

A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2021

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021


Susquehanna Accounting and Consulting Solutions, Inc.

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, 2021 to establish cost allocations or billings for January 1, 2023 through December 31, 2023 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.



Signature

CONTROLLER

Title

ADAMS

County

3/29/23

Date

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ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	6,769	12,580	2,190	12,119	1,776	76,675	13,956	-
Equipment Depreciation	335	1,675	548	1,235	-	7,793	194	193
Employee Benefits	820	4,920	2,050	410	-	4,510	-	-
Liability Insurance	1,041	5,489	2,119	1,590	5,241	4,636	923	703
Property Insurance	362	688	518	589	51	4,398	375	-
Building Maintenance	82,306	96,741	23,930	49,919	1,051	352,632	35,716	5,353
Building Security	5,750	21,116	10,341	15,575	-	118,481	13,068	-
Budget & Purchasing	8,973	22,888	5,731	7,458	7,635	57,096	5,263	5,269
Human Resources	6,593	28,030	11,701	10,117	23,456	26,106	6,638	5,045
Information Technology	15,234	98,243	42,693	45,424	91,730	251,033	19,437	19,812
Commissioners	6,253	18,357	5,839	6,308	9,719	35,455	4,355	3,942
Solicitor	-	-	-	-	-	-	-	-
Controller	12,280	26,354	7,064	8,833	9,395	80,525	6,423	6,429
Treasurer	173	539	131	163	194	1,181	108	108
Central Phone	-	-	-	-	-	-	-	-
Total Allocated	146,889	337,620	114,855	159,740	150,248	1,020,521	106,456	46,854
Roll Forward								
Proposed Costs	146,889	337,620	114,855	159,740	150,248	1,020,521	106,456	46,854

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner	District Attorney
Building Depreciation	-	13,956	3,700	3,379	9,146	-	11,208
Equipment Depreciation	193	193	504	345	1,005	-	1,146
Employee Benefits	-	-	410	1,230	2,050	-	4,510
Liability Insurance	887	951	227	1,506	2,315	1,078	20,590
Property Insurance	-	375	204	187	458	519	619
Building Maintenance	4,882	33,487	19,622	17,913	57,039	50	62,320
Building Security	-	13,068	6,361	5,196	12,671	-	17,897
Budget & Purchasing	5,269	5,269	3,610	16,524	-	6,290	17,892
Human Resources	6,638	6,638	1,661	10,096	15,058	1,787	26,603
Information Technology	19,812	19,812	6,021	23,400	-	3,049	124,919
Commissioners	4,357	4,357	2,263	10,948	3,735	3,636	15,800
Solicitor	-	-	-	-	-	-	-
Controller	6,429	6,429	4,354	18,392	690	7,746	23,520
Treasurer	108	108	69	326	-	124	378
Central Phone	-	-	-	-	-	-	-
Total Allocated	48,575	104,643	49,006	109,442	104,167	24,279	327,402
Roll Forward							
Proposed Costs	48,575	104,643	49,006	109,442	104,167	24,279	327,402

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	8,508	18,021	-	478	58,192	-	-
Equipment Depreciation	1,047	1,113	-	1,133	1,612	-	989
Employee Benefits	1,640	5,330	-	-	-	-	-
Liability Insurance	1,523	22,775	-	106,630	53,751	190	6,066
Property Insurance	620	948	28	22,872	6,798	28	-
Building Maintenance	51,375	90,392	-	119,728	99,443	-	14
Building Security	13,200	14,037	-	-	54,491	-	-
Budget & Purchasing	6,290	12,350	-	43,981	15,481	2,711	24,515
Human Resources	10,046	30,084	-	146,671	71,703	68	10,433
Information Technology	52,820	105,675	-	203,474	268,519	-	103,545
Commissioners	5,711	13,793	-	58,625	25,773	1,388	14,626
Solicitor	-	-	-	-	-	-	-
Controller	7,583	15,977	-	56,712	20,115	3,054	30,263
Treasurer	138	292	-	1,188	434	53	566
Central Phone	-	-	-	-	-	-	-
Total Allocated	160,501	330,787	28	761,492	676,312	7,492	191,017
Roll Forward							
Proposed Costs	160,501	330,787	28	761,492	676,312	7,492	191,017

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunications	Children & Youth
Building Depreciation	1,845	-	-	-	40,798	478	58,308
Equipment Depreciation	188	-	-	-	1,130	1,133	1,615
Employee Benefits	410	-	-	-	-	-	-
Liability Insurance	572	6,097	1,317	-	5,522	3,252	16,873
Property Insurance	89	-	-	-	1,095	5,534	1,565
Building Maintenance	7,544	-	2,641	45	88,795	516,708	103,664
Building Security	2,373	-	-	-	38,203	-	54,600
Budget & Purchasing	3,662	4,242	4,248	-	12,203	-	42,817
Human Resources	3,337	19,970	8,324	-	36,686	38,278	91,615
Information Technology	13,649	62,860	6,868	-	104,388	-	-
Commissioners	2,705	7,153	4,251	-	15,377	9,961	44,749
Solicitor	-	-	-	-	-	-	-
Controller	4,456	5,007	5,238	-	15,451	-	55,583
Treasurer	73	118	94	-	300	-	969
Central Phone	-	-	-	-	-	-	-
Total Allocated	40,903	105,447	32,981	45	359,948	575,344	472,358
Roll Forward					99,337		
Proposed Costs	40,903	105,447	32,981	45	459,285	575,344	472,358

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	10,617	70,508	435,207	-	-	435,207
Equipment Depreciation	-	-	1,238	26,557	-	-	26,557
Employee Benefits	-	-	-	28,290	-	-	28,290
Liability Insurance	-	917	487	275,268	-	-	275,268
Property Insurance	-	285	2,174	51,379	-	-	51,379
Building Maintenance	-	17,644	76,486	2,017,440	-	-	2,017,440
Building Security	-	9,942	54,442	480,812	-	-	480,812
Budget & Purchasing	-	3,475	74,587	425,729	-	-	425,729
Human Resources	-	4,989	18	658,389	-	-	658,389
Information Technology	-	17,974	6,733	1,727,124	-	-	1,727,124
Commissioners	6,813	3,024	38,188	387,461	-	1,068,973	1,456,434
Solicitor	-	-	13,852	13,852	-	-	13,852
Controller	301	4,164	84,930	533,697	-	122,490	656,187
Treasurer	-	73	1,364	9,372	-	406,366	415,738
Central Phone	-	-	-	-	-	-	-
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Total Allocated	7,114	73,104	425,004	7,070,574	-	1,597,830	8,668,404
Roll Forward				99,337	-	-	99,337
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Proposed Costs	7,114	73,104	425,004	7,169,911	-	1,597,830	8,767,741

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2021	Fixed Costs Fiscal 2019	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Election & Voter	146,889			146,889		146,889
Tax Services	337,620			337,620		337,620
Public Defender	114,855			114,855		114,855
Reg & Recorder	159,740			159,740		159,740
Planning	150,248			150,248		150,248
Courts	1,020,521			1,020,521		1,020,521
DJ Harvey	106,456			106,456		106,456
DJ Bowman	46,854			46,854		46,854
DJ Little	48,575			48,575		48,575
DJ Beauchat	104,643			104,643		104,643
Law Library	49,006			49,006		49,006
Victim Witness	109,442			109,442		109,442
Clerk Courts	104,167			104,167		104,167
Coroner	24,279			24,279		24,279
District Attorney	327,402			327,402		327,402
Prothonotary	160,501			160,501		160,501
Sheriff	330,787			330,787		330,787
Fire Marshalls	28			28		28
Prison	761,492			761,492		761,492
Probation Services	676,312			676,312		676,312
Protect Insp	7,492			7,492		7,492
Emergency Services	191,017			191,017		191,017
Veteran's Affairs	40,903			40,903		40,903
Conservation	105,447			105,447		105,447
Agricultural Extension	32,981			32,981		32,981
Haz Mat Emg Response	45			45		45
Domestic Relations	359,948	260,611	99,337	459,285		459,285
911 Telecommunications	575,344			575,344		575,344
Children & Youth	472,358			472,358		472,358
Liquid Fuels	7,114			7,114		7,114
VOJO	-			-		-
Operational Services	73,104			73,104		73,104
Other	425,004			425,004		425,004
Sub Total	7,070,574	260,611	99,337	7,169,911		7,169,911
Direct Billed	-					-
Unallocated	1,597,830					1,597,830
Total	8,668,404					8,767,741

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	560,067	-
Equipment Depreciation	-	219,338	-
Employee Benefits	38,130	-	-
Liability Insurance	306,660	-	-
Property Insurance	56,674	-	-
Building Maintenance	1,934,638	-	-
Building Security	520,130	-	-
Budget & Purchasing	463,263	-	-
Human Resources	634,903	(4,491)	-
Information Technology	1,691,593	-	-
Commissioners	909,330	-	-
Solicitor	372,946	(5,012)	-
Controller	665,582	-	-
Treasurer	304,985	(331)	-
Central Phone	-	-	-
Election & Voter			146,889
Tax Services			337,620
Public Defender			114,855
Reg & Recorder			159,740
Planning			150,248
Courts			1,020,521
DJ Harvey			106,456
DJ Bowman			46,854
DJ Little			48,575
DJ Beauchat			104,643
Law Library			49,006
Victim Witness			109,442
Clerk Courts			104,167
Coroner			24,279
District Attorney			327,402
Prothonotary			160,501
Sheriff			330,787
Fire Marshalls			28

2021 Actual

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Prison			761,492
Probation Services			676,312
Protect Insp			7,492
Emergency Services			191,017
Veteran's Affairs			40,903
Conservation			105,447
Agricultural Extension			32,981
Haz Mat Emg Response			45
Domestic Relations			359,948
911 Telecommunications			575,344
Children & Youth			472,358
Liquid Fuels			7,114
Operational Services			73,104
Other			425,004
Direct Billed			-
Unallocated			1,597,830
	<hr/>	<hr/>	<hr/>
Totals	<u>7,898,834</u>	<u>769,571</u>	<u>8,668,404</u>

