2.870%	5,094		5,094	445	5,539
Solicitor	188	0.433%	769		769	67	836
Purchasing		0.000%	-		-	-	-
Controller	281	0.648%	1,150		1,150	100	1,250
Treasurer	519	1.196%	2,123		2,123	186	2,309
Election & Voter	879	2.026%	3,596		3,596	314	3,910
Tax Services	2,418	5.573%	9,892		9,892	864	10,756
Public Defender	280	0.645%	1,145		1,145	100	1,245
Reg & Recorder	434	1.000%	1,775		1,775	155	1,930
Planning	882	2.033%	3,609		3,609	315	3,924
Courts	4,757	10.965%	19,464		19,464	1,700	21,164
DJ Harvey	271	0.624%	1,108		1,108	97	1,205
DJ Bowman	271	0.624%	1,108		1,108	97	1,205
DJ Little	271	0.624%	1,108		1,108	97	1,205
DJ Beauchat	271	0.624%	1,108		1,108	97	1,205
Law Library	154	0.355%	630		630	55	685
Victim Witness	821	1.892%	3,358		3,358	293	3,651
Clerk Courts		0.000%	-		-	-	-
Constables		0.000%	-		-	-	-
Coroner	538	1.240%	2,201		2,201	192	2,393
District Attorney	1,318	3.038%	5,393		5,393	471	5,864
Prothonotary	375	0.864%	1,534		1,534	134	1,668
Sheriff	719	1.657%	2,941		2,941	257	3,198
Fire Marshalls	48	0.111%	197		197	17	214
Prison	3,810	8.782%	15,589		15,589	1,362	16,951
Probation Services	1,569	3.617%	6,420		6,420	561	6,981
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	113	0.260%	462		462	40	502
Emergency Services	2,243	5.170%	9,177		9,177	802	9,979
Veteran's Affairs	252	0.581%	1,031		1,031	90	1,121
Conservation	174	0.401%	712		712	62	774

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	321	0.740%	1,314		1,314	115	1,429
Domestic Relations	1,170	2.697%	4,787		4,787	418	5,205
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,576	8.243%	14,632		14,632	1,278	15,910
Operational Services	125	0.288%	511		511	45	556
Other	9,126	21.035%	37,338		37,338	3,264	40,602
Subtotal	43,384	100.000%	177,507	-	177,507	14,659	192,166
Second Allocation Total	41,008						
Total	43,384	100.000%	177,507	-	177,507	14,659	192,166

(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	476	3.459%	4,100		4,100		4,100
Building Security	270	1.962%	2,325		2,325		2,325
Finance	118	0.857%	1,016		1,016		1,016
Human Resources	143	1.039%	1,231		1,231	109	1,340
Information Technology	151	1.097%	1,300		1,300	115	1,415
Commissioners	194	1.410%	1,671		1,671	147	1,818
Solicitor	81	0.589%	698		698	61	759
Purchasing		0.000%	-		-	-	-
Controller	154	1.119%	1,326		1,326	117	1,443
Treasurer	119	0.865%	1,025		1,025	90	1,115
Election & Voter	54	0.392%	465		465	41	506
Tax Services	970	7.048%	8,354		8,354	736	9,090
Public Defender	189	1.373%	1,627		1,627	143	1,770
Reg & Recorder	159	1.155%	1,369		1,369	121	1,490
Planning	432	3.139%	3,721		3,721	328	4,049
Courts	751	5.457%	6,468		6,468	570	7,038
DJ Harvey	84	0.609%	722		722	64	786
DJ Bowman	84	0.609%	722		722	64	786
DJ Little	84	0.609%	722		722	64	786
DJ Beauchat	84	0.609%	722		722	64	786
Law Library	28	0.203%	241		241	21	262
Victim Witness	136	0.988%	1,171		1,171	103	1,274
Clerk Courts	312	2.267%	2,687		2,687	237	2,924
Coroner	55	0.400%	474		474	42	516
District Attorney	379	2.754%	3,264		3,264	288	3,552
Prothonotary	160	1.163%	1,378		1,378	121	1,499
Sheriff	499	3.626%	4,298		4,298	379	4,677
Fire Marshalls	4	0.029%	34		34	3	37
Prison	3,203	23.273%	27,584		27,584	2,430	30,014
Probation Services	1,226	8.908%	10,558		10,558	930	11,488
Protect Insp	27	0.196%	232		232	20	252
Emergency Services	851	6.183%	7,328		7,328	646	7,974
Veteran's Affairs	27	0.196%	232		232	20	252
Conservation	279	2.027%	2,403		2,403	212	2,615
Agricultural Extension	135	0.981%	1,163		1,163	102	1,265
Domestic Relations	558	4.054%	4,805		4,805	423	5,228
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,187	8.625%	10,223		10,223	901	11,124
VOJO		0.000%	-		-	-	-

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
Operational Services	101	0.734%	870		870		
Other		-0.004%	(4)		(4)	77	947
Subtotal	13,763	100.000%	118,525	-	118,525	9,788	128,313
Second Allocation Total	12,899						(5)
Total	13,763	100.000%	118,525	-	118,525	9,788	128,313

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA

Finance

Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	1,853	4.271%	3,246		3,246		3,246
Building Security	235	0.542%	412		412		412
Finance	288	0.664%	505		505		505
Human Resources	1,256	2.895%	2,201		2,201	192	2,393
Information Technology	335	0.772%	587		587	51	638
Commissioners	1,245	2.870%	2,182		2,182	191	2,373
Solicitor	188	0.433%	329		329	29	358
Purchasing		0.000%	-		-	-	-
Controller	281	0.648%	493		493	43	536
Treasurer	519	1.196%	909		909	79	988
Election & Voter	879	2.026%	1,540		1,540	135	1,675
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,418	5.573%	4,236		4,236	370	4,606
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	280	0.645%	490		490	43	533
Reg & Recorder	434	1.000%	760		760	66	826
Planning	882	2.033%	1,545		1,545	135	1,680
Courts	4,757	10.965%	8,335		8,335	728	9,063
DJ Harvey	271	0.624%	474		474	41	515
DJ Bowman	271	0.624%	474		474	41	515
DJ Little	271	0.624%	474		474	41	515
DJ Beauchat	271	0.624%	474		474	41	515
Law Library	154	0.355%	270		270	24	294
Victim Witness	821	1.892%	1,438		1,438	126	1,564
Clerk Courts		0.000%	-		-	-	-
Constables		0.000%	-		-	-	-
Coroner	538	1.240%	943		943	82	1,025
District Attorney	1,318	3.038%	2,309		2,309	202	2,511
Prothonotary	375	0.864%	657		657	57	714
Sheriff	719	1.657%	1,260		1,260	110	1,370
Fire Marshalls	48	0.111%	84		84	7	91
Prison	3,810	8.782%	6,675		6,675	583	7,258
Probation Services	1,569	3.617%	2,749		2,749	240	2,989
Protect Insp	113	0.260%	198		198	17	215
Emergency Services	2,243	5.170%	3,930		3,930	343	4,273
Veteran's Affairs	252	0.581%	442		442	39	481
Conservation	174	0.401%	305		305	27	332
Agricultural Extension	321	0.740%	562		562	49	611

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
Domestic Relations	1,170	2.697%	2,050		2,050	179	2,229
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,576	8.243%	6,266		6,266	547	6,813
Operational Services	125	0.288%	219		219	19	238
Other	9,126	21.035%	15,989		15,989	1,400	17,389
Subtotal	43,384	100.000%	76,012	-	76,012	6,277	82,289
Second Allocation Total	41,008						
Total	43,384	100.000%	76,012	-	76,012	6,277	82,289

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA

Finance
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	11,507		11,507	950	12,457
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	11,507	-	11,507	950	12,457
Second Allocation Total	100						
Total	100	100.000%	11,507	-	11,507	950	12,457

(A) Alloc basis: Direct Allocation - Liquid Fuels

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	505,813		505,813	505,813
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,797	-	1,797	
Equipment Depreciation	927	-	927	
Employee Benefits	1,552	-	1,552	
Liability Insurance	1,361	-	1,361	
Property Insurance	473	-	473	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	19,847	2,121	21,968	
Building Security	7,031	539	7,570	
Finance	8,571	750	9,321	
Human Resources		7,329	7,329	
Information Technology		13,502	13,502	
Commissioners		3,501	3,501	
Solicitor		-	-	
Purchasing		665	665	
Controller		6,718	6,718	
Treasurer		319	319	
Central Phone		590	590	
County Complex		-	-	
Total Allocated Additions	41,559	36,034	77,593	77,593
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>547,372</u>	<u>36,034</u>	<u>583,406</u>	<u>583,406</u>

