

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

	Total	General And Administration	Courthouse Complex	Human Service Building
<u>Wages and Benefits</u>				
Salaries & Wages	308,992		191,346	117,645
<u>Other Expenses and Cost</u>				
Supplies	3,334		2,065	1,270
Minor Equipment	16,834		10,425	6,410
Advertising	279		173	106
Miscellaneous	950		588	362
Utilities	711		441	271
Training	-		-	-
Contracted Services	9,242		5,723	3,519
Employee Benefits	93,433		57,859	35,573
Equipment Repairs	2,499		1,548	952
Uniforms	3,664		2,269	1,395
Departmental Expenditures	439,937	-	272,436	167,502
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Reclass from IT	-			
Functional Cost	439,937	-	272,436	167,502
Additions: 1st Central Service Centers	16,012	16,012		
REALLOCATE ADMIN		(16,012)	9,916	6,096
Allocable Costs Unallocated	455,949	-	282,352	173,598
1st Allocation	455,949	-	282,352	173,598
Additions: 2nd Central Service Centers	45,865	45,865		
REALLOCATE ADMIN		(45,865)	28,402	17,463
Allocable Costs Unallocated	45,865	-	28,402	17,463
2nd Allocation	45,865	-	28,402	17,463
Total Allocated	501,814	-	310,754	191,061

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

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	39,162	11,918	27,244
Building Security	1,766	1,042	724
Finance	6,143	6,143	-
Human Resources	7,166	7,166	-
Information Technology	16,574	4,095	12,479
Commissioners	14,352	14,352	-
Solicitor	4,042	4,042	-
Purchasing	2,047	2,047	-
Controller	5,119	5,119	-
Treasurer	7,166	7,166	-
Central Phone	512	512	-
Election & Voter	5,575	5,575	-
Tax Appraising	-	-	-
Tax Services	20,472	20,472	-
Public Defender	8,933	8,933	-
Reg & Recorder	15,612	15,612	-
Courts	109,471	97,740	11,731
DJ Harvey	8,678	-	8,678
DJ Beauchat	8,678	-	8,678
Law Library	6,167	6,167	-
Victim Witness	3,277	3,277	-
Clerk Courts	11,773	11,773	-
District Attorney	13,368	13,368	-
Prothonotary	15,319	15,319	-
Sheriff	18,144	18,144	-
Probation Services	36,188	-	36,188
Veteran's Affairs	646	646	-
Domestic Relations	25,371	-	25,371
Children & Youth	36,261	-	36,261
Operational Services	6,602	-	6,602
Other	47,230	30,126	17,105
Subtotal	501,814	310,754	191,061
Total	501,814	310,754	191,061

ADAMS COUNTY, PENNSYLVANIA
Building Security 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%	11,918		11,918		11,918
Building Security	225	0.369%	1,042		1,042		1,042
Finance	1,200	1.968%	5,557		5,557	586	6,143
Human Resources	1,400	2.296%	6,483		6,483	683	7,166
Information Technology	800	1.312%	3,704		3,704	391	4,095
Commissioners	2,804	4.598%	12,983		12,983	1,369	14,352
Solicitor	790	1.295%	3,656		3,656	386	4,042
Purchasing	400	0.656%	1,852		1,852	195	2,047
Controller	1,000	1.640%	4,631		4,631	488	5,119
Treasurer	1,400	2.296%	6,483		6,483	683	7,166
Central Phone	100	0.164%	463		463	49	512
Election & Voter	1,089	1.786%	5,043		5,043	532	5,575
Tax Services	4,000	6.559%	18,519		18,519	1,953	20,472
Public Defender	1,745	2.862%	8,081		8,081	852	8,933
Reg & Recorder	3,050	5.002%	14,123		14,123	1,489	15,612
Courts	19,096	31.315%	88,418		88,418	9,322	97,740
Law Library	1,205	1.976%	5,579		5,579	588	6,167
Victim Witness	640	1.050%	2,965		2,965	312	3,277
Clerk Courts	2,300	3.772%	10,650		10,650	1,123	11,773
District Attorney	2,612	4.283%	12,093		12,093	1,275	13,368
Prothonotary	2,993	4.908%	13,858		13,858	1,461	15,319
Sheriff	3,545	5.813%	16,413		16,413	1,731	18,144
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	126	0.207%	584		584	62	646
Other	5,887	9.654%	27,254		27,254	2,872	30,126
Subtotal	60,981	100.000%	282,352	-	282,352	28,402	310,754
Second Allocation Total	58,182						
Total	60,981	100.000%	282,352	-	282,352	28,402	310,754

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 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%	27,244		27,244		27,244
Building Security	282	0.417%	724		724		724
Information Technology	4,343	6.419%	11,143		11,143	1,336	12,479
Courts	4,083	6.034%	10,475		10,475	1,256	11,731
DJ Harvey	3,021	4.464%	7,749		7,749	929	8,678
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	7,749		7,749	929	8,678
Probation Services	12,595	18.614%	32,313		32,313	3,875	36,188
Domestic Relations	8,830	13.050%	22,654		22,654	2,717	25,371
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	32,378		32,378	3,883	36,261
Operational Services	2,298	3.396%	5,895		5,895	707	6,602
Other	5,952	8.797%	15,274		15,274	1,831	17,105
Subtotal	67,663	100.000%	173,598	-	173,598	17,463	191,061
Second Allocation Total	56,762						
Total	67,663	100.000%	173,598	-	173,598	17,463	191,061

(A) Alloc basis:

Net Usable Square Footage Occupied

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
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

Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	360,257		360,257	360,257
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,117	-	2,117	
Equipment Depreciation	3,045	-	3,045	
Employee Benefits	1,251	-	1,251	
Liability Insurance	710	-	710	
Property Insurance	266	-	266	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	15,395	2,379	17,774	
Building Security	5,557	586	6,143	
Finance		5,253	5,253	
Human Resources		4,442	4,442	
Information Technology		22,715	22,715	
Commissioners		3,245	3,245	
Solicitor		-	-	
Purchasing		265	265	
Controller		4,048	4,048	
Treasurer		115	115	
Central Phone		348	348	
County Complex		-	-	
Total Allocated Additions	28,341	43,396	71,737	71,737
Departmental Cost Adjustments				
Reclass from Commissioners	1,272		1,272	
Reclass from Treasurer	1,187		1,187	
Reclass from Controller	1,525		1,525	
Total Departmental Cost Adjustments	3,984	-	3,984	3,984
Total to be Allocated	<u>392,582</u>	<u>43,396</u>	<u>435,978</u>	<u>435,978</u>

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

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
<u>Wages and Benefits</u>					
Salaries & Wages	146,703		145,613		1,091
<u>Other Expenses and Cost</u>					
Supplies	348		346		3
Publications	-		-		-
Minor Equipment	145		144		1
Professional Services	127,163	-	42,495	83,730	938
Accounting Fees	-		-		-
Software License	-		-		-
Telephone Expense	25		25		0
Postage Expense	10		10		0
Contract Services	31,426		31,192		234
Equipment Repairs/Maint	-		-		-
Training	1,930		1,916		14
Conferences	1,395		1,385		10
Dues/Memberships	825		819		6
Benefits	49,243		48,877		366
Mileage	43		42		0
Advertising Expenses	1,000		993		7
Capital purchases	-		-		-
Departmental Expenditures	360,257	-	273,856	83,730	2,671
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					

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

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Reclass from Commissioners	1,272				1,272
Reclass from Treasurer	1,187				1,187
Reclass from Controller	1,525				1,525
Functional Cost	364,241	-	273,856	83,730	6,655
Additions: 1st Central Service Centers	28,341	28,341	-		
REALLOCATE ADMIN		(28,341)	21,308	6,515	518
Allocable Costs	392,582	-	295,164	90,245	7,173
Unallocated	-				
1st Allocation	392,582	-	295,164	90,245	7,173
Additions: 2nd Central Service Centers	43,396	43,396			
REALLOCATE ADMIN		(43,396)	32,627	9,976	793
Allocable Costs	43,396	-	32,627	9,976	793
Unallocated	-				
2nd Allocation	43,396	-	32,627	9,976	793
Total Allocated	435,978	-	327,791	100,221	7,966

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

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	19,251	14,743	4,508	-
Building Security	4,536	3,474	1,062	-
Finance	5,253	4,023	1,230	-
Human Resources	15,585	11,935	3,650	-
Information Technology	6,899	5,284	1,615	-
Commissioners	9,989	7,650	2,339	-
Solicitor	3,418	2,618	800	-
Controller	3,896	2,984	912	-
Treasurer	5,976	4,577	1,399	-
Election & Voter	7,884	6,038	1,846	-
Tax Services	17,398	13,324	4,074	-
Public Defender	4,634	3,549	1,085	-
Reg & Recorder	5,502	4,213	1,289	-
Planning	8,220	6,295	1,925	-
Courts	35,054	26,846	8,208	-
DJ Harvey	4,327	3,314	1,013	-
DJ Bowman	4,327	3,314	1,013	-
DJ Little	4,327	3,314	1,013	-
DJ Beauchat	4,327	3,314	1,013	-
Law Library	2,537	1,943	594	-
Victim Witness	13,514	10,350	3,164	-
Clerk Courts	7,068	5,413	1,655	-
Coroner	5,799	4,441	1,358	-
District Attorney	15,443	11,827	3,616	-
Prothonotary	4,945	3,787	1,158	-
Sheriff	8,660	6,632	2,028	-
Fire Marshalls	47	36	11	-
Prison	29,915	22,910	7,005	-
Probation Services	13,778	10,552	3,226	-
Juvenile Probation	-	-	-	-