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Budget & Purchasing
Schedule Reference:								
Building Depreciation	(560,067)	-	-	-	-	-	-	-
Equipment Depreciation	-	(219,338)	-	-	-	-	-	-
Employee Benefits	-	-	(38,130)	-	-	-	-	-
Liability Insurance	-	-	-	(306,660)	-	-	-	-
Property Insurance	-	-	-	-	(56,674)	-	-	-
Building Maintenance	70,419	13,950	1,230	9,797	2,209	(2,240,222)	51,876	23,150
Building Security	1,996	1,298	820	8,900	73	5,830	(604,626)	7,572
Budget & Purchasing	1,745	335	1,640	1,181	351	14,096	6,494	(512,695)
Human Resources	4,299	586	1,640	1,051	237	22,856	7,392	21,507
Information Technology	23,849	174,319	410	3,937	721	48,323	23,543	7,231
Commissioners	8,399	1,038	1,230	2,519	545	45,264	13,859	12,213
Solicitor	7,052	460	410	1,111	382	35,928	7,154	3,993
Controller	2,506	209	1,640	1,958	531	21,720	6,104	4,672
Treasurer	4,595	586	820	938	246	28,765	7,392	6,628
Central Phone	-	-	-	-	-	-	-	-
Election & Voter	6,769	335	820	1,041	362	82,306	5,750	8,973
Tax Services	12,580	1,675	4,920	5,489	688	96,741	21,116	22,888
Public Defender	2,190	548	2,050	2,119	518	23,930	10,341	5,731
Reg & Recorder	12,119	1,235	410	1,590	589	49,919	15,575	7,458
Planning	1,776	-	-	5,241	51	1,051	-	7,635
Courts	76,675	7,793	4,510	4,636	4,398	352,632	118,481	57,096
DJ Harvey	13,956	194	-	923	375	35,716	13,068	5,263
DJ Bowman	-	193	-	703	-	5,353	-	5,269
DJ Little	-	193	-	887	-	4,882	-	5,269
DJ Beauchat	13,956	193	-	951	375	33,487	13,068	5,269
Law Library	3,700	504	410	227	204	19,622	6,361	3,610
Victim Witness	3,379	345	1,230	1,506	187	17,913	5,196	16,524
Clerk Courts	9,146	1,005	2,050	2,315	458	57,039	12,671	-
Coroner	-	-	-	1,078	519	50	-	6,290
District Attorney	11,208	1,146	4,510	20,590	619	62,320	17,897	17,892
Prothonotary	8,508	1,047	1,640	1,523	620	51,375	13,200	6,290
Sheriff	18,021	1,113	5,330	22,775	948	90,392	14,037	12,350
Fire Marshalls	-	-	-	-	28	-	-	-
Prison	478	1,133	-	106,630	22,872	119,728	-	43,981
Probation Services	58,192	1,612	-	53,751	6,798	99,443	54,491	15,481
Protect Insp	-	-	-	190	28	-	-	2,711
Emergency Services	-	989	-	6,066	-	14	-	24,515
Veteran's Affairs	1,845	188	410	572	89	7,544	2,373	3,662
Conservation	-	-	-	6,097	-	-	-	4,242
Agricultural Extension	-	-	-	1,317	-	2,641	-	4,248
Haz Mat Emg Response	-	-	-	-	-	45	-	-
Domestic Relations	40,798	1,130	-	5,522	1,095	88,795	38,203	12,203
911 Telecommunications	478	1,133	-	3,252	5,534	516,708	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Budget & Purchasing
Schedule Reference:								
Children & Youth	58,308	1,615	-	16,873	1,565	103,664	54,600	42,817
Liquid Fuels	-	-	-	-	-	-	-	-
Operational Services	10,617	-	-	917	285	17,644	9,942	3,475
Other	70,508	1,238	-	487	2,174	76,486	54,442	74,587
Unallocated	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Central Phone	Total Plan Allocation
Schedule Reference:								
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-
Building Maintenance	31,211	56,596	13,583	-	31,053	510	-	-
Building Security	12,012	31,821	4,746	-	9,251	177	-	-
Budget & Purchasing	5,923	10,741	2,327	-	4,517	82	-	-
Human Resources	(757,736)	35,555	7,742	-	24,062	396	-	-
Information Technology	20,080	(2,008,615)	5,543	-	8,894	172	-	-
Commissioners	9,985	41,779	(1,503,186)	442,198	14,592	235	-	-
Solicitor	4,982	18,524	3,290	(456,050)	4,750	80	-	-
Controller	10,070	41,108	4,883	-	(761,089)	106	-	-
Treasurer	5,084	45,367	4,638	-	7,783	(417,496)	-	-
Central Phone	-	-	-	-	-	-	-	-
Election & Voter	6,593	15,234	6,253	-	12,280	173	-	146,889
Tax Services	28,030	98,243	18,357	-	26,354	539	-	337,620
Public Defender	11,701	42,693	5,839	-	7,064	131	-	114,855
Reg & Recorder	10,117	45,424	6,308	-	8,833	163	-	159,740
Planning	23,456	91,730	9,719	-	9,395	194	-	150,248
Courts	26,106	251,033	35,455	-	80,525	1,181	-	1,020,521
DJ Harvey	6,638	19,437	4,355	-	6,423	108	-	106,456
DJ Bowman	5,045	19,812	3,942	-	6,429	108	-	46,854
DJ Little	6,638	19,812	4,357	-	6,429	108	-	48,575
DJ Beauchat	6,638	19,812	4,357	-	6,429	108	-	104,643
Law Library	1,661	6,021	2,263	-	4,354	69	-	49,006
Victim Witness	10,096	23,400	10,948	-	18,392	326	-	109,442
Clerk Courts	15,058	-	3,735	-	690	-	-	104,167
Coroner	1,787	3,049	3,636	-	7,746	124	-	24,279
District Attorney	26,603	124,919	15,800	-	23,520	378	-	327,402
Prothonotary	10,046	52,820	5,711	-	7,583	138	-	160,501
Sheriff	30,084	105,675	13,793	-	15,977	292	-	330,787
Fire Marshalls	-	-	-	-	-	-	-	28
Prison	146,671	203,474	58,625	-	56,712	1,188	-	761,492
Probation Services	71,703	268,519	25,773	-	20,115	434	-	676,312
Protect Insp	68	-	1,388	-	3,054	53	-	7,492
Emergency Services	10,433	103,545	14,626	-	30,263	566	-	191,017
Veteran's Affairs	3,337	13,649	2,705	-	4,456	73	-	40,903
Conservation	19,970	62,860	7,153	-	5,007	118	-	105,447
Agricultural Extension	8,324	6,868	4,251	-	5,238	94	-	32,981
Haz Mat Emg Response	-	-	-	-	-	-	-	45
Domestic Relations	36,686	104,388	15,377	-	15,451	300	-	359,948
911 Telecommunications	38,278	-	9,961	-	-	-	-	575,344

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

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Central Phone	Total Plan Allocation
Schedule Reference:								
Children & Youth	91,615	-	44,749	-	55,583	969	-	472,358
Liquid Fuels	-	-	6,813	-	301	-	-	7,114
Operational Services	4,989	17,974	3,024	-	4,164	73	-	73,104
Other	18	6,733	38,188	13,852	84,930	1,364	-	425,004
Unallocated	-	-	1,068,973	-	122,490	406,366	-	1,597,830
Direct Billings	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	8,668,404

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

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
St Francis Bldg	Net Usable Square Footage Occupied
Human Services Building	Net Usable Square Footage Occupied
7 Building Security	
Courthouse Complex	Net Usable Square Footage Occupied
Human Service Building	Net Usable Square Footage Occupied
8 Budget & Purchasing	
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
Payroll	Total Payroll Checks Issued By Department
10 Information Technology	
Technological Support	Support Tickets By Department (Exclude Children & Youth)
System Maintenance	Number of Computers & Servers by Department (Exclude Children & Youth)
11 Commissioners	
Accounting	Total Accounting Transactions (Exp & Rev) By Department

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Personnel Admin	Full-Time Equiv Employees By Dept
Liquid Fuels	Direct Allocation - Liquid Fuels
12 Solicitor	
Legal Counsel	Direct Allocation - Commissioners
13 Controller	
Accounts Payable	Total Acctng Trans Expenses
Accting/Auditing	Total Accounting Transactions (Exp & Rev) By Department
Liquid Fuels	Direct Allocation - Liquid Fuels
14 Treasurer	
Check Process	Total Acctng Trans (Exp & Rev) & Payroll Checks By Dept

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2021 Actual
Nature and Extent Of Services

Historically, use charges have been used 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 depreciation is based on net usable square feet occupied by departments in all applicable buildings.

New and Old Courthouse

The majority of offices are housed in the New Courthouse and the total cost for the depreciation calculation is \$3,844,572. A chiller was added to the New Courthouse in 2017 adding a total cost of \$189,645. In the year of 2019, there was work performed to improve the chiller, back door and vestibule. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete. In 2021, projects associated with the Guaranteed Energy Savings Act were reclassified as construction in progress and removed from depreciation. Also in 2021, there were several capital projects including chiller upgrade, air handling unit upgrades and roof installation. . This brings the total depreciation cost to the New Courthouse to the amount of \$165,459.

The Adams County Courthouse (Old 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 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. In 2002 improvements amounted to \$15,554 and in 2003 improvements totaled \$3,392. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete, Bringing the total cost for depreciation purposes to \$598,071. The corresponding depreciation expense for 2021 is 11,962.

Human Service Building

The Human Services Building was purchased in 2016. Renovations were done in phases and allowed the first wave of departments to move in during 2017. Total building cost and renovations as of 12/31/2017 were \$10,285,352. After completion of the 2017 cost allocation plan, it was discovered that work was performed to finish the parking area of this building and that these costs were not included in the 2017 plan, nor in the original depreciation calculation. The total costs associated with the completion of the parking area are \$213,043 and was assigned a useful life of 15 years. This depreciation expense of \$14,203 was included to begin in the 2018 plan. The building was put into service into three phases and annual depreciation was calculated based on number of months. Beginning in the year of 2018, the building was fully occupied for all twelve months out of the year. After a couple property improvements in 2020 and 2021, the total depreciable cost is \$11,088,739 which brings the annual depreciation to \$312,627. The property improvements in 2021 included a new roof and a new parking lot installation.

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 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. In 2021, there was a steam boiler added for \$12,229, bringing the total depreciable cost to \$1,387,229. Total depreciation for the St Francis building is \$69,064.