Actual 2015

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	240,650		240,650
	-		
<u>Other Expenses and Cost</u>			
Supplies	2,310		2,310
Publications	114		114
Minor Equipment	16,506		16,506
Professional Services	102,142		102,142
Software License	-		
Advertising	-		
Telephone	188		188
Miscellaneous	10,616		10,616
Postage	698		698
Travel	224		224
Contracted Services	2,757		2,757
Training	3,982		3,982
Dues / Memberships	1,503		1,503
Conf/Conventions	475		475
Employee Benefits	123,648		123,648
Departmental Expenditures	505,813	-	505,813
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Reclass from Finance	-		
Functional Cost	505,813	-	505,813
Additions: 1st			

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

	Total	General and Administration	Personnel Admin
Central Service Centers	41,559	41,559	
REALLOCATE ADMIN		(41,559)	41,559
Allocable Costs Unallocated	547,372 -	-	547,372
1st Allocation	547,372	-	547,372
Additions: 2nd Central Service Centers	36,034	36,034	
REALLOCATE ADMIN		(36,034)	36,034
Allocable Costs Unallocated	36,034 -	-	36,034
2nd Allocation	36,034	-	36,034
Total Allocated	583,406	-	583,406

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

User Department	Total	Personnel Admin
Building Maintenance	23,214	23,214
Building Security	6,109	6,109
Finance	4,888	4,888
Human Resources	7,329	7,329
Information Technology	6,544	6,544
Commissioners	9,164	9,164
Solicitor	3,928	3,928
Purchasing	-	-
Controller	7,851	7,851
Treasurer	5,236	5,236
Central Phone	-	-
County Complex	-	-
Services Building	-	-
Election & Voter	2,615	2,615
Tax Appraising	-	-
Tax Services	23,560	23,560
Tax Collectors	-	-
Tax Claim	-	-
Public Defender	7,851	7,851
Reg & Recorder	7,851	7,851
Planning	20,940	20,940
GIS/Mapping	-	-
County Zoning	-	-
Courts	17,017	17,017
DJ Harvey	3,928	3,928
DJ Bowman	3,928	3,928
DJ Little	3,928	3,928
DJ Beauchat	3,928	3,928
Law Library	1,308	1,308
Victim Witness	6,544	6,544
Clerk Courts	14,395	14,395
Constables	-	-
Coroner	1,308	1,308
District Attorney	17,017	17,017
Prothonotary	6,544	6,544
Sheriff	17,017	17,017
Fire Marshalls	1,308	1,308
Prison	145,283	145,283
Probation Services	58,901	58,901

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

User Department	Total	Personnel Admin
Juvenile Probation	-	-
Protect Insp	1,308	1,308
Emergency Services	27,489	27,489
TMI Act 147	-	-
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	1,308	1,308
Conservation	13,087	13,087
AG Land Pres	-	-
Economic Development	-	-
Commerce Center	-	-
Agricultural Extension	6,544	6,544
Gypsy Moth	-	-
VOCA	-	-
Haz Mat Emg Response	-	-
Domestic Relations	26,176	26,176
911 Telecommunications	-	-
Children & Youth	62,823	62,823
Operational Services	5,236	5,236
Other	1	1
Subtotal	583,406	583,406
Total	583,406	583,406

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	19	4.241%	23,214		23,214		23,214
Building Security	5	1.116%	6,109		6,109		6,109
Finance	4	0.893%	4,888		4,888		4,888
Human Resources	6	1.339%	7,329		7,329		7,329
Information Technology	5	1.116%	6,109		6,109	435	6,544
Commissioners	7	1.563%	8,555		8,555	609	9,164
Solicitor	3	0.670%	3,667		3,667	261	3,928
Purchasing		0.000%	-		-	-	-
Controller	6	1.339%	7,329		7,329	522	7,851
Treasurer	4	0.893%	4,888		4,888	348	5,236
Election & Voter	2	0.446%	2,441		2,441	174	2,615
Tax Appraising		0.000%	-		-	-	-
Tax Services	18	4.018%	21,993		21,993	1,567	23,560
Public Defender	6	1.339%	7,329		7,329	522	7,851
Reg & Recorder	6	1.339%	7,329		7,329	522	7,851
Planning	16	3.571%	19,547		19,547	1,393	20,940
Courts	13	2.902%	15,885		15,885	1,132	17,017
DJ Harvey	3	0.670%	3,667		3,667	261	3,928
DJ Bowman	3	0.670%	3,667		3,667	261	3,928
DJ Little	3	0.670%	3,667		3,667	261	3,928
DJ Beauchat	3	0.670%	3,667		3,667	261	3,928
Law Library	1	0.223%	1,221		1,221	87	1,308
Victim Witness	5	1.116%	6,109		6,109	435	6,544
Clerk Courts	11	2.455%	13,438		13,438	957	14,395
Constables		0.000%	-		-	-	-
Coroner	1	0.223%	1,221		1,221	87	1,308
District Attorney	13	2.902%	15,885		15,885	1,132	17,017
Prothonotary	5	1.116%	6,109		6,109	435	6,544
Sheriff	13	2.902%	15,885		15,885	1,132	17,017
Fire Marshalls	1	0.223%	1,221		1,221	87	1,308
Prison	111	24.777%	135,622		135,622	9,661	145,283
Probation Services	45	10.045%	54,984		54,984	3,917	58,901
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	1	0.223%	1,221		1,221	87	1,308
Emergency Services	21	4.688%	25,661		25,661	1,828	27,489
Veteran's Affairs	1	0.223%	1,221		1,221	87	1,308
Conservation	10	2.232%	12,217		12,217	870	13,087
Agricultural Extension	5	1.116%	6,109		6,109	435	6,544
Domestic Relations	20	4.464%	24,435		24,435	1,741	26,176

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	48	10.714%	58,645		58,645	4,178	62,823
Operational Services	4	0.893%	4,888		4,888	348	5,236
Other		0.000%	-		-	1	1
Subtotal	448	100.000%	547,372	-	547,372	36,034	583,406
Second Allocation Total	414						
Total	448	100.000%	547,372	-	547,372	36,034	583,406

(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	570,724		570,724	570,724
Deductions			-	
Minor Equipment	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,040	-	2,040	
Equipment Depreciation	142,647	-	142,647	
Employee Benefits	868	-	868	
Liability Insurance	1,189	-	1,189	
Property Insurance	319	-	319	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	11,470	1,230	12,700	
Building Security	4,018	308	4,326	
Finance	3,257	286	3,543	
Human Resources	6,109	435	6,544	
Information Technology		22,512	22,512	
Commissioners		1,568	1,568	
Solicitor		-	-	
Purchasing		1,008	1,008	
Controller		1,958	1,958	
Treasurer		111	111	
Central Phone		506	506	
County Complex		-	-	
Total Allocated Additions	171,917	29,922	201,839	201,839
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>742,641</u>	<u>29,922</u>	<u>772,563</u>	<u>772,563</u>

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	237,705		148,753	88,952
<u>Other Expenses and Cost</u>				
Supplies	1,318	-	825	493
Minor Equipment	1,974	-	1,235	739
Other Costs	-	-	-	-
Computer Soft/Special	-	-	-	-
Professional Services	40,129		25,112	15,017
Computer Support	-	-	-	-
Maintenance Repair	-	-	-	-
Telephone	975	-	610	365
Postage/Shipping	111	-	69	42
Internet	-	-	-	-
Contract Services	195,053		122,062	72,991
Equipment Repair	-	-	-	-
Mileage	1,207	-	755	452
Training	-	-	-	-
Conference	50	-	31	19
Dues / Memberships	-	-	-	-
Employee Benefits	92,202	-	57,699	34,503
Advertising Expenses	-	-	-	-
Capital Purchases	-	-	-	-
Departmental Expenditures	570,724	-	357,153	213,571
<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	570,724	-	357,153	213,571
Additions: 1st Central Service Centers	171,917	171,917		
REALLOCATE ADMIN		(171,917)	107,584	64,333
Allocable Costs Unallocated	742,641	-	464,737	277,904
1st Allocation	742,641	-	464,737	277,904
Additions: 2nd Central Service Centers	29,922	29,922		
REALLOCATE ADMIN		(29,922)	18,725	11,197
Allocable Costs Unallocated	29,922	-	18,725	11,197
2nd Allocation	29,922	-	18,725	11,197
Total Allocated	772,563	-	483,462	289,101

