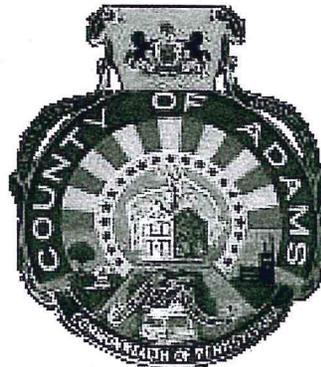


**A CENTRAL SERVICE
COST ALLOCATION PLAN**



**ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2017**

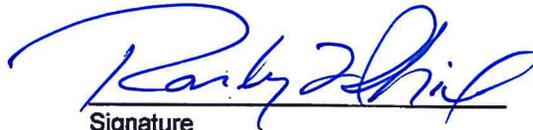
**BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017 to establish cost allocations or billings for January 1, 2019 through December 31, 2019 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.


Signature

Chairman Commissioner
Title

Adams
County

3/20/19
Date

**ADAMS COUNTY, PENNSYLVANIA
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Actual 2017

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey
Building Depreciation	5,509	6,369	2,650	7,677	1,768	39,344	6,122
Equipment Depreciation	-	-	49	-	397	3,457	-
Employee Benefits	834	6,861	1,251	1,669	-	5,840	-
Liability Insurance	494	5,021	1,643	1,255	4,607	3,188	696
Property Insurance	453	861	371	759	64	5,450	469
Building Maintenance	41,362	89,195	27,369	45,680	1,834	293,692	18,030
Building Security	5,575	20,472	8,933	15,612	-	109,471	8,678
Finance	7,884	17,398	4,634	5,502	8,220	35,054	4,327
Human Resources	3,227	32,256	11,275	9,684	25,782	20,456	5,232
Information Technology	8,285	47,987	17,001	18,028	78,220	127,566	631
Commissioners	5,411	17,205	5,282	5,438	10,664	25,181	3,747
Solicitor	-	-	-	-	-	-	-
Purchasing	511	853	284	511	1,307	1,664	626
Controller	7,132	12,231	3,461	3,921	6,434	34,753	3,254
Treasurer	146	441	104	117	197	711	88
Central Phone	234	1,172	411	586	1,172	2,694	512
County Complex	-	-	-	-	-	-	-
Total Allocated	87,057	258,322	84,718	116,439	140,666	708,521	52,412
Roll Forward							
Proposed Costs	87,057	258,322	84,718	116,439	140,666	708,521	52,412

Actual 2017

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

Central Services Departments	DJ Bowman	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner
Building Depreciation	-	-	6,122	1,829	1,078	5,260	-
Equipment Depreciation	-	-	-	-	-	49	49
Employee Benefits	-	-	-	417	1,251	1,669	-
Liability Insurance	625	634	663	191	788	2,253	938
Property Insurance	-	-	469	256	319	553	650
Building Maintenance	5,309	5,301	13,152	17,689	9,395	46,052	87
Building Security	-	-	8,678	6,167	3,277	11,773	-
Finance	4,327	4,327	4,327	2,537	13,514	7,068	5,799
Human Resources	5,232	5,232	5,232	1,609	8,264	17,727	1,686
Information Technology	631	631	631	2,968	8,916	30,589	-
Commissioners	3,747	3,747	3,747	1,870	9,844	8,174	3,810
Solicitor	-	-	-	-	-	-	-
Purchasing	626	626	626	14	156	896	256
Controller	3,254	3,254	3,254	1,991	9,199	4,986	4,491
Treasurer	88	88	88	48	265	161	109
Central Phone	512	512	512	59	411	879	234
County Complex	-	-	-	-	-	-	-
Total Allocated Roll Forward	24,351	24,352	47,501	37,645	66,677	138,089	18,109
Proposed Costs	24,351	24,352	47,501	37,645	66,677	138,089	18,109

Actual 2017

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

Central Services Departments	District Attorney	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp
Building Depreciation	4,400	4,626	7,150	-	-	29,210	-
Equipment Depreciation	147	-	197	-	396	-	-
Employee Benefits	2,503	834	4,589	-	-	-	-
Liability Insurance	5,748	1,126	15,730	-	69,915	30,394	464
Property Insurance	1,303	777	817	35	34,039	3,101	35
Building Maintenance	42,721	45,846	57,004	-	63,990	35,576	22
Building Security	13,368	15,319	18,144	-	-	36,188	-
Finance	15,443	4,945	8,660	47	29,915	13,778	2,739
Human Resources	22,575	8,130	26,034	-	206,462	71,095	71
Information Technology	51,227	18,961	54,787	-	119,603	136,290	-
Commissioners	14,239	4,747	10,926	28	63,995	24,077	1,629
Solicitor	-	-	-	-	-	-	-
Purchasing	1,436	867	2,090	-	14,556	4,307	29
Controller	12,518	3,557	6,765	50	24,852	10,984	1,852
Treasurer	319	107	215	1	942	391	52
Central Phone	762	469	1,289	-	4,979	2,929	-
County Complex	-	-	-	-	176,414	-	-
Total Allocated Roll Forward	188,709	110,311	214,397	161	810,058	398,320	6,893
Proposed Costs	188,709	110,311	214,397	161	810,058	398,320	6,893

Actual 2017

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

Central Services Departments	Emergency Services	Veteran's Affairs	Conservation	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunications
Building Depreciation	-	652	-	-	-	17,898	-
Equipment Depreciation	543	49	-	-	-	-	-
Employee Benefits	-	417	-	-	-	-	-
Liability Insurance	4,805	446	3,203	1,101	98	4,564	2,202
Property Insurance	-	113	-	-	-	1,372	5,793
Building Maintenance	138	6,943	-	9,850	64	55,013	190,216
Building Security	-	646	-	-	-	25,371	-
Finance	21,790	3,690	3,810	3,905	-	12,073	-
Human Resources	44,045	3,225	13,018	8,059	-	35,301	-
Information Technology	142,837	6,171	32,018	4,885	-	48,852	-
Commissioners	22,706	2,916	5,154	4,129	-	15,121	-
Solicitor	-	-	-	-	-	-	-
Purchasing	4,094	86	43	341	-	3,113	-
Controller	17,298	2,861	2,642	2,929	-	9,039	-
Treasurer	495	72	98	85	-	277	-
Central Phone	176	117	1,054	1,348	-	1,699	-
County Complex	-	-	-	-	-	-	176,414
Total Allocated	258,927	28,404	61,040	36,632	162	229,693	374,625
Roll Forward						124,191	
Proposed Costs	258,927	28,404	61,040	36,632	162	353,884	374,625

Actual 2017

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

Central Services Departments	Children & Youth	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated
Building Depreciation	25,579	-	4,657	56,662	234,562	-	-
Equipment Depreciation	-	-	98	(1)	5,430	-	-
Employee Benefits	-	-	417	4	28,556	-	-
Liability Insurance	12,847	-	998	717	177,520	-	-
Property Insurance	1,961	-	357	2,555	62,932	-	-
Building Maintenance	50,563	-	5,485	166,642	1,344,220	-	-
Building Security	36,261	-	6,602	47,230	397,765	-	-
Finance	32,995	7,966	3,256	71,245	361,175	-	-
Human Resources	83,700	-	6,442	13	681,064	-	-
Information Technology	159,523	-	1,155	7,031	1,125,423	50,689	-
Commissioners	38,396	-	3,381	42,376	361,687	-	865,742
Solicitor	-	-	-	7,640	7,640	-	-
Purchasing	2,190	-	327	9,960	52,395	-	-
Controller	28,751	-	2,366	50,371	278,450	-	245,033
Treasurer	746	-	70	1,268	7,789	-	338,978
Central Phone	3,631	-	234	114	28,701	-	-
County Complex	-	-	-	(2)	352,826	-	-
<hr/>							
Total Allocated	477,143	7,966	35,845	463,824	5,508,134	50,689	1,449,753
Roll Forward					124,191	-	-
<hr/>							
Proposed Costs	477,143	7,966	35,845	463,824	5,632,325	50,689	1,449,753

Actual 2017

<u>Central Services Departments</u>	<u>Total</u>
Building Depreciation	234,562
Equipment Depreciation	5,430
Employee Benefits	28,556
Liability Insurance	177,520
Property Insurance	62,932
Building Maintenance	1,344,220
Building Security	397,765
Finance	361,175
Human Resources	681,064
Information Technology	1,176,112
Commissioners	1,227,429
Solicitor	7,640
Purchasing	52,395
Controller	523,483
Treasurer	346,767
Central Phone	28,701
County Complex	352,826
<hr/>	
Total Allocated	7,008,576
Roll Forward	124,191
<hr/>	
Proposed Costs	<u>7,132,767</u>