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	560,067		560,067	560,067
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>560,067</u>	<u>-</u>	<u>560,067</u>	<u>560,067</u>
Total to be Allocated	<u><u>560,067</u></u>	<u><u>-</u></u>	<u><u>560,067</u></u>	<u><u>560,067</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 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	560,067		165,459	11,962	312,627	956	69,064
Major Repairs - Elevator	-				-		
	-						
Functional Cost	560,067	-	165,459	11,962	312,627	956	69,064
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	560,067	-	165,459	11,962	312,627	956	69,064
Unallocated	-						
1st Allocation	560,067	-	165,459	11,962	312,627	956	69,064
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	560,067	-	165,459	11,962	312,627	956	69,064

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	70,419	8,746	212	49,064	-	12,397
Building Security	1,996	692	-	1,304	-	-
Budget & Purchasing	1,745	-	1,449	-	-	296
Human Resources	4,299	4,299	-	-	-	-
Information Technology	23,849	2,763	-	20,068	-	1,018
Commissioners	8,399	7,616	487	-	-	296
Solicitor	7,052	6,756	-	-	-	296
Controller	2,506	-	2,210	-	-	296
Treasurer	4,595	4,299	-	-	-	296
Central Phone	-	-	-	-	-	-
Election & Voter	6,769	2,457	487	-	-	3,825
Tax Services	12,580	12,284	-	-	-	296
Public Defender	2,190	-	2,190	-	-	-
Reg & Recorder	12,119	9,059	-	-	-	3,060
Planning	1,776	-	-	-	-	1,776
Courts	76,675	52,037	4,096	18,864	-	1,678
DJ Harvey	13,956	-	-	13,956	-	-
DJ Beauchat	13,956	-	-	13,956	-	-
Law Library	3,700	3,700	-	-	-	-
Victim Witness	3,379	3,379	-	-	-	-
Clerk Courts	9,146	7,370	-	-	-	1,776
District Attorney	11,208	11,208	-	-	-	-
Prothonotary	8,508	7,677	831	-	-	-
Sheriff	18,021	16,245	-	-	-	1,776
Prison	478	-	-	-	478	-
Probation Services	58,192	-	-	58,192	-	-
Veteran's Affairs	1,845	1,382	-	-	-	463
Domestic Relations	40,798	-	-	40,798	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	58,308	-	-	58,308	-	-
Operational Services	10,617	-	-	10,617	-	-
Other	70,508	3,490	(0)	27,500	(0)	39,519
Subtotal	560,067	165,459	11,962	312,627	956	69,064
Total	560,067	165,459	11,962	312,627	956	69,064

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 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	2,848	5.286%	8,746		8,746	-	8,746
Building Security	225	0.418%	692		692	-	692
Budget & Purchasing	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	4,299		4,299	-	4,299
Information Technology	900	1.670%	2,763		2,763	-	2,763
Commissioners	2,480	4.603%	7,616		7,616	-	7,616
Solicitor	2,200	4.083%	6,756		6,756	-	6,756
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	4,299		4,299	-	4,299
Central Phone		0.000%	-		-	-	-
Election & Voter	800	1.485%	2,457		2,457	-	2,457
Tax Services	4,000	7.424%	12,284		12,284	-	12,284
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	9,059		9,059	-	9,059
Courts	16,945	31.450%	52,037		52,037	-	52,037
Law Library	1,205	2.236%	3,700		3,700	-	3,700
Victim Witness	1,100	2.042%	3,379		3,379	-	3,379
Clerk Courts	2,400	4.454%	7,370		7,370	-	7,370
District Attorney	3,650	6.774%	11,208		11,208	-	11,208
Prothonotary	2,500	4.640%	7,677		7,677	-	7,677
Sheriff	5,290	9.818%	16,245		16,245	-	16,245
Veteran's Affairs	450	0.835%	1,382		1,382	-	1,382
Other	1,137	2.110%	3,490		3,490	-	3,490
Subtotal	53,880	100.000%	165,459	-	165,459	-	165,459
Second Allocation Total	53,880						
Total	53,880	100.000%	165,459	-	165,459	-	165,459

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 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	1.775%	212		212	-	212
Building Security		0.000%	-		-	-	-
Budget & Purchasing	860	12.113%	1,449		1,449	-	1,449
Commissioners	289	4.070%	487		487	-	487
Controller	1,312	18.479%	2,210		2,210	-	2,210
Treasurer		0.000%	-		-	-	-
Election & Voter	289	4.070%	487		487	-	487
Public Defender	1,300	18.310%	2,190		2,190	-	2,190
Courts	2,431	34.239%	4,096		4,096	-	4,096
Prothonotary	493	6.944%	831		831	-	831
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	7,100	100.000%	11,962	-	11,962	-	11,962
Total	7,100	100.000%	11,962	-	11,962	-	11,962

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 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%	49,064		49,064	-	49,064
Building Security	282	0.417%	1,304		1,304	-	1,304
Information Technology	4,343	6.419%	20,068		20,068	-	20,068
Courts	4,083	6.034%	18,864		18,864	-	18,864
DJ Harvey	3,021	4.464%	13,956		13,956	-	13,956
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	13,956		13,956	-	13,956
Probation Services	12,595	18.614%	58,192		58,192	-	58,192
Domestic Relations	8,830	13.050%	40,798		40,798	-	40,798
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	58,308		58,308	-	58,308
Operational Services	2,298	3.396%	10,617		10,617	-	10,617
Other	5,952	8.797%	27,500		27,500	-	27,500
Subtotal	67,663	100.000%	312,627	-	312,627	-	312,627
Total	67,663	100.000%	312,627	-	312,627	-	312,627

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2021 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		0.000%	-		-	-	-
Prison	50	50.000%	478		478	-	478
911 Telecommunications	50	50.000%	478		478	-	478
Other		0.000%	(0)		(0)	-	(0)
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 2021 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%	12,397		12,397	-	12,397
Building Security		0.000%	-		-	-	-
Budget & Purchasing	144	0.429%	296		296	-	296
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	1,018		1,018	-	1,018
Commissioners	144	0.429%	296		296	-	296
Solicitor	144	0.429%	296		296	-	296
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	296		296	-	296
Treasurer	144	0.429%	296		296	-	296
Election & Voter	1,860	5.538%	3,825		3,825	-	3,825
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	296		296	-	296
Reg & Recorder	1,488	4.430%	3,060		3,060	-	3,060
Planning	864	2.572%	1,776		1,776	-	1,776
Courts	816	2.429%	1,678		1,678	-	1,678
Clerk Courts	864	2.572%	1,776		1,776	-	1,776
Sheriff	864	2.572%	1,776		1,776	-	1,776
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	225	0.670%	463		463	-	463
Operational Services		0.000%	-		-	-	-
Other	19,219	57.220%	39,519		39,519	-	39,519
Subtotal	33,588	100.000%	69,064	-	69,064	-	69,064
Total	33,588	100.000%	69,064	-	69,064	-	69,064

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 Actual
Nature and Extent Of Services

The Information Technology department is responsible for maintaining equipment and technological needs that support county functions. Each year the equipment purchases made by the county are reviewed to determine the relative benefit received by department(s). Equipment purchases that benefit all county departments are allocated under the data processing function. Equipment purchases that have identifiable benefitting department(s) are directly allocated under the equipment function to the identified department(s). The phone section represents a VOIP phone upgrade in 2018.

Equipment Section

This function accounts for equipment purchases that have identifiable benefitting departments or require allocation to a specific building. Total purchases in 2017 and 2018 were \$101,346 and 67,551 respectively. This included equipment purchased for the County Complex, a lawn mower that is housed at the Human Services Building, furniture and technical equipment purchased by the information technology department for the Human Services Building. In 2020, a tractor and hydromatic pump was purchased and a generator was installed at the Courthouse Complex. In 2021 a major audio/visual upgrade was completed in the New Courthouse in the amount of \$290,733. Total depreciation for individual departments or buildings is \$45,952.

Phone System

A VOIP communications project was completed in 2018 and allocated by telephone devices by department. Total cost in 2018 for this project was \$18,189 and it was assigned a useful life of fifteen years. The depreciation expense in the current year related to this project was \$1,213.

Data Processing

2020 will be the last depreciable year for items purchased in 2015. In 2019, there was a computer and server upgrade, including software, with a total cost of \$329,409. In addition, a shredding machine was purchased at a cost of \$26,146. In 2019, county wide software upgrades were completed in conjunction with a website rebuild. These purchased benefitted all county departments and depreciation in total, amounting \$183,169, has been allocated to the information technology department. Multiple prior equipment purchases from 2016 and 2017 became fully depreciated at the end of 2019, therefore resulting in a small decrease of depreciation between 2019 and 2020. Total 2021 depreciation is \$172,173.

Ref: OMB 2 CFR 200.436 Depreciation

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 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	219,338		219,338	219,338
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>219,338</u>	<u>-</u>	<u>219,338</u>	<u>219,338</u>
Total to be Allocated	<u><u>219,338</u></u>	<u><u>-</u></u>	<u><u>219,338</u></u>	<u><u>219,338</u></u>

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 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	219,338		45,952	1,213	172,173
	-				
Functional Cost	219,338	-	45,952	1,213	172,173
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	219,338	-	45,952	1,213	172,173
Unallocated	-				
1st Allocation	219,338	-	45,952	1,213	172,173
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	219,338	-	45,952	1,213	172,173

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	13,950	13,950	-	-
Building Security	1,298	1,298	-	-
Budget & Purchasing	335	335	-	-
Human Resources	586	586	-	-
Information Technology	174,319	933	1,213	172,173
Commissioners	1,038	1,038	-	-
Solicitor	460	460	-	-
Controller	209	209	-	-
Treasurer	586	586	-	-
Election & Voter	335	335	-	-
Tax Services	1,675	1,675	-	-
Public Defender	548	548	-	-
Reg & Recorder	1,235	1,235	-	-
Courts	7,793	7,793	-	-
DJ Harvey	194	194	-	-
DJ Bowman	193	193	-	-
DJ Little	193	193	-	-
DJ Beauchat	193	193	-	-
Law Library	504	504	-	-
Victim Witness	345	345	-	-
Clerk Courts	1,005	1,005	-	-
District Attorney	1,146	1,146	-	-
Prothonotary	1,047	1,047	-	-
Sheriff	1,113	1,113	-	-
Prison	1,133	1,133	-	-
Probation Services	1,612	1,612	-	-
Emergency Services	989	989	-	-
Veteran's Affairs	188	188	-	-
Domestic Relations	1,130	1,130	-	-
911 Telecommunications	1,133	1,133	-	-
Children & Youth	1,615	1,615	-	-
Other	1,238	1,238	-	-
Subtotal	219,338	45,952	1,213	172,173
Total	219,338	45,952	1,213	172,173