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

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Protect Insp	2,739	2,098	641	-
Emergency Services	21,790	16,688	5,102	-
Veteran's Affairs	3,690	2,826	864	-
Conservation	3,810	2,918	892	-
Agricultural Extension	3,905	2,990	915	-
Domestic Relations	12,073	9,246	2,827	-
911 Telecommunications	-	-	-	-
Children & Youth	32,995	25,269	7,726	-
Liquid Fuels	7,966	-	-	7,966
Operational Services	3,256	2,494	762	-
Other	71,245	54,562	16,683	-
Subtotal	435,979	327,791	100,221	7,966
Total	435,979	327,791	100,221	7,966

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,196	4.995%	14,743		14,743		14,743
Building Security	753	1.177%	3,474		3,474		3,474
Finance	872	1.363%	4,023		4,023		4,023
Human Resources	2,311	3.612%	10,661		10,661		10,661
Information Technology	1,023	1.599%	4,720		4,720	1,274	6,004
Commissioners	1,481	2.315%	6,833		6,833	817	7,650
Solicitor	507	0.792%	2,338		2,338	280	2,618
Controller	578	0.903%	2,665		2,665	319	2,984
Treasurer	886	1.385%	4,088		4,088	489	4,577
Election & Voter	1,169	1.827%	5,393		5,393	645	6,038
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,580	4.032%	11,901		11,901	1,423	13,324
Public Defender	687	1.074%	3,170		3,170	379	3,549
Reg & Recorder	816	1.275%	3,763		3,763	450	4,213
Planning	1,219	1.905%	5,623		5,623	672	6,295
Courts	5,198	8.124%	23,979		23,979	2,867	26,846
DJ Harvey	642	1.003%	2,960		2,960	354	3,314
DJ Bowman	642	1.003%	2,960		2,960	354	3,314
DJ Little	642	1.003%	2,960		2,960	354	3,314
DJ Beauchat	642	1.003%	2,960		2,960	354	3,314
Law Library	376	0.588%	1,736		1,736	207	1,943
Victim Witness	2,004	3.132%	9,245		9,245	1,105	10,350
Clerk Courts	1,048	1.638%	4,835		4,835	578	5,413
Constables		0.000%	-		-	-	-
Coroner	860	1.344%	3,967		3,967	474	4,441
District Attorney	2,290	3.579%	10,564		10,564	1,263	11,827
Prothonotary	733	1.146%	3,383		3,383	404	3,787
Sheriff	1,284	2.007%	5,924		5,924	708	6,632
Fire Marshalls	7	0.011%	32		32	4	36
Prison	4,436	6.933%	20,464		20,464	2,446	22,910
Probation Services	2,043	3.193%	9,425		9,425	1,127	10,552
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	406	0.635%	1,874		1,874	224	2,098
Emergency Services	3,231	5.050%	14,906		14,906	1,782	16,688
Veteran's Affairs	547	0.855%	2,524		2,524	302	2,826
Conservation	565	0.883%	2,606		2,606	312	2,918
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Agricultural Extension	579	0.905%	2,671		2,671	319	2,990
Domestic Relations	1,790	2.798%	8,259		8,259	987	9,246
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,893	7.647%	22,571		22,571	2,698	25,269
Operational Services	483	0.755%	2,228		2,228	266	2,494
Other	10,566	16.511%	48,736		48,736	5,826	54,562
Subtotal	63,985	100.000%	295,164	-	295,164	32,627	327,791
Second Allocation Total	59,164						
Total	63,985	100.000%	295,164	-	295,164	32,627	327,791

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,196	4.995%	4,508		4,508		4,508
Building Security	753	1.177%	1,062		1,062		1,062
Finance	872	1.363%	1,230		1,230		1,230
Human Resources	2,311	3.612%	3,260		3,260	390	3,650
Information Technology	1,023	1.599%	1,443		1,443	172	1,615
Commissioners	1,481	2.315%	2,089		2,089	250	2,339
Solicitor	507	0.792%	715		715	85	800
Controller	578	0.903%	815		815	97	912
Treasurer	886	1.385%	1,250		1,250	149	1,399
Election & Voter	1,169	1.827%	1,649		1,649	197	1,846
Tax Services	2,580	4.032%	3,639		3,639	435	4,074
Public Defender	687	1.074%	969		969	116	1,085
Reg & Recorder	816	1.275%	1,151		1,151	138	1,289
Planning	1,219	1.905%	1,719		1,719	206	1,925
Courts	5,198	8.124%	7,332		7,332	876	8,208
DJ Harvey	642	1.003%	905		905	108	1,013
DJ Bowman	642	1.003%	905		905	108	1,013
DJ Little	642	1.003%	905		905	108	1,013
DJ Beauchat	642	1.003%	905		905	108	1,013
Law Library	376	0.588%	531		531	63	594
Victim Witness	2,004	3.132%	2,826		2,826	338	3,164
Clerk Courts	1,048	1.638%	1,478		1,478	177	1,655
Coroner	860	1.344%	1,213		1,213	145	1,358
District Attorney	2,290	3.579%	3,230		3,230	386	3,616
Prothonotary	733	1.146%	1,034		1,034	124	1,158
Sheriff	1,284	2.007%	1,811		1,811	217	2,028
Fire Marshalls	7	0.011%	10		10	1	11
Prison	4,436	6.933%	6,257		6,257	748	7,005
Probation Services	2,043	3.193%	2,882		2,882	344	3,226
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	406	0.635%	573		573	68	641
Emergency Services	3,231	5.050%	4,557		4,557	545	5,102
Veteran's Affairs	547	0.855%	772		772	92	864
Conservation	565	0.883%	797		797	95	892
Agricultural Extension	579	0.905%	817		817	98	915
Domestic Relations	1,790	2.798%	2,525		2,525	302	2,827
Children & Youth	4,893	7.647%	6,901		6,901	825	7,726

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	483	0.755%	681		681	81	762
Other	10,566	16.511%	14,899		14,899	1,784	16,683
Subtotal	63,985	100.000%	90,245	-	90,245	9,976	100,221
Second Allocation Total	59,164						
Total	63,985	100.000%	90,245	-	90,245	9,976	100,221

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2017 Actual
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%	7,173		7,173	793	7,966
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	7,173	-	7,173	793	7,966
Second Allocation Total	100						
Total	100	100.000%	7,173	-	7,173	793	7,966

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Human Resources 2017 Actual
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 2 CFR 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	667,618		667,618	667,618
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,125	-	2,125	
Equipment Depreciation	1,025	-	1,025	
Employee Benefits	1,251	-	1,251	
Liability Insurance	1,270	-	1,270	
Property Insurance	298	-	298	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	18,118	2,794	20,912	
Building Security	6,483	683	7,166	
Finance	13,921	1,664	15,585	
Human Resources		7,332	7,332	
Information Technology		38,429	38,429	
Commissioners		7,846	7,846	
Solicitor		-	-	
Purchasing		544	544	
Controller		11,113	11,113	
Treasurer		287	287	
Central Phone		407	407	
County Complex		-	-	
Total Allocated Additions	44,491	71,099	115,590	115,590
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>712,109</u>	<u>71,099</u>	<u>783,208</u>	<u>783,208</u>

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Payroll
<u>Wages and Benefits</u>				
Salaries & Wages	290,739		276,202	14,537
<u>Other Expenses and Cost</u>				
Supplies	6,079		5,775	304
Publications	-		-	-
Minor Equipment	2,611		2,480	131
Professional Services	232,685		221,051	11,634
Software License	-		-	-
Advertising	-		-	-
Telephone	597		568	30
Miscellaneous	656		623	33
Postage	823		781	41
Travel	2,073		1,969	104
Contracted Services	2,033		1,931	102
Training	-		-	-
Dues / Memberships	1,472		1,398	74
Conf/Conventions	660		627	33
Employee Benefits	127,191		120,831	6,360
Departmental Expenditures	667,618	-	634,237	33,381
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Reclass from Finance	-			
Functional Cost	667,618	-	634,237	33,381
Additions: 1st				
Central Service Centers	44,491	44,491		
REALLOCATE ADMIN		(44,491)	42,266	2,225
Allocable Costs				
Unallocated	712,109	-	676,503	35,606
1st Allocation	712,109	-	676,503	35,606
Additions: 2nd				
Central Service Centers	71,099	71,099		
REALLOCATE ADMIN		(71,099)	67,544	3,555
Allocable Costs	71,099	-	67,544	3,555
Unallocated	-			
2nd Allocation	71,099	-	67,544	3,555
Total Allocated	783,208	-	744,047	39,161

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Payroll
Building Maintenance	33,365	31,951	1,414
Building Security	11,759	11,115	644
Finance	4,442	4,167	275
Human Resources	7,332	6,948	384
Information Technology	14,553	13,859	694
Commissioners	9,692	9,240	452
Solicitor	4,833	4,619	214
Controller	9,712	9,240	472
Treasurer	6,456	6,157	299
Election & Voter	3,227	3,082	145
Tax Services	32,256	29,255	3,001
Public Defender	11,275	10,776	499
Reg & Recorder	9,684	9,240	444
Planning	25,782	24,635	1,147
Courts	20,456	18,478	1,978
DJ Harvey	5,232	5,002	230
DJ Bowman	5,232	5,002	230
DJ Little	5,232	5,002	230
DJ Beauchat	5,232	5,002	230
Law Library	1,609	1,538	71
Victim Witness	8,264	7,702	562
Clerk Courts	17,727	16,940	787
Coroner	1,686	1,538	148
District Attorney	22,575	21,560	1,015
Prothonotary	8,130	7,702	428
Sheriff	26,034	24,635	1,399
Fire Marshalls	-	-	-
Prison	206,462	197,103	9,359
Probation Services	71,095	67,756	3,339
Juvenile Probation	-	-	-
Protect Insp	71	-	71
Emergency Services	44,045	41,576	2,469
Veteran's Affairs	3,225	3,082	143
Conservation	13,018	12,321	697
Agricultural Extension	8,059	7,702	357
Domestic Relations	35,301	33,875	1,426
Children & Youth	83,700	80,077	3,623
Operational Services	6,442	6,157	285
Other	13	13	(0)
Subtotal	783,208	744,047	39,161
Total	783,208	744,047	39,161