Actual 2017

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2017</u>	<u>Fixed Costs Fiscal 2015</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Services Building	-			-		-
Election & Voter	87,057			87,057		87,057
Tax Services	258,322			258,322		258,322
Public Defender	84,718			84,718		84,718
Reg & Recorder	116,439			116,439		116,439
Planning	140,666			140,666		140,666
Courts	708,521			708,521		708,521
DJ Harvey	52,412			52,412		52,412
DJ Bowman	24,351			24,351		24,351
DJ Little	24,352			24,352		24,352
DJ Beauchat	47,501			47,501		47,501
Law Library	37,645			37,645		37,645
Victim Witness	66,677			66,677		66,677
Clerk Courts	138,089			138,089		138,089
Coroner	18,109			18,109		18,109
District Attorney	188,709			188,709		188,709
Prothonotary	110,311			110,311		110,311
Sheriff	214,397			214,397		214,397
Fire Marshalls	161			161		161
Prison	810,058			810,058		810,058
Probation Services	398,320			398,320		398,320
Protect Insp	6,893			6,893		6,893
Emergency Services	258,927			258,927		258,927
Veteran's Affairs	28,404			28,404		28,404
Conservation	61,040			61,040		61,040
Agricultural Extension	36,632			36,632		36,632
VOCA	118			118		118
Haz Mat Emg Response	162			162		162
Domestic Relations	229,693	105,502	124,191	353,884		353,884
911 Telecommunications	374,625			374,625		374,625
Children & Youth	477,143			477,143		477,143
Liquid Fuels	7,966			7,966		7,966
VOJO	48			48		48
Operational Services	35,845			35,845		35,845
Other	463,824			463,824		463,824
Sub Total	5,508,134	105,502	124,191	5,632,325		5,632,325
Direct Billed	50,689					50,689
Unallocated	1,449,753					1,449,753
Total	7,008,576					7,132,767

Actual 2017

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	300,622	-
Equipment Depreciation	-	205,291	-
Employee Benefits	40,212	-	-
Liability Insurance	202,097	-	-
Property Insurance	71,007	-	-
Building Maintenance	1,478,336	(38,394)	-
Building Security	439,937	-	-
Finance	360,257	3,984	-
Human Resources	667,618	-	-
Information Technology	1,119,223	-	-
Commissioners	786,950	1,272	-
Solicitor	334,663	-	-
Purchasing	57,122	(154)	-
Controller	508,148	(1,525)	-
Treasurer	271,974	(2,412)	-
Central Phone	-	31,309	-
County Complex	171,040	-	-
Election & Voter			87,057
Tax Appraising			-
Tax Services			258,322
Public Defender			84,718
Reg & Recorder			116,439
Planning			140,666
Courts			708,521
DJ Harvey			52,412
DJ Bowman			24,351
DJ Little			24,352
DJ Beauchat			47,501
Law Library			37,645
Victim Witness			66,677
Clerk Courts			138,089
Coroner			18,109
District Attorney			188,709

Actual 2017

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Prothonotary			110,311
Sheriff			214,397
Fire Marshalls			161
Prison			810,058
Probation Services			398,320
Protect Insp			6,893
Emergency Services			258,927
Veteran's Affairs			28,404
Conservation			61,040
Agricultural Extension			36,632
VOCA			118
Haz Mat Emg Response			162
Domestic Relations			229,693
911 Telecommunications			374,625
Children & Youth			477,143
Liquid Fuels			7,966
VOJO			48
Operational Services			35,845
Other			463,824
Direct Billed			50,689
Unallocated			1,449,753
	<hr/>	<hr/>	<hr/>
Totals	<u>6,508,583</u>	<u>499,993</u>	<u>7,008,576</u>

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
Building Depreciation	(300,622)	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(205,291)	-	-	-	-	-	-	-
Employee Benefits	-	-	(40,212)	-	-	-	-	-	-
Liability Insurance	-	-	-	(202,097)	-	-	-	-	-
Property Insurance	-	-	-	-	(71,007)	-	-	-	-
Building Maintenance	37,794	27,839	1,251	8,329	2,683	(1,681,706)	39,162	19,251	33,365
Building Security	914	5,014	417	6,132	92	3,975	(500,048)	4,536	11,759
Finance	2,117	3,045	1,251	710	266	17,774	6,143	(430,725)	4,442
Human Resources	2,125	1,025	1,251	1,270	298	20,912	7,166	15,585	(775,876)
Information Technology	11,031	150,012	3,315	2,558	882	22,643	16,574	6,899	14,553
Commissioners	4,552	6,811	1,251	2,031	538	36,748	14,352	9,989	9,692
Solicitor	1,579	147	834	876	325	11,808	4,042	3,418	4,833
Purchasing	607	552	-	80	85	5,893	2,047	-	-
Controller	1,813	339	2,086	1,453	224	14,924	5,119	3,896	9,712
Treasurer	2,420	2,811	-	921	309	25,346	7,166	5,976	6,456
Central Phone	152	-	-	-	21	1,468	512	-	-
County Complex	956	2,266	-	217	2,352	175,995	-	-	-
Election & Voter	5,509	-	834	494	453	41,362	5,575	7,884	3,227
Tax Services	6,369	-	6,861	5,021	861	89,195	20,472	17,398	32,256
Public Defender	2,650	49	1,251	1,643	371	27,369	8,933	4,634	11,275
Reg & Recorder	7,677	-	1,669	1,255	759	45,680	15,612	5,502	9,684
Planning	1,768	397	-	4,607	64	1,834	-	8,220	25,782
Courts	39,344	3,457	5,840	3,188	5,450	293,692	109,471	35,054	20,456
DJ Harvey	6,122	-	-	696	469	18,030	8,678	4,327	5,232
DJ Bowman	-	-	-	625	-	5,309	-	4,327	5,232
DJ Little	-	-	-	634	-	5,301	-	4,327	5,232
DJ Beauchat	6,122	-	-	663	469	13,152	8,678	4,327	5,232
Law Library	1,829	-	417	191	256	17,689	6,167	2,537	1,609
Victim Witness	1,078	-	1,251	788	319	9,395	3,277	13,514	8,264
Clerk Courts	5,260	49	1,669	2,253	553	46,052	11,773	7,068	17,727
Coroner	-	49	-	938	650	87	-	5,799	1,686
District Attorney	4,400	147	2,503	5,748	1,303	42,721	13,368	15,443	22,575
Prothonotary	4,626	-	834	1,126	777	45,846	15,319	4,945	8,130
Sheriff	7,150	197	4,589	15,730	817	57,004	18,144	8,660	26,034
Fire Marshalls	-	-	-	-	35	-	-	47	-
Prison	-	396	-	69,915	34,039	63,990	-	29,915	206,462
Probation Services	29,210	-	-	30,394	3,101	35,576	36,188	13,778	71,095
Protect Insp	-	-	-	464	35	22	-	2,739	71
Emergency Services	-	543	-	4,805	-	138	-	21,790	44,045

**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:									
Veteran's Affairs	652	49	417	446	113	6,943	646	3,690	3,225
Conservation	-	-	-	3,203	-	-	-	3,810	13,018
Agricultural Extension	-	-	-	1,101	-	9,850	-	3,905	8,059
VOCA	-	-	-	118	-	-	-	-	-
Haz Mat Emg Response	-	-	-	98	-	64	-	-	-
Domestic Relations	17,898	-	-	4,564	1,372	55,013	25,371	12,073	35,301
911 Telecommunications	-	-	-	2,202	5,793	190,216	-	-	-
Children & Youth	25,579	-	-	12,847	1,961	50,563	36,261	32,995	83,700
Liquid Fuels	-	-	-	-	-	-	-	7,966	-
VOJO	-	-	-	48	-	-	-	-	-
Operational Services	4,657	98	417	998	357	5,485	6,602	3,256	6,442
Other	56,662	(1)	4	717	2,555	166,642	47,230	71,245	13
Unallocated	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	0	-	(0)	-	0