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 Actual
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	13,950	30.358%	13,950		13,950	-	13,950
Building Security	1,298	2.825%	1,298		1,298	-	1,298
Budget & Purchasing	335	0.729%	335		335	-	335
Human Resources	586	1.275%	586		586	-	586
Information Technology	933	2.030%	933		933	-	933
Commissioners	1,038	2.259%	1,038		1,038	-	1,038
Solicitor	460	1.001%	460		460	-	460
Controller	209	0.455%	209		209	-	209
Treasurer	586	1.275%	586		586	-	586
Central Phone		0.000%	-		-	-	-
Election & Voter	335	0.729%	335		335	-	335
Tax Services	1,675	3.645%	1,675		1,675	-	1,675
Public Defender	548	1.193%	548		548	-	548
Reg & Recorder	1,235	2.688%	1,235		1,235	-	1,235
Courts	7,793	16.959%	7,793		7,793	-	7,793
DJ Harvey	194	0.422%	194		194	-	194
DJ Bowman	193	0.420%	193		193	-	193
DJ Little	193	0.420%	193		193	-	193
DJ Beauchat	193	0.420%	193		193	-	193
Law Library	504	1.097%	504		504	-	504
Victim Witness	345	0.751%	345		345	-	345
Clerk Courts	1,005	2.187%	1,005		1,005	-	1,005
District Attorney	1,146	2.494%	1,146		1,146	-	1,146
Prothonotary	1,047	2.278%	1,047		1,047	-	1,047
Sheriff	1,113	2.422%	1,113		1,113	-	1,113
Prison	1,133	2.466%	1,133		1,133	-	1,133
Probation Services	1,612	3.508%	1,612		1,612	-	1,612
Emergency Services	989	2.152%	989		989	-	989
Veteran's Affairs	188	0.409%	188		188	-	188
Domestic Relations	1,130	2.459%	1,130		1,130	-	1,130
911 Telecommunications	1,133	2.466%	1,133		1,133	-	1,133
Children & Youth	1,615	3.515%	1,615		1,615	-	1,615
Other	1,238	2.693%	1,238		1,238	-	1,238
Subtotal	45,952	100.000%	45,952	-	45,952	-	45,952
Second Allocation Total	45,952						
Total	45,952	100.000%	45,952	-	45,952	-	45,952

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 Actual
Detail Allocation of
Phone System

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Depreciation		0.000%	-		-		-
Information Technology	100	100.000%	1,213		1,213	-	1,213
Commissioners		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	1,213	-	1,213	-	1,213
Second Allocation Total	100						
Total	100	100.000%	1,213	-	1,213	-	1,213

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2021 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%	172,173		172,173	-	172,173
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	172,173	-	172,173	-	172,173
Second Allocation Total	100						
Total	100	100.000%	172,173	-	172,173	-	172,173

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2021 Actual
Nature and Extent of Services**

Adams County employee benefits account has historically been 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, employee parking expense continues to be allocated through the use of the central service cost allocation plan.

Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	38,130		38,130	38,130
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>38,130</u>	<u>-</u>	<u>38,130</u>	<u>38,130</u>

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
<hr/>					
Other Expenses and Cost					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	-				
Employee Opt-Out	-				
Parking Expense	38,130				38,130
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
<hr/>					
Departmental Expenditures	38,130	-	-	-	38,130
<hr/>					
Cost Adjustments					
Deductions	-	-			
<hr/>					
Departmental Cost Adjustments	-				
<hr/>					
Functional Cost	38,130	-	-	-	38,130
<hr/>					
Additions: 1st Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
<hr/>					
Allocable Costs	38,130	-	-	-	38,130
Unallocated	-				
1st Allocation	38,130	-	-	-	38,130
<hr/>					
Additions: 2nd Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
<hr/>					
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
<hr/>					
Total Allocated	38,130	-	-	-	38,130
<hr/>					

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Tuition Reimb	Parking Expense
Building Maintenance	1,230	-	1,230
Building Security	820	-	820
Budget & Purchasing	1,640	-	1,640
Human Resources	1,640	-	1,640
Information Technology	410	-	410
Commissioners	1,230	-	1,230
Solicitor	410	-	410
Controller	1,640	-	1,640
Election & Voter	820	-	820
Tax Services	4,920	-	4,920
Public Defender	2,050	-	2,050
Reg & Recorder	410	-	410
Courts	4,510	-	4,510
Law Library	410	-	410
Victim Witness	1,230	-	1,230
Clerk Courts	2,050	-	2,050
District Attorney	4,510	-	4,510
Prothonotary	1,640	-	1,640
Sheriff	5,330	-	5,330
Probation Services	-	-	-
Veteran's Affairs	410	-	410
Children & Youth	-	-	-
Operational Services	-	-	-
Other	-	-	-
Subtotal	38,130	-	38,130
Total	38,130	-	38,130

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2021 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	3.226%	1,230		1,230	-	1,230
Building Security	2	2.151%	820		820	-	820
Budget & Purchasing	4	4.301%	1,640		1,640	-	1,640
Human Resources	4	4.301%	1,640		1,640	-	1,640
Information Technology	1	1.075%	410		410	-	410
Commissioners	3	3.226%	1,230		1,230	-	1,230
Solicitor	1	1.075%	410		410	-	410
Purchasing		0.000%	-		-	-	-
Controller	4	4.301%	1,640		1,640	-	1,640
Treasurer	2	2.151%	820		820	-	820
Election & Voter	2	2.151%	820		820	-	820
Tax Services	12	12.903%	4,920		4,920	-	4,920
Public Defender	5	5.376%	2,050		2,050	-	2,050
Reg & Recorder	1	1.075%	410		410	-	410
Planning		0.000%	-		-	-	-
Courts	11	11.828%	4,510		4,510	-	4,510
Law Library	1	1.075%	410		410	-	410
Victim Witness	3	3.226%	1,230		1,230	-	1,230
Clerk Courts	5	5.376%	2,050		2,050	-	2,050
District Attorney	11	11.828%	4,510		4,510	-	4,510
Prothonotary	4	4.301%	1,640		1,640	-	1,640
Sheriff	13	13.978%	5,330		5,330	-	5,330
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	1	1.075%	410		410	-	410
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Liquid Fuels		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	93	100.000%	38,130	-	38,130	-	38,130
Second Allocation Total	93						
Total	93	100.000%	38,130	-	38,130	-	38,130

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	306,660		306,660	306,660
Deductions			-	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>306,660</u></u>	<u><u> </u></u>	<u><u>306,660</u></u>	<u><u>306,660</u></u>

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	73,014		73,014			
Public Officials	51,110			51,110		
Crime	10,952			10,952		
Automobile	25,555				25,555	
Law Enforcement	146,029					146,029
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Departmental Expenditures	306,660	-	73,014	62,062	25,555	146,029
<u>Cost Adjustments</u>						
Deductions	-	-				
<u>Departmental Cost Adjustments</u>						
	-					
<hr/>						
Functional Cost	306,660	-	73,014	62,062	25,555	146,029
<u>Additions: 1st</u>						
Central Service Centers	-	-				
<u>REALLOCATE ADMIN</u>						
	-	-	-	-	-	-
<hr/>						
Allocable Costs	306,660	-	73,014	62,062	25,555	146,029
Unallocated	-					
1st Allocation	306,660	-	73,014	62,062	25,555	146,029
<u>Additions: 2nd</u>						
Central Services Centers	-	-				
<u>REALLOCATE ADMIN</u>						
	-	-	-	-	-	-
<hr/>						
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
<hr/>						
Total Allocated	306,660	-	73,014	62,062	25,555	146,029

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	9,797	2,570	2,846	4,381	-
Building Security	8,900	1,024	1,084	-	6,792
Budget & Purchasing	1,181	639	542	-	-
Human Resources	1,051	644	407	-	-
Information Technology	3,937	2,311	1,626	-	-
Commissioners	2,519	1,341	813	365	-
Solicitor	1,111	704	407	-	-
Controller	1,958	1,145	813	-	-
Treasurer	938	531	407	-	-
Election & Voter	1,041	499	542	-	-
Tax Services	5,489	2,591	2,168	730	-
Public Defender	2,119	1,171	948	-	-
Reg & Recorder	1,590	777	813	-	-
Planning	5,241	2,614	1,897	730	-
Courts	4,636	2,603	2,033	-	-
DJ Harvey	923	381	542	-	-
DJ Bowman	703	296	407	-	-
DJ Little	887	345	542	-	-
DJ Beauchat	951	409	542	-	-
Law Library	227	92	135	-	-
Victim Witness	1,506	693	813	-	-
Clerk Courts	2,315	1,095	1,220	-	-
Coroner	1,078	213	135	730	-
District Attorney	20,590	2,282	2,168	2,556	13,584
Prothonotary	1,523	710	813	-	-
Sheriff	22,775	2,498	2,439	2,556	15,282
Prison	106,630	18,788	11,789	2,190	73,863
Probation Services	53,751	6,306	5,827	5,111	36,507
Protect Insp	190	190	-	-	-
Emergency Services	6,066	4,658	678	730	-

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Veteran's Affairs	572	301	271	-	-
Conservation	6,097	1,550	1,626	2,921	-
Agricultural Extension	1,317	639	678	-	-
Domestic Relations	5,522	2,541	2,981	-	-
Children & Youth	16,873	7,230	7,453	2,190	-
Operational Services	917	510	407	-	-
Other	487	123	(2)	365	1
Subtotal	306,660	73,014	62,062	25,555	146,029
Total	306,660	73,014	62,062	25,555	146,029

