

A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2016

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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, 2016 to establish cost allocations or billings for January 1, 2018 through December 31, 2018 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

CONTROLLER
Title

ADAMS
County

2/12/18
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	18,385	27,158	-	-
Equipment Depreciat	-	-	-	-	-	-	-	-
Employee Benefits	188	1,881	376	188	-	1,881	-	-
Liability Insurance	489	4,700	1,627	1,104	4,697	3,206	653	618
Property Insurance	639	1,345	581	1,161	85	7,219	-	-
Workers' Compensati	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	37,360	69,262	23,591	38,942	1,458	240,131	10,079	5,482
Building Security	6,337	23,271	10,154	17,747	-	111,104	-	-
Finance	10,215	18,827	3,762	5,195	8,144	33,298	3,488	3,488
Human Resources	2,994	25,087	10,414	7,508	23,807	20,309	4,480	4,480
Information Technolog	5,116	41,466	13,307	22,871	49,976	80,101	172	129
Commissioners	7,308	19,127	5,570	5,547	12,446	26,798	3,560	3,560
Solicitor	-	-	-	-	-	-	-	-
Purchasing	592	529	328	556	1,552	1,653	495	497
Controller	8,417	11,241	2,493	3,244	5,506	28,161	2,321	2,324
Treasurer	187	455	91	112	200	681	73	73
Central Phone	187	1,869	654	841	1,495	2,990	-	-
County Complex	-	-	-	-	-	-	-	-
Total Allocated	85,350	224,490	75,188	111,977	127,751	584,690	25,321	20,651
Roll Forward								
Proposed Costs	85,350	224,490	75,188	111,977	127,751	584,690	25,321	20,651

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**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 Depreciation	-	-	-	-	-	-	-	-
Employee Benefits	-	-	188	376	940	-	752	376
Liability Insurance	629	794	198	865	2,281	690	6,008	1,283
Property Insurance	-	-	401	420	850	855	1,714	1,155
Workers' Compensation Retirement	-	-	-	-	-	-	-	-
Building Maintenance	5,014	-	15,018	7,976	37,636	105	37,375	39,165
Building Security	-	-	7,011	3,725	13,383	-	15,196	17,413
Finance	3,488	3,488	2,147	12,805	7,034	6,112	16,858	4,141
Human Resources	4,483	5,904	1,487	7,521	16,368	1,567	20,843	8,929
Information Technology	129	129	1,539	20,804	45,885	-	38,723	21,661
Commissioners	3,560	4,020	1,803	10,306	9,455	4,282	16,977	5,348
Solicitor	-	-	-	-	-	-	-	-
Purchasing	497	497	25	341	959	365	1,400	693
Controller	2,324	2,324	1,511	7,384	4,299	4,120	12,067	2,562
Treasurer	73	73	41	247	163	115	346	94
Central Phone	-	-	187	561	1,308	374	1,308	748
County Complex	-	-	-	-	-	-	-	-
Total Allocated	20,197	17,229	33,103	74,409	145,282	18,585	173,967	107,607
Roll Forward								
Proposed Costs	20,197	17,229	33,103	74,409	145,282	18,585	173,967	107,607

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**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	1,128	-	-	2,821	-	-	188	-
Liability Insurance	14,926	1	76,767	33,808	693	5,081	421	5,182
Property Insurance	1,264	46	44,770	1,757	46	-	64	-
Workers' Compensati	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
Building Maintenance	47,835	-	27,602	62,705	28	18	1,679	2,207
Building Security	20,625	-	-	27,635	-	-	734	-
Finance	8,042	223	31,222	13,530	2,007	22,821	3,442	2,729
Human Resources	21,161	10	169,877	66,960	1,487	37,714	2,935	14,887
Information Technolog	23,060	-	79,227	124,525	-	39,625	5,113	24,915
Commissioners	11,464	140	71,915	29,141	1,716	25,761	3,073	6,303
Solicitor	-	-	-	-	-	-	-	-
Purchasing	1,576	-	12,436	2,573	25	4,326	303	25
Controller	5,380	121	22,460	9,416	1,179	15,788	2,446	1,646
Treasurer	208	4	963	396	39	516	65	83
Central Phone	1,495	-	7,943	4,579	-	561	187	1,589
County Complex	-	-	194,123	-	-	-	-	-
Total Allocated Roll Forward	164,482	545	739,305	389,626	7,220	152,211	21,273	70,551
Proposed Costs	164,482	545	739,305	389,626	7,220	152,211	21,273	70,551

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**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 Depreciatir	-	-	-	-	-	-	-
Employee Benefits	-	-	2,069	-	5,830	-	-
Liability Insurance	1,097	74	4,612	1,538	11,921	-	972
Property Insurance	-	-	-	7,619	-	-	-
Workers' Compensati	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
Building Maintenance	5,856	42	24,932	145,931	7,956	-	2
Building Security	-	-	-	-	-	-	-
Finance	3,745	-	10,353	-	33,057	10,679	2,387
Human Resources	7,442	-	31,264	-	69,929	-	5,953
Information Technolog	3,237	-	40,147	-	139,824	-	1,033
Commissioners	4,641	-	16,126	-	42,273	-	3,331
Solicitor	-	-	-	-	-	-	-
Purchasing	693	-	1,804	-	2,182	-	290
Controller	2,561	-	6,510	-	25,700	-	1,505
Treasurer	83	-	256	-	746	-	56
Central Phone	2,056	-	2,336	-	5,233	-	374
County Complex	-	-	-	194,123	-	-	-
Total Allocated	58,315	116	140,409	349,211	344,651	10,679	15,903
Roll Forward			50,530				
Proposed Costs	58,315	116	190,939	349,211	344,651	10,679	15,903

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

Central Services Departments	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	45,071	180,961	-	-	180,961
Equipment Depreciation	1	1	-	-	1
Employee Benefits	2	19,184	-	-	19,184
Liability Insurance	253	187,352	-	-	187,352
Property Insurance	2,202	74,193	-	-	74,193
Workers' Compensation	-	-	-	-	-
Retirement	-	-	-	-	-
Building Maintenance	148,489	1,043,876	-	-	1,043,876
Building Security	6,611	280,946	-	-	280,946
Finance	77,558	364,285	-	-	364,285
Human Resources	(18)	595,782	-	-	595,782
Information Technology	2,424	825,138	15,271	-	840,409
Commissioners	48,491	404,042	-	796,451	1,200,492
Solicitor	6,196	6,196	-	-	6,196
Purchasing	10,082	47,294	-	-	47,294
Controller	47,130	242,140	-	227,568	469,708
Treasurer	1,362	7,801	-	332,073	339,873
Central Phone	(4)	38,871	-	-	38,871
County Complex	(1)	388,245	-	(6,964)	381,281
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Total Allocated	395,849	4,706,307	15,271	1,349,127	6,070,706
Roll Forward		50,530	-	-	50,530
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Proposed Costs	395,849	4,756,837	15,271	1,349,127	6,121,236

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2016	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Services Building	-			-		-
Election & Voter	85,350			85,350		85,350
Tax Services	224,490			224,490		224,490
Public Defender	75,188			75,188		75,188
Reg & Recorder	111,977			111,977		111,977
Planning	127,751			127,751		127,751
Courts	584,690			584,690		584,690
DJ Harvey	25,321			25,321		25,321
DJ Bowman	20,651			20,651		20,651
DJ Little	20,197			20,197		20,197
DJ Beauchat	17,229			17,229		17,229
Law Library	33,103			33,103		33,103
Victim Witness	74,409			74,409		74,409
Clerk Courts	145,282			145,282		145,282
Coroner	18,585			18,585		18,585
District Attorney	173,967			173,967		173,967
Prothonotary	107,607			107,607		107,607
Sheriff	164,482			164,482		164,482
Fire Marshalls	545			545		545
Prison	739,305			739,305		739,305
Probation Services	389,626			389,626		389,626
Protect Insp	7,220			7,220		7,220
Emergency Services	152,211			152,211		152,211
Veteran's Affairs	21,273			21,273		21,273
Conservation	70,551			70,551		70,551
Agricultural Extension	58,315			58,315		58,315
VOCA	132			132		132
Haz Mat Emg Response	116			116		116
Domestic Relations	140,409	89,879	50,530	190,939		190,939
911 Telecommunications	349,211			349,211		349,211
Children & Youth	344,651			344,651		344,651
Liquid Fuels	10,679			10,679		10,679
VOJO	32			32		32
Operational Services	15,903			15,903		15,903
Other	395,849			395,849		395,849
Sub Total	4,706,307	89,879	50,530	4,756,837		4,756,837
Direct Billed	15,271					15,271
Unallocated	1,349,127					1,349,127
Total	6,070,706					6,121,236

Actual 2016

**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	-	172,717	-
Employee Benefits	25,145	-	-
Liability Insurance	211,951	-	-
Property Insurance	82,426	-	-
Building Maintenance	1,223,299	(42,275)	-
Building Security	310,371	-	-
Finance	359,937	6,784	-
Human Resources	584,975	-	-
Information Technology	792,401	-	-
Commissioners	780,646	(2,068)	-
Solicitor	329,809	-	-
Purchasing	49,105	(1,174)	-
Controller	460,513	(4,210)	-
Treasurer	262,196	(940)	-
Central Phone	-	42,275	-
County Complex	212,594	-	-
Election & Voter			85,350
Tax Appraising			-
Tax Services			224,490
Public Defender			75,188
Reg & Recorder			111,977
Planning			127,751
Courts			584,690
DJ Harvey			25,321
DJ Bowman			20,651
DJ Little			20,197
DJ Beauchat			17,229
Law Library			33,103
Victim Witness			74,409
Clerk Courts			145,282
Coroner			18,585
District Attorney			173,967

Actual 2016

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Prothonotary			107,607
Sheriff			164,482
Fire Marshalls			545
Prison			739,305
Probation Services			389,626
Protect Insp			7,220
Emergency Services			152,211
Veteran's Affairs			21,273
Conservation			70,551
Agricultural Extension			58,315
VOCA			132
Haz Mat Emg Response			116
Domestic Relations			140,409
911 Telecommunications			349,211
Children & Youth			344,651
Liquid Fuels			10,679
VOJO			32
Operational Services			15,903
Other			395,849
Direct Billed			15,271
Unallocated			1,349,127
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Totals	<u>5,685,369</u>	<u>385,337</u>	<u>6,070,706</u>

Actual 2016

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	-	(172,717)	-	-	-	-	-	-	-
Employee Benefits	-	-	(25,145)	-	-	-	-	-	-
Liability Insurance	-	-	-	(211,951)	-	-	-	-	-
Property Insurance	-	-	-	-	(82,426)	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-	-
Building Maintenance	16,628	18,109	564	9,178	1,489	(1,337,099)	13,662	15,668	28,258
Building Security	289	3,745	564	6,115	75	2,805	(352,172)	3,388	7,047
Finance	1,835	2,898	752	1,052	413	14,974	6,983	(425,642)	6,733
Human Resources	1,797	927	752	1,380	466	17,668	8,146	15,166	(679,469)
Information Technology	2,040	134,456	2,389	1,929	315	10,029	4,654	4,382	13,289
Commissioners	3,894	6,664	188	1,603	947	35,088	16,313	10,817	8,998
Solicitor	1,514	-	188	828	442	9,909	4,594	2,986	4,465
Purchasing	513	552	188	52	133	4,994	2,327	-	-
Controller	1,579	339	376	1,387	347	12,739	5,819	3,412	8,929
Treasurer	2,092	2,760	-	906	480	21,568	8,146	5,538	5,968
Central Phone	129	-	-	-	33	1,246	582	-	-
County Complex	956	2,266	-	169	3,093	162,203	-	-	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	5,321	-	188	489	639	37,360	6,337	10,215	2,994
Tax Services	5,430	-	1,881	4,700	1,345	69,262	23,271	18,827	25,087
Public Defender	2,240	-	376	1,627	581	23,591	10,154	3,762	10,414
Reg & Recorder	6,961	-	188	1,104	1,161	38,942	17,747	5,195	7,508
Planning	18,385	-	-	4,697	85	1,458	-	8,144	23,807
Courts	27,158	-	1,881	3,206	7,219	240,131	111,104	33,298	20,309
DJ Harvey	-	-	-	653	-	10,079	-	3,488	4,480
DJ Bowman	-	-	-	618	-	5,482	-	3,488	4,480
DJ Little	-	-	-	629	-	5,014	-	3,488	4,483
DJ Beauchat	-	-	-	794	-	-	-	3,488	5,904
Law Library	1,547	-	188	198	401	15,018	7,011	2,147	1,487
Victim Witness	1,078	-	376	865	420	7,976	3,725	12,805	7,521
Clerk Courts	4,721	-	940	2,281	850	37,636	13,383	7,034	16,368
Coroner	-	-	-	690	855	105	-	6,112	1,567
District Attorney	4,400	-	752	6,008	1,714	37,375	15,196	16,858	20,843
Prothonotary	4,039	-	376	1,283	1,155	39,165	17,413	4,141	8,929
Sheriff	6,318	-	1,128	14,926	1,264	47,835	20,625	8,042	21,161
Fire Marshalls	-	-	-	1	46	-	-	223	10
Prison	-	-	-	76,767	44,770	27,602	-	31,222	169,877

Actual 2016

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:									
Probation Services	9,780	-	2,821	33,808	1,757	62,705	27,635	13,530	66,960
Protect Insp	-	-	-	693	46	28	-	2,007	1,487
Emergency Services	-	-	-	5,081	-	18	-	22,821	37,714
Veteran's Affairs	623	-	188	421	64	1,679	734	3,442	2,935
Conservation	10,985	-	-	5,182	-	2,207	-	2,729	14,887
Agricultural Extension	26,904	-	-	1,097	-	5,856	-	3,745	7,442
VOCA	-	-	-	132	-	-	-	-	-
Haz Mat Emg Response	-	-	-	74	-	42	-	-	-
Domestic Relations	-	-	2,069	4,612	-	24,932	-	10,353	31,264
911 Telecommunications	-	-	-	1,538	7,619	145,931	-	-	-
Children & Youth	-	-	5,830	11,921	-	7,956	-	33,057	69,929
Liquid Fuels	-	-	-	-	-	-	-	10,679	-
VOJO	-	-	-	32	-	-	-	-	-
Operational Services	-	-	-	972	-	2	-	2,387	5,953
Other	45,071	1	2	253	2,202	148,489	6,611	77,558	(18)
Unallocated	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-

Actual 2016

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	18,504	14,851	-	5,366	12,505	363	930	-	-
Building Security	11,289	3,369	-	520	2,218	98	279	-	-
Finance	15,204	3,891	-	707	3,007	100	372	-	-
Human Resources	28,099	8,783	-	744	9,636	279	651	-	-
Information Technology	(975,610)	5,036	-	929	2,917	100	744	-	-
Commissioners	16,722	(1,249,860)	361,675	372	6,955	209	837	-	-
Solicitor	7,337	3,245	(367,871)	322	1,892	61	279	-	-
Purchasing	-	-	-	(56,783)	-	-	93	-	-
Controller	15,023	4,892	-	277	(512,059)	79	558	-	-
Treasurer	23,023	5,301	-	252	3,221	(341,162)	651	-	-
Central Phone	-	-	-	-	-	-	(44,265)	-	-
County Complex	-	-	-	-	-	-	-	(381,281)	-
Services Building	-	-	-	-	-	-	-	-	-
Election & Voter	5,116	7,308	-	592	8,417	187	187	-	85,350
Tax Services	41,466	19,127	-	529	11,241	455	1,869	-	224,490
Public Defender	13,307	5,570	-	328	2,493	91	654	-	75,188
Reg & Recorder	22,871	5,547	-	556	3,244	112	841	-	111,977
Planning	49,976	12,446	-	1,552	5,506	200	1,495	-	127,751
Courts	80,101	26,798	-	1,653	28,161	681	2,990	-	584,690
DJ Harvey	172	3,560	-	495	2,321	73	-	-	25,321
DJ Bowman	129	3,560	-	497	2,324	73	-	-	20,651
DJ Little	129	3,560	-	497	2,324	73	-	-	20,197
DJ Beauchat	129	4,020	-	497	2,324	73	-	-	17,229
Law Library	1,539	1,803	-	25	1,511	41	187	-	33,103
Victim Witness	20,804	10,306	-	341	7,384	247	561	-	74,409
Clerk Courts	45,885	9,455	-	959	4,299	163	1,308	-	145,282
Coroner	-	4,282	-	365	4,120	115	374	-	18,585
District Attorney	38,723	16,977	-	1,400	12,067	346	1,308	-	173,967
Prothonotary	21,661	5,348	-	693	2,562	94	748	-	107,607
Sheriff	23,060	11,464	-	1,576	5,380	208	1,495	-	164,482
Fire Marshalls	-	140	-	-	121	4	-	-	545
Prison	79,227	71,915	-	12,436	22,460	963	7,943	194,123	739,305

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Probation Services	124,525	29,141	-	2,573	9,416	396	4,579	-	389,626
Protect Insp	-	1,716	-	25	1,179	39	-	-	7,220
Emergency Services	39,625	25,761	-	4,326	15,788	516	561	-	152,211
Veteran's Affairs	5,113	3,073	-	303	2,446	65	187	-	21,273
Conservation	24,915	6,303	-	25	1,646	83	1,589	-	70,551
Agricultural Extension	3,237	4,641	-	693	2,561	83	2,056	-	58,315
VOCA	-	-	-	-	-	-	-	-	132
Haz Mat Emg Response	-	-	-	-	-	-	-	-	116
Domestic Relations	40,147	16,126	-	1,804	6,510	256	2,336	-	140,409
911 Telecommunications	-	-	-	-	-	-	-	194,123	349,211
Children & Youth	139,824	42,273	-	2,182	25,700	746	5,233	-	344,651
Liquid Fuels	-	-	-	-	-	-	-	-	10,679
VOJO	-	-	-	-	-	-	-	-	32
Operational Services	1,033	3,331	-	290	1,505	56	374	-	15,903
Other	2,424	48,491	6,196	10,082	47,130	1,362	(4)	(1)	395,849
Unallocated	-	796,451	-	-	227,568	332,073	-	(6,964)	1,349,127
Direct Billings	15,271	-	-	-	-	-	-	-	15,271
Totals	-	-	-	-	-	-	-	-	6,070,706

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

Actual 2016

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

<u>Department</u>	<u>Basis of Allocation</u>
Agricultural Res Ctr.	Net Usable Square Footage Occupied - Agricultural Res Ctr
Adult Correctional Complex	Net Usable Square Footage Occupied - Correctional Complex
Emergency Training Facility	Net Usable Square Footage Occupied - Emergency Training Facility
St Francis	Net Usable Square Footage Occupied - County Complex
County Complex	Net Usable Square Footage Occupied - St Francis
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
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)
Payroll	Total Payroll Checks Issued By Department
Information Technology	
Technological Support	Actual Hours By Department
System Maintenance	Number of Computers & Servers by Department
Commissioners	
Accounting	Total Accounting Transactions (Exp & Rev) By Department

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Personnel Admin	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

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation
Nature and Extent Of Services

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.