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Building Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Building Maintenance	29,253	14,968	-	8,915	17,876	439	639	-	-
Building Security	18,528	4,188	-	642	3,622	118	174	-	-
Finance	22,715	3,245	-	265	4,048	115	348	-	-
Human Resources	38,429	7,846	-	544	11,113	287	407	-	-
Information Technology	(1,362,602)	5,210	-	2,400	5,353	149	1,800	-	-
Commissioners	16,569	(1,275,482)	376,481	181	7,408	192	465	-	-
Solicitor	15,518	3,116	(384,121)	237	2,425	68	232	-	-
Purchasing	-	-	-	(66,232)	-	-	-	-	-
Controller	28,056	4,482	-	270	(579,432)	87	348	-	-
Treasurer	17,422	4,998	-	383	4,104	(348,222)	348	-	-
Central Phone	-	-	-	-	-	-	(33,462)	-	-
County Complex	-	-	-	-	-	-	-	(352,826)	-
Election & Voter	8,285	5,411	-	511	7,132	146	234	-	87,057
Tax Services	47,987	17,205	-	853	12,231	441	1,172	-	258,322
Public Defender	17,001	5,282	-	284	3,461	104	411	-	84,718
Reg & Recorder	18,028	5,438	-	511	3,921	117	586	-	116,439
Planning	78,220	10,664	-	1,307	6,434	197	1,172	-	140,666
Courts	127,566	25,181	-	1,664	34,753	711	2,694	-	708,521
DJ Harvey	631	3,747	-	626	3,254	88	512	-	52,412
DJ Bowman	631	3,747	-	626	3,254	88	512	-	24,351
DJ Little	631	3,747	-	626	3,254	88	512	-	24,352
DJ Beauchat	631	3,747	-	626	3,254	88	512	-	47,501
Law Library	2,968	1,870	-	14	1,991	48	59	-	37,645
Victim Witness	8,916	9,844	-	156	9,199	265	411	-	66,677
Clerk Courts	30,589	8,174	-	896	4,986	161	879	-	138,089
Coroner	-	3,810	-	256	4,491	109	234	-	18,109
District Attorney	51,227	14,239	-	1,436	12,518	319	762	-	188,709
Prothonotary	18,961	4,747	-	867	3,557	107	469	-	110,311
Sheriff	54,787	10,926	-	2,090	6,765	215	1,289	-	214,397
Fire Marshalls	-	28	-	-	50	1	-	-	161
Prison	119,603	63,995	-	14,556	24,852	942	4,979	176,414	810,058
Probation Services	136,290	24,077	-	4,307	10,984	391	2,929	-	398,320
Protect Insp	-	1,629	-	29	1,852	52	-	-	6,893
Emergency Services	142,837	22,706	-	4,094	17,298	495	176	-	258,927

Actual 2017

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

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Veteran's Affairs	6,171	2,916	-	86	2,861	72	117	-	28,404
Conservation	32,018	5,154	-	43	2,642	98	1,054	-	61,040
Agricultural Extension	4,885	4,129	-	341	2,929	85	1,348	-	36,632
VOCA	-	-	-	-	-	-	-	-	118
Haz Mat Emg Response	-	-	-	-	-	-	-	-	162
Domestic Relations	48,852	15,121	-	3,113	9,039	277	1,699	-	229,693
911 Telecommunications	-	-	-	-	-	-	-	176,414	374,625
Children & Youth	159,523	38,396	-	2,190	28,751	746	3,631	-	477,143
Liquid Fuels	-	-	-	-	-	-	-	-	7,966
VOJO	-	-	-	-	-	-	-	-	48
Operational Services	1,155	3,381	-	327	2,366	70	234	-	35,845
Other	7,031	42,376	7,640	9,960	50,371	1,268	114	(2)	463,824
Unallocated	-	865,742	-	-	245,033	338,978	-	-	1,449,753
Direct Billings	50,689	-	-	-	-	-	-	-	50,689
Totals	-	-	-	-	-	-	-	-	7,008,576

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

<u>Department</u>	<u>Basis of Allocation</u>
1 Building Depreciation	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse
Human Service Building	Net Usable Square Footage Occupied - Human Services Building
County Complex	Direct Allocation - County Complex
St Francis Bldg	Net Usable Square Footage Occupied - St Francis
2 Equipment Depreciation	
Equipment	Actual Depreciation Cost By Department
Phone System	Direct To Central Telephone For Further Distribution
Data Processing	Direct Allocation - Information Technology
3 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
4 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
5 Property Insurance	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse

Actual 2017

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Human Services Building	Net Usable Square Footage Occupied - Human Service Building
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
6 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
7 Building Security	
Courthouse Complex	Net Usable Square Footage Occupied
Human Service Building	Net Usable Square Footage Occupied
8 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
9 Human Resources	
Personnel Admin	Full-Time Equivalent Employees By Department (Ex. Tax Collectors)
Payroll	Total Payroll Checks Issued By Department
10 Information Technology	
Technological Support	Actual Hours By Department
System Maintenance	Number of Computers & Servers by Department
11 Commissioners	

Actual 2017

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2017 Actual
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 Human Services Building.

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. A chiller was added to the New Courthouse in 2017 adding a total cost of \$189,645 and a corresponding increase to depreciation in the amount of \$12,643. 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.

A new chiller was installed in the New Courthouse in 2017 for a total cost of 12,643.

Total depreciation for New and Old Courthouse for 2017 is \$93,770.

Human Service Building

The Human Services Building was purchased in 2016. Renovations were done in phases on the building to allow for multiple departments to move in during 2017. Total building cost and renovations as of 12/31/2017 are \$10,285,352. Annualized depreciation for the building is \$137,146, which is further allocated to benefitting departments by net usable square footage. Annualized depreciation for this building was based on move dates within 2017. The building was put into service into three phases. Each phase comprised of different departments. Annual depreciation was calculated based on number of months

Total depreciation for the Human Service Building in 2017 is \$137,146.

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 2017 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 2017 is \$68,750.

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	300,622		300,622	300,622
Major Repairs - Elevator	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>300,622</u>	<u>-</u>	<u>300,622</u>	<u>300,622</u>
Total to be Allocated	<u><u>300,622</u></u>	<u><u>-</u></u>	<u><u>300,622</u></u>	<u><u>300,622</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Departmental Cost Adjustments							
Building Depreciation	300,622		81,809	11,961	137,146	956	68,750
Major Repairs - Elevator	-						
Functional Cost	300,622	-	81,809	11,961	137,146	956	68,750
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN							
Allocable Costs	300,622	-	81,809	11,961	137,146	956	68,750
Unallocated	-						
1st Allocation	300,622	-	81,809	11,961	137,146	956	68,750
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN							
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	300,622	-	81,809	11,961	137,146	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	37,794	3,717	212	21,524	-	12,341
Building Security	914	342	-	572	-	-
Finance	2,117	1,822	-	-	-	295
Human Resources	2,125	2,125	-	-	-	-
Information Technology	11,031	1,215	-	8,803	-	1,013
Commissioners	4,552	4,257	-	-	-	295
Solicitor	1,579	425	859	-	-	295
Purchasing	607	607	-	-	-	-
Controller	1,813	1,518	-	-	-	295
Treasurer	2,420	2,125	-	-	-	295
Central Phone	152	152	-	-	-	-
County Complex	956	-	-	-	956	-
Election & Voter	5,509	1,215	487	-	-	3,807
Tax Services	6,369	6,074	-	-	-	295
Public Defender	2,650	2,650	-	-	-	-
Reg & Recorder	7,677	4,631	-	-	-	3,046
Planning	1,768	-	-	-	-	1,768
Courts	39,344	25,304	4,095	8,275	-	1,670
DJ Harvey	6,122	-	-	6,122	-	-
DJ Beauchat	6,122	-	-	6,122	-	-
Law Library	1,829	1,829	-	-	-	-
Victim Witness	1,078	-	1,078	-	-	-
Clerk Courts	5,260	3,492	-	-	-	1,768
District Attorney	4,400	-	4,400	-	-	-
Prothonotary	4,626	3,796	830	-	-	-
Sheriff	7,150	5,382	-	-	-	1,768
Probation Services	29,210	-	-	25,528	-	3,682
Veteran's Affairs	652	191	-	-	-	461
Domestic Relations	17,898	-	-	17,898	-	-
911 Telecommunications	-	-	-	-	-	-
Children & Youth	25,579	-	-	25,579	-	-
Operational Services	4,657	-	-	4,657	-	-
Other	56,662	8,940	-	12,066	-	35,656
Subtotal	300,622	81,809	11,961	137,146	956	68,750
Total	300,622	81,809	11,961	137,146	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
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%	3,717		3,717	-	3,717
Building Security	225	0.418%	342		342	-	342
Finance	1,200	2.227%	1,822		1,822	-	1,822
Human Resources	1,400	2.598%	2,125		2,125	-	2,125
Information Technology	800	1.485%	1,215		1,215	-	1,215
Commissioners	2,804	5.204%	4,257		4,257	-	4,257
Solicitor	280	0.520%	425		425	-	425
Purchasing	400	0.742%	607		607	-	607
Controller	1,000	1.856%	1,518		1,518	-	1,518
Treasurer	1,400	2.598%	2,125		2,125	-	2,125
Central Phone	100	0.186%	152		152	-	152
Election & Voter	800	1.485%	1,215		1,215	-	1,215
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	7.424%	6,074		6,074	-	6,074
Public Defender	1,745	3.239%	2,650		2,650	-	2,650
Reg & Recorder	3,050	5.661%	4,631		4,631	-	4,631
Courts	16,665	30.930%	25,304		25,304	-	25,304
Law Library	1,205	2.236%	1,829		1,829	-	1,829
Victim Witness		0.000%	-		-	-	-
Clerk Courts	2,300	4.269%	3,492		3,492	-	3,492
Prothonotary	2,500	4.640%	3,796		3,796	-	3,796
Sheriff	3,545	6.579%	5,382		5,382	-	5,382
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	126	0.234%	191		191	-	191
Other	5,887	10.926%	8,940		8,940	-	8,940
Subtotal	53,880	100.000%	81,809	-	81,809	-	81,809
Second Allocation Total	53,880						
Total	53,880	100.000%	81,809	-	81,809	-	81,809