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 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	908,477	3.520%	2,570		2,570	-	2,570
Building Security	361,835	1.402%	1,024		1,024	-	1,024
Budget & Purchasing	225,907	0.875%	639		639	-	639
Human Resources	227,724	0.882%	644		644	-	644
Information Technology	816,845	3.165%	2,311		2,311	-	2,311
Commissioners	473,919	1.836%	1,341		1,341	-	1,341
Solicitor	248,858	0.964%	704		704	-	704
Controller	404,732	1.568%	1,145		1,145	-	1,145
Treasurer	187,728	0.727%	531		531	-	531
Election & Voter	176,456	0.684%	499		499	-	499
Tax Services	915,542	3.548%	2,591		2,591	-	2,591
Public Defender	413,829	1.604%	1,171		1,171	-	1,171
Reg & Recorder	274,711	1.064%	777		777	-	777
Planning	923,972	3.580%	2,614		2,614	-	2,614
Courts	920,096	3.565%	2,603		2,603	-	2,603
DJ Harvey	134,619	0.522%	381		381	-	381
DJ Bowman	104,442	0.405%	296		296	-	296
DJ Little	121,912	0.472%	345		345	-	345
DJ Beauchat	144,591	0.560%	409		409	-	409
Law Library	32,558	0.126%	92		92	-	92
Victim Witness	244,879	0.949%	693		693	-	693
Clerk Courts	387,233	1.500%	1,095		1,095	-	1,095
Coroner	75,383	0.292%	213		213	-	213
District Attorney	806,801	3.126%	2,282		2,282	-	2,282
Prothonotary	250,725	0.972%	710		710	-	710
Sheriff	882,889	3.421%	2,498		2,498	-	2,498
Prison	6,640,865	25.732%	18,788		18,788	-	18,788
Probation Services	2,228,812	8.636%	6,306		6,306	-	6,306
Protect Insp	67,099	0.260%	190		190	-	190
Emergency Services	1,646,143	6.379%	4,658		4,658	-	4,658
Veteran's Affairs	106,410	0.412%	301		301	-	301
Conservation	547,838	2.123%	1,550		1,550	-	1,550
Agricultural Extension	225,810	0.875%	639		639	-	639
Domestic Relations	898,187	3.480%	2,541		2,541	-	2,541
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,555,488	9.902%	7,230		7,230	-	7,230
Operational Services	180,430	0.699%	510		510	-	510
Other	43,634	0.173%	123		123	-	123
Subtotal	25,807,378	100.000%	73,014	-	73,014	-	73,014
Second Allocation Total	25,807,378						

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	25,807,378	100.000%	73,014	-	73,014	-	73,014

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

Source: General Ledger Trial Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 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	21	4.585%	2,846		2,846	-	2,846
Building Security	8	1.747%	1,084		1,084	-	1,084
Budget & Purchasing	4	0.873%	542		542	-	542
Human Resources	3	0.655%	407		407	-	407
Information Technology	12	2.620%	1,626		1,626	-	1,626
Commissioners	6	1.310%	813		813	-	813
Solicitor	3	0.655%	407		407	-	407
Controller	6	1.310%	813		813	-	813
Treasurer	3	0.655%	407		407	-	407
Election & Voter	4	0.873%	542		542	-	542
Tax Services	16	3.493%	2,168		2,168	-	2,168
Public Defender	7	1.528%	948		948	-	948
Reg & Recorder	6	1.310%	813		813	-	813
Planning	14	3.057%	1,897		1,897	-	1,897
Courts	15	3.275%	2,033		2,033	-	2,033
DJ Harvey	4	0.873%	542		542	-	542
DJ Bowman	3	0.655%	407		407	-	407
DJ Little	4	0.873%	542		542	-	542
DJ Beauchat	4	0.873%	542		542	-	542
Law Library	1	0.218%	135		135	-	135
Victim Witness	6	1.310%	813		813	-	813
Clerk Courts	9	1.965%	1,220		1,220	-	1,220
Coroner	1	0.218%	135		135	-	135
District Attorney	16	3.493%	2,168		2,168	-	2,168
Prothonotary	6	1.310%	813		813	-	813
Sheriff	18	3.930%	2,439		2,439	-	2,439
Fire Marshalls		0.000%	-		-	-	-
Prison	87	18.996%	11,789		11,789	-	11,789
Probation Services	43	9.389%	5,827		5,827	-	5,827
Emergency Services	5	1.092%	678		678	-	678
Veteran's Affairs	2	0.437%	271		271	-	271
Conservation	12	2.620%	1,626		1,626	-	1,626
Agricultural Extension	5	1.092%	678		678	-	678
Domestic Relations	22	4.803%	2,981		2,981	-	2,981
911 Telecommunications	24	5.240%	3,252		3,252	-	3,252
Children & Youth	55	12.009%	7,453		7,453	-	7,453
Operational Services	3	0.655%	407		407	-	407

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other		0.003%	(2)		(2)	-	(2)
Subtotal	458	100.00%	62,062	-	62,062	-	62,062
Second Allocation Total	458						
Total	458	100.00%	62,062	-	62,062	-	62,062

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 Actual
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	12	17.143%	4,381		4,381	-	4,381
Information Technology		0.000%	-		-	-	-
Commissioners	1	1.429%	365		365	-	365
Tax Services	2	2.857%	730		730	-	730
Planning	2	2.857%	730		730	-	730
Coroner	2	2.857%	730		730	-	730
District Attorney	7	10.000%	2,556		2,556	-	2,556
Prothonotary		0.000%	-		-	-	-
Sheriff	7	10.000%	2,556		2,556	-	2,556
Fire Marshalls		0.000%	-		-	-	-
Prison	6	8.571%	2,190		2,190	-	2,190
Probation Services	14	20.000%	5,111		5,111	-	5,111
Protect Insp		0.000%	-		-	-	-
Emergency Services	2	2.857%	730		730	-	730
Conservation	8	11.429%	2,921		2,921	-	2,921
Children & Youth	6	8.571%	2,190		2,190	-	2,190
Other	1	1.429%	365		365	-	365
Subtotal	70	100.000%	25,555	-	25,555	-	25,555
Second Allocation Total	70						
Total	70	100.000%	25,555	-	25,555	-	25,555

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2021 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	8	4.651%	6,792		6,792	-	6,792
District Attorney	16	9.302%	13,584		13,584	-	13,584
Sheriff	18	10.465%	15,282		15,282	-	15,282
Prison	87	50.581%	73,863		73,863	-	73,863
Probation Services	43	25.000%	36,507		36,507	-	36,507
Other		0.001%	1		1	-	1
Subtotal	172	100.000%	146,029	-	146,029	-	146,029
Second Allocation Total	172						
Total	172	100.000%	146,029	-	146,029	-	146,029

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	56,674		56,674	56,674
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance		-	-	
Workers' Compensation		-	-	
Retirement		-	-	
Building Maintenance		-	-	
Building Security		-	-	
Budget & Purchasing		-	-	
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>56,674</u>	<u>-</u>	<u>56,674</u>	<u>56,674</u>

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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	56,674		9,140	2,827	8,392	27,687	4,751	2,000	1,877
	-								
Departmental Expenditures	56,674	-	9,140	2,827	8,392	27,687	4,751	2,000	1,877
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	56,674	-	9,140	2,827	8,392	27,687	4,751	2,000	1,877
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	56,674	-	9,140	2,827	8,392	27,687	4,751	2,000	1,877
1st Allocation	56,674	-	9,140	2,827	8,392	27,687	4,751	2,000	1,877
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	56,674	-	9,140	2,827	8,392	27,687	4,751	2,000	1,877

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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	2,209	483	50	1,317	-	-	359	-
Building Security	73	38	-	35	-	-	-	-
Budget & Purchasing	351	-	342	-	-	-	9	-
Human Resources	237	237	-	-	-	-	-	-
Information Technology	721	153	-	539	-	-	29	-
Commissioners	545	421	115	-	-	-	9	-
Solicitor	382	373	-	-	-	-	9	-
Controller	531	-	522	-	-	-	9	-
Treasurer	246	237	-	-	-	-	9	-
Election & Voter	362	136	115	-	-	-	111	-
Tax Services	688	679	-	-	-	-	9	-
Public Defender	518	-	518	-	-	-	-	-
Reg & Recorder	589	500	-	-	-	-	89	-
Planning	51	-	-	-	-	-	51	-
Courts	4,398	2,875	968	506	-	-	49	-
DJ Harvey	375	-	-	375	-	-	-	-
DJ Beauchat	375	-	-	375	-	-	-	-
Law Library	204	204	-	-	-	-	-	-
Victim Witness	187	187	-	-	-	-	-	-
Clerk Courts	458	407	-	-	-	-	51	-
Coroner	519	-	-	-	519	-	-	-
District Attorney	619	619	-	-	-	-	-	-
Prothonotary	620	424	196	-	-	-	-	-
Sheriff	948	897	-	-	-	-	51	-
Fire Marshalls	28	-	-	-	-	28	-	-
Prison	22,872	-	-	-	21,933	-	-	939
Probation Services	6,798	-	-	1,562	5,236	-	-	-
Protect Insp	28	-	-	-	-	28	-	-
Veteran's Affairs	89	76	-	-	-	-	13	-
Domestic Relations	1,095	-	-	1,095	-	-	-	-
911 Telecommunications	5,534	-	-	-	-	4,595	-	939
Children & Youth	1,565	-	-	1,565	-	-	-	-
Operational Services	285	-	-	285	-	-	-	-
Other	2,174	194	1	738	(1)	100	1,143	(1)
Subtotal	56,674	9,140	2,827	8,392	27,687	4,751	2,000	1,877
Total	56,674	9,140	2,827	8,392	27,687	4,751	2,000	1,877

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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	2,848	5.286%	483		483	-	483
Building Security	225	0.418%	38		38	-	38
Budget & Purchasing	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	237		237	-	237
Information Technology	900	1.670%	153		153	-	153
Commissioners	2,480	4.603%	421		421	-	421
Solicitor	2,200	4.083%	373		373	-	373
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	237		237	-	237
Central Phone		0.000%	-		-	-	-
Election & Voter	800	1.485%	136		136	-	136
Tax Services	4,000	7.424%	679		679	-	679
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	500		500	-	500
Courts	16,945	31.450%	2,875		2,875	-	2,875
Law Library	1,205	2.236%	204		204	-	204
Victim Witness	1,100	2.042%	187		187	-	187
Clerk Courts	2,400	4.454%	407		407	-	407
District Attorney	3,650	6.774%	619		619	-	619
Prothonotary	2,500	4.640%	424		424	-	424
Sheriff	5,290	9.818%	897		897	-	897
Veteran's Affairs	450	0.835%	76		76	-	76
Other	1,137	2.11%	194		194	-	194
Subtotal	53,880	100.000%	9,140	-	9,140	-	9,140
Second Allocation Total	53,880						
Total	53,880	100.000%	9,140	-	9,140	-	9,140