New and Old Courthouse

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.

Total depreciation for New and Old Courthouse for 2016 is \$81,127.

Actual 2016

Agricultural Building

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.

Total depreciation for the Agricultural Building for 2016 is \$63,394.

County Complex

The County Complex is valued at \$ 35,000 and had additional work of \$12,778 in 2011, totaling \$47,778.

Total depreciation for the County Complex in 2016 is \$956.

St Francis Building

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.

Total depreciation for the St Francis building in 2016 is \$68,750.

Actual 2016

**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>	<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>214,227</u>	<u>-</u>	<u>214,227</u>	<u>214,227</u>

Actual 2016

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

Actual 2016

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	16,628	3,142	212	933	-	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
Planning	18,385	-	-	16,617	-	1,768
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
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	45,071	1,460	-	7,955	-	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

Actual 2016

**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
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
Probation Services	4,750	8.816%	6,098		6,098	-	6,098
Veteran's Affairs	126	0.234%	162		162	-	162
Other	1,137	2.110%	1,460		1,460	-	1,460
Subtotal	53,880	100.000%	69,166	-	69,166	-	69,166
Second Allocation Total	53,880						
Total	53,880	100.000%	69,166	-	69,166	-	69,166

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

Source: Building Maintenance

Actual 2016

**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

Actual 2016

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	334	1.472%	933		933	-	933
Planning	5,948	26.213%	16,617		16,617	-	16,617
Conservation	3,932	17.328%	10,985		10,985	-	10,985
Agricultural Extension	9,630	42.440%	26,904		26,904	-	26,904
Other	2,847	12.547%	7,955		7,955	-	7,955
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

Actual 2016

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

Actual 2016

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

Actual 2016

**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. Depreciation related to equipment purchases made in 2003, totaling \$53,733 will end in the plan year 2017. 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 depreciation amount of \$2,266 and will be directly allocated to the County Complex Department. This depreciation will end in the plan year 2021.

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. Depreciation related to this upgrade ended in the 2015 plan year.

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. In 2016 additional switches were purchased through Cisco totaling \$9,558. In year 2016, \$9,558 of additional fiber electrical work was purchased through Cisco. Capital assets purchased in 2015 through 2016 were assigned a 7-year useful life.

Ref: OMB A-87, Attachment B, Section 15

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

Ref: OMB 2 CFR 200.436 Depreciation

Actual 2016

**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	172,717		172,717	172,717
	<u>-</u>	<u></u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	172,717	-	172,717	172,717
Total to be Allocated	<u>172,717</u>	<u>-</u>	<u>172,717</u>	<u>172,717</u>

Actual 2016

**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	172,717		53,733		118,984
Functional Cost	172,717	-	53,733	-	118,984
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs Unallocated	172,717	-	53,733	-	118,984
1st Allocation	172,717	-	53,733	-	118,984
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-
2nd Allocation	-	-	-	-	-
Total Allocated	172,717	-	53,733	-	118,984

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Equipment</u>	<u>Phone System</u>	<u>Data Processing</u>
Building Maintenance	18,109	18,109	-	-
Building Security	3,745	3,745	-	-
Finance	2,898	2,898	-	-
Human Resources	927	927	-	-
Information Technology	134,456	15,472	-	118,984
Commissioners	6,664	6,664	-	-
Solicitor	-	-	-	-
Purchasing	552	552	-	-
Controller	339	339	-	-
Treasurer	2,760	2,760	-	-
Central Phone	-	-	-	-
County Complex	2,266	2,266	-	-
Other	1	1	-	0
Subtotal	172,717	53,733	-	118,984
Total	172,717	53,733	-	118,984

Actual 2016

**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

Actual 2016

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

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

Source: Finance Office

Actual 2016

**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%	118,984		118,984	-	118,984
Commissioners		0.000%	-		-	-	-
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	118,984	-	118,984	-	118,984
Second Allocation Total	100						
Total	100	100.000%	118,984	-	118,984	-	118,984

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

Actual 2016

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 2016

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	25,145		25,145	25,145
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>25,145</u>	<u>-</u>	<u>25,145</u>	<u>25,145</u>

Actual 2016

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
Other Expenses and Cost							
Healthcare Insurance	-						
Life Insurance	-						
Tuition Reimbursement	1,449				1,449		
Employee Opt-Out	-						
Parking Expense	23,696						23,696
Insurance Admin Fees	-						
Unemployment Comp	-						
Short Term Disability	-						
Departmental Expenditures	25,145	-	-	-	1,449	-	23,696
Cost Adjustments							
Deductions	-	-					
Departmental Cost Adjustments	-	-					
Functional Cost	25,145	-	-	-	1,449	-	23,696
Additions: 1st							
Central Service Centers	-	-					
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	25,145	-	-	-	1,449	-	23,696
Unallocated	-						
1st Allocation	25,145	-	-	-	1,449	-	23,696
Additions: 2nd							
Central Service Centers	-	-					
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	25,145	-	-	-	1,449	-	23,696

Actual 2016

**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	564	-	-	-	-	564
Building Security	564	-	-	-	-	564
Finance	752	-	-	-	-	752
Human Resources	752	-	-	-	-	752
Information Technology	2,389	-	-	1,449	-	940
Commissioners	188	-	-	-	-	188
Solicitor	188	-	-	-	-	188
Purchasing	188	-	-	-	-	188
Controller	376	-	-	-	-	376
Election & Voter	188	-	-	-	-	188
Tax Services	1,881	-	-	-	-	1,881
Public Defender	376	-	-	-	-	376
Reg & Recorder	188	-	-	-	-	188
Courts	1,881	-	-	-	-	1,881
Law Library	188	-	-	-	-	188
Victim Witness	376	-	-	-	-	376
Clerk Courts	940	-	-	-	-	940
Coroner	-	-	-	-	-	-
District Attorney	752	-	-	-	-	752
Prothonotary	376	-	-	-	-	376
Sheriff	1,128	-	-	-	-	1,128
Prison	-	-	-	-	-	-
Probation Services	2,821	-	-	-	-	2,821
Domestic Relations	2,069	-	-	-	-	2,069
911 Telecommunications	-	-	-	-	-	-
Children & Youth	5,830	-	-	-	-	5,830
Operational Services	-	-	-	-	-	-
Other	2	-	-	-	-	2
Subtotal	25,145	-	-	1,449	-	23,696
Total	25,145	-	-	1,449	-	23,696

Actual 2016

**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		0.000%	-		-	-	-
Information Technology	1,449	100.000%	1,449		1,449	-	1,449
Commissioners		0.000%	-		-	-	-
Solicitor		0.000%	-		-	-	-
Purchasing		0.000%	-		-	-	-
Controller		0.000%	-		-	-	-
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	1,449	100.000%	1,449	-	1,449	-	1,449
Second Allocation Total	1,449						
Total	1,449	100.000%	1,449	-	1,449	-	1,449

(A) Alloc basis

Direct Allocation based on use per Department

Source:

Finance Office

Actual 2016

**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	3	2.381%	564		564	-	564
Building Security	3	2.381%	564		564	-	564
Finance	4	3.175%	752		752	-	752
Human Resources	4	3.175%	752		752	-	752
Information Technology	5	3.968%	940		940	-	940
Commissioners	1	0.794%	188		188	-	188
Solicitor	1	0.794%	188		188	-	188
Purchasing	1	0.794%	188		188	-	188
Controller	2	1.587%	376		376	-	376
Treasurer		0.000%	-		-	-	-
Election & Voter	1	0.794%	188		188	-	188
Tax Services	10	7.937%	1,881		1,881	-	1,881
Public Defender	2	1.587%	376		376	-	376
Reg & Recorder	1	0.794%	188		188	-	188
Planning	-	0.000%	-		-	-	-
Courts	10	7.937%	1,881		1,881	-	1,881
Law Library	1	0.794%	188		188	-	188
Victim Witness	2	1.587%	376		376	-	376
Clerk Courts	5	3.968%	940		940	-	940
District Attorney	4	3.175%	752		752	-	752
Prothonotary	2	1.587%	376		376	-	376
Sheriff	6	4.762%	1,128		1,128	-	1,128
Probation Services	15	11.905%	2,821		2,821	-	2,821
Veteran's Affairs	1	0.794%	188		188	-	188
Domestic Relations	11	8.730%	2,069		2,069	-	2,069
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	31	24.603%	5,830		5,830	-	5,830
Liquid Fuels		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other		0.000%	2		2	-	2
Subtotal	126	100.000%	23,696	-	23,696	-	23,696
Second Allocation Total	126						
Total	126	100.000%	23,696	-	23,696	-	23,696

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

Source: Finance Office

Actual 2016

**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 2016

**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	211,951		211,951	211,951
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>211,951</u>	<u>-</u>	<u>211,951</u>	<u>211,951</u>

Actual 2016

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	32,381		32,381			
Public Officials	64,763			64,763		
Crime	8,831			8,831		
Automobile	26,494				26,494	
Law Enforcement	79,482					79,482
	-					
	-					
	-					
Departmental Expenditures	211,951	-	32,381	73,594	26,494	79,482
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	211,951	-	32,381	73,594	26,494	79,482
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN	-	-	-	-	-	-
Allocable Costs	211,951	-	32,381	73,594	26,494	79,482
Unallocated	-					
1st Allocation	211,951	-	32,381	73,594	26,494	79,482
Additions: 2nd Central Services Centers	-	-				
REALLOCATE ADMIN	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	211,951	-	32,381	73,594	26,494	79,482

Actual 2016

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	9,178	900	3,338	4,940	-
Building Security	6,115	352	795	-	4,968
Finance	1,052	257	795	-	-
Human Resources	1,380	426	954	-	-
Information Technology	1,929	498	1,431	-	-
Commissioners	1,603	649	954	-	-
Solicitor	828	351	477	-	-
Purchasing	52	52	-	-	-
Controller	1,387	433	954	-	-
Treasurer	906	270	636	-	-
Central Phone	-	-	-	-	-
County Complex	169	169	-	-	-
Services Building	-	-	-	-	-
Election & Voter	489	171	318	-	-
Tax Appraising	-	-	-	-	-
Tax Services	4,700	1,259	2,543	898	-
Tax Collectors	-	-	-	-	-
Tax Claim	-	-	-	-	-
Public Defender	1,627	514	1,113	-	-
Reg & Recorder	1,104	309	795	-	-
Planning	4,697	1,256	2,543	898	-
Courts	3,206	1,139	2,067	-	-
DJ Harvey	653	176	477	-	-
DJ Bowman	618	141	477	-	-
DJ Little	629	152	477	-	-
DJ Beauchat	794	158	636	-	-
Law Library	198	39	159	-	-
Victim Witness	865	70	795	-	-
Clerk Courts	2,281	532	1,749	-	-
Constables	-	-	-	-	-
Coroner	690	82	159	449	-
District Attorney	6,008	993	2,225	1,796	994
Prothonotary	1,283	329	954	-	-
Sheriff	14,926	1,113	2,225	3,143	8,445
Fire Marshalls	1	1	-	-	-
Prison	76,767	9,706	18,120	2,245	46,696
Probation Services	33,808	2,886	7,153	5,389	18,380
Juvenile Probation	-	-	-	-	-
Protect Insp	693	85	159	449	-
Emergency Services	5,081	209	3,974	898	-
Veteran's Affairs	421	103	318	-	-
Conservation	5,182	-	1,590	3,592	-
Agricultural Extension	1,097	302	795	-	-

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>General Liability</u>	<u>Employee Liability</u>	<u>Automobile</u>	<u>Law Enforcement</u>
Gypsy Moth	-	-	-	-	-
VOCA	132	132	-	-	-
Haz Mat Emg Response	74	74	-	-	-
Domestic Relations	4,612	1,274	3,338	-	-
911 Telecommunications	1,538	1,538	-	-	-
Children & Youth	11,921	2,654	7,471	1,796	-
Operational Services	972	336	636	-	-
Other	253	259	(6)	1	(1)
Subtotal	211,951	32,381	73,594	26,494	79,482
Total	211,951	32,381	73,594	26,494	79,482

Actual 2016

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	590,079	2.778%	900		900	-	900
Building Security	230,556	1.086%	352		352	-	352
Finance	168,642	0.794%	257		257	-	257
Human Resources	279,270	1.315%	426		426	-	426
Information Technology	326,678	1.538%	498		498	-	498
Commissioners	425,781	2.005%	649		649	-	649
Solicitor	230,358	1.085%	351		351	-	351
Purchasing	34,113	0.161%	52		52	-	52
Controller	284,140	1.338%	433		433	-	433
Treasurer	176,946	0.833%	270		270	-	270
County Complex	110,916	0.522%	169		169	-	169
Election & Voter	112,260	0.529%	171		171	-	171
Tax Services	825,520	3.887%	1,259		1,259	-	1,259
Public Defender	337,238	1.588%	514		514	-	514
Reg & Recorder	202,636	0.954%	309		309	-	309
Planning	823,793	3.879%	1,256		1,256	-	1,256
Courts	747,105	3.518%	1,139		1,139	-	1,139
DJ Harvey	115,230	0.543%	176		176	-	176
DJ Bowman	92,205	0.434%	141		141	-	141
DJ Little	99,550	0.469%	152		152	-	152
DJ Beauchat	103,672	0.488%	158		158	-	158
Law Library	25,173	0.119%	39		39	-	39
Victim Witness	46,060	0.217%	70		70	-	70
Clerk Courts	348,946	1.643%	532		532	-	532
Coroner	53,605	0.252%	82		82	-	82
District Attorney	651,202	3.066%	993		993	-	993
Prothonotary	215,754	1.016%	329		329	-	329
Sheriff	730,202	3.438%	1,113		1,113	-	1,113
Fire Marshalls	496	0.002%	1		1	-	1
Prison	6,366,125	29.973%	9,706		9,706	-	9,706
Probation Services	1,894,205	8.918%	2,886		2,886	-	2,886
Protect Insp	56,154	0.264%	85		85	-	85
Emergency Services	137,270	0.646%	209		209	-	209
Veteran's Affairs	67,860	0.319%	103		103	-	103
Conservation	-	0.000%	-		-	-	-
Agricultural Extension	198,123	0.933%	302		302	-	302
Gypsy Moth	-	0.000%	-		-	-	-
VOCA	86,648	0.408%	132		132	-	132
Haz Mat Emg Response	48,206	0.227%	74		74	-	74