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

User Department	Total	Technological Support	System Maintenance
Building Maintenance	16,605	8,059	8,546
Building Security	7,829	3,760	4,069
Finance	18,058	13,175	4,883
Human Resources	13,502	9,025	4,477
Information Technology	22,512	8,272	14,240
Commissioners	14,994	9,460	5,534
Solicitor	12,658	10,954	1,704
Controller	15,342	10,658	4,684
Treasurer	11,709	8,304	3,405
Election & Voter	4,175	2,471	1,704
Tax Services	38,020	23,970	14,050
Public Defender	12,052	7,368	4,684
Reg & Recorder	15,724	6,358	9,366
Planning	41,795	31,153	10,642
Courts	69,648	55,173	14,475
DJ Harvey	425	-	425
DJ Bowman	425	-	425
DJ Little	425	-	425
DJ Beauchat	425	-	425
Law Library	2,221	1,796	425
Victim Witness	6,461	3,480	2,981
Clerk Courts	38,861	26,514	12,347
District Attorney	17,973	10,736	7,237
Prothonotary	10,591	5,907	4,684
Sheriff	31,646	15,895	15,751
Fire Marshalls	-	-	-
Prison	45,992	25,131	20,861
Probation Services	92,206	50,485	41,721
Emergency Services	35,426	14,138	21,288
Veteran's Affairs	1,998	1,573	425
AG Land Pres	-	-	-
Agricultural Extension	872	447	425
Domestic Relations	12,669	11,817	852
911 Telecommunications	-	-	-
Children & Youth	118,528	77,656	40,872
Operational Services	2,553	-	2,553
Other	5,593	3,463	2,130
Subtotal	757,292	468,191	289,101
Direct Billed	15,271		15,271
Total	772,563	468,191	304,372

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	18.75	1.734%	8,059		8,059		8,059
Building Security	8.75	0.809%	3,760		3,760		3,760
Finance	30.66	2.835%	13,175		13,175		13,175
Human Resources	21.00	1.942%	9,025		9,025		9,025
Information Technology	19.25	1.780%	8,272		8,272		8,272
Commissioners	21.08	1.949%	9,058		9,058	402	9,460
Solicitor	24.41	2.257%	10,489		10,489	465	10,954
Controller	23.75	2.196%	10,206		10,206	452	10,658
Treasurer	18.50	1.711%	7,952		7,952	352	8,304
Election & Voter	5.50	0.509%	2,366		2,366	105	2,471
Tax Services	53.42	4.939%	22,953		22,953	1,017	23,970
Public Defender	16.42	1.518%	7,055		7,055	313	7,368
Reg & Recorder	14.17	1.310%	6,088		6,088	270	6,358
Planning	69.42	6.419%	29,831		29,831	1,322	31,153
Courts	122.95	11.368%	52,831		52,831	2,342	55,173
Law Library	4.00	0.370%	1,720		1,720	76	1,796
Victim Witness	7.75	0.717%	3,332		3,332	148	3,480
Clerk Courts	59.08	5.463%	25,389		25,389	1,125	26,514
Coroner		0.000%	-		-	-	-
District Attorney	23.92	2.212%	10,280		10,280	456	10,736
Prothonotary	13.16	1.217%	5,656		5,656	251	5,907
Sheriff	35.42	3.275%	15,220		15,220	675	15,895
Fire Marshalls		0.000%	-		-	-	-
Prison	56.00	5.178%	24,064		24,064	1,067	25,131
Probation Services	112.50	10.402%	48,342		48,342	2,143	50,485
Juvenile Probation	6.25	0.578%	2,686		2,686	119	2,805
Protect Insp		0.000%	-		-	-	-
Emergency Services	31.50	2.913%	13,538		13,538	600	14,138
TMI Act 147		0.000%	-		-	-	-
Solid Waste		0.000%	-		-	-	-
DUI Processing		0.000%	-		-	-	-
Veteran's Affairs	3.50	0.324%	1,506		1,506	67	1,573
Conservation	18.25	1.687%	7,840		7,840	348	8,188
Agricultural Extension	1.00	0.092%	428		428	19	447
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	26.33	2.435%	11,316		11,316	501	11,817
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	207.08	19.147%	88,983	(15,271)	73,712	3,944	77,656
Liquid Fuels		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other	7.75	0.714%	3,317		3,317	146	3,463
Subtotal	1,081.52	100.000%	464,737	(15,271)	449,466	18,725	468,191
Second Allocation Total	983.11						
Direct Billed				15,271			15,271
Total	1,081.52	100.000%	464,737	-	449,466	18,725	483,462

(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	21	3.075%	8,546		8,546		8,546
Building Security	10	1.464%	4,069		4,069		4,069
Finance	12	1.757%	4,883		4,883		4,883
Human Resources	11	1.611%	4,477		4,477		4,477
Information Technology	35	5.124%	14,240		14,240		14,240
Commissioners	13	1.903%	5,289		5,289	245	5,534
Solicitor	4	0.586%	1,629		1,629	75	1,704
Controller	11	1.611%	4,477		4,477	207	4,684
Treasurer	8	1.171%	3,254		3,254	151	3,405
Election & Voter	4	0.586%	1,629		1,629	75	1,704
Tax Services	33	4.832%	13,428		13,428	622	14,050
Public Defender	11	1.611%	4,477		4,477	207	4,684
Reg & Recorder	22	3.221%	8,951		8,951	415	9,366
Planning	25	3.660%	10,171		10,171	471	10,642
Courts	34	4.978%	13,834		13,834	641	14,475
DJ Harvey	1	0.146%	406		406	19	425
DJ Bowman	1	0.146%	406		406	19	425
DJ Little	1	0.146%	406		406	19	425
DJ Beauchat	1	0.146%	406		406	19	425
Law Library	1	0.146%	406		406	19	425
Victim Witness	7	1.025%	2,849		2,849	132	2,981
Clerk Courts	29	4.246%	11,800		11,800	547	12,347
Constables		0.000%	-		-	-	-
Coroner		0.000%	-		-	-	-
District Attorney	17	2.489%	6,917		6,917	320	7,237
Prothonotary	11	1.611%	4,477		4,477	207	4,684
Sheriff	37	5.417%	15,054		15,054	697	15,751
Fire Marshalls		0.000%	-		-	-	-
Prison	49	7.174%	19,937		19,937	924	20,861
Probation Services	98	14.348%	39,874		39,874	1,847	41,721
Emergency Services	50	7.321%	20,345		20,345	943	21,288
Veteran's Affairs	1	0.146%	406		406	19	425
Conservation	15	2.196%	6,103		6,103	283	6,386
Agricultural Extension	1	0.146%	406		406	19	425
Domestic Relations	2	0.293%	814		814	38	852
Children & Youth	96	14.056%	39,062		39,062	1,810	40,872
Operational Services	6	0.878%	2,440		2,440	113	2,553
Other	5	0.734%	2,036		2,036	94	2,130
Subtotal	683	100.000%	277,904	-	277,904	11,197	289,101
Second Allocation Total	594						
Total	683	100.000%	277,904	-	277,904	11,197	289,101

(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	811,519		811,519	811,519
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	3,894	-	3,894	
Equipment Depreciation	6,664	-	6,664	
Employee Benefits	368	-	368	
Liability Insurance	1,764	-	1,764	
Property Insurance	961	-	961	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	39,712	4,242	43,954	
Building Security	14,080	1,080	15,160	
Finance	8,947	783	9,730	
Human Resources	8,555	609	9,164	
Information Technology	14,347	647	14,994	
Commissioners		3,668	3,668	
Solicitor		335,782	335,782	
Purchasing		299	299	
Controller		6,746	6,746	
Treasurer		328	328	
Central Phone		758	758	
County Complex		-	-	
Total Allocated Additions	99,292	354,942	454,234	454,234
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	(2,068)		(2,068)	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	(2,068)	-	(2,068)	(2,068)
Total to be Allocated	<u>908,743</u>	<u>354,942</u>	<u>1,263,685</u>	<u>1,263,685</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	400,508	74,010 151,222	14,100 24,522	12,100 28,610	196,154
<u>Other Expenses and Cost</u>					
Supplies	1,762	665	108	126	863
Publications	437	165	27	31	214
Minor Equipment	-	-	-	-	-
Other Costs	-	-	-	-	-
Professional Services	118,644		14,079	8,475	96,090
Professional Services - Archives	-	-	-	-	-
Software License	-	-	-	-	-
Legal Fees	6,206	2,343	380	443	3,039
Advertising	1,698	641	104	121	832
Telephone	912	344	56	65	447
Postage	327	123	20	23	160
Insurance/Bond Expense	6,714	2,535	411	480	3,288
Contracted Services	1,992	752	122	142	976
Parking/Tolls/Gasoline	469	177	29	34	230
Mileage	889	336	54	64	435
Training	745	281	46	53	365
Conferences	10,241	3,867	627	732	5,016
Dues / Memberships	18,181	6,865	1,113	1,299	8,904
Employees Benefits	171,456	64,738	10,498	12,248	83,973
Misc Expenses	330	125	20	24	162
Tourism Promotion	-	-	-		
Drug and Alcohol Program Costs	47,708				47,708
Local County Grant	22,300				22,300
Departmental Expenditures	811,519	235,179	52,216	52,968	471,155