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2017 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	23	4.723%	31,951		31,951		31,951
Building Security	8	1.643%	11,115		11,115		11,115
Finance	3	0.616%	4,167		4,167		4,167
Human Resources	5	1.027%	6,948		6,948		6,948
Information Technology	9	1.848%	12,502		12,502	1,357	13,859
Commissioners	6	1.232%	8,335		8,335	905	9,240
Solicitor	3	0.616%	4,167		4,167	452	4,619
Purchasing		0.000%	-		-	-	-
Controller	6	1.232%	8,335		8,335	905	9,240
Treasurer	4	0.821%	5,554		5,554	603	6,157
Election & Voter	2	0.411%	2,780		2,780	302	3,082
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.901%	26,390		26,390	2,865	29,255
Public Defender	7	1.437%	9,721		9,721	1,055	10,776
Reg & Recorder	6	1.232%	8,335		8,335	905	9,240
Planning	16	3.285%	22,223		22,223	2,412	24,635
Courts	12	2.464%	16,669		16,669	1,809	18,478
DJ Harvey	3	0.667%	4,512		4,512	490	5,002
DJ Bowman	3	0.667%	4,512		4,512	490	5,002
DJ Little	3	0.667%	4,512		4,512	490	5,002
DJ Beauchat	3	0.667%	4,512		4,512	490	5,002
Law Library	1	0.205%	1,387		1,387	151	1,538
Victim Witness	5	1.027%	6,948		6,948	754	7,702
Clerk Courts	11	2.259%	15,282		15,282	1,658	16,940
Constables		0.000%	-		-	-	-
Coroner	1	0.205%	1,387		1,387	151	1,538
District Attorney	14	2.875%	19,449		19,449	2,111	21,560
Prothonotary	5	1.027%	6,948		6,948	754	7,702
Sheriff	16	3.285%	22,223		22,223	2,412	24,635
Fire Marshalls		0.000%	-		-	-	-
Prison	128	26.283%	177,805		177,805	19,298	197,103
Probation Services	44	9.035%	61,122		61,122	6,634	67,756
Juvenile Probation		0.000%	-		-	-	-
Protect Insp		0.000%	-		-	-	-
Emergency Services	27	5.544%	37,505		37,505	4,071	41,576
Veteran's Affairs	2	0.411%	2,780		2,780	302	3,082
Conservation	8	1.643%	11,115		11,115	1,206	12,321
Agricultural Extension	5	1.027%	6,948		6,948	754	7,702
Domestic Relations	22	4.517%	30,558		30,558	3,317	33,875
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	52	10.678%	72,237		72,237	7,840	80,077
Operational Services	4	0.821%	5,554		5,554	603	6,157
Other	-	0.000%	15		15	(2)	13
Subtotal	487	100.000%	676,503	-	676,503	67,544	744,047
Second Allocation Total	448						
Total	487	100.000%	676,503	-	676,503	67,544	744,047

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2017 Actual
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	571	3.970%	1,414		1,414		1,414
Building Security	260	1.808%	644		644		644
Finance	111	0.772%	275		275		275
Human Resources	155	1.078%	384		384		384
Information Technology	253	1.759%	626		626		626
Commissioners	165	1.147%	408		408	68	476
Solicitor	78	0.542%	193		193	21	214
Controller	172	1.196%	426		426	46	472
Treasurer	109	0.758%	270		270	29	299
Election & Voter	53	0.368%	131		131	14	145
Tax Services	1,094	7.606%	2,708		2,708	293	3,001
Public Defender	182	1.265%	450		450	49	499
Reg & Recorder	162	1.126%	401		401	43	444
Planning	418	2.906%	1,035		1,035	112	1,147
Courts	721	5.013%	1,785		1,785	193	1,978
DJ Harvey	84	0.584%	208		208	22	230
DJ Bowman	84	0.584%	208		208	22	230
DJ Little	84	0.584%	208		208	22	230
DJ Beauchat	84	0.584%	208		208	22	230
Law Library	26	0.181%	64		64	7	71
Victim Witness	205	1.425%	507		507	55	562
Clerk Courts	287	1.995%	710		710	77	787
Coroner	54	0.375%	134		134	14	148
District Attorney	370	2.572%	916		916	99	1,015
Prothonotary	156	1.085%	386		386	42	428
Sheriff	510	3.546%	1,263		1,263	136	1,399
Fire Marshalls		0.000%	-		-	-	-
Prison	3,412	23.721%	8,446		8,446	913	9,359
Probation Services	1,217	8.461%	3,013		3,013	326	3,339
Protect Insp	26	0.181%	64		64	7	71
Emergency Services	900	6.257%	2,228		2,228	241	2,469
Veteran's Affairs	52	0.362%	129		129	14	143
Conservation	254	1.766%	629		629	68	697
Agricultural Extension	130	0.904%	322		322	35	357
Domestic Relations	520	3.615%	1,287		1,287	139	1,426
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,321	9.184%	3,270		3,270	353	3,623
Operational Services	104	0.723%	257		257	28	285
Other		0.000%	(1)		(1)	1	(0)
Subtotal	14,384	100.000%	35,606	-	35,606	3,555	39,161
Second Allocation Total	13,287						
Total	14,384	100.000%	35,606	-	35,606	3,555	39,161

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

Source: Personnel Department - Payroll

**ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
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 2 CFR 200.430 Compensation & 200.459 Professional Services

**ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,119,223		1,119,223	1,119,223
Deductions			-	
Minor Equipment	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	11,031	-	11,031	
Equipment Depreciation	150,012	-	150,012	
Employee Benefits	3,315	-	3,315	
Liability Insurance	2,558	-	2,558	
Property Insurance	882	-	882	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	19,612	3,031	22,643	
Building Security	14,847	1,727	16,574	
Finance	6,163	736	6,899	
Human Resources	13,128	1,425	14,553	
Information Technology		56,262	56,262	
Commissioners		5,210	5,210	
Solicitor		-	-	
Purchasing		2,400	2,400	
Controller		5,353	5,353	
Treasurer		149	149	
Central Phone		1,800	1,800	
County Complex		-	-	
Total Allocated Additions	221,548	78,093	299,641	299,641
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	1,340,771	78,093	1,418,864	1,418,864

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	484,440		435,996	48,444
	-			
<u>Other Expenses and Cost</u>				
Supplies	2,619	-	2,357	262
Minor Equipment	5,114	-	4,603	511
Other Costs	-	-	-	-
Computer Soft/Special	-	-	-	-
Professional Services	27,935	-	25,142	2,794
Computer Support	-	-	-	-
Maintenance Repair	1,152	-	1,036	115
Utilities	6,164	-	5,548	616
Postage/Shipping	-	-	-	-
Internet	16,652	-	14,987	1,665
Advertising	-	-	-	-
Equipment Repair	305	-	274	30
Mileage	1,187	-	1,069	119
Training	129	-	116	13
Conference	60	-	54	6
Dues / Memberships	-	-	-	-
Employee Benefits	180,244	-	162,219	18,024
Contracted Services	393,222	-	353,900	39,322
Capital Purchases	-	-	-	-
Departmental Expenditures	1,119,223	-	1,007,300	111,922
<u>Cost Adjustments</u>				
Deductions	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Departmental Cost Adjustments Reclass to Other Departments	-		-	-
Functional Cost	1,119,223	-	1,007,300	111,922
Additions: 1st Central Service Centers	221,548	221,548		
REALLOCATE ADMIN		(221,548)	199,393	22,155
Allocable Costs Unallocated	1,340,771	-	1,206,693	134,077
1st Allocation	1,340,771	-	1,206,693	134,077
Additions: 2nd Central Service Centers	78,093	78,093		
REALLOCATE ADMIN		(78,093)	70,284	7,809
Allocable Costs Unallocated	78,093	-	70,284	7,809
2nd Allocation	78,093	-	70,284	7,809
Total Allocated	1,418,864	-	1,276,977	141,886

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	29,253	23,953	5,300
Building Security	18,528	16,761	1,767
Finance	22,715	20,948	1,767
Human Resources	38,429	33,522	4,907
Information Technology	56,262	46,446	9,816
Commissioners	16,569	14,677	1,892
Solicitor	15,518	14,677	841
Controller	28,056	26,164	1,892
Treasurer	17,422	15,951	1,471
Election & Voter	8,285	7,654	631
Tax Services	47,987	40,841	7,146
Public Defender	17,001	15,320	1,681
Reg & Recorder	18,028	14,034	3,994
Planning	78,220	72,755	5,465
Courts	127,566	121,892	5,674
DJ Harvey	631	-	631
DJ Bowman	631	-	631
DJ Little	631	-	631
DJ Beauchat	631	-	631
Law Library	2,968	2,547	421
Victim Witness	8,916	7,024	1,892
Clerk Courts	30,589	26,806	3,783
District Attorney	51,227	47,864	3,363
Prothonotary	18,961	16,439	2,522
Sheriff	54,787	46,590	8,197
Fire Marshalls	-	-	-
Prison	119,603	105,941	13,662
Probation Services	136,290	121,261	15,029
Emergency Services	142,837	133,379	9,458
Veteran's Affairs	6,171	5,750	421
AG Land Pres	-	-	-
Agricultural Extension	4,885	4,464	421
Domestic Relations	48,852	42,757	6,095
911 Telecommunications	-	-	-
Children & Youth	159,523	144,601	14,922
Operational Services	1,155	-	1,155
Other	7,031	7,036	(6)
Subtotal	1,368,175	1,226,289	141,886
Direct Billed	50,689		50,689
Total	1,418,864	1,226,289	192,575