Actual 2016

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
Domestic Relations	835,844	3.935%	1,274		1,274	-	1,274
911 Telecommunications	1,008,743	4.749%	1,538		1,538	-	1,538
Children & Youth	1,739,636	8.191%	2,654		2,654	-	2,654
VOJO	20,748	0.098%	32		32	-	32
Operational Services	220,262	1.037%	336		336	-	336
Other	171,577	0.805%	259		259	-	259
Subtotal	21,239,525	100.000%	32,381	-	32,381	-	32,381
Second Allocation Total	21,239,525						
Total	21,239,525	100.000%	32,381	-	32,381	-	32,381

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

Source: General Ledger Trial Balance

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	21	4.536%	3,338		3,338	-	3,338
Building Security	5	1.080%	795		795	-	795
Finance	5	1.080%	795		795	-	795
Human Resources	6	1.296%	954		954	-	954
Information Technology	9	1.944%	1,431		1,431	-	1,431
Commissioners	6	1.296%	954		954	-	954
Solicitor	3	0.648%	477		477	-	477
Controller	6	1.296%	954		954	-	954
Treasurer	4	0.864%	636		636	-	636
Election & Voter	2	0.432%	318		318	-	318
Tax Services	16	3.456%	2,543		2,543	-	2,543
Public Defender	7	1.512%	1,113		1,113	-	1,113
Reg & Recorder	5	1.080%	795		795	-	795
Planning	16	3.456%	2,543		2,543	-	2,543
Courts	13	2.808%	2,067		2,067	-	2,067
DJ Harvey	3	0.648%	477		477	-	477
DJ Bowman	3	0.648%	477		477	-	477
DJ Little	3	0.648%	477		477	-	477
DJ Beauchat	4	0.864%	636		636	-	636
Law Library	1	0.216%	159		159	-	159
Victim Witness	5	1.080%	795		795	-	795
Clerk Courts	11	2.376%	1,749		1,749	-	1,749
Coroner	1	0.216%	159		159	-	159
District Attorney	14	3.024%	2,225		2,225	-	2,225
Prothonotary	6	1.296%	954		954	-	954
Sheriff	14	3.024%	2,225		2,225	-	2,225
Fire Marshalls	-	0.000%	-		-	-	-
Prison	114	24.622%	18,120		18,120	-	18,120
Probation Services	45	9.719%	7,153		7,153	-	7,153
Protect Insp	1	0.22%	159		159	-	159
Emergency Services	25	5.40%	3,974		3,974	-	3,974
Veteran's Affairs	2	0.43%	318		318	-	318
Conservation	10	2.16%	1,590		1,590	-	1,590
Agricultural Extension	5	1.08%	795		795	-	795
Domestic Relations	21	4.54%	3,338		3,338	-	3,338
911 Telecommunications		0.00%	-		-	-	-
Children & Youth	47	10.15%	7,471		7,471	-	7,471
Operational Services	4	0.86%	636		636	-	636

Actual 2016

**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
Other		0.00%	(6)		(6)	-	(6)
Subtotal	463	100.00%	73,594	-	73,594	-	73,594
Second Allocation Total	463						
Total	463	100.00%	73,594	-	73,594	-	73,594

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

Source: Human Resources

Actual 2016

**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	11	18.644%	4,940		4,940	-	4,940
Tax Services	2	3.390%	898		898	-	898
Planning	2	3.390%	898		898	-	898
Coroner	1	1.695%	449		449	-	449
District Attorney	4	6.780%	1,796		1,796	-	1,796
Prothonotary		0.000%	-		-	-	-
Sheriff	7	11.864%	3,143		3,143	-	3,143
Fire Marshalls		0.000%	-		-	-	-
Prison	5	8.475%	2,245		2,245	-	2,245
Probation Services	12	20.339%	5,389		5,389	-	5,389
Protect Insp	1	1.695%	449		449	-	449
Emergency Services	2	3.390%	898		898	-	898
Conservation	8	13.559%	3,592		3,592	-	3,592
Children & Youth	4	6.780%	1,796		1,796	-	1,796
Other		-0.001%	1		1	-	1
Subtotal	59	100.000%	26,494	-	26,494	-	26,494
Second Allocation Total	59						
Total	59	100.000%	26,494	-	26,494	-	26,494

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

Source: Finance Office

Actual 2016

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	6.250%	4,968		4,968	-	4,968
District Attorney	2	1.250%	994		994	-	994
Sheriff	17	10.625%	8,445		8,445	-	8,445
Prison	94	58.750%	46,696		46,696	-	46,696
Probation Services	37	23.125%	18,380		18,380	-	18,380
Other		0.000%	(1)		(1)	-	(1)
Subtotal	160	100.000%	79,482	-	79,482	-	79,482
Second Allocation Total	160						
Total	160	100.000%	79,482	-	79,482	-	79,482

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA
Property Insurance
Nature and Extent of Services**

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

Property Insurance costs were allocated to specific buildings based on the most recent statement of values and premiums paid. These insurance costs have been further allocated to individual departments within the Courthouse Complex based on the net usable square footage occupied by each, respectively. Costs associated with the County Service Building have been directly allocated. Other insurance coverages have been directly allocated to benefiting departments.

Ref: OMB Circular A-87, Attachment B, Section 22
Ref: OMB 2 CFR 200.447 Insurance and Indemnification

Actual 2016

**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	82,426		82,426	82,426
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>82,426</u>	<u>-</u>	<u>82,426</u>	<u>82,426</u>

Actual 2016

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>	82,426	2,862	15,062	4,659		45,625	7,829	3,296	3,093
Departmental Expenditures	82,426	2,862	15,062	4,659	-	45,625	7,829	3,296	3,093
<u>Cost Adjustments Deductions</u>	-								
Departmental Cost Adjustments	-								
Functional Cost	82,426	2,862	15,062	4,659	-	45,625	7,829	3,296	3,093
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		(2,862)	2,862	-	-	-	-	-	-
Allocable Costs Unallocated	82,426	-	17,924	4,659	-	45,625	7,829	3,296	3,093
1st Allocation	82,426	-	17,924	4,659	-	45,625	7,829	3,296	3,093
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	82,426	-	17,924	4,659	-	45,625	7,829	3,296	3,093

Actual 2016

**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	1,489	814	83	-	-	-	592	-
Building Security	75	75	-	-	-	-	-	-
Finance	413	399	-	-	-	-	14	-
Human Resources	466	466	-	-	-	-	-	-
Information Technology	315	266	-	-	-	-	49	-
Commissioners	947	933	-	-	-	-	14	-
Solicitor	442	93	335	-	-	-	14	-
Purchasing	133	133	-	-	-	-	-	-
Controller	347	333	-	-	-	-	14	-
Treasurer	480	466	-	-	-	-	14	-
Central Phone	33	33	-	-	-	-	-	-
County Complex	3,093	-	-	-	-	-	-	3,093
Election & Voter	639	266	190	-	-	-	183	-
Tax Services	1,345	1,331	-	-	-	-	14	-
Public Defender	581	581	-	-	-	-	-	-
Reg & Recorder	1,161	1,015	-	-	-	-	146	-
Planning	85	-	-	-	-	-	85	-
Courts	7,219	5,544	1,595	-	-	-	80	-
Law Library	401	401	-	-	-	-	-	-
Victim Witness	420	-	420	-	-	-	-	-
Clerk Courts	850	765	-	-	-	-	85	-
Coroner	855	-	-	-	855	-	-	-
District Attorney	1,714	-	1,714	-	-	-	-	-
Prothonotary	1,155	832	323	-	-	-	-	-
Sheriff	1,264	1,179	-	-	-	-	85	-
Fire Marshalls	46	-	-	-	-	46	-	-
Prison	44,770	-	-	-	44,770	-	-	-
Probation Services	1,757	1,580	-	-	-	-	177	-
Juvenile Probation	-	-	-	-	-	-	-	-
Protect Insp	46	-	-	-	-	46	-	-
Veteran's Affairs	64	42	-	-	-	-	22	-
911 Telecommunications	7,619	-	-	-	-	7,619	-	-
Other	2,202	377	(1)	-	-	118	1,708	-
Subtotal	82,426	17,924	4,659	-	45,625	7,829	3,296	3,093
Total	82,426	17,924	4,659	-	45,625	7,829	3,296	3,093

Actual 2016

**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%	814		814	-	814
Building Security	225	0.418%	75		75	-	75
Finance	1,200	2.227%	399		399	-	399
Human Resources	1,400	2.598%	466		466	-	466
Information Technology	800	1.485%	266		266	-	266
Commissioners	2,804	5.204%	933		933	-	933
Solicitor	280	0.520%	93		93	-	93
Purchasing	400	0.742%	133		133	-	133
Controller	1,000	1.856%	333		333	-	333
Treasurer	1,400	2.598%	466		466	-	466
Central Phone	100	0.186%	33		33	-	33
Election & Voter	800	1.485%	266		266	-	266
Tax Services	4,000	7.424%	1,331		1,331	-	1,331
Public Defender	1,745	3.239%	581		581	-	581
Reg & Recorder	3,050	5.661%	1,015		1,015	-	1,015
Courts	16,665	30.930%	5,544		5,544	-	5,544
Law Library	1,205	2.236%	401		401	-	401
Clerk Courts	2,300	4.269%	765		765	-	765
Prothonotary	2,500	4.640%	832		832	-	832
Sheriff	3,545	6.579%	1,179		1,179	-	1,179
Probation Services	4,750	8.816%	1,580		1,580	-	1,580
Veteran's Affairs	126	0.234%	42		42	-	42
Operational Services		0.000%	-		-	-	-
Other	1,137	2.11%	377		377	-	377
Subtotal	53,880	100.000%	17,924	-	17,924	-	17,924
Second Allocation Total	53,880						
Total	53,880	100.000%	17,924	-	17,924	-	17,924

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

Source: Finance Office

Actual 2016

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%	83		83	-	83
Solicitor	510	7.182%	335		335	-	335
Election & Voter	289	4.070%	190		190	-	190
Courts	2,431	34.235%	1,595		1,595	-	1,595
Victim Witness	640	9.013%	420		420	-	420
District Attorney	2,612	36.784%	1,714		1,714	-	1,714
Prothonotary	493	6.943%	323		323	-	323
Other		-0.001%	(1)		(1)	-	(1)
Subtotal	7,101	100.000%	4,659	-	4,659	-	4,659
Second Allocation Total	7,101						
Total	7,101	100.000%	4,659	-	4,659	-	4,659

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

Source: Finance Office

Actual 2016

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	334	1.472%	-	-	-	-	-
Planning	5,948	26.213%	-	-	-	-	-
Conservation	3,932	17.328%	-	-	-	-	-
AG Land Pres		0.000%	-	-	-	-	-
Agricultural Extension	9,630	42.440%	-	-	-	-	-
Other	2,847	12.547%	-	-	-	-	-
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

Actual 2016

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%	855		855	-	855
Prison	114,879	98.127%	44,770		44,770	-	44,770
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	45,625	-	45,625	-	45,625
Second Allocation Total	117,072						
Total	117,072	100.000%	45,625	-	45,625	-	45,625

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

Source: Finance Office

Actual 2016

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%	46		46	-	46
Protect Insp	233	0.588%	46		46	-	46
911 Telecommunications	38,536	97.313%	7,619		7,619	-	7,619
Other	598	1.511%	118		118	-	118
Subtotal	39,600	100.000%	7,829	-	7,829	-	7,829
Second Allocation Total	39,600						
Total	39,600	100.000%	7,829	-	7,829	-	7,829

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

Source: Finance Office

Actual 2016

**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%	592		592	-	592
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%	183		183	-	183
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	14		14	-	14
Reg & Recorder	1,488	4.430%	146		146	-	146
Planning	864	2.572%	85		85	-	85
Courts	816	2.429%	80		80	-	80
Clerk Courts	864	2.572%	85		85	-	85
Sheriff	864	2.572%	85		85	-	85
Probation Services	1,799	5.356%	177		177	-	177
Veteran's Affairs	225	0.670%	22		22	-	22
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	1,708		1,708	-	1,708
Subtotal	33,588	100.000%	3,296	-	3,296	-	3,296
Second Allocation Total	33,588						
Total	33,588	100.000%	3,296	-	3,296	-	3,296

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

Source: Finance Office

Actual 2016

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%	3,093		3,093	-	3,093
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	3,093	-	3,093	-	3,093
Second Allocation Total	100						
Total	100	100.000%	3,093	-	3,093	-	3,093

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

Source: Finance Office

Actual 2016

**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

Actual 2016

**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 Statement	1,223,299		1,223,299	1,223,299
Allocated Additions				
Building Depreciation	16,628	-	16,628	
Equipment Depreciation	18,109	-	18,109	
Employee Benefits	564	-	564	
Liability Insurance	9,178	-	9,178	
Property Insurance	1,489	-	1,489	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		30,794	30,794	
Building Security		13,662	13,662	
Finance		15,668	15,668	
Human Resources		28,258	28,258	
Information Technology		18,504	18,504	
Commissioners		14,851	14,851	
Solicitor		-	-	
Purchasing		5,366	5,366	
Controller		12,505	12,505	
Treasurer		363	363	
Central Phone		930	930	
County Complex		-	-	
Total Allocated Additions	<u>45,968</u>	<u>140,901</u>	<u>186,869</u>	<u>186,869</u>
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(42,275)		(42,275)	
	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>(42,275)</u>	<u>-</u>	<u>(42,275)</u>	<u>(42,275)</u>
Total to be Allocated	<u><u>1,226,992</u></u>	<u><u>140,901</u></u>	<u><u>1,367,893</u></u>	<u><u>1,367,893</u></u>

Actual 2016

**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	590,079	71,637	286,723	36,129	190,908	3,217	1,467
Other Expenses and Cost							
Supplies	40,356	4,899	19,609	2,471	13,056	220	100
Minor Equipment	-	-	-	-	-	-	-
Other Costs	-	-	-	-	-	-	-
Software License	-	-	-	-	-	-	-
Advertising	1,751	213	851	107	566	10	4
Telephone	42,275	42,275	-	-	-	-	-
Postage	72	9	35	4	23	0	0
Shipping Expense	-	-	-	-	-	-	-
Utilities	128,808	15,637	62,589	7,886	41,673	702	320
Building Repairs & Maintenance-	25,018	3,037	12,156	1,532	8,094	136	62
Archive Lease	-	-	-	-	-	-	-
Contracted Services	53,119	6,449	25,811	3,252	17,186	290	132
Vehicle Repair	2,946	358	1,431	180	953	16	7
Gasoline	5,067	615	2,462	310	1,639	28	13
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	12,476	1,515	6,062	764	4,036	68	31
Mileage	10	1	5	1	3	0	0
Training	1,043	127	507	64	337	6	3
Equipment Repair	-	-	-	-	-	-	-
Employee Benefits	320,235	38,877	155,604	19,607	103,605	1,746	796
Uniforms	-	-	-	-	-	-	-
Prof Services	44	5	21	3	14	0	0
	-	-	-	-	-	-	-
Departmental Expenditures	1,223,299	185,653	573,867	72,310	382,095	6,438	2,936
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments							
Reclass to Central Telephone	(42,275)	(42,275)	-	-	-	-	-
Reclass from IT	-	-	-	-	-	-	-
Functional Cost	1,181,024	143,378	573,867	72,310	382,095	6,438	2,936
Additions: 1st Central Service Centers	45,968	45,968	-	-	-	-	-
REALLOCATE ADMIN		(189,346)	104,717	13,195	69,723	1,175	536

Actual 2016

**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	1,226,992	-	678,584	85,505	451,818	7,613	3,472
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,226,992	-	678,584	85,505	451,818	7,613	3,472
Additions: 2nd Central Service Centers	140,901	140,901	-	-	-	-	-
REALLOCATE ADMIN		(140,901)	77,925	9,819	51,884	874	399
Allocable Costs	140,901	-	77,925	9,819	51,884	874	399
Unallocated	-	-	-	-	-	-	-
2nd Allocation	140,901	-	77,925	9,819	51,884	874	399
Total Allocated	1,367,893	-	756,509	95,324	503,702	8,487	3,871