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Detail Allocation of
Old Courthouse

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

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Detail Allocation of
Human Service Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	21,524		21,524	-	21,524
Building Security	282	0.417%	572		572	-	572
Information Technology	4,343	6.419%	8,803		8,803	-	8,803
Courts	4,083	6.034%	8,275		8,275	-	8,275
DJ Harvey	3,021	4.464%	6,122		6,122	-	6,122
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	6,122		6,122	-	6,122
Probation Services	12,595	18.614%	25,528		25,528	-	25,528
Domestic Relations	8,830	13.050%	17,898		17,898	-	17,898
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	25,579		25,579	-	25,579
Operational Services	2,298	3.396%	4,657		4,657	-	4,657
Other	5,952	8.797%	12,066		12,066	-	12,066
Subtotal	67,663	100.000%	137,146	-	137,146	-	137,146
Total	67,663	100.000%	137,146	-	137,146	-	137,146

(A) Alloc basis: Net Usable Square Footage Occupied - Human Services Building

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Detail Allocation of
County Complex

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

(A) Alloc basis: Direct Allocation - County Complex

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2017 Actual
Detail Allocation of
St Francis Bldg

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

(A) Alloc basis: Net Usable Square Footage Occupied - St Francis
Source: Commissioner's Office

**ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
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. In year 2017, \$8,176 of furniture was purchased for the Building security department. Capital assets purchased in 2015 through 2017 were assigned a 7-year useful life. Multiple departments moved into the Human Service Building in 2017. There were multiple technological upgrades occurred in the year including new computers for multiple departments and a lawn mower.

Ref: OMB 2 CFR 200.436 Depreciation

**ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
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 Depreciation	205,291		205,291	205,291
	-		-	-
Total Departmental Cost Adjustments	<u>205,291</u>	<u>-</u>	<u>205,291</u>	<u>205,291</u>
Total to be Allocated	<u><u>205,291</u></u>	<u><u>-</u></u>	<u><u>205,291</u></u>	<u><u>205,291</u></u>

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
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 Depreciation	205,291		107,518		97,772
	-				
Functional Cost	205,291	-	107,518	-	97,772
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	205,291	-	107,518	-	97,772
Unallocated	-				
1st Allocation	205,291	-	107,518	-	97,772
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	205,291	-	107,518	-	97,772

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	27,839	27,839	-	-
Building Security	5,014	5,014	-	-
Finance	3,045	3,045	-	-
Human Resources	1,025	1,025	-	-
Information Technology	150,012	52,240	-	97,772
Commissioners	6,811	6,811	-	-
Solicitor	147	147	-	-
Purchasing	552	552	-	-
Controller	339	339	-	-
Treasurer	2,811	2,811	-	-
Central Phone	-	-	-	-
County Complex	2,266	2,266	-	-
Other	(1)	(2)	-	0
Subtotal	205,291	107,518	-	97,772
Total	205,291	107,518	-	97,772

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	27,839	25.892%	27,839		27,839	-	27,839
Building Security	5,013	4.663%	5,014		5,014	-	5,014
Finance	3,045	2.832%	3,045		3,045	-	3,045
Human Resources	1,025	0.953%	1,025		1,025	-	1,025
Information Technology	52,240	48.587%	52,240		52,240	-	52,240
Commissioners	6,811	6.335%	6,811		6,811	-	6,811
Solicitor	147	0.137%	147		147	-	147
Purchasing	552	0.513%	552		552	-	552
Controller	339	0.315%	339		339	-	339
Treasurer	2,810	2.614%	2,811		2,811	-	2,811
Central Phone	-	0.000%	-		-	-	-
County Complex	2,266	2.108%	2,266		2,266	-	2,266
Public Defender	49	0.046%	49		49	-	49
Planning	397	0.369%	397		397	-	397
Courts	3,456	3.215%	3,457		3,457	-	3,457
Clerk Courts	49	0.046%	49		49	-	49
Coroner	49	0.046%	49		49	-	49
District Attorney	147	0.137%	147		147	-	147
Sheriff	196	0.183%	197		197	-	197
Prison	396	0.368%	396		396	-	396
Emergency Services	543	0.505%	543		543	-	543
Veteran's Affairs	49	0.046%	49		49	-	49
Operational Services	98	0.091%	98		98	-	98
Other		-0.001%	(2)		(2)	-	(2)
Subtotal	107,518	100.000%	107,518	-	107,518	-	107,518
Second Allocation Total	107,518						
Total	107,518	100.000%	107,518	-	107,518	-	107,518

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
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

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2017 Actual
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%	-		-	-	-
Human Resources		0.000%	-		-	-	-
Information Technology	100	100.000%	97,772		97,772	-	97,772
Commissioners		0.000%	-		-	-	-
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	97,772	-	97,772	-	97,772
Second Allocation Total	100						
Total	100	100.000%	97,772	-	97,772	-	97,772

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2017 Actual
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 2 CFR 200.431 Compensation - Fringe Benefits

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	40,212		40,212	40,212
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>40,212</u>	<u>-</u>	<u>40,212</u>	<u>40,212</u>

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
Other Expenses and Cost					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	5,171		5,171		
Employee Opt-Out	-				
Parking Expense	35,042				35,042
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
Departmental Expenditures	40,212	-	5,171	-	35,042
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments	-	-			
Functional Cost	40,212	-	5,171	-	35,042
Additions: 1st					
Central Service Centers	-	-			
REALLOCATE ADMIN	-	-	-	-	-
Allocable Costs	40,212	-	5,171	-	35,042
Unallocated	-				
1st Allocation	40,212	-	5,171	-	35,042
Additions: 2nd					
Central Service Centers	-	-			
REALLOCATE ADMIN	-	-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	40,212	-	5,171	-	35,042

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Tuition Reimb	Employ Opt-Out	Parking Expense
Building Maintenance	1,251	-	-	1,251
Building Security	417	-	-	417
Finance	1,251	-	-	1,251
Human Resources	1,251	-	-	1,251
Information Technology	3,315	2,898	-	417
Commissioners	1,251	-	-	1,251
Solicitor	834	-	-	834
Purchasing	-	-	-	-
Controller	2,086	-	-	2,086
Election & Voter	834	-	-	834
Tax Services	6,861	2,272	-	4,589
Public Defender	1,251	-	-	1,251
Reg & Recorder	1,669	-	-	1,669
Courts	5,840	-	-	5,840
Law Library	417	-	-	417
Victim Witness	1,251	-	-	1,251
Clerk Courts	1,669	-	-	1,669
Coroner	-	-	-	-
District Attorney	2,503	-	-	2,503
Prothonotary	834	-	-	834
Sheriff	4,589	-	-	4,589
Operational Services	417	-	-	417
Other	4	1	-	4
Subtotal	40,212	5,171	-	35,042
Total	40,212	5,171	-	35,042

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2017 Actual
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	2,898	56.049%	2,898		2,898	-	2,898
Tax Services	2,273	43.951%	2,272		2,272	-	2,272
Other		0.000%	1		1	-	1
Subtotal	5,171	100.000%	5,171	-	5,171	-	5,171
Second Allocation Total	5,171						
Total	5,171	100.000%	5,171	-	5,171	-	5,171

(A) Alloc basis

Direct Allocation based on use per Department

Source:

Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2017 Actual
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	3.571%	1,251		1,251	-	1,251
Building Security	1	1.190%	417		417	-	417
Finance	3	3.571%	1,251		1,251	-	1,251
Human Resources	3	3.571%	1,251		1,251	-	1,251
Information Technology	1	1.190%	417		417	-	417
Commissioners	3	3.571%	1,251		1,251	-	1,251
Solicitor	2	2.381%	834		834	-	834
Purchasing		0.000%	-		-	-	-
Controller	5	5.952%	2,086		2,086	-	2,086
Treasurer		0.000%	-		-	-	-
Election & Voter	2	2.381%	834		834	-	834
Tax Services	11	13.095%	4,589		4,589	-	4,589
Public Defender	3	3.571%	1,251		1,251	-	1,251
Reg & Recorder	4	4.762%	1,669		1,669	-	1,669
Planning		0.000%	-		-	-	-
Courts	14	16.667%	5,840		5,840	-	5,840
Law Library	1	1.190%	417		417	-	417
Victim Witness	3	3.571%	1,251		1,251	-	1,251
Clerk Courts	4	4.762%	1,669		1,669	-	1,669
District Attorney	6	7.143%	2,503		2,503	-	2,503
Prothonotary	2	2.381%	834		834	-	834
Sheriff	11	13.095%	4,589		4,589	-	4,589
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	1	1.190%	417		417	-	417
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Liquid Fuels		0.000%	-		-	-	-
Operational Services	1	1.190%	417		417	-	417
Other		0.000%	4		4	-	4
Subtotal	84	100.000%	35,042	-	35,042	-	35,042
Second Allocation Total	84						
Total	84	100.000%	35,042	-	35,042	-	35,042

(A) Alloc basis

Direct Allocation based on use per Department

Source:

Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
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 2 CFR 200.447 Insurance and Indemnification

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	202,097		202,097	202,097
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>202,097</u>	<u>-</u>	<u>202,097</u>	<u>202,097</u>

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
Other Expenses and Cost						
General Liability	43,697		43,697			
Public Officials	62,814			62,814		
Crime	5,462			5,462		
Automobile	21,848				21,848	
Law Enforcement	68,276					68,276
	-					
	-					
	-					
Departmental Expenditures	202,097	-	43,697	68,276	21,848	68,276
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments						
	-					
Functional Cost	202,097	-	43,697	68,276	21,848	68,276
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN						
	-	-	-	-	-	-
Allocable Costs	202,097	-	43,697	68,276	21,848	68,276
Unallocated	-					
1st Allocation	202,097	-	43,697	68,276	21,848	68,276
Additions: 2nd						
Central Services Centers	-	-				
REALLOCATE ADMIN						
	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	202,097	-	43,697	68,276	21,848	68,276

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	8,329	1,289	3,225	3,815	-
Building Security	6,132	605	1,122	-	4,405
Finance	710	289	421	-	-
Human Resources	1,270	569	701	-	-
Information Technology	2,558	949	1,262	347	-
Commissioners	2,031	843	841	347	-
Solicitor	876	455	421	-	-
Purchasing	80	80	-	-	-
Controller	1,453	612	841	-	-
Treasurer	921	360	561	-	-
County Complex	217	217	-	-	-
Election & Voter	494	213	281	-	-
Tax Services	5,021	1,664	2,663	694	-
Public Defender	1,643	662	981	-	-
Reg & Recorder	1,255	414	841	-	-
Planning	4,607	1,670	2,243	694	-
Courts	3,188	1,506	1,682	-	-
DJ Harvey	696	241	455	-	-
DJ Bowman	625	170	455	-	-
DJ Little	634	179	455	-	-
DJ Beauchat	663	208	455	-	-
Law Library	191	51	140	-	-
Victim Witness	788	87	701	-	-
Clerk Courts	2,253	711	1,542	-	-
Coroner	938	104	140	694	-
District Attorney	5,748	1,517	1,963	1,387	881
Prothonotary	1,126	425	701	-	-
Sheriff	15,730	1,556	2,243	3,121	8,810
Fire Marshalls	-	-	-	-	-
Prison	69,915	12,354	17,945	1,734	37,882

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Probation Services	30,394	3,765	6,169	4,162	16,298
Protect Insp	464	117	-	347	-
Emergency Services	4,805	326	3,785	694	-
Veteran's Affairs	446	165	281	-	-
Conservation	3,203	-	1,122	2,081	-
Agricultural Extension	1,101	400	701	-	-
VOCA	118	118	-	-	-
Haz Mat Emg Response	98	98	-	-	-
Domestic Relations	4,564	1,480	3,084	-	-
911 Telecommunications	2,202	2,202	-	-	-
Children & Youth	12,847	3,822	7,291	1,734	-
VOJO	48	48	-	-	-
Operational Services	998	437	561	-	-
Other	717	719	1	(3)	-
Subtotal	202,097	43,697	68,276	21,848	68,276
Total	202,097	43,697	68,276	21,848	68,276

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	657,951	2.949%	1,289		1,289	-	1,289
Building Security	308,992	1.385%	605		605	-	605
Finance	147,794	0.662%	289		289	-	289
Human Resources	290,739	1.303%	569		569	-	569
Information Technology	484,440	2.171%	949		949	-	949
Commissioners	430,599	1.930%	843		843	-	843
Solicitor	232,370	1.041%	455		455	-	455
Purchasing	40,846	0.183%	80		80	-	80
Controller	312,255	1.400%	612		612	-	612
Treasurer	183,561	0.823%	360		360	-	360
County Complex	110,913	0.497%	217		217	-	217
Election & Voter	108,674	0.487%	213		213	-	213
Tax Services	849,505	3.808%	1,664		1,664	-	1,664
Public Defender	337,691	1.514%	662		662	-	662
Reg & Recorder	211,308	0.947%	414		414	-	414
Planning	852,707	3.822%	1,670		1,670	-	1,670
Courts	769,056	3.447%	1,506		1,506	-	1,506
DJ Harvey	122,965	0.551%	241		241	-	241
DJ Bowman	86,525	0.388%	170		170	-	170
DJ Little	91,528	0.410%	179		179	-	179
DJ Beauchat	106,224	0.476%	208		208	-	208
Law Library	25,811	0.116%	51		51	-	51
Victim Witness	44,305	0.199%	87		87	-	87
Clerk Courts	362,999	1.627%	711		711	-	711
Coroner	53,064	0.238%	104		104	-	104
District Attorney	774,456	3.471%	1,517		1,517	-	1,517
Prothonotary	216,897	0.972%	425		425	-	425
Sheriff	794,178	3.560%	1,556		1,556	-	1,556
Fire Marshalls		0.000%	-		-	-	-
Prison	6,307,801	28.272%	12,354		12,354	-	12,354
Probation Services	1,923,420	8.621%	3,765		3,765	-	3,765
Protect Insp	59,860	0.268%	117		117	-	117
Emergency Services	166,380	0.746%	326		326	-	326
Veteran's Affairs	84,184	0.377%	165		165	-	165
Agricultural Extension	204,143	0.915%	400		400	-	400
VOCA	60,490	0.271%	118		118	-	118
Haz Mat Emg Response	50,273	0.225%	98		98	-	98

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	755,922	3.388%	1,480		1,480	-	1,480
911 Telecommunications	1,124,497	5.040%	2,202		2,202	-	2,202
Children & Youth	1,950,386	8.742%	3,822		3,822	-	3,822
VOJO	24,623	0.110%	48		48	-	48
Operational Services	223,202	1.000%	437		437	-	437
Other	367,762	1.648%	719		719	-	719
Subtotal	22,311,296	100.000%	43,697	-	43,697	-	43,697
Second Allocation Total	22,311,296						
Total	22,311,296	100.000%	43,697	-	43,697	-	43,697

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

Source: General Ledger Trial Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	23	4.723%	3,225		3,225	-	3,225
Building Security	8	1.643%	1,122		1,122	-	1,122
Finance	3	0.616%	421		421	-	421
Human Resources	5	1.027%	701		701	-	701
Information Technology	9	1.848%	1,262		1,262	-	1,262
Commissioners	6	1.232%	841		841	-	841
Solicitor	3	0.616%	421		421	-	421
Purchasing		0.000%	-		-	-	-
Controller	6	1.232%	841		841	-	841
Treasurer	4	0.821%	561		561	-	561
Election & Voter	2	0.411%	281		281	-	281
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.901%	2,663		2,663	-	2,663
Public Defender	7	1.437%	981		981	-	981
Reg & Recorder	6	1.232%	841		841	-	841
Planning	16	3.285%	2,243		2,243	-	2,243
Courts	12	2.464%	1,682		1,682	-	1,682
DJ Harvey	3	0.667%	455		455	-	455
DJ Bowman	3	0.667%	455		455	-	455
DJ Little	3	0.667%	455		455	-	455
DJ Beauchat	3	0.667%	455		455	-	455
Law Library	1	0.205%	140		140	-	140
Victim Witness	5	1.027%	701		701	-	701
Clerk Courts	11	2.259%	1,542		1,542	-	1,542
Coroner	1	0.205%	140		140	-	140
District Attorney	14	2.875%	1,963		1,963	-	1,963
Prothonotary	5	1.027%	701		701	-	701
Sheriff	16	3.285%	2,243		2,243	-	2,243
Fire Marshalls		0.000%	-		-	-	-
Prison	128	26.283%	17,945		17,945	-	17,945
Probation Services	44	9.035%	6,169		6,169	-	6,169
Emergency Services	27	5.54%	3,785		3,785	-	3,785
Veteran's Affairs	2	0.41%	281		281	-	281
Conservation	8	1.64%	1,122		1,122	-	1,122
Agricultural Extension	5	1.03%	701		701	-	701
Domestic Relations	22	4.52%	3,084		3,084	-	3,084
Children & Youth	52	10.68%	7,291		7,291	-	7,291