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
<u>Cost Adjustments</u>					
Deductions	-				-
Departmental Cost Adjustments					
Dir Reclass - Finance (liquid Fuels)	(2,068)	(2,068)			
Reclass from IT	-				
Functional Cost	809,451	233,112	52,216	52,968	471,155
Additions: 1st Central Service Centers	99,292	99,292			
REALLOCATE ADMIN		(332,404)	30,115	30,550	271,739
Allocable Costs	908,743	-	82,331	83,518	742,894
Unallocated	(742,894)				(742,894)
1st Allocation	165,849	-	82,331	83,518	-
Additions: 2nd Central Service Centers	354,942	354,942			
REALLOCATE ADMIN		(354,942)	34,916	40,735	279,291
Allocable Costs	354,942	-	34,916	40,735	279,291
Unallocated	(279,291)				(279,291)
2nd Allocation	75,651	-	34,916	40,735	-
Total Allocated	241,500	-	117,247	124,253	-

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

User Department	Total	Accounting	Personnel Admin	Central Services
Building Maintenance	7,058	3,516	3,542	-
Building Security	1,378	446	932	-
Finance	1,293	547	746	-
Human Resources	3,501	2,383	1,118	-
Information Technology	1,568	636	932	-
Commissioners	3,668	2,363	1,305	-
Solicitor	1,392	528	864	-
Purchasing	-	-	-	-
Controller	2,517	791	1,726	-
Treasurer	2,611	1,460	1,151	-
Election & Voter	3,047	2,472	575	-
Tax Appraising	-	-	-	-
Tax Services	11,980	6,800	5,180	-
Tax Collectors	-	-	-	-
Tax Claim	-	-	-	-
Public Defender	2,513	787	1,726	-
Reg & Recorder	2,946	1,220	1,726	-
Planning	7,084	2,481	4,603	-
Courts	17,120	13,379	3,741	-
DJ Harvey	1,625	761	864	-
DJ Bowman	1,625	761	864	-
DJ Little	1,625	761	864	-
DJ Beauchat	1,625	761	864	-
Law Library	720	433	287	-
Victim Witness	3,748	2,309	1,439	-
Clerk Courts	3,165	-	3,165	-
Constables	-	-	-	-
Coroner	1,800	1,513	287	-
District Attorney	7,448	3,707	3,741	-
Prothonotary	2,493	1,054	1,439	-
Sheriff	5,763	2,022	3,741	-
Fire Marshalls	422	135	287	-
Prison	42,656	10,715	31,941	-
Probation Services	17,362	4,413	12,949	-
Juvenile Probation	-	-	-	-
Protect Insp	604	317	287	-
Emergency Services	12,351	6,308	6,043	-
Veteran's Affairs	996	709	287	-
Conservation	3,366	489	2,877	-

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	2,342	903	1,439	-
Domestic Relations	9,045	3,290	5,755	-
911 Telecommunications	-	-	-	-
Children & Youth	23,870	10,058	13,812	-
Liquid Fuels	-	-	-	-
Operational Services	1,502	351	1,151	-
Other	25,671	25,668	3	-
Subtotal	241,500	117,247	124,253	-
Total	241,500	117,247	124,253	-

**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	1,853	4.271%	3,516		3,516		3,516
Building Security	235	0.542%	446		446		446
Finance	288	0.664%	547		547		547
Human Resources	1,256	2.895%	2,383		2,383		2,383
Information Technology	335	0.772%	636		636		636
Commissioners	1,245	2.870%	2,363		2,363		2,363
Solicitor	188	0.433%	356		356	172	528
Controller	281	0.648%	534		534	257	791
Treasurer	519	1.196%	985		985	475	1,460
Election & Voter	879	2.026%	1,668		1,668	804	2,472
Tax Services	2,418	5.573%	4,588		4,588	2,212	6,800
Public Defender	280	0.645%	531		531	256	787
Reg & Recorder	434	1.000%	823		823	397	1,220
Planning	882	2.033%	1,674		1,674	807	2,481
Courts	4,757	10.965%	9,028		9,028	4,351	13,379
DJ Harvey	271	0.624%	514		514	247	761
DJ Bowman	271	0.624%	514		514	247	761
DJ Little	271	0.624%	514		514	247	761
DJ Beauchat	271	0.624%	514		514	247	761
Law Library	154	0.355%	292		292	141	433
Victim Witness	821	1.892%	1,558		1,558	751	2,309
Clerk Courts		0.000%	-		-	-	-
Coroner	538	1.240%	1,021		1,021	492	1,513
District Attorney	1,318	3.038%	2,501		2,501	1,206	3,707
Prothonotary	375	0.864%	711		711	343	1,054
Sheriff	719	1.657%	1,364		1,364	658	2,022
Fire Marshalls	48	0.111%	91		91	44	135
Prison	3,810	8.782%	7,230		7,230	3,485	10,715
Probation Services	1,569	3.617%	2,978		2,978	1,435	4,413
Protect Insp	113	0.260%	214		214	103	317
Emergency Services	2,243	5.170%	4,256		4,256	2,052	6,308
Veteran's Affairs	252	0.581%	478		478	231	709
Conservation	174	0.401%	330		330	159	489
Agricultural Extension	321	0.740%	609		609	294	903
Domestic Relations	1,170	2.697%	2,220		2,220	1,070	3,290
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,576	8.243%	6,787		6,787	3,271	10,058
Operational Services	125	0.288%	237		237	114	351
Other	9,126	21.323%	17,320		17,320	8,348	25,668
Subtotal	43,384	100.000%	82,331	-	82,331	34,916	117,247
Second Allocation Total	38,172						
Total	43,384	100.000%	82,331	-	82,331	34,916	117,247

(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	19	4.241%	3,542		3,542		3,542
Building Security	5	1.116%	932		932		932
Finance	4	0.893%	746		746		746
Human Resources	6	1.339%	1,118		1,118		1,118
Information Technology	5	1.116%	932		932		932
Commissioners	7	1.563%	1,305		1,305		1,305
Solicitor	3	0.670%	560		560	304	864
Controller	6	1.339%	1,118		1,118	608	1,726
Treasurer	4	0.893%	746		746	405	1,151
Election & Voter	2	0.446%	372		372	203	575
Tax Services	18	4.018%	3,356		3,356	1,824	5,180
Public Defender	6	1.339%	1,118		1,118	608	1,726
Reg & Recorder	6	1.339%	1,118		1,118	608	1,726
Planning	16	3.571%	2,982		2,982	1,621	4,603
Courts	13	2.902%	2,424		2,424	1,317	3,741
DJ Harvey	3	0.670%	560		560	304	864
DJ Bowman	3	0.670%	560		560	304	864
DJ Little	3	0.670%	560		560	304	864
DJ Beauchat	3	0.670%	560		560	304	864
Law Library	1	0.223%	186		186	101	287
Victim Witness	5	1.116%	932		932	507	1,439
Clerk Courts	11	2.455%	2,050		2,050	1,115	3,165
Constables		0.000%	-		-	-	-
Coroner	1	0.223%	186		186	101	287
District Attorney	13	2.902%	2,424		2,424	1,317	3,741
Prothonotary	5	1.116%	932		932	507	1,439
Sheriff	13	2.902%	2,424		2,424	1,317	3,741
Fire Marshalls	1	0.223%	186		186	101	287
Prison	111	24.777%	20,693		20,693	11,248	31,941
Probation Services	45	10.045%	8,389		8,389	4,560	12,949
Protect Insp	1	0.223%	186		186	101	287
Emergency Services	21	4.688%	3,915		3,915	2,128	6,043
Veteran's Affairs	1	0.223%	186		186	101	287
Conservation	10	2.232%	1,864		1,864	1,013	2,877
Agricultural Extension	5	1.116%	932		932	507	1,439