Actual 2016

**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	30,794	28,643	5	1,523	-	623
Building Security	2,805	2,804	1	-	-	-
Finance	14,974	14,954	3	-	-	17
Human Resources	17,668	17,447	221	-	-	-
Information Technology	10,029	9,969	2	-	-	58
Commissioners	35,088	34,944	127	-	-	17
Solicitor	9,909	9,845	47	-	-	17
Purchasing	4,994	4,985	9	-	-	-
Controller	12,739	12,462	260	-	-	17
Treasurer	21,568	17,447	4,104	-	-	17
Central Phone	1,246	1,246	-	-	-	-
County Complex	162,203	-	-	162,203	-	-
Election & Voter	37,360	13,571	11,250	12,320	-	219
Tax Services	69,262	49,848	19,397	-	-	17
Public Defender	23,591	21,746	1,845	-	-	-
Reg & Recorder	38,942	38,009	757	-	-	176
Planning	-	1,458	1,356	-	-	102
Courts	240,131	237,974	2,061	-	-	96
DJ Harvey	10,079	-	5,081	4,998	-	-
DJ Bowman	5,482	-	-	5,482	-	-
DJ Little	5,014	-	-	5,014	-	-
Law Library	15,018	15,017	1	-	-	-
Victim Witness	7,976	7,976	-	-	-	-
Clerk Courts	37,636	28,663	8,871	-	-	102
Coroner	105	-	105	-	-	-
District Attorney	37,375	32,551	4,824	-	-	-
Prothonotary	39,165	37,299	1,866	-	-	-
Sheriff	47,835	44,178	3,555	-	-	102
Prison	27,602	-	1,254	26,348	-	-
Probation Services	62,705	59,194	3,299	-	-	212
Protect Insp	28	-	28	-	-	-
Emergency Services	18	-	18	-	-	-
Veteran's Affairs	1,679	1,570	83	-	-	26
Conservation	2,207	-	-	2,207	-	-
Agricultural Extension	5,856	-	449	5,407	-	-
Haz Mat Emg Response	42	-	42	-	-	-
Domestic Relations	24,932	-	21,117	-	3,815	-
911 Telecommunications	145,931	-	3	145,928	-	-
Children & Youth	7,956	-	3,284	-	4,672	-
Operational Services	2	-	2	-	-	-
Other	148,489	14,167	(3)	132,272	0	2,053

Actual 2016

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

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Subtotal	1,367,893	756,509	95,324	503,702	8,487	3,871
Total	1,367,893	756,509	95,324	503,702	8,487	3,871

Actual 2016

**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%	28,643		28,643		28,643
Building Security	225	0.369%	2,504		2,504	300	2,804
Finance	1,200	1.968%	13,353		13,353	1,601	14,954
Human Resources	1,400	2.296%	15,579		15,579	1,868	17,447
Information Technology	800	1.312%	8,902		8,902	1,067	9,969
Commissioners	2,804	4.598%	31,203		31,203	3,741	34,944
Solicitor	790	1.296%	8,791		8,791	1,054	9,845
Purchasing	400	0.656%	4,451		4,451	534	4,985
Controller	1,000	1.640%	11,128		11,128	1,334	12,462
Treasurer	1,400	2.296%	15,579		15,579	1,868	17,447
Central Phone	100	0.164%	1,113		1,113	133	1,246
Election & Voter	1,089	1.786%	12,118		12,118	1,453	13,571
Tax Services	4,000	6.559%	44,511		44,511	5,337	49,848
Public Defender	1,745	2.862%	19,418		19,418	2,328	21,746
Reg & Recorder	3,050	5.002%	33,940		33,940	4,069	38,009
Courts	19,096	31.315%	212,497		212,497	25,477	237,974
Law Library	1,205	1.976%	13,409		13,409	1,608	15,017
Victim Witness	640	1.050%	7,122		7,122	854	7,976
Clerk Courts	2,300	3.772%	25,594		25,594	3,069	28,663
District Attorney	2,612	4.283%	29,066		29,066	3,485	32,551
Prothonotary	2,993	4.908%	33,306		33,306	3,993	37,299
Sheriff	3,545	5.813%	39,448		39,448	4,730	44,178
Probation Services	4,750	7.789%	52,857		52,857	6,337	59,194
Veteran's Affairs	126	0.207%	1,402		1,402	168	1,570
Operational Services		0.000%	-		-	-	-
Other	1,137	1.864%	12,650		12,650	1,517	14,167
Subtotal	60,981	100.000%	678,584	-	678,584	77,925	756,509
Second Allocation Total	58,407						
Total	60,981	100.000%	678,584	-	678,584	77,925	756,509

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

Source: Building Maintenance

Actual 2016

**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	11	0.006%	5		5		5
Building Security	1	0.001%	1		1	-	1
Finance	6	0.003%	3		3	-	3
Human Resources	454	0.231%	198		198	23	221
Information Technology	4	0.002%	2		2	-	2
Commissioners	261	0.133%	114		114	13	127
Solicitor	96	0.049%	42		42	5	47
Purchasing	17	0.009%	8		8	1	9
Controller	534	0.272%	233		233	27	260
Treasurer	8,450	4.305%	3,681		3,681	423	4,104
Election & Voter	23,167	11.802%	10,091		10,091	1,159	11,250
Tax Services	39,945	20.349%	17,399		17,399	1,998	19,397
Public Defender	3,800	1.936%	1,655		1,655	190	1,845
Reg & Recorder	1,559	0.794%	679		679	78	757
Planning	2,792	1.422%	1,216		1,216	140	1,356
Courts	4,246	2.163%	1,849		1,849	212	2,061
DJ Harvey	10,465	5.331%	4,558		4,558	523	5,081
DJ Bowman		0.000%	-		-	-	-
Law Library	1	0.001%	1		1	-	1
Clerk Courts	18,267	9.306%	7,957		7,957	914	8,871
Coroner	215	0.110%	94		94	11	105
District Attorney	9,932	5.060%	4,327		4,327	497	4,824
Prothonotary	3,843	1.958%	1,674		1,674	192	1,866
Sheriff	7,321	3.730%	3,189		3,189	366	3,555
Fire Marshalls		0.000%	-		-	-	-
Prison	2,584	1.316%	1,125		1,125	129	1,254
Probation Services	6,794	3.461%	2,959		2,959	340	3,299
Protect Insp	56	0.029%	25		25	3	28
Emergency Services	37	0.019%	16		16	2	18
Veteran's Affairs	170	0.087%	74		74	9	83
Agricultural Extension	924	0.471%	403		403	46	449
Haz Mat Emg Response	89	0.045%	38		38	4	42
Domestic Relations	43,487	22.153%	18,942		18,942	2,175	21,117
911 Telecommunications	5	0.003%	3		3	-	3
Children & Youth	6,762	3.445%	2,946		2,946	338	3,284
Operational Services	4	0.002%	2		2	-	2
Other		-0.004%	(4)		(4)	1	(3)
Subtotal	196,299	100.000%	85,505	-	85,505	9,819	95,324
Second Allocation Total	196,288						
Total	196,299	100.000%	85,505	-	85,505	9,819	95,324

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

Source: Building Maintenance

Actual 2016

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	805	0.337%	1,523		1,523		1,523
County Complex	76,939.64	32.191%	145,445		145,445	16,758	162,203
Election & Voter	5,844.06	2.445%	11,047		11,047	1,273	12,320
DJ Harvey	2,370.57	0.992%	4,482		4,482	516	4,998
DJ Bowman	2,599.75	1.088%	4,916		4,916	566	5,482
DJ Little	2,377.73	0.995%	4,496		4,496	518	5,014
Prison	12,497.41	5.229%	23,626		23,626	2,722	26,348
Conservation	1,047.43	0.438%	1,979		1,979	228	2,207
Agricultural Extension	2,565.31	1.073%	4,848		4,848	559	5,407
911 Telecommunications	69,219.18	28.961%	130,851		130,851	15,077	145,928
Other	62,746	26.25100%	118,605		118,605	13,667	132,272
Subtotal	239,012	100.000%	451,818	-	451,818	51,884	503,702
Second Allocation Total	238,207						
Total	239,012	100.00%	451,818	-	451,818	51,884	503,702

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

Source: Building Maintenance

Actual 2016

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%	3,422		3,422	393	3,815
Children & Youth	7,302	55.055%	4,191		4,191	481	4,672
Other		0.000%	0		0	-	0
Subtotal	13,263	100.000%	7,613	-	7,613	874	8,487
Second Allocation Total	13,263						
Total	13,263	100.000%	7,613	-	7,613	874	8,487

(A) Alloc basis:

Net Usable Square Footage Occupied - Former Legion Bldg

Actual 2016

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%	623		623		623
Building Security		0.000%	-		-		-
Finance	144	0.429%	15		15	2	17
Human Resources		0.000%	-		-		-
Information Technology	495	1.474%	51		51	7	58
Commissioners	144	0.429%	15		15	2	17
Solicitor	144	0.429%	15		15	2	17
Purchasing		0.000%	-		-		-
Controller	144	0.429%	15		15	2	17
Treasurer	144	0.429%	15		15	2	17
Election & Voter	1,860	5.538%	192		192	27	219
Tax Appraising		0.000%	-		-		-
Tax Services	144	0.429%	15		15	2	17
Reg & Recorder	1,488	4.430%	154		154	22	176
Planning	864	2.572%	89		89	13	102
Courts	816	2.429%	84		84	12	96
Clerk Courts	864	2.572%	89		89	13	102
Sheriff	864	2.572%	89		89	13	102
Probation Services	1,799	5.356%	186		186	26	212
Veteran's Affairs	225	0.670%	23		23	3	26
Operational Services		0.000%	-		-		-
Other	17,420	51.863%	1,802		1,802	251	2,053
Subtotal	33,588	100.000%	3,472		3,472	399	3,871
Second Allocation Total	27,559						
Total	33,588	100.000%	3,472		3,472	399	3,871

(A) Alloc basis:

Net Usable Square Footage Occupied - St Francis

Actual 2016

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

Actual 2016

**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	310,371		310,371	310,371
Allocated Additions				
Building Depreciation	289	-	289	
Equipment Depreciation	3,745	-	3,745	
Employee Benefits	564	-	564	
Liability Insurance	6,115	-	6,115	
Property Insurance	75	-	75	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	2,505	300	2,805	
Building Security		1,194	1,194	
Finance		3,388	3,388	
Human Resources		7,047	7,047	
Information Technology		11,289	11,289	
Commissioners		3,369	3,369	
Solicitor		-	-	
Purchasing		520	520	
Controller		2,218	2,218	
Treasurer		98	98	
Central Phone		279	279	
County Complex		-	-	
Total Allocated Additions	13,293	29,702	42,995	42,995
Departmental Cost Adjustments				
Reclass from IT	-	-	-	-
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	323,664	29,702	353,366	353,366

Actual 2016

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	230,557		230,557
<u>Other Expenses and Cost</u>			
Supplies	2,067		2,067
Minor Equipment	-		
Advertising	-		
Registration Fee	550		550
Telephone	405		405
Training	959		959
Contracted Services	6,782		6,782
Employee Benefits	66,177		66,177
Equipment Repairs	578		578
Uniforms	2,296		2,296
Departmental Expenditures	310,371	-	310,371
<u>Cost Adjustments</u>			
Deductions	-	-	
<u>Departmental Cost Adjustments</u>			
Reclass from IT	-		
Functional Cost	310,371	-	310,371
Additions: 1st Central Service Centers	13,293	13,293	
REALLOCATE ADMIN		(13,293)	13,293
Allocable Costs	323,664	-	323,664
Unallocated 1st Allocation	323,664	-	323,664
Additions: 2nd Central Service Centers	29,702	29,702	
REALLOCATE ADMIN		(29,702)	29,702
Allocable Costs	29,702	-	29,702
Unallocated 2nd Allocation	29,702	-	29,702
Total Allocated	353,366	-	353,366

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Courthouse Complex</u>
Building Maintenance	13,662	13,662
Finance	6,983	6,983
Human Resources	8,146	8,146
Information Technology	4,654	4,654
Commissioners	16,313	16,313
Purchasing	2,327	2,327
Controller	5,819	5,819
Treasurer	8,146	8,146
Central Phone	582	582
Election & Voter	6,337	6,337
Tax Services	23,271	23,271
Public Defender	10,154	10,154
Reg & Recorder	17,747	17,747
Courts	111,104	111,104
Law Library	7,011	7,011
Clerk Courts	13,383	13,383
District Attorney	15,196	15,196
Prothonotary	17,413	17,413
Sheriff	20,625	20,625
Probation Services	27,635	27,635
Veteran's Affairs	734	734
Operational Services	-	-
Other	6,611	6,611
Subtotal	353,366	353,366
Total	353,366	353,366

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA
Building Security
Detail Allocation of
Courthouse Complex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	13,662		13,662		13,662
Building Security	225	0.369%	1,194		1,194		1,194
Finance	1,200	1.968%	6,370		6,370	613	6,983
Human Resources	1,400	2.296%	7,431		7,431	715	8,146
Information Technology	800	1.312%	4,246		4,246	408	4,654
Commissioners	2,804	4.598%	14,882		14,882	1,431	16,313
Solicitor	790	1.295%	4,191		4,191	403	4,594
Purchasing	400	0.656%	2,123		2,123	204	2,327
Controller	1,000	1.640%	5,308		5,308	511	5,819
Treasurer	1,400	2.296%	7,431		7,431	715	8,146
Central Phone	100	0.164%	531		531	51	582
Election & Voter	1,089	1.786%	5,781		5,781	556	6,337
Tax Services	4,000	6.559%	21,229		21,229	2,042	23,271
Public Defender	1,745	2.862%	9,263		9,263	891	10,154
Reg & Recorder	3,050	5.002%	16,190		16,190	1,557	17,747
Courts	19,096	31.315%	101,355		101,355	9,749	111,104
Law Library	1,205	1.976%	6,396		6,396	615	7,011
Victim Witness	640	1.050%	3,398		3,398	327	3,725
Clerk Courts	2,300	3.772%	12,209		12,209	1,174	13,383
District Attorney	2,612	4.283%	13,863		13,863	1,333	15,196
Prothonotary	2,993	4.908%	15,885		15,885	1,528	17,413
Sheriff	3,545	5.813%	18,815		18,815	1,810	20,625
Probation Services	4,750	7.789%	25,210		25,210	2,425	27,635
Veteran's Affairs	126	0.207%	670		670	64	734
Other	1,137	1.865%	6,031		6,031	580	6,611
Subtotal	60,981	100.000%	323,664	-	323,664	29,702	353,366
Second Allocation Total	58,182						
Total	60,981	100.000%	323,664	-	323,664	29,702	353,366

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

Source: Building Maintenance

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Finance
Nature And Extent Of Services

Within the Finance department, specific staff is assigned to perform the general accounting, budget preparation and monitoring. Historically, the payroll function was performed by this department. However, in mid to late 2015, it was moved to the Human Resources department. The costs associated with this function are now captured under that department. Accounting fees associated with the County's External Audit are budgeted within Finance. The 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.
- 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

Actual 2016

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	359,937		359,937	359,937
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,835	-	1,835	
Equipment Depreciation	2,898	-	2,898	
Employee Benefits	752	-	752	
Liability Insurance	1,052	-	1,052	
Property Insurance	413	-	413	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	13,371	1,603	14,974	
Building Security	6,370	613	6,983	
Finance		4,458	4,458	
Human Resources		6,733	6,733	
Information Technology		15,204	15,204	
Commissioners		3,891	3,891	
Solicitor		-	-	
Purchasing		707	707	
Controller		3,007	3,007	
Treasurer		100	100	
Central Phone		372	372	
County Complex		-	-	
Total Allocated Additions	<u>26,691</u>	<u>36,688</u>	<u>63,379</u>	<u>63,379</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>393,412</u></u>	<u><u>36,688</u></u>	<u><u>430,100</u></u>	<u><u>430,100</u></u>

Actual 2016

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

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Wages and Benefits					
Salaries & Wages	167,559		166,477		1,083
Other Expenses and Cost					
Supplies	1,473		1,463		10
Publications	-		-		-
Minor Equipment	-		-		-
Professional Services	97,544	-	21,458	75,460	626
Accounting Fees	-		-		-
Software License	-		-		-
Telephone Expense	48		48		0
Postage Expense	5		5		0
Contract Services	39,199		38,946		253
Equipment Repairs/Maint	-		-		-
Training	370		368		2
Conferences	2,924		2,905		19
Dues/Memberships	750		745		5
Benefits	50,065		49,742		323
Mileage	-		-		-
Advertising Expenses	-		-		-
Capital purchases	-		-		-
Departmental Expenditures	359,937	-	282,156	75,460	2,321
Cost Adjustments					
Deductions					
Departmental Cost Adjustments					
Reclass from Commissioners	3,021				3,021
Reclass from Treasurer	906				906
Reclass from Controller	2,857				2,857

Actual 2016

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

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Functional Cost	366,721	-	282,156	75,460	9,105
Additions: 1st Central Service Centers	26,691	26,691	-		
REALLOCATE ADMIN		(26,691)	20,536	5,492	663
Allocable Costs Unallocated	393,412	-	302,692	80,952	9,768
1st Allocation	393,412	-	302,692	80,952	9,768
Additions: 2nd Central Service Centers	36,688	36,688			
REALLOCATE ADMIN		(36,688)	28,228	7,549	911
Allocable Costs Unallocated	36,688	-	28,228	7,549	911
2nd Allocation	36,688	-	28,228	7,549	911
Total Allocated	430,100	-	330,920	88,501	10,679