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	4	0.82%	561		561	-	561
Other	-	0.00%	1		1	-	1
Subtotal	487	100.00%	68,276	-	68,276	-	68,276
Second Allocation Total	487						
Total	487	100.00%	68,276	-	68,276	-	68,276

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	11	17.460%	3,815		3,815	-	3,815
Information Technology	1	1.587%	347		347	-	347
Commissioners	1	1.587%	347		347	-	347
Tax Services	2	3.175%	694		694	-	694
Planning	2	3.175%	694		694	-	694
Coroner	2	3.175%	694		694	-	694
District Attorney	4	6.349%	1,387		1,387	-	1,387
Prothonotary		0.000%	-		-	-	-
Sheriff	9	14.286%	3,121		3,121	-	3,121
Fire Marshalls		0.000%	-		-	-	-
Prison	5	7.937%	1,734		1,734	-	1,734
Probation Services	12	19.048%	4,162		4,162	-	4,162
Protect Insp	1	1.587%	347		347	-	347
Emergency Services	2	3.175%	694		694	-	694
Conservation	6	9.524%	2,081		2,081	-	2,081
Children & Youth	5	7.937%	1,734		1,734	-	1,734
Other		-0.002%	(3)		(3)	-	(3)
Subtotal	63	100.000%	21,848	-	21,848	-	21,848
Second Allocation Total	63						
Total	63	100.000%	21,848	-	21,848	-	21,848

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2017 Actual
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	6.452%	4,405		4,405	-	4,405
District Attorney	2	1.290%	881		881	-	881
Sheriff	20	12.903%	8,810		8,810	-	8,810
Prison	86	55.484%	37,882		37,882	-	37,882
Probation Services	37	23.871%	16,298		16,298	-	16,298
Other		0.000%	-		-	-	-
Subtotal	155	100.000%	68,276	-	68,276	-	68,276
Second Allocation Total	155						
Total	155	100.000%	68,276	-	68,276	-	68,276

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

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
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 2 CFR 200.447 Insurance and Indemnification

**ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	71,007		71,007	71,007
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>71,007</u>	<u>-</u>	<u>71,007</u>	<u>71,007</u>

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
<u>Wages and Benefits</u>	-								
<u>Other Expenses and Cost</u>									
Property Insurance	71,007		11,451	3,542	10,514	34,689	5,953	2,506	2,352
<u>Departmental Expenditures</u>	71,007	-	11,451	3,542	10,514	34,689	5,953	2,506	2,352
<u>Cost Adjustments</u>									
Deductions	-		-						
<u>Departmental Cost Adjustments</u>	-								
<u>Functional Cost</u>	71,007	-	11,451	3,542	10,514	34,689	5,953	2,506	2,352
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-						
<u>Allocable Costs</u>	71,007	-	11,451	3,542	10,514	34,689	5,953	2,506	2,352
Unallocated	-								
1st Allocation	71,007	-	11,451	3,542	10,514	34,689	5,953	2,506	2,352
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-						
<u>Allocable Costs</u>	-	-	-						
Unallocated	-								
2nd Allocation	-	-	-						
<u>Total Allocated</u>	71,007	-	11,451	3,542	10,514	34,689	5,953	2,506	2,352

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
Building Maintenance	2,683	520	63	1,650	-	-	450	-
Building Security	92	48	-	44	-	-	-	-
Finance	266	255	-	-	-	-	-	-
Human Resources	298	298	-	-	-	-	11	-
Information Technology	882	170	-	675	-	-	-	-
Commissioners	538	527	-	-	-	-	37	-
Solicitor	325	60	254	-	-	-	11	-
Purchasing	85	85	-	-	-	-	11	-
Controller	224	213	-	-	-	-	-	-
Treasurer	309	298	-	-	-	-	11	-
Central Phone	21	21	-	-	-	-	11	-
County Complex	2,352	-	-	-	-	-	-	-
Election & Voter	453	170	144	-	-	-	-	2,352
Tax Services	861	850	-	-	-	-	139	-
Public Defender	371	371	-	-	-	-	11	-
Reg & Recorder	759	648	-	-	-	-	-	-
Planning	64	-	-	-	-	-	111	-
Courts	5,450	3,542	1,213	634	-	-	64	-
Law Library	256	256	-	-	-	-	61	-
Victim Witness	319	-	319	-	-	-	-	-
Clerk Courts	553	489	-	-	-	-	-	-
Coroner	650	-	-	-	-	-	64	-
District Attorney	1,303	-	1,303	-	650	-	-	-
Prothonotary	777	531	246	-	-	-	-	-
Sheriff	817	753	-	-	-	-	-	-
Fire Marshalls	35	-	-	-	-	-	64	-
Prison	34,039	-	-	-	-	35	-	-
Probation Services	3,101	1,010	-	1,957	34,039	-	-	-
Protect Insp	35	-	-	-	-	-	134	-
Veteran's Affairs	113	96	-	-	-	35	-	-
Conservation	-	-	-	-	-	-	17	-
Agricultural Extension	-	-	-	-	-	-	-	-
911 Telecommunications	5,793	-	-	-	-	-	-	-
Other	2,555	240	0	928	(0)	5,793	-	-
						80	1,299	(0)
Subtotal	71,007	11,451	3,542	10,514	34,689	5,953	2,506	2,352
Total	71,007	11,451	3,542	10,514	34,689	5,953	2,506	2,352

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
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%	520		520	-	520
Building Security	225	0.418%	48		48	-	48
Finance	1,200	2.227%	255		255	-	255
Human Resources	1,400	2.598%	298		298	-	298
Information Technology	800	1.485%	170		170	-	170
Commissioners	2,480	4.603%	527		527	-	527
Solicitor	280	0.520%	60		60	-	60
Purchasing	400	0.742%	85		85	-	85
Controller	1,000	1.856%	213		213	-	213
Treasurer	1,400	2.598%	298		298	-	298
Central Phone	100	0.186%	21		21	-	21
Election & Voter	800	1.485%	170		170	-	170
Tax Services	4,000	7.424%	850		850	-	850
Public Defender	1,745	3.239%	371		371	-	371
Reg & Recorder	3,050	5.661%	648		648	-	648
Courts	16,665	30.930%	3,542		3,542	-	3,542
Law Library	1,205	2.236%	256		256	-	256
Clerk Courts	2,300	4.269%	489		489	-	489
Prothonotary	2,500	4.640%	531		531	-	531
Sheriff	3,545	6.579%	753		753	-	753
Probation Services	4,750	8.816%	1,010		1,010	-	1,010
Veteran's Affairs	450	0.835%	96		96	-	96
Operational Services		0.000%	-		-	-	-
Other	1,137	2.11%	240		240	-	240
Subtotal	53,880	100.000%	11,451	-	11,451	-	11,451
Second Allocation Total	53,880						
Total	53,880	100.000%	11,451	-	11,451	-	11,451

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
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%	63		63	-	63
Solicitor	510	7.182%	254		254	-	254
Election & Voter	289	4.070%	144		144	-	144
Courts	2,431	34.235%	1,213		1,213	-	1,213
Victim Witness	640	9.013%	319		319	-	319
District Attorney	2,612	36.784%	1,303		1,303	-	1,303
Prothonotary	493	6.943%	246		246	-	246
Other		-0.001%	0		0	-	0
Subtotal	7,101	100.000%	3,542	-	3,542	-	3,542
Second Allocation Total	7,101						
Total	7,101	100.000%	3,542	-	3,542	-	3,542

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
Detail Allocation of
Human Services Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	1,650		1,650	-	1,650
Building Security	282	0.417%	44		44	-	44
Information Technology	4,343	6.419%	675		675	-	675
Courts	4,083	6.034%	634		634	-	634
DJ Harvey	3,021	4.464%	469		469	-	469
DJ Beauchat	3,021	4.464%	469		469	-	469
Probation Services	12,595	18.614%	1,957		1,957	-	1,957
Domestic Relations	8,830	13.050%	1,372		1,372	-	1,372
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	1,961		1,961	-	1,961
Operational Services	2,298	3.396%	357		357	-	357
Other	5,952	8.797%	926		926	-	926
Subtotal	67,663	100.000%	10,514	-	10,514	-	10,514
Second Allocation Total	67,663						
Total	67,663	100.000%	10,514	-	10,514	-	10,514