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Detail Allocation of
Technological Support

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	40	1.985%	23,953		23,953		23,953
Building Security	28	1.389%	16,761		16,761		16,761
Finance	35	1.736%	20,948		20,948		20,948
Human Resources	56	2.778%	33,522		33,522		33,522
Information Technology Commissioners	78	3.849%	46,446		46,446		46,446
Solicitor	23	1.141%	13,768		13,768	909	14,677
Controller	41	1.985%	24,544		24,544	909	25,453
Treasurer	25	1.240%	14,963		14,963	1,620	16,583
Election & Voter	12	0.595%	7,180		7,180	474	7,654
Tax Services	64	3.175%	38,313		38,313	2,528	40,841
Public Defender	24	1.191%	14,372		14,372	948	15,320
Reg & Recorder	22	1.091%	13,165		13,165	869	14,034
Planning	114	5.656%	68,251		68,251	4,504	72,755
Courts	191	9.476%	114,346		114,346	7,546	121,892
Law Library	4	0.198%	2,389		2,389	158	2,547
Victim Witness	11	0.546%	6,589		6,589	435	7,024
Clerk Courts	42	2.084%	25,147		25,147	1,659	26,806
District Attorney	75	3.721%	44,901		44,901	2,963	47,864
Prothonotary	26	1.278%	15,422		15,422	1,017	16,439
Sheriff	73	3.622%	43,706		43,706	2,884	46,590
Prison	166	8.236%	99,383		99,383	6,558	105,941
Probation Services	190	9.427%	113,755		113,755	7,506	121,261
Emergency Services	209	10.369%	125,122		125,122	8,257	133,379
Veteran's Affairs	9	0.447%	5,394		5,394	356	5,750
Conservation	44	2.195%	26,487		26,487	1,748	28,235
Agricultural Extension	7	0.347%	4,187		4,187	277	4,464
Domestic Relations	67	3.324%	40,110		40,110	2,647	42,757
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	306	15.182%	183,200	(50,689)	132,512	12,089	144,601
Other	11	0.547%	6,601		6,601	435	7,036
Subtotal	2,016	100.000%	1,206,693	(50,689)	1,156,005	70,284	1,226,289
Second Allocation Total	1,779						
Direct Billed				50,689			50,689
Total	2,016	100.000%	1,206,693	-	1,156,005	70,284	1,276,977

(A) Alloc basis Actual Hours By Department
Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Detail Allocation of
System Maintenance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	27	3.953%	5,300		5,300		5,300
Building Security	9	1.318%	1,767		1,767		1,767
Finance	9	1.318%	1,767		1,767		1,767
Human Resources	25	3.660%	4,907		4,907		4,907
Information Technology	50	7.321%	9,816		9,816		9,816
Commissioners	9	1.318%	1,767		1,767	125	1,892
Solicitor	4	0.586%	786		786	55	841
Controller	9	1.318%	1,767		1,767	125	1,892
Treasurer	7	1.025%	1,374		1,374	97	1,471
Election & Voter	3	0.439%	589		589	42	631
Tax Services	34	4.978%	6,674		6,674	472	7,146
Public Defender	8	1.171%	1,570		1,570	111	1,681
Reg & Recorder	19	2.782%	3,730		3,730	264	3,994
Planning	26	3.807%	5,104		5,104	361	5,465
Courts	27	3.953%	5,300		5,300	374	5,674
DJ Harvey	3	0.439%	589		589	42	631
DJ Bowman	3	0.439%	589		589	42	631
DJ Little	3	0.439%	589		589	42	631
DJ Beauchat	3	0.439%	589		589	42	631
Law Library	2	0.293%	393		393	28	421
Victim Witness	9	1.318%	1,767		1,767	125	1,892
Clerk Courts	18	2.635%	3,533		3,533	250	3,783
Constables		0.000%	-		-	-	-
Coroner		0.000%	-		-	-	-
District Attorney	16	2.343%	3,141		3,141	222	3,363
Prothonotary	12	1.757%	2,356		2,356	166	2,522
Sheriff	39	5.710%	7,656		7,656	541	8,197
Fire Marshalls		0.000%	-		-	-	-
Prison	65	9.517%	12,760		12,760	902	13,662
Probation Services	72	10.469%	14,037		14,037	992	15,029
Emergency Services	45	6.589%	8,834		8,834	624	9,458
Veteran's Affairs	2	0.293%	393		393	28	421
Conservation	18	2.635%	3,533		3,533	250	3,783
Agricultural Extension	2	0.293%	393		393	28	421
Domestic Relations	29	4.246%	5,693		5,693	402	6,095
Children & Youth	71	10.395%	13,937		13,937	985	14,922
Operational Services	6	0.805%	1,079		1,079	76	1,155

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2017 Actual
Detail Allocation of
System Maintenance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other		-0.001%	(2)		(2)	(4)	(6)
Subtotal	683	100.000%	134,077	-	134,077	7,809	141,886
Second Allocation Total	563						
Total	683	100.000%	134,077	-	134,077	7,809	141,886

(A) Alloc basis

Number of Computers & Servers by Department

**ADAMS COUNTY, PENNSYLVANIA
County Commissioners 2017 Actual
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. All costs associated with the Liquid Fuels program have been reclassified to Liquid Fuels.

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

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	786,950		786,950	786,950
Deductions			-	
Professional Services			-	
Capital Purchases			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	4,552	-	4,552	
Equipment Depreciation	6,811	-	6,811	
Employee Benefits	1,251	-	1,251	
Liability Insurance	2,031	-	2,031	
Property Insurance	538	-	538	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	31,832	4,916	36,748	
Building Security	12,983	1,369	14,352	
Finance	8,922	1,067	9,989	
Human Resources	8,743	949	9,692	
Information Technology	15,535	1,034	16,569	
Commissioners		5,744	5,744	
Solicitor		376,481	376,481	
Purchasing		181	181	
Controller		7,408	7,408	
Treasurer		192	192	
Central Phone		465	465	
County Complex		-	-	
Total Allocated Additions	93,198	399,806	493,004	493,004
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	1,272		1,272	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	1,272	-	1,272	1,272
Total to be Allocated	881,420	399,806	1,281,226	1,281,226

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
<u>Wages and Benefits</u>					
Salaries & Wages	430,599	140,592	46,132	32,951	210,924
<u>Other Expenses and Cost</u>					
Supplies	1,147	849	138	161	-
Publications	477	353	57	67	-
Minor Equipment	3,735	2,764	448	523	-
Other Costs	-	-	-	-	-
Professional Services	117,321	-	22,000	-	95,321
Professional Services - Archives	-	-	-	-	-
Software License	-	-	-	-	-
Legal Fees	3,909	2,892	469	547	-
Advertising	3,283	2,429	394	460	-
Telephone	756	560	91	106	-
Postage	294	218	35	41	-
Insurance/Bond Expense	-	-	-	-	-
Contracted Services	1,455	1,077	175	204	-
Parking/Tolls/Gasoline	246	182	30	34	-
Mileage	1,537	1,137	184	215	-
Training	1,781	1,318	214	249	-
Conferences	1,655	1,225	199	232	-
Dues / Memberships	23,060	17,064	2,767	3,228	-
Employees Benefits	187,043	138,412	22,445	26,186	-
Misc Expenses	8,653	6,403	1,038	1,211	-
Tourism Promotion	-	-	-	-	-
Drug and Alcohol Program Costs	-	-	-	-	-
Local County Grant	-	-	-	-	-
Capital Purchases	-	-	-	-	-

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

	Total	General and Administration	Accounting	Personnel Admin	General Government
Departmental Expenditures	786,950	317,474	96,815	66,415	306,245
Cost Adjustments					
Deductions	-				-
Departmental Cost Adjustments					
Dir Reclass - Finance (liquid Fuels)	1,272	1,272			
Reclass from IT	-				
Functional Cost	788,222	318,746	96,815	66,415	306,245
Additions: 1st Central Service Centers	93,198	93,198			
REALLOCATE ADMIN		(411,944)	84,951	58,277	268,716
Allocable Costs	881,420	-	181,766	124,692	574,961
Unallocated	(574,961)				(574,961)
1st Allocation	306,459	-	181,766	124,692	-
Additions: 2nd Central Service Centers	399,806	399,806			
REALLOCATE ADMIN		(399,806)	63,598	45,427	290,781
Allocable Costs	399,806	-	63,598	45,427	290,781
Unallocated	(290,781)				(290,781)
2nd Allocation	109,025	-	63,598	45,427	-
Total Allocated	415,484	-	245,364	170,119	-

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

User Department	Total	Accounting	Personnel Admin
Building Maintenance	14,968	9,079	5,889
Building Security	4,188	2,139	2,049
Finance	3,245	2,477	768
Human Resources	7,846	6,565	1,281
Information Technology	5,210	2,906	2,304
Commissioners	5,744	4,208	1,536
Solicitor	3,116	2,033	1,083
Purchasing	-	-	-
Controller	4,482	2,317	2,165
Treasurer	4,998	3,554	1,444
Election & Voter	5,411	4,689	722
Tax Services	17,205	10,348	6,857
Public Defender	5,282	2,756	2,526
Reg & Recorder	5,438	3,273	2,165
Planning	10,664	4,889	5,775
Courts	25,181	20,850	4,331
DJ Harvey	3,747	2,574	1,173
DJ Bowman	3,747	2,574	1,173
DJ Little	3,747	2,574	1,173
DJ Beauchat	3,747	2,574	1,173
Law Library	1,870	1,509	361
Victim Witness	9,844	8,038	1,806
Clerk Courts	8,174	4,203	3,971
Constables	-	-	-
Coroner	3,810	3,449	361
District Attorney	14,239	9,185	5,054
Prothonotary	4,747	2,941	1,806
Sheriff	10,926	5,151	5,775
Fire Marshalls	28	28	-
Prison	63,995	17,793	46,202
Probation Services	24,077	8,195	15,882