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	20	4.464%	3,728		3,728	2,027	5,755
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	48	10.714%	8,948		8,948	4,864	13,812
Operational Services	4	0.893%	746		746	405	1,151
Other		0.893%	2		2	1	3
Subtotal	448	100.000%	83,518	-	83,518	40,735	124,253
Second Allocation Total	402						
Total	448	100.000%	83,518	-	83,518	40,735	124,253

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

Source: Human Resources

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 2015

**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	299,117		299,117	299,117
Deductions			-	
Advertising	-		-	
Legal Fees	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,514	-	1,514	
Equipment Depreciation	-	-	-	
Employee Benefits	184	-	184	
Liability Insurance	809	-	809	
Property Insurance	449	-	449	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	11,247	1,203	12,450	
Building Security	3,965	304	4,269	
Finance	1,796	157	1,953	
Human Resources	3,667	261	3,928	
Information Technology	12,118	540	12,658	
Commissioners	916	476	1,392	
Solicitor		-	-	
Purchasing		166	166	
Controller		1,095	1,095	
Treasurer		61	61	
Central Phone		253	253	
County Complex		-	-	
	-	-	-	
Total Allocated Additions	36,665	4,516	41,181	41,181
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>335,782</u>	<u>4,516</u>	<u>340,298</u>	<u>340,298</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	207,907		207,907
	-		
<u>Other Expenses and Cost</u>			
Supplies	1,268		1,268
Publications	170		170
Minor Equipment	396		396
Software License	-		
Telephone	58		58
Postage	139		139
Electric	-		
Rent	-		
Contracted Services	3,796		3,796
Equipment Repair	-		
Mileage	310		310
Training	229		229
Conference/Convention	666		666
Dues/Membership	1,204		1,204
Advertising	-		
Fringe Benefits	82,974		82,974
Legal Fees	-		
<hr/>			
Departmental Expenditures	299,117	-	299,117
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
-			
<hr/>			
Functional Cost	299,117	-	299,117
Additions: 1st			
Central Service Centers	36,665	36,665	
REALLOCATE ADMIN		(36,665)	36,665
<hr/>			
Allocable Costs	335,782	-	335,782
Unallocated	-		
1st Allocation	335,782	-	335,782

Actual 2015

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

	<u>Total</u>	<u>General & Administration</u>	<u>Legal Counsel</u>
Additions: 2nd Central Service Centers	4,516	4,516	
REALLOCATE ADMIN		(4,516)	4,516
Allocable Costs	<u>4,516</u>	<u>-</u>	<u>4,516</u>
Unallocated	<u>-</u>	<u>-</u>	<u>-</u>
2nd Allocation	<u>4,516</u>	<u>-</u>	<u>4,516</u>
Total Allocated	<u>340,298</u>	<u>-</u>	<u>340,298</u>

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

<u>User Department</u>	<u>Total</u>	<u>Legal Counsel</u>
Commissioners	335,782	335,782
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	4,516	4,516
	<hr/>	<hr/>
Subtotal	340,298	340,298
	<hr/>	<hr/>
Total	<u>340,298</u>	<u>340,298</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%	335,782		335,782		335,782
Other		0.000%	-		-	4,516	4,516
Subtotal	100	100.000%	335,782	-	335,782	4,516	340,298
Second Allocation Total	-						
Total	100	100.000%	335,782	-	335,782	4,516	340,298

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

Actual 2015

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	40,117		40,117	40,117
Deductions			-	
Inventory Adjustment	<u>(1,059)</u>		<u>(1,059)</u>	
Total Deductions	(1,059)	-	(1,059)	(1,059)
Allocated Additions				
Building Depreciation	513	-	513	
Equipment Depreciation	552	-	552	
Employee Benefits	-	-	-	
Liability Insurance	51	-	51	
Property Insurance	135	-	135	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	5,640	601	6,241	
Building Security	2,009	154	2,163	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	84	84	
County Complex	-	-	-	
Total Allocated Additions	<u>8,900</u>	<u>839</u>	<u>9,739</u>	<u>9,739</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>47,958</u></u>	<u><u>839</u></u>	<u><u>48,797</u></u>	<u><u>48,797</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	34,846		34,846
	-		
<u>Other Expenses and Cost</u>			
Supplies	192		192
Minor Equipment	-		
Professional Fees	-		
Software License	-		
Advertising	419		419
Telephone	14		14
Postage	-		
Hardware Rpr/Maint	-		
Shipping	37		37
Mileage	-		
Training	-		
Dues / Memberships	260		260
Fringe Benefits	3,290		3,290
Inventory Adjustment	1,059		1,059
Departmental Expenditures	40,117	-	40,117
<u>Cost Adjustments</u>			
Deductions	(1,059)	(1,059)	
Departmental Cost Adjustments			
Reclass from IT	-		
Functional Cost	39,058	(1,059)	40,117

Actual 2015

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

	<u>Total</u>	<u>General & Administration</u>	<u>Purchasing</u>
Additions: 1st Central Service Centers	8,900	8,900	
REALLOCATE ADMIN		(7,841)	7,841
Allocable Costs	47,958	-	47,958
Unallocated	-		
1st Allocation	47,958	-	47,958
Additions: 2nd Central Service Centers	839	839	
REALLOCATE ADMIN		(839)	839
Allocable Costs	839	-	839
Unallocated	-		
2nd Allocation	839	-	839
Total Allocated	<u>48,797</u>	<u>-</u>	<u>48,797</u>

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

User Department	Total	Purchasing
Building Maintenance	5,405	5,405
Building Security	332	332
Finance	399	399
Human Resources	665	665
Information Technology	1,008	1,008
Commissioners	299	299
Solicitor	166	166
Controller	497	497
Treasurer	272	272
Election & Voter	384	384
Tax Services	520	520
Public Defender	238	238
Reg & Recorder	396	396
Planning	1,007	1,007
Courts	2,251	2,251
DJ Harvey	404	404
DJ Bowman	404	404
DJ Little	404	404
DJ Beauchat	404	404
Law Library	11	11
Victim Witness	181	181
Clerk Courts	-	-
Constables	-	-
Coroner	260	260
District Attorney	1,188	1,188
Prothonotary	837	837
Sheriff	927	927
Fire Marshalls	113	113
Prison	11,739	11,739
Probation Services	3,054	3,054
Juvenile Probation	-	-
Protect Insp	34	34
Emergency Services	3,687	3,687
Veteran's Affairs	158	158
Conservation	22	22
Agricultural Extension	769	769
Domestic Relations	1,572	1,572
911 Telecommunications	-	-
Children & Youth	2,262	2,262

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

<u>User Department</u>	<u>Total</u>	<u>Purchasing</u>
Operational Services	192	192
Other	<u>6,336</u>	<u>6,336</u>
Subtotal	48,797	48,797
Total	<u><u>48,797</u></u>	<u><u>48,797</u></u>