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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	1.775%	50		50	-	50
Budget & Purchasing	860	12.113%	342		342	-	342
Commissioners	289	4.070%	115		115	-	115
Solicitor		0.000%	-		-	-	-
Controller	1,312	18.479%	522		522	-	522
Election & Voter	289	4.070%	115		115	-	115
Public Defender	1,300	18.310%	518		518	-	518
Courts	2,431	34.239%	968		968	-	968
Victim Witness		0.000%	-		-	-	-
District Attorney		0.000%	-		-	-	-
Prothonotary	493	6.944%	196		196	-	196
Other		0.000%	1		1	-	1
Subtotal	7,100	100.000%	2,827	-	2,827	-	2,827
Second Allocation Total	7,100						
Total	7,100	100.000%	2,827	-	2,827	-	2,827

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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%	1,317		1,317	-	1,317
Building Security	282	0.417%	35		35	-	35
Information Technology	4,343	6.419%	539		539	-	539
Courts	4,083	6.034%	506		506	-	506
DJ Harvey	3,021	4.464%	375		375	-	375
DJ Beauchat	3,021	4.464%	375		375	-	375
Probation Services	12,595	18.614%	1,562		1,562	-	1,562
Domestic Relations	8,830	13.050%	1,095		1,095	-	1,095
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	1,565		1,565	-	1,565
Operational Services	2,298	3.396%	285		285	-	285
Other	5,952	8.797%	738		738	-	738
Subtotal	67,663	100.000%	8,392	-	8,392	-	8,392
Second Allocation Total	67,663						
Total	67,663	100.000%	8,392	-	8,392	-	8,392

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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%	519		519	-	519
Prison	92,741	79.217%	21,933		21,933	-	21,933
Probation Services	22,138	18.910%	5,236		5,236	-	5,236
Other		0.00%	(1)		(1)	-	(1)
Subtotal	117,072	100.000%	27,687	-	27,687	-	27,687
Second Allocation Total	117,072						
Total	117,072	100.000%	27,687	-	27,687	-	27,687

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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%	28		28	-	28
Protect Insp	233	0.588%	28		28	-	28
911 Telecommunications	38,299	96.715%	4,595		4,595	-	4,595
Other	835	2.109%	100		100	-	100
Subtotal	39,600	100.000%	4,751	-	4,751	-	4,751
Second Allocation Total	39,600						
Total	39,600	100.000%	4,751	-	4,751	-	4,751

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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%	359		359	-	359
Building Security		0.000%	-		-	-	-
Budget & Purchasing	144	0.429%	9		9	-	9
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	29		29	-	29
Commissioners	144	0.429%	9		9	-	9
Solicitor	144	0.429%	9		9	-	9
Controller	144	0.429%	9		9	-	9
Treasurer	144	0.429%	9		9	-	9
Election & Voter	1,860	5.538%	111		111	-	111
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	9		9	-	9
Reg & Recorder	1,488	4.430%	89		89	-	89
Planning	864	2.572%	51		51	-	51
Courts	816	2.429%	49		49	-	49
Clerk Courts	864	2.572%	51		51	-	51
Sheriff	864	2.572%	51		51	-	51
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	225	0.670%	13		13	-	13
Operational Services		0.000%	-		-	-	-
Other	19,219	57.219%	1,143		1,143	-	1,143
Subtotal	33,588	100.000%	2,000	-	2,000	-	2,000
Second Allocation Total	33,588						
Total	33,588	100.000%	2,000	-	2,000	-	2,000

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2021 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		0.000%	-		-	-	-
Prison	50	50.000%	939		939	-	939
911 Telecommunications	50	50.000%	939		939	-	939
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	1,877	-	1,877	-	1,877
Second Allocation Total	100						
Total	100	100.000%	1,877	-	1,877	-	1,877

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 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, Human 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. The County Complex is included in the other department section and is equally allocated to the Prison and 911.

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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	1,934,638		1,934,638	1,934,638
Allocated Additions				
Building Depreciation	70,419	-	70,419	
Equipment Depreciation	13,950	-	13,950	
Employee Benefits	1,230	-	1,230	
Liability Insurance	9,797	-	9,797	
Property Insurance	2,209	-	2,209	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		113,420	113,420	
Building Security		51,876	51,876	
Budget & Purchasing		23,150	23,150	
Human Resources		31,211	31,211	
Information Technology		56,596	56,596	
Commissioners		13,583	13,583	
Solicitor		-	-	
Purchasing		-	-	
Controller		31,053	31,053	
Treasurer		510	510	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	97,605	321,399	419,004	419,004
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>2,032,243</u>	<u>321,399</u>	<u>2,353,642</u>	<u>2,353,642</u>

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
<u>Wages and Benefits</u>							
Salaries and Wages	834,449	82,261	315,144	49,821	218,643	6,651	161,930
<u>Other Expenses and Cost</u>							
Supplies	57,706	5,689	21,794	3,445	15,120	460	11,198
Minor Equipment	17,496	1,725	6,608	1,045	4,584	139	3,395
Other Costs	1,726	170	652	103	452	14	335
Software License	-	-	-	-	-	-	-
Advertising	1,387	137	524	83	363	11	269
Telephone	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Shipping Expense	-	-	-	-	-	-	-
Utilities	166,242	16,388	62,784	9,925	43,559	1,325	32,260
Building Repairs & Maintenance	95,629	9,427	36,116	5,710	25,057	762	18,557
Archive Lease	-	-	-	-	-	-	-
Contracted Services	122,548	12,081	46,283	7,317	32,110	977	23,781
Vehicle Repair	8,333	821	3,147	498	2,183	66	1,617
Gasoline	9,982	984	3,770	596	2,616	80	1,937
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	-	-	-	-	-	-	-
Mileage	-	-	-	-	-	-	-
Training	142	14	54	8	37	1	28
Equipment Repair	27,886	2,749	10,532	1,665	7,307	222	5,411
Employee Benefits	523,650	51,622	197,765	31,264	137,207	4,174	101,618
Uniforms	1,627	160	615	97	426	13	316
Prof Services	65,833	6,490	24,863	3,931	17,250	525	12,775
Rental of Land and Buildings	-	-	-	-	-	-	-
Departmental Expenditures	1,934,638	190,718	730,649	115,507	506,915	15,420	375,428
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Departmental Cost Adjustments							
Reclass to Central Telephone	-						
Reclass from IT	-						
Functional Cost	1,934,638	190,718	730,649	115,507	506,915	15,420	375,428
Additions: 1st Central Service Centers	97,605	97,605					
REALLOCATE ADMIN		(288,323)	120,799	19,097	83,808	2,549	62,070
Allocable Costs	2,032,243	-	851,448	134,604	590,723	17,969	437,498
Unallocated	-						
1st Allocation	2,032,243	-	851,448	134,604	590,723	17,969	437,498
Additions: 2nd Central Service Centers	321,399	321,399					
REALLOCATE ADMIN		(321,399)	134,656	21,288	93,423	2,842	69,190
Allocable Costs	321,399	-	134,656	21,288	93,423	2,842	69,190
Unallocated	-						
2nd Allocation	321,399	-	134,656	21,288	93,423	2,842	69,190
Total Allocated	2,353,642	-	986,104	155,892	684,146	20,811	506,688

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Building Maintenance	113,420	41,525	9	-	3,225	68,661
Building Security	5,830	3,664	-	-	-	2,166
Budget & Purchasing	14,096	14,004	-	-	92	-
Human Resources	22,856	22,798	58	-	-	-
Information Technology	48,323	14,656	-	-	316	33,351
Commissioners	45,264	45,091	81	-	92	-
Solicitor	35,928	35,825	11	-	92	-
Controller	21,720	21,365	263	-	92	-
Treasurer	28,765	22,798	5,875	-	92	-
Central Phone	-	-	-	-	-	-
Election & Voter	82,306	17,733	36,417	26,969	1,187	-
Tax Services	96,741	65,137	31,512	-	92	-
Public Defender	23,930	21,169	2,761	-	-	-
Reg & Recorder	49,919	48,038	932	-	949	-
Planning	1,051	-	500	-	551	-
Courts	352,632	315,522	5,239	-	520	31,351
DJ Harvey	35,716	-	7,623	4,899	-	23,194
DJ Bowman	5,353	-	530	4,823	-	-
DJ Little	4,882	-	59	4,823	-	-
DJ Beauchat	33,487	-	5,470	4,823	-	23,194
Law Library	19,622	19,622	-	-	-	-
Victim Witness	17,913	17,913	-	-	-	-
Clerk Courts	57,039	39,081	17,407	-	551	-
Constables	-	-	-	-	-	-
Coroner	50	-	50	-	-	-
District Attorney	62,320	59,437	2,883	-	-	-
Prothonotary	51,375	48,739	2,636	-	-	-
Sheriff	90,392	86,143	3,698	-	551	-
Prison	119,728	-	1,131	118,597	-	-
Probation Services	99,443	-	2,730	-	-	96,713
Protect Insp	-	-	-	-	-	-
Emergency Services	14	-	14	-	-	-
Veteran's Affairs	7,544	7,328	73	-	143	-
Agricultural Extension	2,641	-	116	2,525	-	-
Haz Mat Emg Response	45	-	45	-	-	-
Domestic Relations	88,795	-	20,991	-	-	67,804
911 Telecommunications	516,708	-	14	516,694	-	-
Children & Youth	103,664	-	6,759	-	-	96,905
Operational Services	17,644	-	-	-	-	17,644
Other	76,486	18,516	5	(7)	12,266	45,705
Subtotal	2,353,642	986,104	155,892	684,146	20,811	506,688
Total	2,353,642	986,104	155,892	684,146	20,811	506,688

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 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	2,974	4.877%	41,525		41,525		41,525
Building Security	225	0.369%	3,142		3,142	522	3,664
Budget & Purchasing	860	1.410%	12,008		12,008	1,996	14,004
Human Resources	1,400	2.296%	19,548		19,548	3,250	22,798
Information Technology	900	1.476%	12,567		12,567	2,089	14,656
Commissioners	2,769	4.541%	38,663		38,663	6,428	45,091
Solicitor	2,200	3.608%	30,718		30,718	5,107	35,825
Controller	1,312	2.152%	18,319		18,319	3,046	21,365
Treasurer	1,400	2.296%	19,548		19,548	3,250	22,798
Central Phone		0.000%	-		-	-	-
Election & Voter	1,089	1.786%	15,205		15,205	2,528	17,733
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.560%	55,851		55,851	9,286	65,137
Public Defender	1,300	2.132%	18,151		18,151	3,018	21,169
Reg & Recorder	2,950	4.838%	41,190		41,190	6,848	48,038
Courts	19,376	31.774%	270,542		270,542	44,980	315,522
Law Library	1,205	1.976%	16,825		16,825	2,797	19,622
Victim Witness	1,100	1.804%	15,359		15,359	2,554	17,913
Clerk Courts	2,400	3.936%	33,510		33,510	5,571	39,081
District Attorney	3,650	5.986%	50,964		50,964	8,473	59,437
Prothonotary	2,993	4.908%	41,791		41,791	6,948	48,739
Sheriff	5,290	8.675%	73,863		73,863	12,280	86,143
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	450	0.738%	6,283		6,283	1,045	7,328
Operational Services		0.000%	-		-	-	-
Other	1,137	1.865%	15,876		15,876	2,640	18,516
Subtotal	60,980	100.000%	851,448	-	851,448	134,656	986,104
Second Allocation Total	58,006						
Total	60,980	100.000%	851,448	-	851,448	134,656	986,104