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

User Department	Total	Accounting	Personnel Admin
Juvenile Probation	-	-	-
Protect Insp	1,629	1,629	-
Emergency Services	22,706	12,960	9,746
Veteran's Affairs	2,916	2,194	722
Conservation	5,154	2,266	2,888
Agricultural Extension	4,129	2,323	1,806
Domestic Relations	15,121	7,181	7,940
911 Telecommunications	-	-	-
Children & Youth	38,396	19,626	18,770
Liquid Fuels	-	-	-
Operational Services	3,381	1,937	1,444
Other	42,376	42,377	(2)
Subtotal	415,484	245,364	170,119
Total	415,484	245,364	170,119

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2017 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,196	4.995%	9,079		9,079		9,079
Building Security	753	1.177%	2,139		2,139		2,139
Finance	872	1.363%	2,477		2,477		2,477
Human Resources	2,311	3.612%	6,565		6,565		6,565
Information Technology	1,023	1.599%	2,906		2,906		2,906
Commissioners	1,481	2.315%	4,208		4,208		4,208
Solicitor	507	0.792%	1,440		1,440	593	2,033
Purchasing		0.000%	-		-		-
Controller	578	0.903%	1,641		1,641	676	2,317
Treasurer	886	1.385%	2,517		2,517	1,037	3,554
Election & Voter	1,169	1.827%	3,321		3,321	1,368	4,689
Tax Appraising		0.000%	-		-		-
Tax Services	2,580	4.032%	7,329		7,329	3,019	10,348
Public Defender	887	1.074%	1,952		1,952	804	2,756
Reg & Recorder	816	1.275%	2,318		2,318	955	3,273
Planning	1,219	1.905%	3,463		3,463	1,426	4,889
Courts	5,198	8.124%	14,767		14,767	6,083	20,850
DJ Harvey	642	1.003%	1,823		1,823	751	2,574
DJ Bowman	642	1.003%	1,823		1,823	751	2,574
DJ Little	642	1.003%	1,823		1,823	751	2,574
DJ Beauchat	642	1.003%	1,823		1,823	751	2,574
Law Library	376	0.588%	1,069		1,069	440	1,509
Victim Witness	2,004	3.132%	5,693		5,693	2,345	8,038
Clerk Courts	1,048	1.638%	2,977		2,977	1,226	4,203
Constables		0.000%	-		-		-
Coroner	860	1.344%	2,443		2,443	1,006	3,449
District Attorney	2,290	3.579%	6,505		6,505	2,680	9,185
Prothonotary	733	1.146%	2,083		2,083	858	2,941
Sheriff	1,284	2.007%	3,648		3,648	1,503	5,151
Fire Marshalls	7	0.011%	20		20	8	28
Prison	4,436	6.933%	12,602		12,602	5,191	17,793
Probation Services	2,043	3.193%	5,804		5,804	2,391	8,195
Juvenile Probation		0.000%	-		-		-
Protect Insp	406	0.635%	1,154		1,154	475	1,629
Emergency Services	3,231	5.050%	9,179		9,179	3,781	12,960
Veteran's Affairs	547	0.855%	1,554		1,554	640	2,194
Conservation	565	0.883%	1,605		1,605	661	2,266
Agricultural Extension	579	0.905%	1,645		1,645	678	2,323
Domestic Relations	1,790	2.798%	5,086		5,086	2,095	7,181
911 Telecommunications		0.000%	-		-		-
Children & Youth	4,893	7.647%	13,900		13,900	5,726	19,626
Liquid Fuels		0.000%	-		-		-
Operational Services	483	0.755%	1,372		1,372	565	1,937

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2017 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	10,566	17.266%	30,013		30,013	12,364	42,377
Subtotal	63,985	100.000%	181,766	-	181,766	63,598	245,364
Second Allocation Total	54,349						
Total	63,985	100.000%	181,766	-	181,766	63,598	245,364

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

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2017 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	23	4.723%	5,889		5,889		5,889
Building Security	8	1.643%	2,049		2,049		2,049
Finance	3	0.616%	768		768		768
Human Resources	5	1.027%	1,281		1,281		1,281
Information Technology	9	1.848%	2,304		2,304		2,304
Commissioners	6	1.232%	1,536		1,536		1,536
Solicitor	3	0.616%	768		768	315	1,083
Controller	6	1.232%	1,536		1,536	629	2,165
Treasurer	4	0.821%	1,024		1,024	420	1,444
Election & Voter	2	0.411%	512		512	210	722
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.901%	4,864		4,864	1,993	6,857
Public Defender	7	1.437%	1,792		1,792	734	2,526
Reg & Recorder	6	1.232%	1,536		1,536	629	2,165
Planning	16	3.285%	4,096		4,096	1,679	5,775
Courts	12	2.464%	3,072		3,072	1,259	4,331
DJ Harvey	3	0.667%	832		832	341	1,173
DJ Bowman	3	0.667%	832		832	341	1,173
DJ Little	3	0.667%	832		832	341	1,173
DJ Beauchat	3	0.667%	832		832	341	1,173
Law Library	1	0.205%	256		256	105	361
Victim Witness	5	1.027%	1,281		1,281	525	1,806
Clerk Courts	11	2.259%	2,817		2,817	1,154	3,971
Constables		0.000%	-		-	-	-
Coroner	1	0.205%	256		256	105	361
District Attorney	14	2.875%	3,585		3,585	1,469	5,054
Prothonotary	5	1.027%	1,281		1,281	525	1,806
Sheriff	16	3.285%	4,096		4,096	1,679	5,775
Fire Marshalls		0.000%	-		-	-	-
Prison	128	26.283%	32,773		32,773	13,429	46,202
Probation Services	44	9.035%	11,266		11,266	4,616	15,882
Emergency Services	27	5.544%	6,913		6,913	2,833	9,746
Veteran's Affairs	2	0.411%	512		512	210	722
Conservation	8	1.643%	2,049		2,049	839	2,888
Agricultural Extension	5	1.027%	1,281		1,281	525	1,806

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2017 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	22	4.517%	5,632		5,632	2,308	7,940
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	52	10.678%	13,315		13,315	5,455	18,770
Operational Services	4	0.821%	1,024		1,024	420	1,444
Other	-	0.823%	0		0	(2)	(2)
Subtotal	487	100.000%	124,692	-	124,692	45,427	170,119
Second Allocation Total	433						
Total	487	100.000%	124,692	-	124,692	45,427	170,119

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA
County Solicitor 2017 Actual
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 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	334,663		334,663	334,663
Deductions				
Advertising	-		-	
Legal Fees	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,579	-	1,579	
Equipment Depreciation	147	-	147	
Employee Benefits	834	-	834	
Liability Insurance	876	-	876	
Property Insurance	325	-	325	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	10,226	1,582	11,808	
Building Security	3,656	386	4,042	
Finance	3,053	365	3,418	
Human Resources	4,360	473	4,833	
Information Technology	14,554	964	15,518	
Commissioners	2,208	908	3,116	
Solicitor	-	-	-	
Purchasing	-	237	237	
Controller	-	2,425	2,425	
Treasurer	-	68	68	
Central Phone	-	232	232	
County Complex	-	-	-	
Total Allocated Additions	41,818	7,640	49,458	49,458
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>376,481</u>	<u>7,640</u>	<u>384,121</u>	<u>384,121</u>

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

	Total	General & Administration	Legal Counsel
<u>Wages and Benefits</u>			
Salary & Wages	232,370		232,370
	-		
<u>Other Expenses and Cost</u>			
Supplies	927		927
Publications	-		
Minor Equipment	-		
Software License	-		
Telephone	31		31
Postage	269		269
Electric	-		
Rent	-		
Contracted Services	4,070		4,070
Equipment Repair	-		
Mileage	436		436
Training	1,128		1,128
Conference/Convention	1,690		1,690
Dues/Membership	1,464		1,464
Advertising	-		
Fringe Benefits	92,278		92,278
Legal Fees	-		
	<hr/>		
Departmental Expenditures	334,663	-	334,663
<u>Cost Adjustments</u>			
Deductions	-	-	

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

	Total	General & Administration	Legal Counsel
Departmental Cost Adjustments	-		
Functional Cost	334,663	-	334,663
Additions: 1st Central Service Centers	41,818	41,818	
REALLOCATE ADMIN		(41,818)	41,818
Allocable Costs Unallocated	376,481	-	376,481
1st Allocation	376,481	-	376,481
Additions: 2nd Central Service Centers	7,640	7,640	
REALLOCATE ADMIN		(7,640)	7,640
Allocable Costs Unallocated	7,640	-	7,640
2nd Allocation	7,640	-	7,640
Total Allocated	384,121	-	384,121

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

<u>User Department</u>	<u>Total</u>	<u>Legal Counsel</u>
Commissioners	376,481	376,481
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	7,640	7,640
	<hr/>	<hr/>
Subtotal	384,121	384,121
	<hr/>	<hr/>
Total	<u>384,121</u>	<u>384,121</u>

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2017 Actual
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%	376,481		376,481		376,481
Other		0.000%	0		0	7,640	7,640
Subtotal	100	100.000%	376,481	-	376,481	7,640	384,121
Second Allocation Total							
Total	100	100.000%	376,481	-	376,481	7,640	384,121