Actual 2016

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

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	15,668	12,362	3,306	-
Building Security	3,388	2,673	715	-
Finance	4,458	3,517	941	-
Human Resources	15,166	11,966	3,200	-
Information Technology	4,382	3,457	925	-
Commissioners	10,817	8,535	2,282	-
Solicitor	2,986	2,356	630	-
Controller	3,412	2,692	720	-
Treasurer	5,538	4,369	1,169	-
Election & Voter	10,215	8,059	2,156	-
Tax Services	18,827	14,854	3,973	-
Public Defender	3,762	2,968	794	-
Reg & Recorder	5,195	4,099	1,096	-
Planning	8,144	6,426	1,718	-
Courts	33,298	26,272	7,026	-
DJ Harvey	3,488	2,752	736	-
DJ Bowman	3,488	2,752	736	-
DJ Little	3,488	2,752	736	-
DJ Beauchat	3,488	2,752	736	-
Law Library	2,147	1,694	453	-
Victim Witness	12,805	10,103	2,702	-
Clerk Courts	7,034	5,550	1,484	-
Coroner	6,112	4,822	1,290	-
District Attorney	16,858	13,301	3,557	-
Prothonotary	4,141	3,267	874	-
Sheriff	8,042	6,345	1,697	-
Fire Marshalls	223	176	47	-
Prison	31,222	24,634	6,588	-
Probation Services	13,530	10,675	2,855	-
Juvenile Probation	-	-	-	-
Protect Insp	2,007	1,584	423	-
Emergency Services	22,821	18,006	4,815	-
Veteran's Affairs	3,442	2,715	727	-
Conservation	2,729	2,153	576	-
Agricultural Extension	3,745	2,955	790	-
Domestic Relations	10,353	8,169	2,184	-
911 Telecommunications	-	-	-	-
Children & Youth	33,057	26,082	6,975	-

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Accounting/ Budgeting</u>	<u>External Audit</u>	<u>Liquid Fuels</u>
Liquid Fuels	10,679	-	-	10,679
Operational Services	2,387	1,883	504	-
Other	77,558	61,193	16,365	-
Subtotal	430,101	330,920	88,501	10,679
Total	430,101	330,920	88,501	10,679

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,221	4.084%	12,362		12,362		12,362
Building Security	480	0.883%	2,673		2,673		2,673
Finance	632	1.162%	3,517		3,517		3,517
Human Resources	1,956	3.596%	10,885		10,885	1,081	11,966
Information Technology	565	1.039%	3,145		3,145	312	3,457
Commissioners	1,395	2.565%	7,764		7,764	771	8,535
Solicitor	385	0.708%	2,143		2,143	213	2,356
Purchasing		0.000%	-		-	-	-
Controller	440	0.809%	2,449		2,449	243	2,692
Treasurer	714	1.313%	3,974		3,974	395	4,369
Election & Voter	1,317	2.422%	7,331		7,331	728	8,059
Tax Services	2,428	4.464%	13,512		13,512	1,342	14,854
Public Defender	485	0.892%	2,700		2,700	268	2,968
Reg & Recorder	670	1.232%	3,729		3,729	370	4,099
Planning	1,050	1.931%	5,845		5,845	581	6,426
Courts	4,294	7.895%	23,898		23,898	2,374	26,272
DJ Harvey	450	0.827%	2,503		2,503	249	2,752
DJ Bowman	450	0.827%	2,503		2,503	249	2,752
DJ Little	450	0.827%	2,503		2,503	249	2,752
DJ Beauchat	450	0.827%	2,503		2,503	249	2,752
Law Library	277	0.509%	1,541		1,541	153	1,694
Victim Witness	1,651	3.036%	9,190		9,190	913	10,103
Clerk Courts	907	1.668%	5,049		5,049	501	5,550
Constables		0.000%	-		-	-	-
Coroner	788	1.449%	4,386		4,386	436	4,822
District Attorney	2,174	3.997%	12,099		12,099	1,202	13,301
Prothonotary	534	0.982%	2,972		2,972	295	3,267
Sheriff	1,037	1.907%	5,772		5,772	573	6,345
Fire Marshalls	29	0.053%	160		160	16	176
Prison	4,026	7.403%	22,408		22,408	2,226	24,634
Probation Services	1,745	3.208%	9,710		9,710	965	10,675
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	259	0.476%	1,441		1,441	143	1,584
Emergency Services	2,943	5.411%	16,379		16,379	1,627	18,006
Veteran's Affairs	444	0.816%	2,470		2,470	245	2,715
Conservation	352	0.647%	1,958		1,958	195	2,153

Actual 2016

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	483	0.888%	2,688		2,688	267	2,955
Domestic Relations	1,335	2.455%	7,431		7,431	738	8,169
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,263	7.838%	23,725		23,725	2,357	26,082
Operational Services	308	0.566%	1,713		1,713	170	1,883
Other	10,000	18.388%	55,661		55,661	5,532	61,193
Subtotal	54,387	100.000%	302,692	-	302,692	28,228	330,920
Second Allocation Total	51,054						
Total	54,387	100.000%	302,692	-	302,692	28,228	330,920

(A) Alloc basis:

Total Accounting Transactions (Exp & Rev) By Department

Source:

Finance Office

Actual 2016

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	2,221	4.084%	3,306		3,306		3,306
Building Security	480	0.883%	715		715		715
Finance	632	1.162%	941		941		941
Human Resources	1,956	3.596%	2,911		2,911	289	3,200
Information Technology	565	1.039%	841		841	84	925
Commissioners	1,395	2.565%	2,076		2,076	206	2,282
Solicitor	385	0.708%	573		573	57	630
Controller	440	0.809%	655		655	65	720
Treasurer	714	1.313%	1,063		1,063	106	1,169
Election & Voter	1,317	2.422%	1,961		1,961	195	2,156
Tax Services	2,428	4.464%	3,614		3,614	359	3,973
Public Defender	485	0.892%	722		722	72	794
Reg & Recorder	670	1.232%	997		997	99	1,096
Planning	1,050	1.931%	1,563		1,563	155	1,718
Courts	4,294	7.895%	6,391		6,391	635	7,026
DJ Harvey	450	0.827%	669		669	67	736
DJ Bowman	450	0.827%	669		669	67	736
DJ Little	450	0.827%	669		669	67	736
DJ Beauchat	450	0.827%	669		669	67	736
Law Library	277	0.509%	412		412	41	453
Victim Witness	1,651	3.036%	2,458		2,458	244	2,702
Clerk Courts	907	1.668%	1,350		1,350	134	1,484
Constables		0.000%	-		-	-	-
Coroner	788	1.449%	1,173		1,173	117	1,290
District Attorney	2,174	3.997%	3,236		3,236	321	3,557
Prothonotary	534	0.982%	795		795	79	874
Sheriff	1,037	1.907%	1,544		1,544	153	1,697
Fire Marshalls	29	0.053%	43		43	4	47
Prison	4,026	7.403%	5,993		5,993	595	6,588
Probation Services	1,745	3.208%	2,597		2,597	258	2,855
Protect Insp	259	0.476%	385		385	38	423
Emergency Services	2,943	5.411%	4,380		4,380	435	4,815
Veteran's Affairs	444	0.816%	661		661	66	727
Conservation	352	0.647%	524		524	52	576
Agricultural Extension	483	0.888%	719		719	71	790
Domestic Relations	1,335	2.455%	1,987		1,987	197	2,184
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,263	7.838%	6,345		6,345	630	6,975
Operational Services	308	0.566%	458		458	46	504

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Finance
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	10,000	18.388%	14,887		14,887	1,478	16,365
Subtotal	54,387	100.000%	80,952	-	80,952	7,549	88,501
Second Allocation Total	51,054						
Total	54,387	100.000%	80,952	-	80,952	7,549	88,501

(A) Alloc basis:

Total Accounting Transactions (Exp & Rev) By Department

Source:

Finance Office

Actual 2016

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%	9,768		9,768	911	10,679
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	9,768	-	9,768	911	10,679
Second Allocation Total	100						
Total	100	100.000%	9,768	-	9,768	911	10,679

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

Actual 2016

**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. Historically, the function of payroll was captured under the Finance Department. However, in mid to late 2015 the function was moved to the Human Resources department. Costs associated with overall personnel administration, including payroll, 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

Actual 2016

**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	584,975		584,975	584,975
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,797	-	1,797	
Equipment Depreciation	927	-	927	
Employee Benefits	752	-	752	
Liability Insurance	1,380	-	1,380	
Property Insurance	466	-	466	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	15,777	1,891	17,668	
Building Security	7,431	715	8,146	
Finance	13,796	1,370	15,166	
Human Resources		8,085	8,085	
Information Technology		28,099	28,099	
Commissioners		8,783	8,783	
Solicitor		-	-	
Purchasing		744	744	
Controller		9,636	9,636	
Treasurer		279	279	
Central Phone		651	651	
County Complex		-	-	
Total Allocated Additions	42,326	60,253	102,579	102,579
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>627,301</u>	<u>60,253</u>	<u>687,554</u>	<u>687,554</u>

Actual 2016

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

	Total	General and Administration	Personnel Admin	Payroll
<hr/>				
<u>Wages and Benefits</u>				
Salaries & Wages	279,270		265,307	13,964
	-			
<u>Other Expenses and Cost</u>				
Supplies	2,248		2,136	112
Publications	-		-	-
Minor Equipment	1,876		1,782	94
Professional Services	149,260		141,797	7,463
Software License	-		-	-
Advertising	-		-	-
Telephone	243		231	12
Miscellaneous	-		-	-
Postage	1,053		1,000	53
Travel	61		58	3
Contracted Services	2,892		2,747	145
Training	5,950		5,653	298
Dues / Memberships	1,330		1,264	67
Conf/Conventions	-		-	-
Employee Benefits	140,792		133,752	7,040
Departmental Expenditures	584,975	-	555,726	29,249
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from Finance	-			
Functional Cost	584,975	-	555,726	29,249

Additions: 1st

Actual 2016

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

	Total	General and Administration	Personnel Admin	Payroll
Central Service Centers	42,326	42,326		
REALLOCATE ADMIN		(42,326)	40,210	2,116
Allocable Costs Unallocated	627,301 -	-	595,936	31,365
1st Allocation	627,301	-	595,936	31,365
Additions: 2nd Central Service Centers	60,253	60,253		
REALLOCATE ADMIN		(60,253)	57,240	3,013
Allocable Costs Unallocated	60,253 -	-	57,240	3,013
2nd Allocation	60,253	-	57,240	3,013
Total Allocated	687,554	-	653,176	34,378

Actual 2016

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

User Department	Total	Personnel Admin	Payroll
Building Maintenance	28,258	27,032	1,226
Building Security	7,047	6,436	611
Finance	6,733	6,436	297
Human Resources	8,085	7,723	362
Information Technology	13,289	12,794	495
Commissioners	8,998	8,529	469
Solicitor	4,465	4,265	200
Controller	8,929	8,529	400
Treasurer	5,968	5,686	282
Election & Voter	2,994	2,843	151
Tax Services	25,087	22,746	2,341
Public Defender	10,414	9,952	462
Reg & Recorder	7,508	7,108	400
Planning	23,807	22,746	1,061
Courts	20,309	18,481	1,828
DJ Harvey	4,480	4,265	215
DJ Bowman	4,480	4,265	215
DJ Little	4,483	4,265	218
DJ Beauchat	5,904	5,686	218
Law Library	1,487	1,421	66
Victim Witness	7,521	7,108	413
Clerk Courts	16,368	15,637	731
Coroner	1,567	1,421	146
District Attorney	20,843	19,902	941
Prothonotary	8,929	8,529	400
Sheriff	21,161	19,902	1,259
Fire Marshalls	10	-	10
Prison	169,877	162,049	7,828
Probation Services	66,960	63,965	2,995
Juvenile Probation	-	-	-
Protect Insp	1,487	1,421	66
Emergency Services	37,714	35,540	2,174
Veteran's Affairs	2,935	2,843	92
Conservation	14,887	14,216	671
Agricultural Extension	7,442	7,108	334
Domestic Relations	31,264	29,854	1,410
Children & Youth	69,929	66,808	3,121
Operational Services	5,953	5,686	267
Other	(18)	(21)	3

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Personnel Admin</u>	<u>Payroll</u>
Subtotal	687,554	653,176	34,378
Total	<u>687,554</u>	<u>653,176</u>	<u>34,378</u>

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	21	4.536%	27,032		27,032		27,032
Building Security	5	1.080%	6,436		6,436		6,436
Finance	5	1.080%	6,436		6,436		6,436
Human Resources	6	1.296%	7,723		7,723		7,723
Information Technology	9	1.944%	11,585		11,585	1,209	12,794
Commissioners	6	1.296%	7,723		7,723	806	8,529
Solicitor	3	0.648%	3,862		3,862	403	4,265
Purchasing		0.000%	-		-	-	-
Controller	6	1.296%	7,723		7,723	806	8,529
Treasurer	4	0.864%	5,149		5,149	537	5,686
Election & Voter	2	0.432%	2,574		2,574	269	2,843
Tax Services	16	3.456%	20,596		20,596	2,150	22,746
Public Defender	7	1.512%	9,011		9,011	941	9,952
Reg & Recorder	5	1.080%	6,436		6,436	672	7,108
Planning	16	3.456%	20,596		20,596	2,150	22,746
Courts	13	2.808%	16,734		16,734	1,747	18,481
DJ Harvey	3	0.648%	3,862		3,862	403	4,265
DJ Bowman	3	0.648%	3,862		3,862	403	4,265
DJ Little	3	0.648%	3,862		3,862	403	4,265
DJ Beauchat	4	0.864%	5,149		5,149	537	5,686
Law Library	1	0.216%	1,287		1,287	134	1,421
Victim Witness	5	1.080%	6,436		6,436	672	7,108
Clerk Courts	11	2.376%	14,159		14,159	1,478	15,637
Constables		0.000%	-		-	-	-
Coroner	1	0.216%	1,287		1,287	134	1,421
District Attorney	14	3.024%	18,021		18,021	1,881	19,902
Prothonotary	6	1.296%	7,723		7,723	806	8,529
Sheriff	14	3.024%	18,021		18,021	1,881	19,902
Fire Marshalls	-	0.000%	-		-	-	-
Prison	114	24.622%	146,731		146,731	15,318	162,049
Probation Services	45	9.719%	57,919		57,919	6,046	63,965
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	1	0.216%	1,287		1,287	134	1,421
Emergency Services	25	5.400%	32,181		32,181	3,359	35,540
Veteran's Affairs	2	0.432%	2,574		2,574	269	2,843
Conservation	10	2.160%	12,872		12,872	1,344	14,216
Agricultural Extension	5	1.080%	6,436		6,436	672	7,108
Domestic Relations	21	4.536%	27,032		27,032	2,822	29,854
911 Telecommunications		0.000%	-		-	-	-

Actual 2016

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
Children & Youth	47	10.151%	60,493		60,493	6,315	66,808
Operational Services	4	0.864%	5,149		5,149	537	5,686
Other		0.000%	(23)		(23)	2	(21)
Subtotal	463	100.000%	595,936	-	595,936	57,240	653,176
Second Allocation Total	426						
Total	463	100.000%	595,936	-	595,936	57,240	653,176

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

Source: Human Resources

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	528	3.909%	1,226		1,226		1,226
Building Security	263	1.947%	611		611		611
Finance	128	0.948%	297		297		297
Human Resources	156	1.155%	362		362		362
Information Technology	193	1.429%	448		448	47	495
Commissioners	183	1.355%	425		425	44	469
Solicitor	78	0.577%	181		181	19	200
Controller	156	1.155%	362		362	38	400
Treasurer	110	0.814%	255		255	27	282
Election & Voter	59	0.437%	137		137	14	151
Tax Services	913	6.758%	2,120		2,120	221	2,341
Public Defender	180	1.332%	418		418	44	462
Reg & Recorder	156	1.155%	362		362	38	400
Planning	414	3.065%	961		961	100	1,061
Courts	713	5.278%	1,655		1,655	173	1,828
DJ Harvey	84	0.622%	195		195	20	215
DJ Bowman	84	0.622%	195		195	20	215
DJ Little	85	0.629%	197		197	21	218
DJ Beauchat	85	0.629%	197		197	21	218
Law Library	26	0.192%	60		60	6	66
Victim Witness	161	1.192%	374		374	39	413
Clerk Courts	285	2.110%	662		662	69	731
Coroner	57	0.422%	132		132	14	146
District Attorney	367	2.717%	852		852	89	941
Prothonotary	156	1.155%	362		362	38	400
Sheriff	491	3.635%	1,140		1,140	119	1,259
Fire Marshalls	4	0.030%	9		9	1	10
Prison	3,053	22.600%	7,088		7,088	740	7,828
Probation Services	1,168	8.646%	2,712		2,712	283	2,995
Protect Insp	26	0.192%	60		60	6	66
Emergency Services	848	6.277%	1,969		1,969	205	2,174
Veteran's Affairs	36	0.266%	83		83	9	92
Conservation	262	1.939%	608		608	63	671
Agricultural Extension	130	0.962%	302		302	32	334
Domestic Relations	550	4.071%	1,277		1,277	133	1,410
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,217	9.009%	2,826		2,826	295	3,121
Operational Services	104	0.770%	242		242	25	267
Other		0.000%	3		3	-	3