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	488	11.270%	5,405		5,405		5,405
Building Security	30	0.693%	332		332		332
Finance	36	0.831%	399		399		399
Human Resources	60	1.386%	665		665		665
Information Technology	91	2.102%	1,008		1,008		1,008
Commissioners	27	0.624%	299		299		299
Solicitor	15	0.346%	166		166		166
Controller	44	1.016%	487		487	10	497
Treasurer	24	0.554%	266		266	6	272
County Complex		0.000%	-		-	-	-
Election & Voter	34	0.785%	376		376	8	384
Tax Services	46	1.062%	509		509	11	520
Public Defender	21	0.485%	233		233	5	238
Reg & Recorder	35	0.808%	388		388	8	396
Planning	89	2.055%	986		986	21	1,007
GIS/Mapping		0.000%	-		-	-	-
Courts	199	4.596%	2,204		2,204	47	2,251
DJ Harvey	36	0.826%	396		396	8	404
DJ Bowman	36	0.826%	396		396	8	404
DJ Little	36	0.826%	396		396	8	404
DJ Beauchat	36	0.826%	396		396	8	404
Law Library	1	0.023%	11		11	-	11
Victim Witness	16	0.370%	177		177	4	181
Clerk Courts		0.000%	-		-	-	-
Coroner	23	0.531%	255		255	5	260
District Attorney	105	2.425%	1,163		1,163	25	1,188
Prothonotary	74	1.709%	820		820	17	837
Sheriff	82	1.894%	908		908	19	927
Fire Marshalls	10	0.231%	111		111	2	113
Prison	1,038	23.972%	11,496		11,496	243	11,739
Probation Services	270	6.236%	2,991		2,991	63	3,054
Protect Insp	3	0.069%	33		33	1	34
Emergency Services	326	7.529%	3,611		3,611	76	3,687
Veteran's Affairs	14	0.323%	155		155	3	158
Conservation	2	0.046%	22		22	-	22
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	68	1.570%	753		753	16	769
Domestic Relations	139	3.210%	1,539		1,539	33	1,572
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	200	4.619%	2,215		2,215	47	2,262
Operational Services	17	0.393%	188		188	4	192
Other	560	12.933%	6,203		6,203	133	6,336
Subtotal	4,330	100.000%	47,958	-	47,958	839	48,797
Second Allocation Total	3,583						
Total	4,330	100.000%	47,958	-	47,958	839	48,797

(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	432,957		432,957	432,957
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,579	-	1,579	
Equipment Depreciation	339	-	339	
Employee Benefits	3,736	-	3,736	
Liability Insurance	1,392	-	1,392	
Property Insurance	352	-	352	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	14,237	1,524	15,761	
Building Security	5,022	385	5,407	
Finance	2,969	260	3,229	
Human Resources	7,329	522	7,851	
Information Technology	14,683	659	15,342	
Commissioners	1,652	865	2,517	
Solicitor	-	-	-	
Purchasing	487	10	497	
Controller		1,621	1,621	
Treasurer		99	99	
Central Phone		506	506	
County Complex		-	-	
Total Allocated Additions	53,777	6,451	60,228	60,228
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(4,210)		(4,210)	
Total Departmental Cost Adjustments	(4,210)	-	(4,210)	(4,210)
Total to be Allocated	<u>482,524</u>	<u>6,451</u>	<u>488,975</u>	<u>488,975</u>

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	261,781		32,365	103,657	125,760
<u>Other Expenses and Cost</u>					
Supplies	1,574		195	623	756
Minor Equipment	1,201		148	476	577
Professional Services	4,932		610	1,953	2,369
Contracted Services	2,400		297	950	1,153
Legal Fees	2,000		247	792	961
Advertising	1,341		166	531	644
Telephone	509		63	202	245
Postage	69		9	27	33
Training	85		11	34	41
Conferences	2,197		272	870	1,055
Dues / Memberships	805		100	319	387
Mileage	879		109	348	422
Parking/Tolls	-		-	-	-
Meals	71		9	28	34
Fringe Benefits	152,873		18,900	60,533	73,440
Other	240		30	95	115
Departmental Expenditures	432,957	-	53,528	171,437	207,992
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Dir Reclass - Finance (Liquid Fuels)	(4,210)	(4,210)			
Functional Cost	428,747	(4,210)	53,528	171,437	207,992

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	53,777	53,777			
REALLOCATE ADMIN		(49,567)	6,128	19,627	23,812
Allocable Costs	482,524	-	59,656	191,064	231,804
Unallocated	(231,804)				(231,804)
1st Allocation	250,720	-	59,656	191,064	-
Additions: 2nd Central Service Centers	6,451	6,451			
REALLOCATE ADMIN		(6,451)	798	2,554	3,099
Allocable Costs	6,451	-	798	2,554	3,099
Unallocated	(3,099)				(3,099)
2nd Allocation	3,352	-	798	2,554	-
Total Allocated	254,072	-	60,454	193,618	-

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

User Department	Total	Accounts Payable	Accting/Auditing
Building Maintenance	11,708	3,548	8,160
Building Security	1,220	184	1,036
Finance	1,624	355	1,269
Human Resources	6,718	1,187	5,531
Information Technology	1,958	483	1,475
Commissioners	6,746	1,262	5,484
Solicitor	1,095	268	827
Purchasing	-	-	-
Controller	1,621	383	1,238
Treasurer	2,484	164	2,320
Central Phone	-	-	-
County Complex	-	-	-
Election & Voter	6,288	2,357	3,931
Tax Appraising	-	-	-
Tax Services	11,956	1,144	10,812
Tax Collectors	-	-	-
Tax Claim	-	-	-
Public Defender	1,682	431	1,251
Reg & Recorder	2,284	344	1,940
Planning	5,329	1,385	3,944
GIS/Mapping	-	-	-
County Zoning	-	-	-
Courts	32,592	11,320	21,272
DJ Harvey	1,686	476	1,210
DJ Bowman	1,686	476	1,210
DJ Little	1,686	476	1,210
DJ Beauchat	1,686	476	1,210
Law Library	1,061	373	688
Victim Witness	4,088	417	3,671
Clerk Courts	-	-	-
Constables	-	-	-
Coroner	3,145	740	2,405
District Attorney	8,254	2,360	5,894
Prothonotary	2,075	399	1,676
Sheriff	4,170	955	3,215
Fire Marshalls	306	91	215
Prison	23,095	6,058	17,037
Probation Services	9,377	2,360	7,017
Juvenile Probation	-	-	-

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

User Department	Total	Accounts Payable	Accting/Auditing
Protect Insp	600	95	505
Emergency Services	13,784	3,754	10,030
TMI Act 147	-	-	-
Solid Waste	-	-	-
DUI Processing	-	-	-
Veteran's Affairs	1,740	613	1,127
Conservation	952	174	778
AG Land Pres	-	-	-
Agricultural Extension	2,037	601	1,436
VOCA	-	-	-
Haz Mat Emg Response	-	-	-
Domestic Relations	6,102	870	5,232
911 Telecommunications	-	-	-
Children & Youth	24,569	8,578	15,991
Operational Services	779	221	558
Other	45,889	5,076	40,813
Subtotal	254,072	60,454	193,618
Total	254,072	60,454	193,618

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	1,139	5.948%	3,548		3,548		3,548
Building Security	59	0.308%	184		184		184
Finance	114	0.595%	355		355		355
Human Resources	381	1.990%	1,187		1,187		1,187
Information Technology	155	0.809%	483		483		483
Commissioners	405	2.115%	1,262		1,262		1,262
Solicitor	86	0.449%	268		268		268
Controller	123	0.642%	383		383		383
Treasurer	52	0.272%	162		162		162
Election & Voter	745	3.890%	2,321		2,321	2	164
Tax Appraising		0.000%	-		-	36	2,357
Tax Services	362	1.890%	1,127		1,127		-
Public Defender	136	0.710%	424		424	17	1,144
Reg & Recorder	109	0.569%	339		339	7	431
Planning	438	2.287%	1,364		1,364	5	344
GIS/Mapping		0.000%	-		-	21	1,385
Courts	3,579	18.689%	11,149		11,149		-
DJ Harvey	151	0.786%	469		469	171	11,320
DJ Bowman	151	0.786%	469		469	7	476
DJ Little	151	0.786%	469		469	7	476
DJ Beauchat	151	0.786%	469		469	7	476
Law Library	118	0.616%	367		367	7	476
Victim Witness	132	0.689%	411		411	6	373
Clerk Courts		0.000%	-		-	6	417
Coroner	234	1.222%	729		729		-
District Attorney	746	3.896%	2,324		2,324	11	740
Prothonotary	126	0.658%	393		393	36	2,360
Sheriff	302	1.577%	941		941	6	399
Fire Marshalls	29	0.151%	90		90	14	955
Prison	1,915	10.000%	5,966		5,966	1	91
Probation Services	746	3.896%	2,324		2,324	92	6,058
Protect Insp	30	0.157%	94		94	36	2,360
Emergency Services	1,187	6.198%	3,697		3,697	1	95
Veteran's Affairs	194	1.013%	604		604	57	3,754
Conservation	55	0.287%	171		171	9	613
AG Land Pres		0.000%	-		-	3	174
Agricultural Extension	190	0.992%	592		592		-
						9	601

**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	275	1.436%	857		857	13	870
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,712	14.162%	8,448		8,448	130	8,578
Operational Services	70	0.366%	218		218	3	221
Other	1,604	8.377%	4,998		4,998	78	5,076
Subtotal	19,150	100.000%	59,656	-	59,656	798	60,454
Second Allocation Total	16,688						
Total	19,150	100.000%	59,656	-	59,656	798	60,454