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Purchasing 2017 Actual
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 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Purchasing 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	57,122		57,122	57,122
Deductions			-	
Inventory Adjustment	(154)		(154)	
Total Deductions	(154)	-	(154)	(154)
Allocated Additions				
Building Depreciation	607	-	607	
Equipment Depreciation	552	-	552	
Employee Benefits	-	-	-	
Liability Insurance	80	-	80	
Property Insurance	85	-	85	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	5,105	788	5,893	
Building Security	1,852	195	2,047	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	8,281	983	9,264	9,264
Departmental Cost Adjustments				
Reclass from IT	-	-	-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>65,249</u>	<u>983</u>	<u>66,232</u>	<u>66,232</u>

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

	Total	General & Administration	Purchasing
<u>Wages and Benefits</u>			
Salary & Wages	40,846		40,846
	-		
<u>Other Expenses and Cost</u>			
Supplies	409		409
Minor Equipment	-		
Professional Fees	-		
Software License	-		
Advertising	-		
Telephone	10		10
Postage	38		38
Hardware Rpr/Maint	-		
Shipping	-		
Mileage	119		119
Training	125		125
Dues / Memberships	468		468
Fringe Benefits	14,952		14,952
Inventory Adjustment	154		154
<hr/>			
Departmental Expenditures	57,122	-	57,122
<u>Cost Adjustments</u>			
Deductions	(154)	(154)	
<hr/>			
Departmental Cost Adjustments Reclass from IT	-		
<hr/>			
Functional Cost	56,968	(154)	57,122

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

	Total	General & Administration	Purchasing
Additions: 1st Central Service Centers	8,281	8,281	
REALLOCATE ADMIN		(8,127)	8,127
Allocable Costs Unallocated	65,249	-	65,249
1st Allocation	65,249	-	65,249
Additions: 2nd Central Service Centers	983	983	
REALLOCATE ADMIN		(983)	983
Allocable Costs Unallocated	983	-	983
2nd Allocation	983	-	983
Total Allocated	66,232	-	66,232

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

User Department	Total	Purchasing
Building Maintenance	8,915	8,915
Building Security	642	642
Finance	265	265
Human Resources	544	544
Information Technology	2,400	2,400
Commissioners	181	181
Solicitor	237	237
Controller	270	270
Treasurer	383	383
Election & Voter	511	511
Tax Services	853	853
Public Defender	284	284
Reg & Recorder	511	511
Planning	1,307	1,307
Courts	1,664	1,664
DJ Harvey	626	626
DJ Bowman	626	626
DJ Little	626	626
DJ Beauchat	626	626
Law Library	14	14
Victim Witness	156	156
Clerk Courts	896	896
Constables	-	-
Coroner	256	256
District Attorney	1,436	1,436
Prothonotary	867	867
Sheriff	2,090	2,090
Prison	14,556	14,556
Probation Services	4,307	4,307
Juvenile Probation	-	-
Protect Insp	29	29

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

User Department	Total	Purchasing
Emergency Services	4,094	4,094
Veteran's Affairs	86	86
Conservation	43	43
Agricultural Extension	341	341
Domestic Relations	3,113	3,113
911 Telecommunications	-	-
Children & Youth	2,190	2,190
Operational Services	327	327
Other	9,960	9,960
Subtotal	66,232	66,232
Total	66,232	66,232

ADAMS COUNTY, PENNSYLVANIA
Purchasing 2017 Actual
Detail Allocation of
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	639	13.663%	8,915		8,915		8,915
Building Security	46	0.984%	642		642		642
Finance	19	0.406%	265		265		265
Human Resources	39	0.834%	544		544		544
Information Technology	172	3.678%	2,400		2,400		2,400
Commissioners	13	0.278%	181		181		181
Solicitor	17	0.363%	237		237		237
Controller	19	0.406%	265		265	5	270
Treasurer	27	0.577%	376		376	7	383
Election & Voter	36	0.770%	502		502	9	511
Tax Services	60	1.283%	837		837	16	853
Public Defender	20	0.428%	279		279	5	284
Reg & Recorder	36	0.770%	502		502	9	511
Planning	92	1.987%	1,283		1,283	24	1,307
Courts	117	2.502%	1,633		1,633	31	1,664
DJ Harvey	44	0.941%	614		614	12	626
DJ Bowman	44	0.941%	614		614	12	626
DJ Little	44	0.941%	614		614	12	626
DJ Beauchat	44	0.941%	614		614	12	626
Law Library	1	0.021%	14		14		14
Victim Witness	11	0.235%	153		153	3	156
Clerk Courts	63	1.347%	879		879	17	896
Coroner	18	0.385%	251		251	5	256
District Attorney	101	2.160%	1,409		1,409	27	1,436
Prothonotary	61	1.304%	851		851	16	867
Sheriff	147	3.143%	2,051		2,051	39	2,090
Prison	1,024	21.894%	14,286		14,286	270	14,556
Probation Services	303	6.479%	4,227		4,227	80	4,307
Protect Insp	2	0.043%	28		28	1	29
Emergency Services	288	6.158%	4,018		4,018	76	4,094
Veteran's Affairs	6	0.128%	84		84	2	86
Conservation	3	0.064%	42		42	1	43
Agricultural Extension	24	0.513%	335		335	6	341
Domestic Relations	219	4.682%	3,055		3,055	58	3,113
Children & Youth	154	3.293%	2,149		2,149	41	2,190
Operational Services	23	0.492%	321		321	6	327
Other	701	14.986%	9,779		9,779	181	9,960
Subtotal	4,677	100.000%	65,249	-	65,249	983	66,232
Second Allocation Total	3,732						
Total	4,677	100.000%	65,249	-	65,249	983	66,232

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Controller 2017 Actual
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 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Controller 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	508,148		508,148	508,148
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,813	-	1,813	
Equipment Depreciation	339	-	339	
Employee Benefits	2,086	-	2,086	
Liability Insurance	1,453	-	1,453	
Property Insurance	224	-	224	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	12,926	1,998	14,924	
Building Security	4,631	488	5,119	
Finance	3,480	416	3,896	
Human Resources	8,761	951	9,712	
Information Technology	26,311	1,745	28,056	
Commissioners	3,177	1,305	4,482	
Solicitor	-	-	-	
Purchasing	265	5	270	
Controller	-	2,740	2,740	
Treasurer	-	87	87	
Central Phone	-	348	348	
County Complex	-	-	-	
Total Allocated Additions	65,466	10,083	75,549	75,549
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(1,525)	-	(1,525)	
Total Departmental Cost Adjustments	(1,525)	-	(1,525)	(1,525)
Total to be Allocated	<u>572,089</u>	<u>10,083</u>	<u>582,172</u>	<u>582,172</u>

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

	Total	General & Administration	Accounts Payable	Accting/Auditing	General Government
<u>Wages and Benefits</u>					
Salary & Wages	312,255		31,236	149,593	131,427
	-				
<u>Other Expenses and Cost</u>					
Supplies	1,708		171	818	719
Minor Equipment	1,890		189	905	795
Professional Services	6,979		698	3,343	2,937
Contracted Services	1,745		175	836	734
Legal Fees	2,000		200	958	842
Advertising	677		68	324	285
Telephone	521		52	249	219
Postage	81		8	39	34
Training	349		35	167	147
Conferences	3,057		306	1,465	1,287
Dues / Memberships	815		82	390	343
Mileage	1,384		138	663	582
Parking/Tolls	8		1	4	3
Meals	145		15	70	61
Fringe Benefits	174,535		17,459	83,615	73,461
Other	-		-	-	-
Departmental Expenditures	508,148	-	50,832	243,439	213,877
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Dir Reclass - Finance (Liquid Fuels)	(1,525)	(1,525)			

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

	Total	General & Administration	Accounts Payable	Accting/Auditing	General Government
	-				
Functional Cost	506,623	(1,525)	50,832	243,439	213,877
Additions: 1st Central Service Centers	65,466	65,466			
REALLOCATE ADMIN		(63,941)	6,397	30,632	26,912
Allocable Costs	572,089	-	57,229	274,071	240,789
Unallocated	(240,789)				(240,789)
1st Allocation	331,300	-	57,229	274,071	-
Additions: 2nd Central Service Centers	10,083	10,083			
REALLOCATE ADMIN		(10,083)	1,009	4,830	4,244
Allocable Costs	10,083	-	1,009	4,830	4,244
Unallocated	(4,244)				(4,244)
2nd Allocation	5,839	-	1,009	4,830	-
Total Allocated	337,139	-	58,238	278,901	-

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

<u>User Department</u>	<u>Total</u>	<u>Accounts Payable</u>	<u>Accting/Auditing</u>
Building Maintenance	17,876	4,186	13,690
Building Security	3,622	396	3,226
Finance	4,048	312	3,736
Human Resources	11,113	1,214	9,899
Information Technology	5,353	971	4,382
Commissioners	7,408	1,063	6,345
Solicitor	2,425	254	2,171
Purchasing	-	-	-
Controller	2,740	265	2,475
Treasurer	4,104	228	3,876
Election & Voter	7,132	2,019	5,113
Tax Services	12,231	946	11,285
Public Defender	3,461	455	3,006
Reg & Recorder	3,921	353	3,568
Planning	6,434	1,102	5,332
Courts	34,753	12,016	22,737
DJ Harvey	3,254	447	2,807
DJ Bowman	3,254	447	2,807
DJ Little	3,254	447	2,807
DJ Beauchat	3,254	447	2,807
Law Library	1,991	345	1,646
Victim Witness	9,199	433	8,766
Clerk Courts	4,986	402	4,584
Constables	-	-	-
Coroner	4,491	729	3,762
District Attorney	12,518	2,501	10,017
Prothonotary	3,557	350	3,207
Sheriff	6,765	1,148	5,617
Fire Marshalls	50	19	31
Prison	24,852	5,449	19,403
Probation Services	10,984	2,048	8,936