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Payroll

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	13,509	100.000%	31,365	-	31,365	3,013	34,378
Second Allocation Total	12,434						
Total	13,509	100.000%	31,365	-	31,365	3,013	34,378

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

Source: Personnel Department - Payroll

Actual 2016

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

Actual 2016

**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	792,401		792,401	792,401
Deductions			-	
Minor Equipment	-		-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,040	-	2,040	
Equipment Depreciation	134,456	-	134,456	
Employee Benefits	2,389	-	2,389	
Liability Insurance	1,929	-	1,929	
Property Insurance	315	-	315	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	8,955	1,074	10,029	
Building Security	4,246	408	4,654	
Finance	3,986	396	4,382	
Human Resources	12,033	1,256	13,289	
Information Technology		60,359	60,359	
Commissioners		5,036	5,036	
Solicitor		-	-	
Purchasing		929	929	
Controller		2,917	2,917	
Treasurer		100	100	
Central Phone		744	744	
County Complex		-	-	
Total Allocated Additions	170,349	73,219	243,568	243,568
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>962,750</u>	<u>73,219</u>	<u>1,035,969</u>	<u>1,035,969</u>

Actual 2016

**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	326,139		293,525	32,614
<u>Other Expenses and Cost</u>				
Supplies	1,834	-	1,651	183
Minor Equipment	5,469	-	4,922	547
Other Costs	-	-	-	-
Computer Soft/Special	-	-	-	-
Professional Services	39,392		35,453	3,939
Computer Support	-	-	-	-
Maintenance Repair	-	-	-	-
Telephone	17,853	-	16,068	1,785
Postage/Shipping	36	-	32	4
Internet	-	-	-	-
Advertising	-	-	-	-
Equipment Repair	-	-	-	-
Mileage	904	-	814	90
Training	240	-	216	24
Conference	333	-	300	33
Dues / Memberships	-	-	-	-
Employee Benefits	105,831	-	95,248	10,583
Contracted Services	294,370		264,933	29,437
Capital Purchases	-		-	-
Departmental Expenditures	792,401	-	713,161	79,240
<u>Cost Adjustments</u>				
Deductions	-		-	
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	-

Actual 2016

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	792,401	-	713,161	79,240
Additions: 1st Central Service Centers	170,349	170,349		
REALLOCATE ADMIN		(170,349)	153,314	17,035
Allocable Costs Unallocated	962,750	-	866,475	96,275
1st Allocation	962,750	-	866,475	96,275
Additions: 2nd Central Service Centers	73,219	73,219		
REALLOCATE ADMIN		(73,219)	65,897	7,322
Allocable Costs Unallocated	73,219	-	65,897	7,322
2nd Allocation	73,219	-	65,897	7,322
Total Allocated	1,035,969	-	932,372	103,597

Actual 2016

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

User Department	Total	Technological Support	System Maintenance
Building Maintenance	18,504	15,813	2,691
Building Security	11,289	10,181	1,108
Finance	15,204	13,621	1,583
Human Resources	28,099	26,358	1,741
Information Technology	60,359	53,869	6,490
Commissioners	16,722	14,654	2,068
Solicitor	7,337	6,648	689
Controller	15,023	12,955	2,068
Treasurer	23,023	21,472	1,551
Election & Voter	5,116	4,771	345
Tax Services	41,466	36,813	4,653
Public Defender	13,307	11,929	1,378
Reg & Recorder	22,871	19,425	3,446
Planning	49,976	46,186	3,790
Courts	80,101	75,276	4,825
DJ Harvey	172	-	172
DJ Bowman	129	-	129
DJ Little	129	-	129
DJ Beauchat	129	-	129
Law Library	1,539	1,367	172
Victim Witness	20,804	19,943	861
Clerk Courts	45,885	41,923	3,962
District Attorney	38,723	35,794	2,929
Prothonotary	21,661	20,283	1,378
Sheriff	23,060	18,407	4,653
Fire Marshalls	-	-	-
Prison	79,227	70,439	8,788
Probation Services	124,525	113,843	10,682
Emergency Services	39,625	31,872	7,753
Veteran's Affairs	5,113	4,941	172
AG Land Pres	-	-	-
Agricultural Extension	3,237	3,065	172
Domestic Relations	40,147	36,012	4,135
911 Telecommunications	-	-	-
Children & Youth	139,824	126,040	13,784
Operational Services	1,033	-	1,033
Other	2,424	1,560	864
Subtotal	1,020,698	917,101	103,597
Direct Billed	15,271	-	15,271
Total	1,035,969	917,101	118,868

Actual 2016

**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	25.25	1.825%	15,813		15,813		15,813
Building Security	16.25	1.175%	10,181		10,181		10,181
Finance	21.75	1.572%	13,621		13,621		13,621
Human Resources	42.08	3.042%	26,358		26,358		26,358
Information Technology	86.00	6.217%	53,869		53,869		53,869
Commissioners	21.50	1.554%	13,465		13,465	1,189	14,654
Solicitor	9.75	0.705%	6,109		6,109	539	6,648
Controller	19.00	1.374%	11,905		11,905	1,050	12,955
Treasurer	31.50	2.277%	19,730		19,730	1,742	21,472
Election & Voter	7.00	0.506%	4,384		4,384	387	4,771
Tax Services	54.00	3.904%	33,827		33,827	2,986	36,813
Public Defender	17.50	1.265%	10,961		10,961	968	11,929
Reg & Recorder	28.50	2.060%	17,849		17,849	1,576	19,425
Planning	67.75	4.898%	42,440		42,440	3,746	46,186
Courts	110.42	7.983%	69,171		69,171	6,105	75,276
Law Library	2.00	0.145%	1,256		1,256	111	1,367
Victim Witness	29.25	2.115%	18,326		18,326	1,617	19,943
Clerk Courts	61.50	4.446%	38,523		38,523	3,400	41,923
District Attorney	52.50	3.796%	32,891		32,891	2,903	35,794
Prothonotary	29.75	2.151%	18,638		18,638	1,645	20,283
Sheriff	27.00	1.952%	16,914		16,914	1,493	18,407
Prison	103.33	7.470%	64,726		64,726	5,713	70,439
Probation Services	167.00	12.073%	104,610		104,610	9,233	113,843
Emergency Services	46.75	3.380%	29,287		29,287	2,585	31,872
Veteran's Affairs	7.25	0.524%	4,540		4,540	401	4,941
Conservation	31.75	2.295%	19,886		19,886	1,755	21,641
Agricultural Extension	4.50	0.325%	2,816		2,816	249	3,065
Domestic Relations	52.83	3.819%	33,091		33,091	2,921	36,012
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	207.29	14.986%	129,850	(15,271)	114,579	11,461	126,040
Other	2.25	0.166%	1,438		1,438	122	1,560
Subtotal	1,383.20	100.000%	866,475	(15,271)	851,204	65,897	917,101
Second Allocation Total	1,191.87						
Direct Billed				15,271			15,271
Total	1,383.20	100.000%	866,475	-	851,204	65,897	932,372

(A) Alloc basis

Actual Hours By Department

Source:

Information Technology

Actual 2016

**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.

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

Actual 2016

**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	780,646		780,646	780,646
Deductions			-	
Professional Services			-	
Capital Purchases			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	3,894	-	3,894	
Equipment Depreciation	6,664	-	6,664	
Employee Benefits	188	-	188	
Liability Insurance	1,603	-	1,603	
Property Insurance	947	-	947	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	31,332	3,756	35,088	
Building Security	14,882	1,431	16,313	
Finance	9,840	977	10,817	
Human Resources	8,148	850	8,998	
Information Technology	15,365	1,357	16,722	
Commissioners		6,857	6,857	
Solicitor		361,675	361,675	
Purchasing		372	372	
Controller		6,955	6,955	
Treasurer		209	209	
Central Phone		837	837	
County Complex		-	-	
Total Allocated Additions	92,863	385,276	478,139	478,139
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	871,441	385,276	1,256,717	1,256,717

Actual 2016

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	425,782	146,962	48,222	34,444	196,154
<u>Other Expenses and Cost</u>					
Supplies	3,486	2,580	418	488	-
Publications	323	239	39	45	-
Minor Equipment	5,987	4,430	718	838	-
Other Costs	-	-	-	-	-
Professional Services	120,995	-	22,495	16,939	81,561
Professional Services - Archives	-	-	-	-	-
Software License	-	-	-	-	-
Legal Fees	2,902	2,147	348	406	-
Advertising	2,950	2,183	354	413	-
Telephone	782	579	94	109	-
Postage	276	204	33	39	-
Insurance/Bond Expense	-	-	-	-	-
Contracted Services	1,100	814	132	154	-
Parking/Tolls/Gasoline	-	-	-	-	-
Mileage	6,301	4,663	756	882	-
Training	1,370	1,014	164	192	-
Conferences	3,671	2,717	441	514	-
Dues / Memberships	21,641	16,014	2,597	3,030	-
Employees Benefits	178,706	132,242	21,445	25,019	-
Misc Expenses	4,374	3,237	525	612	-
Tourism Promotion	-	-	-	-	-
Drug and Alcohol Program Costs	-	-	-	-	-
Local County Grant	-	-	-	-	-
Departmental Expenditures	780,646	320,025	98,781	84,125	277,715

Actual 2016

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
Cost Adjustments					
Deductions	-				
Departmental Cost Adjustments					
Dir Reclass - Finance (liquid Fuels)	(2,068)	(2,068)			
Reclass from IT	-				
Functional Cost	778,578	317,957	98,781	84,125	277,715
Additions: 1st Central Service Centers	92,863	92,863			
REALLOCATE ADMIN		(410,820)	88,101	75,030	247,689
Allocable Costs	871,441	-	186,882	159,155	525,404
Unallocated	(525,404)				(525,404)
1st Allocation	346,038	-	186,882	159,155	-
Additions: 2nd Central Service Centers	385,276	385,276			
REALLOCATE ADMIN		(385,276)	66,634	47,595	271,047
Allocable Costs	385,276	-	66,634	47,595	271,047
Unallocated	(271,047)				(271,047)
2nd Allocation	114,229	-	66,634	47,595	-
Total Allocated	460,267	-	253,516	206,750	-

Actual 2016

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

User Department	Total	Accounting	Personnel Admin
Building Maintenance	14,851	7,632	7,219
Building Security	3,369	1,650	1,719
Finance	3,891	2,172	1,719
Human Resources	8,783	6,720	2,063
Information Technology	5,036	1,942	3,094
Commissioners	6,857	4,794	2,063
Solicitor	3,245	1,867	1,378
Purchasing	-	-	-
Controller	4,892	2,134	2,758
Treasurer	5,301	3,463	1,838
Election & Voter	7,308	6,388	920
Tax Services	19,127	11,774	7,353
Public Defender	5,570	2,353	3,217
Reg & Recorder	5,547	3,249	2,298
Planning	12,446	5,093	7,353
Courts	26,798	20,824	5,974
DJ Harvey	3,560	2,182	1,378
DJ Bowman	3,560	2,182	1,378
DJ Little	3,560	2,182	1,378
DJ Beauchat	4,020	2,182	1,838
Law Library	1,803	1,343	460
Victim Witness	10,306	8,008	2,298
Clerk Courts	9,455	4,399	5,056
Constables	-	-	-
Coroner	4,282	3,822	460
District Attorney	16,977	10,543	6,434
Prothonotary	5,348	2,590	2,758
Sheriff	11,464	5,030	6,434
Fire Marshalls	140	140	-
Prison	71,915	19,526	52,389
Probation Services	29,141	8,462	20,679
Juvenile Probation	-	-	-
Protect Insp	1,716	1,256	460
Emergency Services	25,761	14,272	11,489
Veteran's Affairs	3,073	2,153	920
Conservation	6,303	1,707	4,596
Agricultural Extension	4,641	2,343	2,298
Domestic Relations	16,126	6,475	9,651
911 Telecommunications	-	-	-

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Accounting</u>	<u>Personnel Admin</u>
Children & Youth	42,273	20,674	21,599
Liquid Fuels	-	-	-
Operational Services	3,331	1,493	1,838
Other	48,491	48,497	(7)
Subtotal	460,267	253,516	206,750
Total	460,267	253,516	206,750

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,221	4.084%	7,632		7,632		7,632
Building Security	480	0.883%	1,650		1,650		1,650
Finance	632	1.162%	2,172		2,172		2,172
Human Resources	1,956	3.596%	6,720		6,720		6,720
Information Technology	565	1.039%	1,942		1,942		1,942
Commissioners	1,395	2.565%	4,794		4,794		4,794
Solicitor	385	0.708%	1,323		1,323	544	1,867
Controller	440	0.809%	1,512		1,512	622	2,134
Treasurer	714	1.313%	2,454		2,454	1,009	3,463
Election & Voter	1,317	2.422%	4,526		4,526	1,862	6,388
Tax Services	2,428	4.464%	8,342		8,342	3,432	11,774
Public Defender	485	0.892%	1,667		1,667	686	2,353
Reg & Recorder	670	1.232%	2,302		2,302	947	3,249
Planning	1,050	1.931%	3,609		3,609	1,484	5,093
Courts	4,294	7.895%	14,754		14,754	6,070	20,824
DJ Harvey	450	0.827%	1,546		1,546	636	2,182
DJ Bowman	450	0.827%	1,546		1,546	636	2,182
DJ Little	450	0.827%	1,546		1,546	636	2,182
DJ Beauchat	450	0.827%	1,546		1,546	636	2,182
Law Library	277	0.509%	951		951	392	1,343
Victim Witness	1,651	3.036%	5,674		5,674	2,334	8,008
Clerk Courts	907	1.668%	3,117		3,117	1,282	4,399
Coroner	788	1.449%	2,708		2,708	1,114	3,822
District Attorney	2,174	3.997%	7,470		7,470	3,073	10,543
Prothonotary	534	0.982%	1,835		1,835	755	2,590
Sheriff	1,037	1.907%	3,564		3,564	1,466	5,030
Fire Marshalls	29	0.053%	99		99	41	140
Prison	4,026	7.403%	13,835		13,835	5,691	19,526
Probation Services	1,745	3.208%	5,995		5,995	2,467	8,462
Protect Insp	259	0.476%	890		890	366	1,256
Emergency Services	2,943	5.411%	10,112		10,112	4,160	14,272
Veteran's Affairs	444	0.816%	1,525		1,525	628	2,153
Conservation	352	0.647%	1,209		1,209	498	1,707
Agricultural Extension	483	0.888%	1,660		1,660	683	2,343
Domestic Relations	1,335	2.455%	4,588		4,588	1,887	6,475
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,263	7.838%	14,648		14,648	6,026	20,674
Operational Services	308	0.566%	1,058		1,058	435	1,493
Other	10,000	18.954%	34,361		34,361	14,136	48,497
Subtotal	54,387	100.000%	186,882	-	186,882	66,634	253,516
Second Allocation Total	47,138						
Total	54,387	100.000%	186,882	-	186,882	66,634	253,516