(A) Alloc Basis: Net Usable Square Footage Occupied - Human Service Building

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
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%	650		650	-	650
Prison	114,879	98.127%	34,039		34,039	-	34,039
Other		0.00%	(0)		(0)	-	(0)
Subtotal	117,072	100.000%	34,689	-	34,689	-	34,689
Second Allocation Total	117,072						
Total	117,072	100.000%	34,689	-	34,689	-	34,689

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
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%	35		35	-	35
Protect Insp	233	0.588%	35		35	-	35
911 Telecommunications	38,536	97.313%	5,793		5,793	-	5,793
Other	598	1.511%	90		90	-	90
Subtotal	39,600	100.000%	5,953		5,953	-	5,953
Second Allocation Total	39,600			-	5,953	-	5,953
Total	39,600	100.000%	5,953	-	5,953	-	5,953

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
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%	450		450	-	450
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	11		11	-	11
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	37		37	-	37
Commissioners	144	0.429%	11		11	-	11
Solicitor	144	0.429%	11		11	-	11
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	11		11	-	11
Treasurer	144	0.429%	11		11	-	11
Election & Voter	1,860	5.538%	139		139	-	139
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	11		11	-	11
Reg & Recorder	1,488	4.430%	111		111	-	111
Planning	864	2.572%	64		64	-	64
Courts	816	2.429%	61		61	-	61
Clerk Courts	864	2.572%	64		64	-	64
Sheriff	864	2.572%	64		64	-	64
Probation Services	1,799	5.356%	134		134	-	134
Veteran's Affairs	225	0.670%	17		17	-	17
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	1,299		1,299	-	1,299
Subtotal	33,588	100.000%	2,506	-	2,506	-	2,506
Second Allocation Total	33,588						
Total	33,588	100.000%	2,506	-	2,506	-	2,506

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2017 Actual
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Complex	100	100.000%	2,352		2,352	-	2,352
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	2,352	-	2,352	-	2,352
Second Allocation Total	100						
Total	100	100.000%	2,352	-	2,352	-	2,352

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
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.

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	1,478,336		1,478,336	1,478,336
Allocated Additions				
Building Depreciation	37,794	-	37,794	
Equipment Depreciation	27,839	-	27,839	
Employee Benefits	1,251	-	1,251	
Liability Insurance	8,329	-	8,329	
Property Insurance	2,683	-	2,683	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		60,519	60,519	
Building Security		39,162	39,162	
Finance		19,251	19,251	
Human Resources		33,365	33,365	
Information Technology		29,253	29,253	
Commissioners		14,968	14,968	
Solicitor		-	-	
Purchasing		8,915	8,915	
Controller		17,876	17,876	
Treasurer		439	439	
Central Phone		639	639	
County Complex		-	-	
Total Allocated Additions	<u>77,896</u>	<u>224,387</u>	<u>302,283</u>	<u>302,283</u>
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(38,394)		(38,394)	
	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>(38,394)</u>	<u>-</u>	<u>(38,394)</u>	<u>(38,394)</u>
Total to be Allocated	<u><u>1,517,838</u></u>	<u><u>224,387</u></u>	<u><u>1,742,225</u></u>	<u><u>1,742,225</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
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	685,999	73,786	312,805	37,315	239,136	10,472	12,485
Other Expenses and Cost							
Supplies	56,818	6,111	25,908	3,091	19,806	867	1,034
Minor Equipment	4,378	471	1,996	238	1,526	67	80
Other Costs	-	-	-	-	-	-	-
Software License	-	-	-	-	-	-	-
Advertising	1,511	163	689	82	527	23	28
Telephone	38,394	38,394	-	-	-	-	-
Postage	27	3	12	1	10	0	0
Shipping Expense	-	-	-	-	-	-	-
Utilities	162,941	17,526	74,299	8,863	56,801	2,487	2,966
Building Repairs & Maintenance	12,957	1,394	5,908	705	4,517	198	236
Archive Lease	-	-	-	-	-	-	-
Contracted Services	61,698	6,636	28,133	3,356	21,508	942	1,123
Vehicle Repair	1,707	184	778	93	595	26	31
Gasoline	5,205	560	2,374	283	1,815	79	95
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	-	-	-	-	-	-	-
Mileage	393	42	179	21	137	6	7
Training	-	-	-	-	-	-	-
Equipment Repair	14,525	1,562	6,623	790	5,063	222	264
Employee Benefits	376,491	40,495	171,674	20,479	131,243	5,747	6,852
Uniforms	706	76	322	38	246	11	13
Prof Services	2,523	271	1,150	137	879	39	46
Rental of Land and Buildings	52,062	5,600	23,739	2,832	18,148	795	948
Departmental Expenditures	1,478,336	193,273	656,591	78,326	501,958	21,981	26,207
Cost Adjustments							
Deductions							
Departmental Cost Adjustments							
Reclass to Central Telephone	(38,394)	(38,394)					
Reclass from IT	-	-					

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Functional Cost	1,439,942	154,879	656,591	78,326	501,958	21,981	26,207
Additions: 1st Central Service Centers	77,896	77,896					
REALLOCATE ADMIN		(232,775)	118,934	14,188	90,924	3,982	4,747
Allocable Costs	1,517,838	-	775,525	92,514	592,882	25,963	30,954
Unallocated	-						
1st Allocation	1,517,838	-	775,525	92,514	592,882	25,963	30,954
Additions: 2nd Central Service Centers	224,387	224,387					
REALLOCATE ADMIN		(224,387)	114,648	13,677	87,648	3,838	4,576
Allocable Costs	224,387	-	114,648	13,677	87,648	3,838	4,576
Unallocated	-						
2nd Allocation	224,387	-	114,648	13,677	87,648	3,838	4,576
Total Allocated	1,742,225	-	890,173	106,191	680,530	29,801	35,530

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Building Maintenance	60,519	32,735	262	21,966	-	5,556
Building Security	3,975	3,304	-	671	-	-
Finance	17,774	17,616	1	-	-	-
Human Resources	20,912	20,553	359	-	-	157
Information Technology	22,643	11,744	-	10,361	-	538
Commissioners	36,748	36,407	184	-	-	157
Solicitor	11,808	11,598	53	-	-	157
Purchasing	5,893	5,872	21	-	-	-
Controller	14,924	14,881	86	-	-	157
Treasurer	25,346	20,553	4,636	-	-	157
Central Phone	1,468	1,468	-	-	-	-
County Complex	175,995	-	-	175,995	-	-
Election & Voter	41,362	15,987	7,464	15,888	-	2,023
Tax Services	89,195	58,722	30,316	-	-	157
Public Defender	27,369	25,617	1,752	-	-	-
Reg & Recorder	45,680	43,308	754	-	-	1,618
Planning	1,834	-	895	-	-	939
Courts	293,692	280,337	2,729	9,739	-	887
DJ Harvey	18,030	-	5,521	12,509	-	-
DJ Bowman	5,309	-	8	5,301	-	-
DJ Little	5,301	-	-	5,301	-	-
Law Library	17,689	17,689	-	-	-	-
Victim Witness	9,385	9,385	-	-	-	-
Clerk Courts	46,052	35,233	9,880	-	-	939
Coroner	87	-	87	-	-	-
District Attorney	42,721	38,345	4,376	-	-	-
Prothonotary	45,846	43,939	1,907	-	-	-
Sheriff	57,004	52,043	4,022	-	-	939
Fire Marshalls	-	-	-	-	-	-
Prison	63,990	-	1,249	62,741	-	-
Probation Services	35,576	-	3,569	30,050	-	1,957
Juvenile Probation	-	-	-	-	-	-
Protect Insp	22	-	22	-	-	-
Emergency Services	138	-	138	-	-	-
Veteran's Affairs	6,943	6,806	93	-	-	244
Agricultural Extension	9,850	-	439	9,411	-	-
Haz Mat Emg Response	64	-	64	-	-	-
Domestic Relations	55,013	-	20,554	21,065	13,394	-
911 Telecommunications	190,216	-	64	190,152	-	-
Children & Youth	50,563	-	4,044	30,112	16,407	-
Operational Services	5,485	-	-	5,485	-	-
Other	166,642	86,421	(1)	61,274	(0)	18,948
Subtotal	1,742,225	890,173	106,191	680,530	29,801	35,530
Total	1,742,225	890,173	106,191	680,530	29,801	35,530