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

User Department	Total	Accounts Payable	Accting/Auditing
Juvenile Probation	-	-	-
Protect Insp	1,852	75	1,777
Emergency Services	17,298	3,164	14,134
Veteran's Affairs	2,861	468	2,393
Conservation	2,642	171	2,471
AG Land Pres	-	-	-
Agricultural Extension	2,929	396	2,533
Domestic Relations	9,039	1,208	7,831
911 Telecommunications	-	-	-
Children & Youth	28,751	7,349	21,402
Operational Services	2,366	253	2,113
Other	50,371	4,162	46,209
Subtotal	337,139	58,238	278,901
Total	337,139	58,238	278,901

ADAMS COUNTY, PENNSYLVANIA
Controller 2017 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	1,500	7.314%	4,186		4,186		4,186
Building Security	142	0.692%	396		396		396
Finance	112	0.546%	312		312		312
Human Resources	435	2.121%	1,214		1,214		1,214
Information Technology	348	1.697%	971		971		971
Commissioners	381	1.858%	1,063		1,063		1,063
Solicitor	91	0.444%	254		254		254
Controller	95	0.463%	265		265		265
Treasurer	80	0.390%	223		223		223
Election & Voter	709	3.457%	1,978		1,978	5	2,019
Tax Appraising		0.000%	-		-	41	-
Tax Services	332	1.619%	927		927	19	946
Public Defender	160	0.780%	446		446	9	455
Reg & Recorder	124	0.605%	346		346	7	353
Planning	387	1.887%	1,080		1,080	22	1,102
GIS/Mapping		0.000%	-		-	-	-
Courts	4,218	20.568%	11,771		11,771	245	12,016
DJ Harvey	157	0.766%	438		438	9	447
DJ Bowman	157	0.766%	438		438	9	447
DJ Little	157	0.766%	438		438	9	447
DJ Beauchat	157	0.766%	438		438	9	447
Law Library	121	0.590%	338		338	7	345
Victim Witness	152	0.741%	424		424	9	433
Clerk Courts	141	0.688%	394		394	8	402
Coroner	256	1.248%	714		714	15	729
District Attorney	878	4.281%	2,450		2,450	51	2,501
Prothonotary	123	0.600%	343		343	7	350
Sheriff	403	1.965%	1,125		1,125	23	1,148
Fire Marshalls	7	0.034%	19		19	-	19
Prison	1,913	9.328%	5,338		5,338	111	5,449
Probation Services	719	3.506%	2,006		2,006	42	2,048
Protect Insp	26	0.127%	73		73	2	75
Emergency Services	1,111	5.417%	3,100		3,100	64	3,164
Veteran's Affairs	164	0.800%	458		458	10	468
Conservation	60	0.293%	168		168	3	171
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	139	0.678%	388		388	8	396

ADAMS COUNTY, PENNSYLVANIA
Controller 2017 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	424	2.067%	1,183		1,183	25	1,208
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,580	12.580%	7,199		7,199	150	7,349
Operational Services	89	0.434%	248		248	5	253
Other	1,460	7.118%	4,077		4,077	85	4,162
Subtotal	20,508	100.000%	57,229	-	57,229	1,009	58,238
Second Allocation Total	17,404						
Total	20,508	100.000%	57,229	-	57,229	1,009	58,238

(A) Alloc basis:

Total Acctng Trans Expenses

Source:

Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2017 Actual
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,196	4.995%	13,690		13,690		13,690
Building Security	753	1.177%	3,226		3,226		3,226
Finance	872	1.363%	3,736		3,736		3,736
Human Resources	2,311	3.612%	9,899		9,899		9,899
Information Technology	1,023	1.599%	4,382		4,382		4,382
Commissioners	1,481	2.315%	6,345		6,345		6,345
Solicitor	507	0.792%	2,171		2,171		2,171
Purchasing		0.000%	-		-		-
Controller	578	0.903%	2,475		2,475		2,475
Treasurer	886	1.385%	3,796		3,796	80	3,876
County Complex		0.000%	-		-	-	-
Election & Voter	1,169	1.827%	5,007		5,007	106	5,113
Tax Services	2,580	4.032%	11,051		11,051	234	11,285
Public Defender	687	1.074%	2,944		2,944	62	3,006
Reg & Recorder	816	1.275%	3,494		3,494	74	3,568
Planning	1,219	1.905%	5,221		5,221	111	5,332
GIS/Mapping		0.000%	-		-	-	-
Courts	5,198	8.124%	22,266		22,266	471	22,737
DJ Harvey	642	1.003%	2,749		2,749	58	2,807
DJ Bowman	642	1.003%	2,749		2,749	58	2,807
DJ Little	642	1.003%	2,749		2,749	58	2,807
DJ Beauchat	642	1.003%	2,749		2,749	58	2,807
Law Library	376	0.588%	1,612		1,612	34	1,646
Victim Witness	2,004	3.132%	8,584		8,584	182	8,766
Clerk Courts	1,048	1.638%	4,489		4,489	95	4,584
Coroner	860	1.344%	3,684		3,684	78	3,762
District Attorney	2,290	3.579%	9,809		9,809	208	10,017
Prothonotary	733	1.146%	3,141		3,141	66	3,207
Sheriff	1,284	2.007%	5,501		5,501	116	5,617
Fire Marshalls	7	0.011%	30		30	1	31
Prison	4,436	6.933%	19,001		19,001	402	19,403
Probation Services	2,043	3.193%	8,751		8,751	185	8,936
Protect Insp	406	0.635%	1,740		1,740	37	1,777
Emergency Services	3,231	5.050%	13,841		13,841	293	14,134
Veteran's Affairs	547	0.855%	2,343		2,343	50	2,393
Conservation	565	0.883%	2,420		2,420	51	2,471
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2017 Actual
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Agricultural Extension	579	0.905%	2,480		2,480	53	2,533
Domestic Relations	1,790	2.798%	7,669		7,669	162	7,831
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4,893	7.647%	20,958		20,958	444	21,402
Operational Services	483	0.755%	2,069		2,069	44	2,113
Other	10,566	16.511%	45,250		45,250	959	46,209
Subtotal	63,985	100.000%	274,071	-	274,071	4,830	278,901
Second Allocation Total	53,264						
Total	63,985	100.000%	274,071	-	274,071	4,830	278,901

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

**ADAMS COUNTY, PENNSYLVANIA
County Treasurer 2017 Actual
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 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	271,974		271,974	271,974
Deductions			-	
Bank Fees	(1,225)		(1,225)	
			-	
Total Deductions	(1,225)	-	(1,225)	(1,225)
Allocated Additions				
Building Depreciation	2,420	-	2,420	
Equipment Depreciation	2,811	-	2,811	
Employee Benefits	-	-	-	
Liability Insurance	921	-	921	
Property Insurance	309	-	309	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	21,975	3,371	25,346	
Building Security	6,483	683	7,166	
Finance	5,338	638	5,976	
Human Resources	5,824	632	6,456	
Information Technology	16,337	1,085	17,422	
Commissioners	3,541	1,457	4,998	
Solicitor	-	-	-	
Purchasing	376	7	383	
Controller	4,019	85	4,104	
Treasurer	-	116	116	
Central Phone	-	348	348	
County Complex	-	-	-	
Total Allocated Additions	70,354	8,422	78,776	78,776
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-	-	-	
Total Departmental Cost Adjustments	(1,187)	-	(1,187)	(1,187)
Total to be Allocated	<u>339,916</u>	<u>8,422</u>	<u>348,338</u>	<u>348,338</u>

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

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	183,561	43,449	3,778	136,335
<u>Other Expenses and Cost</u>				
Supplies	1,684	399	35	1,251
Publications	-	-	-	-
Minor Equipment	3,461	819	71	2,571
Professional Services	-	-	-	-
Shipping	-	-	-	-
Software License	-	-	-	-
Legal Fees	500	118	10	371
Telephone	41	10	1	30
Postage	4,238	1,003	87	3,148
Contracted Services	5,348	1,266	110	3,972
Computer Hardware	-	-	-	-
Mileage	-	-	-	-
Training	-	-	-	-
Conference	850	201	17	631
Dues / Memberships	500	118	10	371
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	70,565	16,703	1,452	52,410
Loss on Investments	-	-	-	-
Bank Fees	1,225	-	-	1,225
Departmental Expenditures	271,974	64,086	5,573	202,315

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

	Total	General and Administration	Check Process	General Government
<u>Cost Adjustments</u>				
Deductions	(1,225)	(1,225)		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(1,187)	(1,187)		
Reclass from IT	-			
Functional Cost	269,562	61,674	5,573	202,315
Additions: 1st Central Service Centers	70,354	70,354		
REALLOCATE ADMIN		(132,028)	3,560	128,468
Allocable Costs	339,916	-	9,133	330,783
Unallocated	(330,783)			(330,783)
1st Allocation	9,133	-	9,133	-
Additions: 2nd Central Service Centers	8,422	8,422		
REALLOCATE ADMIN		(8,422)	227	8,195
Allocable Costs	8,422	-	227	8,195
Unallocated	(8,195)			(8,195)
2nd Allocation	227	-	227	-
Total Allocated	9,360	-	9,360	-

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

User Department	Total	Check Process
Building Maintenance	439	439
Building Security	118	118
Finance	115	115
Human Resources	287	287
Information Technology	149	149
Commissioners	192	192
Solicitor	68	68
Controller	87	87
Treasurer	116	116
Election & Voter	146	146
Tax Appraising	-	-
Tax Services	441	441
Public Defender	104	104
Reg & Recorder	117	117
Planning	197	197
Courts	711	711
DJ Harvey	88	88
DJ Bowman	88	88
DJ Little	88	88
DJ Beauchat	88	88
Law Library	48	48
Victim Witness	265	265
Clerk Courts	161	161
Constables	-	-
Coroner	109	109
District Attorney	319	319
Prothonotary	107	107
Sheriff	215	215
Fire Marshalls	1	1
Prison	942	942
Probation Services	391	391