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

Source: Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	21	4.536%	7,219		7,219		7,219
Building Security	5	1.080%	1,719		1,719		1,719
Finance	5	1.080%	1,719		1,719		1,719
Human Resources	6	1.296%	2,063		2,063		2,063
Information Technology	9	1.944%	3,094		3,094		3,094
Commissioners	6	1.296%	2,063		2,063		2,063
Solicitor	3	0.648%	1,031		1,031	347	1,378
Controller	6	1.296%	2,063		2,063	695	2,758
Treasurer	4	0.864%	1,375		1,375	463	1,838
Election & Voter	2	0.432%	688		688	232	920
Tax Services	16	3.456%	5,500		5,500	1,853	7,353
Public Defender	7	1.512%	2,406		2,406	811	3,217
Reg & Recorder	5	1.080%	1,719		1,719	579	2,298
Planning	16	3.456%	5,500		5,500	1,853	7,353
Courts	13	2.808%	4,469		4,469	1,505	5,974
DJ Harvey	3	0.648%	1,031		1,031	347	1,378
DJ Bowman	3	0.648%	1,031		1,031	347	1,378
DJ Little	3	0.648%	1,031		1,031	347	1,378
DJ Beauchat	4	0.864%	1,375		1,375	463	1,838
Law Library	1	0.216%	344		344	116	460
Victim Witness	5	1.080%	1,719		1,719	579	2,298
Clerk Courts	11	2.376%	3,782		3,782	1,274	5,056
Constables	-	0.000%	-		-	-	-
Coroner	1	0.216%	344		344	116	460
District Attorney	14	3.024%	4,813		4,813	1,621	6,434
Prothonotary	6	1.296%	2,063		2,063	695	2,758
Sheriff	14	3.024%	4,813		4,813	1,621	6,434
Fire Marshalls	-	0.000%	-		-	-	-
Prison	114	24.622%	39,187		39,187	13,202	52,389
Probation Services	45	9.719%	15,468		15,468	5,211	20,679
Protect Insp	1	0.216%	344		344	116	460
Emergency Services	25	5.400%	8,594		8,594	2,895	11,489
Veteran's Affairs	2	0.432%	688		688	232	920
Conservation	10	2.160%	3,438		3,438	1,158	4,596
Agricultural Extension	5	1.080%	1,719		1,719	579	2,298

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	21	4.536%	7,219		7,219	2,432	9,651
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	47	10.151%	16,156		16,156	5,443	21,599
Operational Services	4	0.864%	1,375		1,375	463	1,838
Other		0.860%	(7)		(7)	-	(7)
Subtotal	463	100.000%	159,155	-	159,155	47,595	206,750
Second Allocation Total	411						
Total	463	100.000%	159,155	-	159,155	47,595	206,750

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

Source: Human Resources

Actual 2016

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 2016

**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	329,809		329,809	329,809
Deductions			-	
Advertising	-		-	
Legal Fees	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,514	-	1,514	
Equipment Depreciation	-	-	-	
Employee Benefits	188	-	188	
Liability Insurance	828	-	828	
Property Insurance	442	-	442	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	8,848	1,061	9,909	
Building Security	4,191	403	4,594	
Finance	2,716	270	2,986	
Human Resources	4,043	422	4,465	
Information Technology	6,742	595	7,337	
Commissioners	2,354	891	3,245	
Solicitor		-	-	
Purchasing		322	322	
Controller		1,892	1,892	
Treasurer		61	61	
Central Phone		279	279	
County Complex		-	-	
Total Allocated Additions	<u>31,866</u>	<u>6,196</u>	<u>38,062</u>	<u>38,062</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>361,675</u></u>	<u><u>6,196</u></u>	<u><u>367,871</u></u>	<u><u>367,871</u></u>

Actual 2016

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

	Total	General & Administration	Legal Counsel
<u>Wages and Benefits</u>			
Salary & Wages	230,359		230,359
	-		
<u>Other Expenses and Cost</u>			
Supplies	1,588		1,588
Publications	478		478
Minor Equipment	1,541		1,541
Software License	-		
Telephone	42		42
Postage	171		171
Electric	-		
Rent	-		
Contracted Services	3,765		3,765
Equipment Repair	-		
Mileage	805		805
Training	644		644
Conference/Convention	1,146		1,146
Dues/Membership	1,224		1,224
Advertising	-		
Fringe Benefits	88,046		88,046
Legal Fees	-		
	-		
Departmental Expenditures	329,809	-	329,809
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
	-		
Functional Cost	329,809	-	329,809
Additions: 1st Central Service Centers	31,866	31,866	
REALLOCATE ADMIN		(31,866)	31,866
Allocable Costs	361,675	-	361,675
Unallocated	-		
1st Allocation	361,675	-	361,675

Actual 2016

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	6,196	6,196	
REALLOCATE ADMIN Allocable Costs	<u>6,196</u>	<u>(6,196)</u>	<u>6,196</u>
Unallocated 2nd Allocation	<u>-</u>	<u>-</u>	<u>6,196</u>
Total Allocated	<u>367,871</u>	<u>-</u>	<u>367,871</u>

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Legal Counsel</u>
Commissioners	361,675	361,675
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	6,196	6,196
	<hr/>	<hr/>
Subtotal	367,871	367,871
	<hr/>	<hr/>
Total	<u>367,871</u>	<u>367,871</u>

Actual 2016

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%	361,675		361,675		361,675
Other		0.000%	-		-	6,196	6,196
Subtotal	100	100.000%	361,675	-	361,675	6,196	367,871
Second Allocation Total	-						
Total	100	100.000%	361,675	-	361,675	6,196	367,871

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

Actual 2016

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

Actual 2016

**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	49,105		49,105	49,105
Deductions			-	
Inventory Adjustment	<u>(1,174)</u>		<u>(1,174)</u>	
Total Deductions	(1,174)	-	(1,174)	(1,174)
Allocated Additions				
Building Depreciation	513	-	513	
Equipment Depreciation	552	-	552	
Employee Benefits	188	-	188	
Liability Insurance	52	-	52	
Property Insurance	133	-	133	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	4,459	535	4,994	
Building Security	2,123	204	2,327	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	93	93	
County Complex	-	-	-	
Total Allocated Additions	<u>8,020</u>	<u>832</u>	<u>8,852</u>	<u>8,852</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>55,951</u></u>	<u><u>832</u></u>	<u><u>56,783</u></u>	<u><u>56,783</u></u>

Actual 2016

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

	Total	General & Administration	Purchasing
<hr/>			
<u>Wages and Benefits</u>			
Salary & Wages	34,113		34,113
	-		
<u>Other Expenses and Cost</u>			
Supplies	53		53
Minor Equipment	-		
Professional Fees	-		
Software License	-		
Advertising	-		
Telephone	14		14
Postage	20		20
Hardware Rpr/Maint	-		
Shipping	-		
Mileage	-		
Training	80		80
Dues / Memberships	355		355
Fringe Benefits	13,296		13,296
Inventory Adjustment	1,174		1,174
Departmental Expenditures	49,105	-	49,105
<u>Cost Adjustments</u>			
Deductions	(1,174)	(1,174)	
Departmental Cost Adjustments			
Reclass from IT	-		
Functional Cost	47,931	(1,174)	49,105

Actual 2016

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	8,020	8,020	
REALLOCATE ADMIN		(6,846)	6,846
Allocable Costs Unallocated	55,951	-	55,951
1st Allocation	55,951	-	55,951
Additions: 2nd Central Service Centers	832	832	
REALLOCATE ADMIN		(832)	832
Allocable Costs Unallocated	832	-	832
2nd Allocation	832	-	832
Total Allocated	<u>56,783</u>	<u>-</u>	<u>56,783</u>

Actual 2016

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

User Department	Total	Purchasing
Building Maintenance	5,366	5,366
Building Security	520	520
Finance	707	707
Human Resources	744	744
Information Technology	929	929
Commissioners	372	372
Solicitor	322	322
Controller	277	277
Treasurer	252	252
Election & Voter	592	592
Tax Services	529	529
Public Defender	328	328
Reg & Recorder	556	556
Planning	1,552	1,552
Courts	1,653	1,653
DJ Harvey	495	495
DJ Bowman	497	497
DJ Little	497	497
DJ Beauchat	497	497
Law Library	25	25
Victim Witness	341	341
Clerk Courts	959	959
Constables	-	-
Coroner	365	365
District Attorney	1,400	1,400
Prothonotary	693	693
Sheriff	1,576	1,576
Fire Marshalls	-	-
Prison	12,436	12,436
Probation Services	2,573	2,573
Juvenile Probation	-	-
Protect Insp	25	25
Emergency Services	4,326	4,326
Veteran's Affairs	303	303
Conservation	25	25
Agricultural Extension	693	693
Domestic Relations	1,804	1,804
911 Telecommunications	-	-
Children & Youth	2,182	2,182

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Purchasing</u>
Operational Services	290	290
Other	10,082	10,082
Subtotal	56,783	56,783
Total	56,783	56,783

Actual 2016

**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	433	9.591%	5,366		5,366		5,366
Building Security	42	0.930%	520		520		520
Finance	57	1.263%	707		707		707
Human Resources	60	1.329%	744		744		744
Information Technology	75	1.661%	929		929		929
Commissioners	30	0.665%	372		372		372
Solicitor	26	0.576%	322		322		322
Controller	22	0.487%	272		272	5	277
Treasurer	20	0.443%	248		248	4	252
County Complex		0.000%	-		-	-	-
Election & Voter	47	1.041%	582		582	10	592
Tax Services	42	0.930%	520		520	9	529
Public Defender	26	0.576%	322		322	6	328
Reg & Recorder	44	0.975%	546		546	10	556
Planning	123	2.725%	1,525		1,525	27	1,552
GIS/Mapping		0.000%	-		-	-	-
Courts	131	2.902%	1,624		1,624	29	1,653
DJ Harvey	39	0.869%	486		486	9	495
DJ Bowman	39	0.873%	488		488	9	497
DJ Little	39	0.873%	488		488	9	497
DJ Beauchat	39	0.873%	488		488	9	497
Law Library	2	0.044%	25		25	-	25
Victim Witness	27	0.598%	335		335	6	341
Clerk Courts	76	1.683%	942		942	17	959
Coroner	29	0.642%	359		359	6	365
District Attorney	111	2.459%	1,376		1,376	24	1,400
Prothonotary	55	1.218%	681		681	12	693
Sheriff	125	2.769%	1,549		1,549	27	1,576
Fire Marshalls		0.000%	-		-	-	-
Prison	986	21.841%	12,220		12,220	216	12,436
Probation Services	204	4.519%	2,528		2,528	45	2,573
Protect Insp	2	0.044%	25		25	-	25
Emergency Services	343	7.598%	4,251		4,251	75	4,326
Veteran's Affairs	24	0.532%	298		298	5	303
Conservation	2	0.044%	25		25	-	25
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	55	1.218%	681		681	12	693
Domestic Relations	143	3.168%	1,773		1,773	31	1,804
911 Telecommunications		0.000%	-		-	-	-

Actual 2016

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	173	3.832%	2,144		2,144	38	2,182
Operational Services	23	0.509%	285		285	5	290
Other	799	17.700%	9,905		9,905	177	10,082
Subtotal	4,514	100.000%	55,951	-	55,951	832	56,783
Second Allocation Total	3,791						
Total	4,514	100.000%	55,951	-	55,951	832	56,783

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

Source: Finance Office

Actual 2016

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

Actual 2016

**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	460,513		460,513	460,513
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,579	-	1,579	
Equipment Depreciation	339	-	339	
Employee Benefits	376	-	376	
Liability Insurance	1,387	-	1,387	
Property Insurance	347	-	347	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	11,376	1,363	12,739	
Building Security	5,308	511	5,819	
Finance	3,104	308	3,412	
Human Resources	8,085	844	8,929	
Information Technology	13,805	1,218	15,023	
Commissioners	3,575	1,317	4,892	
Solicitor	-	-	-	
Purchasing	272	5	277	
Controller		2,108	2,108	
Treasurer		79	79	
Central Phone		558	558	
County Complex		-	-	
Total Allocated Additions	49,553	8,311	57,864	57,864
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>505,856</u>	<u>8,311</u>	<u>514,167</u>	<u>514,167</u>

Actual 2016

**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	284,141		32,365	126,017	125,760
	-				
<u>Other Expenses and Cost</u>					
Supplies	2,355		268	1,044	1,042
Minor Equipment	135		15	60	60
Professional Services	3,027		345	1,342	1,340
Contracted Services	2,161		246	958	956
Legal Fees	2,000		228	887	885
Advertising	677		77	300	300
Telephone	512		58	227	227
Postage	269		31	119	119
Training	1,037		118	460	459
Conferences	1,970		224	874	872
Dues / Memberships	930		106	412	412
Mileage	3,935		448	1,745	1,742
Parking/Tolls	-		-	-	-
Meals	-		-	-	-
Fringe Benefits	157,364		17,924	69,791	69,649
Other	-		-	-	-
Departmental Expenditures	460,513	-	52,454	204,238	203,821
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Dir Reclass - Finance (Liquid Fuels)	(4,210)	(4,210)			
	-				
Functional Cost	456,303	(4,210)	52,454	204,238	203,821

Actual 2016

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	49,553	49,553			
REALLOCATE ADMIN		(45,343)	5,164	20,110	20,069
Allocable Costs	505,856	-	57,618	224,348	223,890
Unallocated	(223,890)				(223,890)
1st Allocation	281,966	-	57,618	224,348	-
Additions: 2nd Central Service Centers	8,311	8,311			
REALLOCATE ADMIN		(8,311)	947	3,686	3,678
Allocable Costs	8,311	-	947	3,686	3,678
Unallocated	(3,678)				(3,678)
2nd Allocation	4,633	-	947	3,686	-
Total Allocated	286,599	-	58,565	228,034	-

Actual 2016

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

User Department	Total	Accounts Payable	Acct'g/Auditing
Building Maintenance	12,505	3,343	9,162
Building Security	2,218	237	1,981
Finance	3,007	400	2,607
Human Resources	9,636	1,568	8,068
Information Technology	2,917	586	2,331
Commissioners	6,955	1,200	5,755
Solicitor	1,892	304	1,588
Purchasing	-	-	-
Controller	2,108	293	1,815
Treasurer	3,221	218	3,003
Election & Voter	8,417	2,878	5,539
Tax Services	11,241	1,033	10,208
Public Defender	2,493	453	2,040
Reg & Recorder	3,244	427	2,817
Planning	5,506	1,090	4,416
GIS/Mapping	-	-	-
County Zoning	-	-	-
Courts	28,161	10,107	18,054
DJ Harvey	2,321	430	1,891
DJ Bowman	2,324	433	1,891
DJ Little	2,324	433	1,891
DJ Beauchat	2,324	433	1,891
Law Library	1,511	347	1,164
Victim Witness	7,384	442	6,942
Clerk Courts	4,299	485	3,814
Constables	-	-	-
Coroner	4,120	806	3,314
District Attorney	12,067	2,927	9,140
Prothonotary	2,562	316	2,246
Sheriff	5,380	1,019	4,361
Fire Marshalls	121	-	121
Prison	22,460	5,532	16,928
Probation Services	9,416	2,080	7,336
Juvenile Probation	-	-	-
Protect Insp	1,179	90	1,089
Emergency Services	15,788	3,415	12,373
TMI Act 147	-	-	-
Solid Waste	-	-	-
DUI Processing	-	-	-

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Accounts Payable</u>	<u>Accting/Auditing</u>
Veteran's Affairs	2,446	580	1,866
Conservation	1,646	166	1,480
AG Land Pres	-	-	-
Agricultural Extension	2,561	531	2,030
Domestic Relations	6,510	896	5,614
911 Telecommunications	-	-	-
Children & Youth	25,700	7,777	17,923
Operational Services	1,505	210	1,295
Other	47,130	5,080	42,050
Subtotal	286,599	58,565	228,034
Total	286,599	58,565	228,034

Actual 2016

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
Building Maintenance	1,187	5.802%	3,343		3,343		3,343
Building Security	84	0.411%	237		237		237
Finance	142	0.694%	400		400		400
Human Resources	557	2.722%	1,568		1,568		1,568
Information Technology	208	1.017%	586		586		586
Commissioners	426	2.082%	1,200		1,200		1,200
Solicitor	108	0.528%	304		304		304
Controller	104	0.508%	293		293		293
Treasurer	76	0.371%	214		214	4	218
Election & Voter	1,003	4.902%	2,824		2,824	54	2,878
Tax Appraising		0.000%	-		-	-	-
Tax Services	360	1.760%	1,014		1,014	19	1,033
Public Defender	158	0.772%	445		445	8	453
Reg & Recorder	149	0.728%	419		419	8	427
Planning	380	1.857%	1,070		1,070	20	1,090
GIS/Mapping		0.000%	-		-	-	-
Courts	3,522	17.214%	9,918		9,918	189	10,107
DJ Harvey	150	0.733%	422		422	8	430
DJ Bowman	151	0.738%	425		425	8	433
DJ Little	151	0.738%	425		425	8	433
DJ Beauchat	151	0.738%	425		425	8	433
Law Library	121	0.591%	341		341	6	347
Victim Witness	154	0.753%	434		434	8	442
Clerk Courts	169	0.826%	476		476	9	485
Coroner	281	1.373%	791		791	15	806
District Attorney	1,020	4.985%	2,872		2,872	55	2,927
Prothonotary	110	0.538%	310		310	6	316
Sheriff	355	1.735%	1,000		1,000	19	1,019
Fire Marshalls		0.000%	-		-	-	-
Prison	1,928	9.423%	5,429		5,429	103	5,532
Probation Services	725	3.543%	2,041		2,041	39	2,080
Protect Insp	31	0.152%	88		88	2	90
Emergency Services	1,190	5.816%	3,351		3,351	64	3,415
Veteran's Affairs	202	0.987%	569		569	11	580
Conservation	58	0.283%	163		163	3	166
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	185	0.904%	521		521	10	531
Domestic Relations	312	1.525%	879		879	17	896