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits		0.000%	-		-		-
Building Maintenance	1,853	4.271%	8,160		8,160		8,160
Building Security	235	0.542%	1,036		1,036		1,036
Finance	288	0.664%	1,269		1,269		1,269
Human Resources	1,256	2.895%	5,531		5,531		5,531
Information Technology	335	0.772%	1,475		1,475		1,475
Commissioners	1,245	2.870%	5,484		5,484		5,484
Solicitor	188	0.433%	827		827		827
Purchasing		0.000%	-		-		-
Controller	281	0.648%	1,238		1,238		1,238
Treasurer	519	1.196%	2,285		2,285	35	2,320
County Complex		0.000%	-		-		-
Election & Voter	879	2.026%	3,871		3,871	60	3,931
Tax Services	2,418	5.573%	10,648		10,648	164	10,812
Public Defender	280	0.645%	1,232		1,232	19	1,251
Reg & Recorder	434	1.000%	1,911		1,911	29	1,940
Planning	882	2.033%	3,884		3,884	60	3,944
GIS/Mapping		0.000%	-		-		-
Courts	4,757	10.965%	20,950		20,950	322	21,272
DJ Harvey	271	0.624%	1,192		1,192	18	1,210
DJ Bowman	271	0.624%	1,192		1,192	18	1,210
DJ Little	271	0.624%	1,192		1,192	18	1,210
DJ Beauchat	271	0.624%	1,192		1,192	18	1,210
Law Library	154	0.355%	678		678	10	688
Victim Witness	821	1.892%	3,615		3,615	56	3,671
Clerk Courts		0.000%	-		-		-
Coroner	538	1.240%	2,369		2,369	36	2,405
District Attorney	1,318	3.038%	5,805		5,805	89	5,894
Prothonotary	375	0.864%	1,651		1,651	25	1,676
Sheriff	719	1.657%	3,166		3,166	49	3,215
Fire Marshalls	48	0.111%	212		212	3	215
Prison	3,810	8.782%	16,779		16,779	258	17,037
Probation Services	1,569	3.617%	6,911		6,911	106	7,017
Protect Insp	113	0.260%	497		497	8	505
Emergency Services	2,243	5.170%	9,878		9,878	152	10,030
Veteran's Affairs	252	0.581%	1,110		1,110	17	1,127
Conservation	174	0.401%	766		766	12	778
AG Land Pres		0.000%	-		-		-
Agricultural Extension	321	0.740%	1,414		1,414	22	1,436

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	1,170	2.697%	5,153		5,153	79	5,232
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	3,576	8.243%	15,749		15,749	242	15,991
Operational Services	125	0.288%	550		550	8	558
Other	9,126	21.035%	40,192		40,192	621	40,813
Subtotal	43,384	100.000%	191,064	-	191,064	2,554	193,618
Second Allocation Total	37,703						
Total	43,384	100.000%	191,064	-	191,064	2,554	193,618

(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

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	253,213		253,213	253,213
Deductions			-	
Bank Fees	(70)		(70)	
			-	
			-	
Total Deductions	(70)	-	(70)	(70)
Allocated Additions				
Building Depreciation	2,092	-	2,092	
Equipment Depreciation	2,760	-	2,760	
Employee Benefits	184	-	184	
Liability Insurance	927	-	927	
Property Insurance	487	-	487	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	23,761	2,735	26,496	
Building Security	7,031	539	7,570	
Finance	4,057	355	4,412	
Human Resources	4,888	348	5,236	
Information Technology	11,206	503	11,709	
Commissioners	1,731	880	2,611	
Solicitor	-	-	-	
Purchasing	266	6	272	
Controller	2,447	37	2,484	
Treasurer		145	145	
Central Phone		590	590	
County Complex		-	-	
Total Allocated Additions	61,837	6,138	67,975	67,975
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	(870)	-	(870)	(870)
Total to be Allocated	<u>314,110</u>	<u>6,138</u>	<u>320,248</u>	<u>320,248</u>

Actual 2015

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	173,415	39,039	5,577	128,799
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,690	380	54	1,255
Publications	-	-	-	-
Minor Equipment	-	-	-	-
Professional Services	800	180	26	594
Shipping	-	-	-	-
Software License	-	-	-	-
Legal Fees	1,000	225	32	743
Telephone	56	13	2	42
Postage	4,377	985	141	3,251
Contracted Services	1,145	258	37	850
Computer Hardware	-	-	-	-
Mileage	-	-	-	-
Training	-	-	-	-
Conference	-	-	-	-
Dues / Memberships	500	113	16	371
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	70,160	15,794	2,256	52,109
Loss on Investments	-			-
Bank Fees	70			70
Departmental Expenditures	253,213	56,988	8,141	188,084

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

	Total	General and Administration	Check Process	General Government
Cost Adjustments				
Deductions	(70)	(70)		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(870)	(870)		
Reclass from IT	-			
Functional Cost	252,273	56,048	8,141	188,084
Additions: 1st Central Service Centers	61,837	61,837		
REALLOCATE ADMIN		(117,885)	4,893	112,992
Allocable Costs	314,110	-	13,034	301,076
Unallocated	(301,076)			(301,076)
1st Allocation	13,034	-	13,034	-
Additions: 2nd Central Service Centers	6,138	6,138		
REALLOCATE ADMIN		(6,138)	255	5,883
Allocable Costs	6,138	-	255	5,883
Unallocated	(5,883)			(5,883)
2nd Allocation	255	-	255	-
Total Allocated	13,289	-	13,289	-

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

User Department	Total	Check Process
Building Maintenance	531	531
Building Security	115	115
Finance	93	93
Human Resources	319	319
Information Technology	111	111
Commissioners	328	328
Solicitor	61	61
Purchasing	-	-
Controller	99	99
Treasurer	145	145
Central Phone	-	-
County Complex	-	-
Election & Voter	218	218
Tax Appraising	-	-
Tax Services	791	791
Tax Collectors	-	-
Tax Claim	-	-
Public Defender	109	109
Reg & Recorder	138	138
Planning	307	307
GIS/Mapping	-	-
County Zoning	-	-
Courts	1,285	1,285
DJ Harvey	83	83
DJ Bowman	83	83
DJ Little	83	83
DJ Beauchat	83	83
Law Library	42	42
Victim Witness	223	223
Clerk Courts	73	73
Constables	-	-
Coroner	138	138
District Attorney	396	396
Prothonotary	125	125
Sheriff	284	284
Fire Marshalls	12	12
Prison	1,636	1,636
Probation Services	651	651
Juvenile Probation	-	-

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

<u>User Department</u>	<u>Total</u>	<u>Check Process</u>
Protect Insp	33	33
Emergency Services	722	722
Veteran's Affairs	65	65
Conservation	105	105
AG Land Pres	-	-
Economic Development	-	-
Commerce Center	-	-
Agricultural Extension	106	106
Domestic Relations	403	403
911 Telecommunications	-	-
Children & Youth	1,111	1,111
Operational Services	52	52
Other	2,130	2,130
Subtotal	13,289	13,289
Total	13,289	13,289

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
Building Maintenance	2,329	4.075%	531		531		531
Building Security	505	0.884%	115		115		115
Finance	406	0.710%	93		93		93
Human Resources	1,399	2.448%	319		319		319
Information Technology	486	0.850%	111		111		111
Commissioners	1,439	2.518%	328		328		328
Solicitor	269	0.471%	61		61		61
Purchasing	-	0.000%	-		-		-
Controller	435	0.761%	99		99		99
Treasurer	638	1.116%	145		145		145
Central Phone	-	0.000%	-		-	-	-
County Complex	-	0.000%	-		-	-	-
Election & Voter	933	1.633%	213		213	5	218
Tax Services	3,388	5.929%	773		773	18	791
Public Defender	469	0.821%	107		107	2	109
Reg & Recorder	593	1.038%	135		135	3	138
Planning	1,314	2.299%	300		300	7	307
GIS/Mapping	-	0.000%	-		-	-	-
Courts	5,508	9.638%	1,256		1,256	29	1,285
DJ Harvey	354	0.620%	81		81	2	83
DJ Bowman	354	0.620%	81		81	2	83
DJ Little	354	0.620%	81		81	2	83
DJ Beauchat	354	0.620%	81		81	2	83
Law Library	182	0.318%	41		41	1	42
Victim Witness	957	1.675%	218		218	5	223
Clerk Courts	312	0.546%	71		71	2	73
Coroner	593	1.038%	135		135	3	138
District Attorney	1,697	2.970%	387		387	9	396
Prothonotary	535	0.936%	122		122	3	125
Sheriff	1,218	2.131%	278		278	6	284
Fire Marshalls	52	0.091%	12		12	-	12
Prison	7,013	12.272%	1,600		1,600	36	1,636
Probation Services	2,795	4.891%	637		637	14	651
Juvenile Probation	-	0.000%	-		-	-	-
Protect Insp	140	0.245%	32		32	1	33
Emergency Services	3,094	5.414%	706		706	16	722
Veteran's Affairs	279	0.488%	64		64	1	65
Conservation	453	0.793%	103		103	2	105
AG Land Pres	-	0.000%	-		-	-	-