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 Actual
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	16	0.007%	9		9		9
Building Security		0.000%	-		-	-	-
Human Resources	81	0.037%	50		50	8	58
Information Technology	1	0.000%	-		-	-	-
Commissioners	113	0.052%	70		70	11	81
Solicitor	16	0.007%	9		9	2	11
Controller	369	0.169%	227		227	36	263
Treasurer	8,238	3.769%	5,073		5,073	802	5,875
Election & Voter	51,055	23.360%	31,444		31,444	4,973	36,417
Tax Services	44,179	20.214%	27,209		27,209	4,303	31,512
Public Defender	3,871	1.771%	2,384		2,384	377	2,761
Reg & Recorder	1,306	0.598%	805		805	127	932
Planning	701	0.321%	432		432	68	500
Courts	7,345	3.361%	4,524		4,524	715	5,239
DJ Harvey	10,688	4.890%	6,582		6,582	1,041	7,623
DJ Bowman	743	0.340%	458		458	72	530
DJ Little	84	0.038%	51		51	8	59
DJ Beauchat	7,670	3.509%	4,723		4,723	747	5,470
Law Library	1	0.000%	-		-	-	-
Victim Witness		0.000%	-		-	-	-
Clerk Courts	24,404	11.166%	15,030		15,030	2,377	17,407
Coroner	69	0.032%	43		43	7	50
District Attorney	4,042	1.849%	2,489		2,489	394	2,883
Prothonotary	3,696	1.691%	2,276		2,276	360	2,636
Sheriff	5,185	2.372%	3,193		3,193	505	3,698
Prison	1,586	0.726%	977		977	154	1,131
Probation Services	3,828	1.751%	2,357		2,357	373	2,730
Protect Insp		0.000%	-		-	-	-
Emergency Services	20	0.009%	12		12	2	14
Veteran's Affairs	102	0.047%	63		63	10	73
Agricultural Extension	162	0.074%	100		100	16	116
Haz Mat Emg Response	63	0.029%	39		39	6	45
Domestic Relations	29,428	13.465%	18,124		18,124	2,867	20,991
911 Telecommunications	20	0.009%	12		12	2	14
Children & Youth	9,477	4.336%	5,836		5,836	923	6,759
Operational Services		0.000%	-		-	-	-
Other		0.001%	3		3	2	5
Subtotal	218,559	100.000%	134,604	-	134,604	21,288	155,892
Second Allocation Total	218,543						
Total	218,559	100.000%	134,604	-	134,604	21,288	155,892

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 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		0.000%	-		-		-
Election & Voter	8,618	3.942%	23,286		23,286	3,683	26,969
Planning		0.000%	-		-	-	-
DJ Harvey	1,566	0.716%	4,230		4,230	669	4,899
DJ Bowman	1,541	0.705%	4,165		4,165	658	4,823
DJ Little	1,541	0.705%	4,165		4,165	658	4,823
DJ Beauchat	1,541	0.705%	4,165		4,165	658	4,823
Prison	37,901	17.335%	102,402		102,402	16,195	118,597
Agricultural Extension	807	0.369%	2,180		2,180	345	2,525
911 Telecommunications	165,127	75.524%	446,138		446,138	70,556	516,694
Other		-0.00100%	(8)		(8)	1	(7)
Subtotal	218,643	100.000%	590,723	-	590,723	93,423	684,146
Second Allocation Total	218,643						
Total	218,643	100.00%	590,723	-	590,723	93,423	684,146

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 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%	3,225		3,225		3,225
Building Security		0.000%	-		-	-	-
Budget & Purchasing	144	0.429%	77		77	15	92
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	265		265	51	316
Commissioners	144	0.429%	77		77	15	92
Solicitor	144	0.429%	77		77	15	92
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	77		77	15	92
Treasurer	144	0.429%	77		77	15	92
Election & Voter	1,860	5.538%	995		995	192	1,187
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	77		77	15	92
Reg & Recorder	1,488	4.430%	796		796	153	949
Planning	864	2.572%	462		462	89	551
Courts	816	2.429%	436		436	84	520
Clerk Courts	864	2.572%	462		462	89	551
Sheriff	864	2.572%	462		462	89	551
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	225	0.670%	120		120	23	143
Operational Services		0.000%	-		-	-	-
Other	19,219	57.219%	10,284		10,284	1,982	12,266
Subtotal	33,588	100.000%	17,969	-	17,969	2,842	20,811
Second Allocation Total	27,559						
Total	33,588	100.000%	17,969	-	17,969	2,842	20,811

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2021 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%	68,661		68,661		68,661
Building Security	282	0.417%	1,824		1,824	342	2,166
Information Technology	4,343	6.419%	28,083		28,083	5,268	33,351
Courts	4,083	6.034%	26,399		26,399	4,952	31,351
DJ Harvey	3,021	4.464%	19,530		19,530	3,664	23,194
DJ Beauchat	3,021	4.464%	19,530		19,530	3,664	23,194
Probation Services	12,595	18.614%	81,436		81,436	15,277	96,713
Domestic Relations	8,830	13.050%	57,094		57,094	10,710	67,804
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	81,598		81,598	15,307	96,905
Operational Services	2,298	3.396%	14,857		14,857	2,787	17,644
Other	5,952	8.797%	38,486		38,486	7,219	45,705
Subtotal	67,663	100.000%	437,498	-	437,498	69,190	506,688
Second Allocation Total	57,044						
Total	67,663	100.000%	437,498	-	437,498	69,190	506,688

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2021 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 security cameras, metal detectors and security personal in the entrance of the Human Services Building. Expenditures associated with this cost center was also allocated based on the net usable square footage in this building.

Ref: OMB 2 CFR 200.457 Plant and Security Costs

ADAMS COUNTY, PENNSYLVANIA
Building Security 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	520,130		520,130	520,130
Allocated Additions				
Building Depreciation	1,996	-	1,996	
Equipment Depreciation	1,298	-	1,298	
Employee Benefits	820	-	820	
Liability Insurance	8,900	-	8,900	
Property Insurance	73	-	73	
Building Maintenance	4,966	864	5,830	
Building Security		2,108	2,108	
Budget & Purchasing		7,572	7,572	
Human Resources		12,012	12,012	
Information Technology		31,821	31,821	
Commissioners		4,746	4,746	
Controller		9,251	9,251	
Treasurer		177	177	
Central Phone		-	-	
Total Allocated Additions	<u>18,053</u>	<u>68,551</u>	<u>86,604</u>	<u>86,604</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>538,183</u></u>	<u><u>68,551</u></u>	<u><u>606,734</u></u>	<u><u>606,734</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Security 2021 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	325,506		171,787	153,720
	-			
<u>Other Expenses and Cost</u>				
Supplies	2,617		1,381	1,236
Minor Equipment	2,984		1,575	1,409
Advertising	-		-	-
Miscellaneous	1,025		541	484
Utilities	1,426		752	673
Training	95		50	45
Contracted Services	16,213		8,557	7,657
Employee Benefits	159,620		84,240	75,380
Equipment Repairs	703		371	332
Uniforms	4,006		2,114	1,892
Travel	-		-	-
Building Repair/Maintenance	5,935		3,132	2,803
	-		-	-
Departmental Expenditures	520,130	-	274,500	245,630
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from IT	-			
Functional Cost	520,130	-	274,500	245,630
Additions: 1st				
Central Service Centers	18,053	18,053		
REALLOCATE ADMIN		(18,053)	9,528	8,525
Allocable Costs	538,183	-	284,028	254,155
Unallocated	-			
1st Allocation	538,183	-	284,028	254,155
Additions: 2nd				
Central Service Centers	68,551	68,551		
REALLOCATE ADMIN		(68,551)	36,178	32,373
Allocable Costs	68,551	-	36,178	32,373
Unallocated	-			
2nd Allocation	68,551	-	36,178	32,373
Total Allocated	606,734	-	320,206	286,528

ADAMS COUNTY, PENNSYLVANIA
Building Security 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	51,876	11,989	39,887
Building Security	2,108	1,048	1,060
Budget & Purchasing	6,494	6,494	-
Human Resources	7,392	7,392	-
Information Technology	23,543	4,752	18,791
Commissioners	13,859	13,859	-
Solicitor	7,154	7,154	-
Controller	6,104	6,104	-
Treasurer	7,392	7,392	-
Central Phone	-	-	-
Election & Voter	5,750	5,750	-
Tax Services	21,116	21,116	-
Public Defender	10,341	10,341	-
Reg & Recorder	15,575	15,575	-
Courts	118,481	100,817	17,664
DJ Harvey	13,068	-	13,068
DJ Beauchat	13,068	-	13,068
Law Library	6,361	6,361	-
Victim Witness	5,196	5,196	-
Clerk Courts	12,671	12,671	-
District Attorney	17,897	17,897	-
Prothonotary	13,200	13,200	-
Sheriff	14,037	14,037	-
Probation Services	54,491	-	54,491
Veteran's Affairs	2,373	2,373	-
Domestic Relations	38,203	-	38,203
Children & Youth	54,600	-	54,600
Operational Services	9,942	-	9,942
Other	54,442	28,688	25,754
Subtotal	606,734	320,206	286,528
Total	606,734	320,206	286,528