Actual 2016

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
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,710	13.245%	7,632		7,632	145	7,777
Operational Services	73	0.357%	206		206	4	210
Other	1,769	8.649%	4,983		4,983	97	5,080
Subtotal	20,460	100.000%	57,618	-	57,618	947	58,565
Second Allocation Total	17,644						
Total	20,460	100.000%	57,618	-	57,618	947	58,565

(A) Alloc basis:

Total Acctng Trans Expenses

Source:

Finance Office

Actual 2016

**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
Building Maintenance	2,221	4.084%	9,162		9,162		9,162
Building Security	480	0.883%	1,981		1,981		1,981
Finance	632	1.162%	2,607		2,607		2,607
Human Resources	1,956	3.596%	8,068		8,068		8,068
Information Technology	565	1.039%	2,331		2,331		2,331
Commissioners	1,395	2.565%	5,755		5,755		5,755
Solicitor	385	0.708%	1,588		1,588		1,588
Purchasing		0.000%	-		-		-
Controller	440	0.809%	1,815		1,815		1,815
Treasurer	714	1.313%	2,946		2,946	57	3,003
County Complex		0.000%	-		-	-	-
Election & Voter	1,317	2.422%	5,434		5,434	105	5,539
Tax Services	2,428	4.464%	10,015		10,015	193	10,208
Public Defender	485	0.892%	2,001		2,001	39	2,040
Reg & Recorder	670	1.232%	2,764		2,764	53	2,817
Planning	1,050	1.931%	4,332		4,332	84	4,416
GIS/Mapping		0.000%	-		-	-	-
Courts	4,294	7.895%	17,712		17,712	342	18,054
DJ Harvey	450	0.827%	1,855		1,855	36	1,891
DJ Bowman	450	0.827%	1,855		1,855	36	1,891
DJ Little	450	0.827%	1,855		1,855	36	1,891
DJ Beauchat	450	0.827%	1,855		1,855	36	1,891
Law Library	277	0.509%	1,142		1,142	22	1,164
Victim Witness	1,651	3.036%	6,811		6,811	131	6,942
Clerk Courts	907	1.668%	3,742		3,742	72	3,814
Coroner	788	1.449%	3,251		3,251	63	3,314
District Attorney	2,174	3.997%	8,967		8,967	173	9,140
Prothonotary	534	0.982%	2,203		2,203	43	2,246
Sheriff	1,037	1.907%	4,278		4,278	83	4,361
Fire Marshalls	29	0.053%	119		119	2	121
Prison	4,026	7.403%	16,608		16,608	320	16,928
Probation Services	1,745	3.208%	7,197		7,197	139	7,336
Protect Insp	259	0.476%	1,068		1,068	21	1,089
Emergency Services	2,943	5.411%	12,139		12,139	234	12,373
Veteran's Affairs	444	0.816%	1,831		1,831	35	1,866
Conservation	352	0.647%	1,452		1,452	28	1,480
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	483	0.888%	1,992		1,992	38	2,030
Domestic Relations	1,335	2.455%	5,508		5,508	106	5,614

Actual 2016

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
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,263	7.838%	17,584		17,584	339	17,923
Operational Services	308	0.566%	1,270		1,270	25	1,295
Other	10,000	18.388%	41,255		41,255	795	42,050
Subtotal	54,387	100.000%	224,348	-	224,348	3,686	228,034
Second Allocation Total	46,313						
Total	54,387	100.000%	224,348	-	224,348	3,686	228,034

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

Source: Controllers Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
County Treasurer
Nature And Extent Of Services

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

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

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

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

Actual 2016

**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	262,196		262,196	262,196
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	-	-	-	
Liability Insurance	906	-	906	
Property Insurance	480	-	480	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	19,275	2,293	21,568	
Building Security	7,431	715	8,146	
Finance	5,037	501	5,538	
Human Resources	5,404	564	5,968	
Information Technology	21,155	1,868	23,023	
Commissioners	3,829	1,472	5,301	
Solicitor	-	-	-	
Purchasing	248	4	252	
Controller	3,160	61	3,221	
Treasurer		109	109	
Central Phone		651	651	
County Complex		-	-	
Total Allocated Additions	71,777	8,238	80,015	80,015
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	(870)	-	(870)	(870)
Total to be Allocated	<u>333,033</u>	<u>8,238</u>	<u>341,271</u>	<u>341,271</u>

Actual 2016

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

	Total	General and Administration	Check Process	General Government
Wages and Benefits				
Salaries & Wages	176,945	41,882	3,642	131,421
Other Expenses and Cost				
Supplies	1,348	319	28	1,001
Publications	-	-	-	-
Minor Equipment	186	44	4	138
Professional Services	800	189	16	594
Shipping	-	-	-	-
Software License	-	-	-	-
Legal Fees	1,000	237	21	743
Telephone	54	13	1	40
Postage	4,430	1,049	91	3,290
Contracted Services	4,487	1,062	92	3,333
Computer Hardware	-	-	-	-
Mileage	82	19	2	61
Training	-	-	-	-
Conference	-	-	-	-
Dues / Memberships	846	200	17	628
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	71,896	17,018	1,480	53,399
Loss on Investments	122	-	-	122
Bank Fees	-	-	-	-
Departmental Expenditures	262,196	62,032	5,394	194,770

Actual 2016

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	261,256	61,093	5,394	194,770
Additions: 1st Central Service Centers	71,777	71,777		
REALLOCATE ADMIN		(132,870)	3,583	129,287
Allocable Costs	333,033	-	8,977	324,057
Unallocated	(324,057)			(324,057)
1st Allocation	8,977	-	8,977	-
Additions: 2nd Central Service Centers	8,238	8,238		
REALLOCATE ADMIN		(8,238)	222	8,016
Allocable Costs	8,238	-	222	8,016
Unallocated	(8,016)			(8,016)
2nd Allocation	222	-	222	-
Total Allocated	9,199	-	9,199	-

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Check Process</u>
Building Maintenance	363	363
Building Security	98	98
Finance	100	100
Human Resources	279	279
Information Technology	100	100
Commissioners	209	209
Solicitor	61	61
Controller	79	79
Treasurer	109	109
Election & Voter	187	187
Tax Appraising	-	-
Tax Services	455	455
Public Defender	91	91
Reg & Recorder	112	112
Planning	200	200
Courts	681	681
DJ Harvey	73	73
DJ Bowman	73	73
DJ Little	73	73
DJ Beauchat	73	73
Law Library	41	41
Victim Witness	247	247
Clerk Courts	163	163
Constables	-	-
Coroner	115	115
District Attorney	346	346
Prothonotary	94	94
Sheriff	208	208
Fire Marshalls	4	4
Prison	963	963
Probation Services	396	396
Juvenile Probation	-	-
Protect Insp	39	39
Emergency Services	516	516
Veteran's Affairs	65	65
Conservation	83	83
Agricultural Extension	83	83
Domestic Relations	256	256
911 Telecommunications	-	-

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>Check Process</u>
Children & Youth	746	746
Operational Services	56	56
Other	1,362	1,362
Subtotal	9,199	9,199
Total	9,199	9,199

Actual 2016

**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	2,749	4.049%	363		363		363
Building Security	743	1.094%	98		98		98
Finance	760	1.119%	100		100		100
Human Resources	2,112	3.111%	279		279		279
Information Technology	758	1.116%	100		100		100
Commissioners	1,578	2.324%	209		209		209
Solicitor	463	0.682%	61		61		61
Purchasing	-	0.000%	-		-		-
Controller	596	0.878%	79		79		79
Treasurer	824	1.214%	109		109		109
Central Phone	-	0.000%	-		-	-	-
County Complex	-	0.000%	-		-	-	-
Election & Voter	1,376	2.027%	182		182	5	187
Tax Services	3,341	4.921%	442		442	13	455
Public Defender	665	0.979%	88		88	3	91
Reg & Recorder	826	1.217%	109		109	3	112
Planning	1,464	2.156%	194		194	6	200
GIS/Mapping	-	0.000%	-		-	-	-
Courts	5,007	7.375%	662		662	19	681
DJ Harvey	534	0.786%	71		71	2	73
DJ Bowman	534	0.786%	71		71	2	73
DJ Little	535	0.788%	71		71	2	73
DJ Beauchat	535	0.788%	71		71	2	73
Law Library	303	0.446%	40		40	1	41
Victim Witness	1,812	2.669%	240		240	7	247
Clerk Courts	1,192	1.756%	158		158	5	163
Coroner	845	1.245%	112		112	3	115
District Attorney	2,541	3.742%	336		336	10	346
Prothonotary	690	1.016%	91		91	3	94
Sheriff	1,528	2.251%	202		202	6	208
Fire Marshalls	33	0.049%	4		4	-	4
Prison	7,079	10.426%	936		936	27	963
Probation Services	2,913	4.290%	385		385	11	396
Juvenile Probation	-	0.000%	-		-	-	-
Protect Insp	285	0.420%	38		38	1	39
Emergency Services	3,791	5.584%	501		501	15	516
Veteran's Affairs	480	0.707%	63		63	2	65
Conservation	614	0.904%	81		81	2	83
AG Land Pres	-	0.000%	-		-	-	-

Actual 2016

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	613	0.903%	81	-	81	2	83
Haz Mat Emg Response	-	0.000%	-	-	-	-	-
Domestic Relations	1,885	2.776%	249	-	249	7	256
911 Telecommunications	-	0.000%	-	-	-	-	-
Children & Youth	5,480	8.071%	725	-	725	21	746
Operational Services	412	0.607%	54	-	54	2	56
Other	10,000	14.728%	1,322	-	1,322	40	1,362
Subtotal	67,896	100.000%	8,977	-	8,977	222	9,199
Second Allocation Total	57,313						
Total	67,896	100.000%	8,977	-	8,977	222	9,199

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA
Central Telephone
Nature And Extent of Services**

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

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

Ref: OMB 2 CFR 200.430 Compensation & 200.439 Equipment

Actual 2016

**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	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	33	-	33	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,113	133	1,246	
Building Security	531	51	582	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	1,806	184	1,990	1,990
Departmental Cost Adjustments				
Telephone	42,275		42,275	
Total Departmental Cost Adjustments	42,275	-	42,275	42,275
Total to be Allocated	44,081	184	44,265	44,265

Actual 2016

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	42,275		42,275
Functional Cost	42,275	-	42,275
Additions: 1st Central Service Centers	1,806	-	1,806
REALLOCATE ADMIN		-	-
Allocable Costs	44,081	-	44,081
Unallocated	-		
1st Allocation	44,081	-	44,081
Additions: 2nd Central Service Centers	184	-	184
REALLOCATE ADMIN		-	-
Allocable Costs	184	-	184
Unallocated	-		
2nd Allocation	184	-	184
Total Allocated	44,265	-	44,265

Actual 2016

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

User Department	Total	Phone System
Building Maintenance	930	930
Building Security	279	279
Finance	372	372
Human Resources	651	651
Information Technology	744	744
Commissioners	837	837
Solicitor	279	279
Purchasing	93	93
Controller	558	558
Treasurer	651	651
Election & Voter	187	187
Tax Services	1,869	1,869
Public Defender	654	654
Reg & Recorder	841	841
Planning	1,495	1,495
Courts	2,990	2,990
Law Library	187	187
Victim Witness	561	561
Clerk Courts	1,308	1,308
District Attorney	1,308	1,308
Prothonotary	748	748
Sheriff	1,495	1,495
Probation Services	4,579	4,579
Emergency Services	561	561
Veteran's Affairs	187	187
Domestic Relations	2,336	2,336
911 Telecommunications	-	-
Children & Youth	5,233	5,233
Other	(4)	(4)
Subtotal	44,265	44,265
Total	44,265	44,265

Actual 2016

**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	2.110%	930		930		930
Building Security	3	0.633%	279		279		279
Finance	4	0.844%	372		372		372
Human Resources	7	1.477%	651		651		651
Information Technology	8	1.688%	744		744		744
Commissioners	9	1.899%	837		837		837
Solicitor	3	0.633%	279		279		279
Purchasing	1	0.211%	93		93		93
Controller	6	1.266%	558		558		558
Treasurer	7	1.477%	651		651		651
Election & Voter	2	0.422%	186		186	1	187
Tax Services	20	4.219%	1,860		1,860	9	1,869
Public Defender	7	1.477%	651		651	3	654
Reg & Recorder	9	1.899%	837		837	4	841
Planning	16	3.376%	1,488		1,488	7	1,495
Courts	32	6.751%	2,976		2,976	14	2,990
Law Library	2	0.422%	186		186	1	187
Victim Witness	6	1.266%	558		558	3	561
Clerk Courts	14	2.954%	1,302		1,302	6	1,308
Coroner	4	0.844%	372		372	2	374
District Attorney	14	2.954%	1,302		1,302	6	1,308
Prothonotary	8	1.688%	744		744	4	748
Sheriff	16	3.376%	1,488		1,488	7	1,495
Prison	85	17.932%	7,905		7,905	38	7,943
Probation Services	49	10.338%	4,557		4,557	22	4,579
Emergency Services	6	1.266%	558		558	3	561
Veteran's Affairs	2	0.422%	186		186	1	187
Conservation	17	3.586%	1,581		1,581	8	1,589
Agricultural Extension	22	4.641%	2,046		2,046	10	2,056
Domestic Relations	25	5.274%	2,325		2,325	11	2,336
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	56	11.814%	5,208		5,208	25	5,233
Operational Services	4	0.844%	372		372	2	374
Other		-0.003%	(1)		(1)	(3)	(4)
Subtotal	474	100.000%	44,081	-	44,081	184	44,265
Second Allocation Total	416						
Total	474	100.000%	44,081	-	44,081	184	44,265

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

Source: Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA
County Complex
Nature And Extent Of Service

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

Ref: OMB Circular A-87, Attachment B, Section 11 & 8

Ref: OMB 2 CFR 200.430 Compensation

Actual 2016

**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	212,594		212,594	212,594
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	956	-	956	
Equipment Depreciation	2,266	-	2,266	
Employee Benefits	-	-	-	
Liability Insurance	169	-	169	
Property Insurance	3,093	-	3,093	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	145,445	16,758	162,203	
Building Security	-	-	-	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	151,929	16,758	168,687	168,687
Departmental Cost Adjustments				
Reclass to Building Maintenance	-	-	-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>364,523</u>	<u>16,758</u>	<u>381,281</u>	<u>381,281</u>

Actual 2016

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	110,916		110,916
<u>Other Expenses and Cost</u>			
Supplies	6,468		6,468
Minor Equipment	107		107
Utilities	3,723		3,723
Mileage & Conference Exp	355		355
Repairs / Maintenance	6,245		6,245
Contracted Services	-		-
Gasoline	1,336		1,336
Vehicle Repair	2,681		2,681
Postage Shipping	17		17
Professional Services	5,285		5,285
Training & Uniforms	505		505
Fringe Benefits	67,480		67,480
Equipment Repair	7,011		7,011
Dues & Membership	465		465
Departmental Expenditures	212,594	-	212,594
<u>Cost Adjustments</u>			
Deductions	-	-	-
Departmental Cost Adjustments			
Reclass to Building Maintenance	-		-
Functional Cost	212,594	-	212,594
Additions: 1st			
Central Service Centers	151,929	-	151,929
REALLOCATE ADMIN			
<hr/>			
Allocable Costs	364,523	-	364,523
Unallocated	-		-
1st Allocation	364,523	-	364,523
Additions: 2nd			
Central Service Centers	16,758	23,722	
REALLOCATE ADMIN			
<hr/>			
Allocable Costs	16,758	(23,722)	23,722
Unallocated	6,964	-	23,722
2nd Allocation	23,722	-	23,722
<hr/>			
Total Allocated	388,245	-	388,245

Actual 2016

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

<u>User Department</u>	<u>Total</u>	<u>County Complex</u>
Prison	194,123	194,123
911 Telecommunications	194,123	194,123
Other	(1)	(1)
Subtotal	388,245	388,245
Total	<u>388,245</u>	<u>388,245</u>

Actual 2016

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%	182,262		182,262	11,861	194,123
911 Telecommunications	50	50.000%	182,262		182,262	11,861	194,123
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	364,523	-	364,523	23,722	388,245
Second Allocation Total	100						
Total	100	100.000%	364,523	-	364,523	23,722	388,245

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

Source: Finance Office