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

User Department	Total	Check Process
Juvenile Probation	-	-
Protect Insp	52	52
Emergency Services	495	495
Veteran's Affairs	72	72
Conservation	98	98
Agricultural Extension	85	85
Domestic Relations	277	277
911 Telecommunications	-	-
Children & Youth	746	746
Operational Services	70	70
Other	1,268	1,268
Subtotal	9,360	9,360
Total	9,360	9,360

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2017 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,767	4.807%	439		439		439
Building Security	1,013	1.293%	118		118		118
Finance	983	1.254%	115		115		115
Human Resources	2,466	3.147%	287		287		287
Information Technology	1,276	1.628%	149		149		149
Commissioners	1,646	2.100%	192		192		192
Solicitor	585	0.746%	68		68		68
Purchasing		0.000%	-		-		-
Controller	750	0.957%	87		87		87
Treasurer	995	1.270%	116		116		116
Election & Voter	1,222	1.559%	142		142	4	146
Tax Services	3,674	4.688%	428		428	13	441
Public Defender	869	1.109%	101		101	3	104
Reg & Recorder	978	1.248%	114		114	3	117
Planning	1,637	2.089%	191		191	6	197
GIS/Mapping		0.000%	-		-	-	-
Courts	5,919	7.553%	690		690	21	711
DJ Harvey	726	0.926%	85		85	3	88
DJ Bowman	726	0.926%	85		85	3	88
DJ Little	726	0.926%	85		85	3	88
DJ Beauchat	726	0.926%	85		85	3	88
Law Library	402	0.513%	47		47	1	48
Victim Witness	2,209	2.819%	257		257	8	265
Clerk Courts	1,335	1.703%	156		156	5	161
Coroner	914	1.166%	106		106	3	109
District Attorney	2,660	3.394%	310		310	9	319
Prothonotary	889	1.134%	104		104	3	107
Sheriff	1,794	2.289%	209		209	6	215
Fire Marshalls	7	0.009%	1		1	-	1
Prison	7,848	10.014%	915		915	27	942
Probation Services	3,260	4.160%	380		380	11	391
Juvenile Probation	-	0.000%	-		-	-	-
Protect Insp	432	0.551%	50		50	2	52
Emergency Services	4,131	5.271%	481		481	14	495
Veteran's Affairs	599	0.764%	70		70	2	72
Conservation	819	1.045%	95		95	3	98
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2017 Actual
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	709	0.905%	83		83	2	85
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	2,310	2.948%	269		269	8	277
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,214	7.929%	724		724	22	746
Operational Services	587	0.749%	68		68	2	70
Other	10,566	13.485%	1,231		1,231	37	1,268
Subtotal	78,369	100.000%	9,133	-	9,133	227	9,360
Second Allocation Total	64,888						
Total	78,369	100.000%	9,133	-	9,133	227	9,360

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Central Telephone 2017 Actual
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 2 CFR 200.430 Compensation & 200.439 Equipment

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2017 Actual
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	152	-	152	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	21	-	21	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,272	196	1,468	
Building Security	463	49	512	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	1,908	245	2,153	2,153
Departmental Cost Adjustments				
Telephone	31,309		31,309	
Total Departmental Cost Adjustments	31,309	-	31,309	31,309
Total to be Allocated	33,217	245	33,462	33,462

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Phone System
Cost Adjustments			
<u>Deductions</u>	-	-	
Departmental Cost Adjustments Telephone	31,309		31,309
Functional Cost	31,309	-	31,309
Additions: 1st Central Service Centers	1,908	-	1,908
REALLOCATE ADMIN		-	-
Allocable Costs Unallocated	33,217	-	33,217
1st Allocation	33,217	-	33,217
Additions: 2nd Central Service Centers	245	-	245
REALLOCATE ADMIN		-	-
Allocable Costs Unallocated	245	-	245
2nd Allocation	245	-	245
Total Allocated	33,462	-	33,462

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Phone System
Building Maintenance	639	639
Building Security	174	174
Finance	348	348
Human Resources	407	407
Information Technology	1,800	1,800
Commissioners	465	465
Solicitor	232	232
Purchasing	-	-
Controller	348	348
Treasurer	348	348
Election & Voter	234	234
Tax Services	1,172	1,172
Public Defender	411	411
Reg & Recorder	586	586
Planning	1,172	1,172
Courts	2,694	2,694
Law Library	59	59
Victim Witness	411	411
Clerk Courts	879	879
District Attorney	762	762
Prothonotary	469	469
Sheriff	1,289	1,289
Probation Services	2,929	2,929
Emergency Services	176	176
Veteran's Affairs	117	117
Domestic Relations	1,699	1,699
911 Telecommunications	-	-
Children & Youth	3,631	3,631
Other	114	114
Subtotal	33,462	33,462
Total	33,462	33,462

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2017 Actual
Detail Allocation of
Phone System

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	11	1.923%	639		639		639
Building Security	3	0.524%	174		174		174
Finance	6	1.049%	348		348		348
Human Resources	7	1.224%	407		407		407
Information Technology	31	5.420%	1,800		1,800		1,800
Commissioners	8	1.399%	465		465		465
Solicitor	4	0.699%	232		232		232
Controller	6	1.049%	348		348		348
Treasurer	6	1.049%	348		348		348
Election & Voter	4	0.699%	232		232		232
Tax Services	20	3.497%	1,162		1,162	2	1,172
Public Defender	7	1.224%	407		407	4	411
Reg & Recorder	10	1.748%	581		581	5	586
Planning	20	3.497%	1,162		1,162	10	1,172
Courts	46	8.042%	2,671		2,671	23	2,694
DJ Harvey	9	1.530%	508		508	4	512
DJ Bowman	9	1.530%	508		508	4	512
DJ Little	9	1.530%	508		508	4	512
DJ Beauchat	9	1.530%	508		508	4	512
Law Library	1	0.175%	58		58	1	59
Victim Witness	7	1.224%	407		407	4	411
Clerk Courts	15	2.622%	871		871	8	879
Coroner	4	0.699%	232		232	2	234
District Attorney	13	2.273%	755		755	7	762
Prothonotary	8	1.399%	465		465	4	469
Sheriff	22	3.846%	1,276		1,276	11	1,289
Prison	85	14.860%	4,936		4,936	43	4,979
Probation Services	50	8.741%	2,904		2,904	25	2,929
Emergency Services	3	0.524%	174		174	2	176
Veteran's Affairs	2	0.350%	116		116	1	117
Conservation	18	3.147%	1,045		1,045	9	1,054
Agricultural Extension	23	4.021%	1,336		1,336	12	1,348
Domestic Relations	29	5.070%	1,684		1,684	15	1,699
Children & Youth	62	10.839%	3,600		3,600	31	3,631
Operational Services	4	0.699%	232		232	2	234
Other	2	0.348%	116		116	(2)	114
Subtotal	572	100.000%	33,217	-	33,217	245	33,462
Second Allocation Total	490						
Total	572	100.000%	33,217	-	33,217	245	33,462

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
County Complex 2017 Actual
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 2 CFR 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
County Complex 2017 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	171,040		171,040	171,040
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	956	-	956	
Equipment Depreciation	2,266	-	2,266	
Employee Benefits	-	-	-	
Liability Insurance	217	-	217	
Property Insurance	2,352	-	2,352	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	152,572	23,423	175,995	
Building Security	-	-	-	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	158,363	23,423	181,786	181,786
Departmental Cost Adjustments				
Reclass to Building Maintenance	-	-	-	-
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	329,403	23,423	352,826	352,826

ADAMS COUNTY, PENNSYLVANIA
County Complex 2017 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	County Complex	
<u>Wages and Benefits</u>				
Salaries & Wages	82,865		82,865	
<u>Other Expenses and Cost</u>				
Supplies	5,342		5,342	
Minor Equipment	748		748	
Utilities	1,734		1,734	
Mileage & Conference Exp	295		295	
Repairs / Maintenance	10,219		10,219	
Contracted Services	1,661		1,661	
Gasoline	1,730		1,730	
Vehicle Repair	-			
Postage Shipping	-			
Professional Services	2,806		2,806	
Training & Uniforms	1,076		1,076	
Fringe Benefits	62,096		62,096	
Equipment Repair	-			
Dues & Membership	468		468	
Departmental Expenditures	171,040	-	171,040	-
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Reclass to Building Maintenance	-			
Functional Cost	171,040	-	171,040	-
<u>Additions: 1st</u>				
Central Service Centers	158,363	158,363		-
REALLOCATE ADMIN		(158,363)	158,363	-
<u>Allocable Costs</u>				
Unallocated	329,403	-	329,403	-
1st Allocation	329,403	-	329,403	-
<u>Additions: 2nd</u>				
Central Service Centers	23,423	23,423		
REALLOCATE ADMIN		(23,423)	23,423	-
Allocable Costs	23,423	-	23,423	-
Unallocated	-			
2nd Allocation	23,423	-	23,423	-
Total Allocated	352,826	-	352,826	-

ADAMS COUNTY, PENNSYLVANIA
County Complex 2017 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	County Complex
Prison	176,414	176,414
911 Telecommunications	176,414	176,414
Other	(2)	(2)
Subtotal	352,826	352,826
Total	352,826	352,826

ADAMS COUNTY, PENNSYLVANIA
County Complex 2017 Actual
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%	164,702		164,702	11,712	176,414
911 Telecommunications	50	50.000%	164,702		164,702	11,712	176,414
Other		0.000%	(1)		(1)	(1)	(2)
Subtotal	100	100.000%	329,403	-	329,403	23,423	352,826
Second Allocation Total	100						
Total	100	100.000%	329,403	-	329,403	23,423	352,826

(A) Alloc basis:

Direct Allocation - Prison and 911 Telecommunications

Source:

Finance Office