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
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%	32,735		32,735		32,735
Building Security	225	0.369%	2,862		2,862		3,304
Finance	1,200	1.968%	15,261		15,261	442	17,616
Human Resources	1,400	2.296%	17,805		17,805	2,748	20,553
Information Technology	800	1.312%	10,174		10,174	1,570	11,744
Commissioners	2,480	4.067%	31,539		31,539	4,868	36,407
Solicitor	790	1.296%	10,047		10,047	1,551	11,598
Purchasing	400	0.656%	5,087		5,087	785	5,872
Controller	1,000	1.640%	12,718		12,718	1,963	14,681
Treasurer	1,400	2.296%	17,805		17,805	2,748	20,553
Central Phone	100	0.164%	1,272		1,272	196	1,468
County Complex		0.000%	-		-	-	-
Election & Voter	1,089	1.786%	13,849		13,849	2,138	15,987
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.559%	50,870		50,870	7,852	58,722
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender	1,745	2.862%	22,192		22,192	3,425	25,617
Reg & Recorder	2,950	4.838%	37,517		37,517	5,791	43,308
Courts	19,096	31.315%	242,853		242,853	37,484	280,337
Law Library	1,205	1.976%	15,324		15,324	2,365	17,689
Victim Witness	640	1.050%	8,139		8,139	1,256	9,395
Clerk Courts	2,400	3.936%	30,522		30,522	4,711	35,233
District Attorney	2,612	4.283%	33,218		33,218	5,127	38,345
Prothonotary	2,993	4.908%	38,064		38,064	5,875	43,939
Sheriff	3,545	5.813%	45,084		45,084	6,959	52,043
Probation Services	-	0.000%	-		-	-	-
Veteran's Affairs	450	0.738%	5,723		5,723	883	6,606
Operational Services		0.000%	-		-	-	-
Other	5,887	9.654%	74,865		74,865	11,556	86,421
Subtotal	60,981	100.000%	775,525	-	775,525	114,648	890,173
Second Allocation Total	58,407						
Total	60,981	100.000%	775,525	-	775,525	114,648	890,173

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	580	0.283%	262		262		262
Building Security	1	0.000%	-		-		-
Finance	3	0.001%	1		1		1
Human Resources	692	0.338%	313		313	46	359
Information Technology		0.000%	-		-		-
Commissioners	355	0.173%	160		160	24	184
Solicitor	102	0.050%	46		46	7	53
Purchasing	38	0.019%	18		18	3	21
Controller	167	0.081%	75		75	11	86
Treasurer	8,947	4.364%	4,037		4,037	599	4,636
Election & Voter	14,403	7.026%	6,500		6,500	964	7,464
Tax Services	58,503	28.538%	26,402		26,402	3,914	30,316
Public Defender	3,382	1.650%	1,526		1,526	226	1,752
Reg & Recorder	1,455	0.710%	657		657	97	754
Planning	1,727	0.842%	779		779	116	895
Courts	5,267	2.569%	2,377		2,377	352	2,729
DJ Harvey	10,653	5.197%	4,808		4,808	713	5,521
DJ Bowman	16	0.008%	7		7	1	8
DJ Little		0.000%	-		-	-	-
DJ Beauchat	1,240	0.605%	560		560	83	643
Law Library		0.000%	-		-	-	-
Clerk Courts	19,065	9.300%	8,604		8,604	1,276	9,880
Coroner	169	0.082%	76		76	11	87
District Attorney	8,444	4.119%	3,811		3,811	565	4,376
Prothonotary	3,680	1.785%	1,661		1,661	246	1,907
Sheriff	7,764	3.787%	3,503		3,503	519	4,022
Fire Marshalls		0.000%	-		-	-	-
Prison	2,411	1.176%	1,088		1,088	161	1,249
Probation Services	6,886	3.359%	3,108		3,108	461	3,569
Protect Insp	40	0.020%	19		19	3	22
Emergency Services	266	0.130%	120		120	18	138
Veteran's Affairs	180	0.088%	81		81	12	93
Agricultural Extension	846	0.413%	382		382	57	439
Haz Mat Emg Response	125	0.061%	56		56	8	64
Domestic Relations	39,682	19.348%	17,900		17,900	2,654	20,554
911 Telecommunications	123	0.060%	56		56	8	64
Children & Youth	7,805	3.807%	3,522		3,522	522	4,044
Operational Services	1	0.000%	-		-	-	-
Other		0.001%	(1)		(1)	-	(1)
Subtotal	204,998	100.000%	92,514	-	92,514	13,677	106,191
Second Allocation Total	204,418						
Total	204,998	100.000%	92,514	-	92,514	13,677	106,191

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
Detail Allocation of
Other Depts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	11,929	3.705%	21,966		21,966		21,966
Building Security	317	0.098%	581		581	90	671
Information Technology	4,879	1.515%	8,982		8,982	1,379	10,361
County Complex	82,865.08	25.734%	152,572		152,572	23,423	175,995
Election & Voter	7,481.34	2.323%	13,773		13,773	2,115	15,888
Courts	4,586.55	1.424%	8,443		8,443	1,296	9,739
DJ Harvey	5,890.65	1.829%	10,844		10,844	1,665	12,509
DJ Bowman	2,497.07	0.775%	4,595		4,595	706	5,301
DJ Little	2,497.07	0.775%	4,595		4,595	706	5,301
DJ Beauchat	5,889.52	1.829%	10,844		10,844	1,665	12,509
Prison	29,540.43	9.174%	54,391		54,391	8,350	62,741
Probation Services	14,148.32	4.394%	26,051		26,051	3,999	30,050
Agricultural Extension	4,431.56	1.376%	8,158		8,158	1,253	9,411
Domestic Relations	9,918.99	3.080%	18,261		18,261	2,804	21,065
911 Telecommunications	89,529.33	27.804%	164,845		164,845	25,307	190,152
Children & Youth	14,176.41	4.403%	26,105		26,105	4,007	30,112
Operational Services	2,581	0.802%	4,755		4,755	730	5,485
Other	28,844	8.96000%	53,121		53,121	8,153	61,274
Subtotal	322,001	100.000%	592,882	-	592,882	87,648	680,530
Second Allocation Total	310,073						
Total	322,001	100.00%	592,882	-	592,882	87,648	680,530

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
Detail Allocation of
Legion Bldg

<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>
Domestic Relations	5,961	44.945%	11,669		11,669	1,725	13,394
Children & Youth	7,302	55.055%	14,294		14,294	2,113	16,407
Other		0.000%	(0)		(0)	-	(0)
Subtotal	13,263	100.000%	25,963	-	25,963	3,838	29,801
Second Allocation Total	13,263						
Total	13,263	100.000%	25,963	-	25,963	3,838	29,801

(A) Alloc basis:

Net Usable Square Footage Occupied - Former Legion Bldg

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2017 Actual
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%	5,556		5,556		5,556
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	133		133	24	157
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	456		456	82	538
Commissioners	144	0.429%	133		133	24	157
Solicitor	144	0.429%	133		133	24	157
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	133		133	24	157
Treasurer	144	0.429%	133		133	24	157
Election & Voter	1,860	5.538%	1,714		1,714	309	2,023
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	133		133	24	157
Reg & Recorder	1,488	4.430%	1,371		1,371	247	1,618
Planning	864	2.572%	796		796	143	939
Courts	816	2.429%	752		752	135	887
Clerk Courts	864	2.572%	796		796	143	939
Sheriff	864	2.572%	796		796	143	939
Probation Services	1,799	5.356%	1,658		1,658	299	1,957
Veteran's Affairs	225	0.670%	207		207	37	244
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	16,054		16,054	2,894	18,948
Subtotal	33,588	100.000%	30,954		30,954	4,576	35,530
Second Allocation Total	27,559						
Total	33,588	100.000%	30,954	-	30,954	4,576	35,530

(A) Alloc basis:

Net Usable Square Footage Occupied - St Francis

ADAMS COUNTY, PENNSYLVANIA
Building Security 2017 Actual
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.

In 2017, the County established a Building Security Department including a security cameras, metal detectors and security personal in the entrance of the Human Services Building.

Ref: OMB 2 CFR 200.457 Plant and Security Costs

ADAMS COUNTY, PENNSYLVANIA
Building Security 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	439,937		439,937	439,937
Allocated Additions				
Building Depreciation	914	-	914	
Equipment Depreciation	5,014	-	5,014	
Employee Benefits	417	-	417	
Liability Insurance	6,132	-	6,132	
Property Insurance	92	-	92	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	3,443	532	3,975	
Building Security		1,766	1,766	
Finance		4,536	4,536	
Human Resources		11,759	11,759	
Information Technology		18,528	18,528	
Commissioners		4,188	4,188	
Solicitor		-	-	
Purchasing		642	642	
Controller		3,622	3,622	
Treasurer		118	118	
Central Phone		174	174	
County Complex		-	-	
Total Allocated Additions	<u>16,012</u>	<u>45,865</u>	<u>61,877</u>	<u>61,877</u>
Departmental Cost Adjustments				
Reclass from IT	-	-	-	-
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>455,949</u></u>	<u><u>45,865</u></u>	<u><u>501,814</u></u>	<u><u>501,814</u></u>