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
Economic Development	-	0.000%	-		-	-	-
Commerce Center	-	0.000%	-		-	-	-
Agricultural Extension	456	0.798%	104		104	2	106
Haz Mat Emg Response	-	0.000%	-		-	-	-
Domestic Relations	1,728	3.024%	394		394	9	403
911 Telecommunications	-	0.000%	-		-	-	-
Children & Youth	4,763	8.335%	1,086		1,086	25	1,111
Operational Services	226	0.395%	51		51	1	52
Other	9,126	15.969%	2,083		2,083	47	2,130
Subtotal	57,147	100.000%	13,034	-	13,034	255	13,289
Second Allocation Total	49,241						
Total	57,147	100.000%	13,034	-	13,034	255	13,289

(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

**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	34	-	34	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,410	150	1,560	
Building Security	502	39	541	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	6,272	189	6,461	6,461
Departmental Cost Adjustments				
Telephone	33,821		33,821	
Total Departmental Cost Adjustments	33,821	-	33,821	33,821
Total to be Allocated	40,093	189	40,282	40,282

Actual 2015

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	33,821		33,821
Functional Cost	33,821	-	33,821
Additions: 1st Central Service Centers	6,272	-	6,272
REALLOCATE ADMIN		-	-
Allocable Costs	40,093	-	40,093
Unallocated	-		
1st Allocation	40,093	-	40,093
Additions: 2nd Central Service Centers	189	-	189
REALLOCATE ADMIN		-	-
Allocable Costs	189	-	189
Unallocated	-		
2nd Allocation	189	-	189
Total Allocated	40,282	-	40,282

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

User Department	Total	Phone System
Building Maintenance	842	842
Building Security	253	253
Finance	337	337
Human Resources	590	590
Information Technology	506	506
Commissioners	758	758
Solicitor	253	253
Purchasing	84	84
Controller	506	506
Treasurer	590	590
Central Phone	-	-
County Complex	-	-
Election & Voter	169	169
Tax Appraising	-	-
Tax Services	1,694	1,694
Tax Claim	-	-
Public Defender	593	593
Reg & Recorder	762	762
Planning	1,694	1,694
GIS/Mapping	-	-
Courts	2,709	2,709
Law Library	169	169
Victim Witness	509	509
Clerk Courts	1,185	1,185
District Attorney	1,185	1,185
Prothonotary	678	678
Sheriff	1,355	1,355
Fire Marshalls	-	-
Prison	7,197	7,197
Probation Services	4,065	4,065
Juvenile Probation	-	-
Protect Insp	-	-

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

User Department	Total	Phone System
Emergency Services	509	509
TMI Act 147	-	-
Solid Waste	-	-
DUI Processing	-	-
Veteran's Affairs	169	169
Conservation	1,440	1,440
AG Land Pres	-	-
Economic Development	-	-
Commerce Center	-	-
Agricultural Extension	1,947	1,947
Gypsy Moth	-	-
VOCA	-	-
Haz Mat Emg Response	-	-
Domestic Relations	2,117	2,117
911 Telecommunications	-	-
Children & Youth	4,742	4,742
Other	(3)	(3)
Subtotal	40,282	40,282
Total	40,282	40,282

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	2.101%	842		842		842
Building Security	3	0.630%	253		253		253
Finance	4	0.840%	337		337		337
Human Resources	7	1.471%	590		590		590
Information Technology	6	1.261%	506		506		506
Commissioners	9	1.891%	758		758		758
Solicitor	3	0.630%	253		253		253
Purchasing	1	0.210%	84		84		84
Controller	6	1.261%	506		506		506
Treasurer	7	1.471%	590		590		590
Election & Voter	2	0.420%	168		168	1	169
Tax Services	20	4.202%	1,685		1,685	9	1,694
Public Defender	7	1.471%	590		590	3	593
Reg & Recorder	9	1.891%	758		758	4	762
Planning	20	4.202%	1,685		1,685	9	1,694
GIS/Mapping		0.000%	-		-	-	-
Courts	32	6.723%	2,695		2,695	14	2,709
Law Library	2	0.420%	168		168	1	169
Victim Witness	6	1.261%	506		506	3	509
Clerk Courts	14	2.941%	1,179		1,179	6	1,185
Coroner	4	0.840%	337		337	2	339
District Attorney	14	2.941%	1,179		1,179	6	1,185
Prothonotary	8	1.681%	674		674	4	678
Sheriff	16	3.361%	1,348		1,348	7	1,355
Fire Marshalls		0.000%	-		-	-	-
Prison	85	17.857%	7,159		7,159	38	7,197
Probation Services	48	10.084%	4,043		4,043	22	4,065
Emergency Services	6	1.261%	506		506	3	509
Veteran's Affairs	2	0.420%	168		168	1	169
Conservation	17	3.571%	1,432		1,432	8	1,440
Agricultural Extension	23	4.832%	1,937		1,937	10	1,947
Domestic Relations	25	5.252%	2,106		2,106	11	2,117
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	56	11.765%	4,717		4,717	25	4,742
Operational Services	4	0.840%	337		337	2	339
Other		-0.002%	(3)		(3)	-	(3)
Subtotal	476	100.000%	40,093	-	40,093	189	40,282
Second Allocation Total	420						
Total	476	100.000%	40,093	-	40,093	189	40,282

(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

**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	258,678		258,678	258,678
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	956	-	956	
Equipment Depreciation	2,266	-	2,266	
Employee Benefits	-	-	-	
Liability Insurance	193	-	193	
Property Insurance	3,141	-	3,141	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	93,323	14,198	107,521	
Building Security	-	-	-	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	99,879	14,198	114,077	114,077
Departmental Cost Adjustments				
Reclass to Building Maintenance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>358,557</u>	<u>14,198</u>	<u>372,755</u>	<u>372,755</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	131,968		131,968
	-		
<u>Other Expenses and Cost</u>			
Supplies	6,635		6,635
Minor Equipment	1,091		1,091
Utilities	4,303		4,303
Mileage & Conference Exp	-		
Repairs / Maintenance	5,595		5,595
Contracted Services	3,616		3,616
Gasoline	1,564		1,564
Vehicle Repair	-		
Postage Shipping	9		9
Professional Services	3,387		3,387
Training & Uniforms	1,017		1,017
Fringe Benefits	94,852		94,852
Equipment Repair	4,541		4,541
Dues & Membership	100		100
Departmental Expenditures	258,678	-	258,678
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments Reclass to Building Maintenance	-		
Functional Cost	258,678	-	258,678
Additions: 1st Central Service Centers	99,879	-	99,879
REALLOCATE ADMIN		-	-
Allocable Costs	358,557	-	358,557
Unallocated	-		
1st Allocation	358,557	-	358,557
Additions: 2nd Central Service Centers	14,198	21,162	
REALLOCATE ADMIN		(21,162)	21,162
Allocable Costs	14,198	-	21,162
Unallocated	6,964		
2nd Allocation	21,162	-	21,162
Total Allocated	379,719	-	379,719

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

<u>User Department</u>	<u>Total</u>	<u>County Complex</u>
Prison	189,860	189,860
911 Telecommunications	189,860	189,860
Other	(1)	(1)
Subtotal	379,719	379,719
Total	<u>379,719</u>	<u>379,719</u>

**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%	179,279		179,279	10,581	189,860
911 Telecommunications	50	50.000%	179,279		179,279	10,581	189,860
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	358,557	-	358,557	21,162	379,719
Second Allocation Total	100						
Total	100	100.000%	358,557	-	358,557	21,162	379,719

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

Source: Finance Office