ADAMS COUNTY, PENNSYLVANIA
Building Security 2021 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%	11,989		11,989		11,989
Building Security	225	0.369%	1,048		1,048		1,048
Budget & Purchasing	1,230	2.017%	5,729		5,729	765	6,494
Human Resources	1,400	2.296%	6,521		6,521	871	7,392
Information Technology	900	1.476%	4,192		4,192	560	4,752
Commissioners	2,625	4.305%	12,227		12,227	1,632	13,859
Solicitor	1,355	2.222%	6,311		6,311	843	7,154
Controller	1,156	1.896%	5,385		5,385	719	6,104
Treasurer	1,400	2.296%	6,521		6,521	871	7,392
Central Phone		0.000%	-		-	-	-
Election & Voter	1,089	1.786%	5,073		5,073	677	5,750
Tax Services	4,000	6.559%	18,629		18,629	2,487	21,116
Public Defender	1,959	3.212%	9,123		9,123	1,218	10,341
Reg & Recorder	2,950	4.838%	13,741		13,741	1,834	15,575
Courts	19,096	31.315%	88,943		88,943	11,874	100,817
Law Library	1,205	1.976%	5,612		5,612	749	6,361
Victim Witness	985	1.614%	4,584		4,584	612	5,196
Clerk Courts	2,400	3.936%	11,179		11,179	1,492	12,671
District Attorney	3,390	5.559%	15,789		15,789	2,108	17,897
Prothonotary	2,500	4.100%	11,645		11,645	1,555	13,200
Sheriff	2,659	4.360%	12,384		12,384	1,653	14,037
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	450	0.737%	2,093		2,093	280	2,373
Other	5,434	8.911%	25,310		25,310	3,378	28,688
Subtotal	60,981	100.000%	284,028	-	284,028	36,178	320,206
Second Allocation Total	58,182						
Total	60,981	100.000%	284,028	-	284,028	36,178	320,206

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2021 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%	39,887		39,887		39,887
Building Security	282	0.417%	1,060		1,060		1,060
Information Technology	4,343	6.419%	16,314		16,314	2,477	18,791
Courts	4,083	6.034%	15,336		15,336	2,328	17,664
DJ Harvey	3,021	4.464%	11,345		11,345	1,723	13,068
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	11,345		11,345	1,723	13,068
Probation Services	12,595	18.614%	47,308		47,308	7,183	54,491
Domestic Relations	8,830	13.050%	33,167		33,167	5,036	38,203
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	47,402		47,402	7,198	54,600
Operational Services	2,298	3.396%	8,631		8,631	1,311	9,942
Other	5,952	8.797%	22,360		22,360	3,394	25,754
Subtotal	67,663	100.000%	254,155	-	254,155	32,373	286,528
Second Allocation Total	56,762						
Total	67,663	100.000%	254,155	-	254,155	32,373	286,528

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 Actual
Nature And Extent Of Services

Within the Budget & Purchasing 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 this department. 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. Beginning in 2018, the purchasing costs have been included in this section for further allocation. They have been included in the accounting function of this section.

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
Budget & Purchasing 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	463,263		463,263	463,263
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,745	-	1,745	
Equipment Depreciation	335	-	335	
Employee Benefits	1,640	-	1,640	
Liability Insurance	1,181	-	1,181	
Property Insurance	351	-	351	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	12,085	2,011	14,096	
Building Security	5,729	765	6,494	
Budget & Purchasing		3,652	3,652	
Human Resources		5,923	5,923	
Information Technology		10,741	10,741	
Commissioners		2,327	2,327	
Solicitor		-	-	
Purchasing		-	-	
Controller		4,517	4,517	
Treasurer		82	82	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	<u>23,066</u>	<u>30,018</u>	<u>53,084</u>	<u>53,084</u>
Departmental Cost Adjustments				
Reclass from Commissioners	-		-	
Reclass from Treasurer	-		-	
Reclass from Controller	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>486,329</u></u>	<u><u>30,018</u></u>	<u><u>516,347</u></u>	<u><u>516,347</u></u>

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 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	230,862		230,862		
<u>Other Expenses and Cost</u>					
Supplies	2,220		2,220		-
Publications	-		-		-
Minor Equipment	1,559		1,559		-
Professional Services	90,498	-	17,823	72,675	-
Accounting Fees	-		-		-
Software License	-		-		-
Utilities	352		352		-
Postage Expense	-		-		-
Contract Services	32,620		32,620		-
Equipment Repairs/Maint	-		-		-
Training	1,257		1,257		-
Conferences	-		-		-
Dues/Memberships	1,535		1,535		-
Benefits	102,258		102,258		-
Travel	52		52		-
Advertising Expenses	51		51		-
Capital purchases	-		-		-
<hr/>					
Departmental Expenditures	463,263	-	390,588	72,675	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Reclass from Commissioners	-				
Reclass from Treasurer	-				
Reclass from Controller	-				
Functional Cost	463,263	-	390,588	72,675	-
Additions: 1st Central Service Centers	23,066	23,066	-		
REALLOCATE ADMIN		(23,066)	19,447	3,619	-
Allocable Costs	486,329	-	410,035	76,294	-
Unallocated	-				
1st Allocation	486,329	-	410,035	76,294	-
Additions: 2nd Central Service Centers	30,018	30,018			
REALLOCATE ADMIN		(30,018)	25,309	4,709	-
Allocable Costs	30,018	-	25,309	4,709	-
Unallocated	-				
2nd Allocation	30,018	-	25,309	4,709	-
Total Allocated	516,347	-	435,344	81,003	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	23,150	19,518	3,632	-
Building Security	7,572	6,384	1,188	-
Budget & Purchasing	3,652	3,079	573	-
Human Resources	21,507	18,133	3,374	-
Information Technology	7,231	6,096	1,135	-
Commissioners	12,213	10,297	1,916	-
Solicitor	3,993	3,367	626	-
Controller	4,672	3,939	733	-
Treasurer	6,628	5,588	1,040	-
Election & Voter	8,973	7,565	1,408	-
Tax Services	22,888	19,297	3,591	-
Public Defender	5,731	4,832	899	-
Reg & Recorder	7,458	6,288	1,170	-
Planning	7,635	6,437	1,198	-
Courts	57,096	48,139	8,957	-
DJ Harvey	5,263	4,438	825	-
DJ Bowman	5,269	4,443	826	-
DJ Little	5,269	4,443	826	-
DJ Beauchat	5,269	4,443	826	-
Law Library	3,610	3,044	566	-
Victim Witness	16,524	13,932	2,592	-
Coroner	6,290	5,304	986	-
District Attorney	17,892	15,085	2,807	-
Prothonotary	6,290	5,304	986	-
Sheriff	12,350	10,412	1,938	-
Prison	43,981	37,081	6,900	-
Probation Services	15,481	13,053	2,428	-
Protect Insp	2,711	2,286	425	-
Emergency Services	24,515	20,669	3,846	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Veteran's Affairs	3,662	3,087	575	-
Conservation	4,242	3,577	665	-
Agricultural Extension	4,248	3,581	667	-
Domestic Relations	12,203	10,289	1,914	-
911 Telecommunications	-	-	-	-
Children & Youth	42,817	36,100	6,717	-
Liquid Fuels	-	-	-	-
Operational Services	3,475	2,930	545	-
Other	74,587	62,884	11,703	-
Subtotal	516,347	435,344	81,003	-
Total	516,347	435,344	81,003	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 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	3,480	4.760%	19,518		19,518		19,518
Building Security	1,138	1.557%	6,384		6,384		6,384
Budget & Purchasing	549	0.751%	3,079		3,079		3,079
Human Resources	3,032	4.147%	17,004		17,004	1,129	18,133
Information Technology	1,019	1.394%	5,716		5,716	380	6,096
Commissioners	1,722	2.355%	9,656		9,656	641	10,297
Solicitor	563	0.770%	3,157		3,157	210	3,367
Controller	659	0.901%	3,694		3,694	245	3,939
Treasurer	934	1.278%	5,240		5,240	348	5,588
Election & Voter	1,265	1.730%	7,094		7,094	471	7,565
Tax Services	3,226	4.413%	18,095		18,095	1,202	19,297
Public Defender	808	1.105%	4,531		4,531	301	4,832
Reg & Recorder	1,051	1.438%	5,896		5,896	392	6,288
Planning	1,076	1.472%	6,036		6,036	401	6,437
Courts	8,049	11.009%	45,141		45,141	2,998	48,139
DJ Harvey	742	1.015%	4,162		4,162	276	4,438
DJ Bowman	743	1.016%	4,166		4,166	277	4,443
DJ Little	743	1.016%	4,166		4,166	277	4,443
DJ Beauchat	743	1.016%	4,166		4,166	277	4,443
Law Library	509	0.696%	2,854		2,854	190	3,044
Victim Witness	2,329	3.186%	13,064		13,064	868	13,932
Coroner	887	1.213%	4,974		4,974	330	5,304
District Attorney	2,522	3.450%	14,146		14,146	939	15,085
Prothonotary	887	1.213%	4,974		4,974	330	5,304
Sheriff	1,741	2.381%	9,763		9,763	649	10,412
Fire Marshalls		0.000%	-		-	-	-
Prison	6,200	8.480%	34,771		34,771	2,310	37,081
Probation Services	2,182	2.985%	12,240		12,240	813	13,053
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	382	0.523%	2,144		2,144	142	2,286
Emergency Services	3,456	4.727%	19,382		19,382	1,287	20,669
Veteran's Affairs	516	0.706%	2,895		2,895	192	3,087
Conservation	598	0.818%	3,354		3,354	223	3,577
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 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	599	0.819%	3,358		3,358	223	3,581
Domestic Relations	1,720	2.353%	9,648		9,648	641	10,289
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,036	8.256%	33,852		33,852	2,248	36,100
Operational Services	490	0.670%	2,747		2,747	183	2,930
Other	10,514	14.381%	58,968		58,968	3,916	62,884
Subtotal	73,110	100.000%	410,035	-	410,035	25,309	435,344
Second Allocation Total	67,943						
Total	73,110	100.000%	410,035	-	410,035	25,309	435,344

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 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	3,480	4.760%	3,632		3,632		3,632
Building Security	1,138	1.557%	1,188		1,188		1,188
Budget & Purchasing	549	0.751%	573		573		573
Human Resources	3,032	4.147%	3,164		3,164	210	3,374
Information Technology	1,019	1.394%	1,064		1,064	71	1,135
Commissioners	1,722	2.355%	1,797		1,797	119	1,916
Solicitor	563	0.770%	587		587	39	626
Controller	659	0.901%	687		687	46	733
Treasurer	934	1.278%	975		975	65	1,040
Election & Voter	1,265	1.730%	1,320		1,320	88	1,408
Tax Services	3,226	4.413%	3,367		3,367	224	3,591
Public Defender	808	1.105%	843		843	56	899
Reg & Recorder	1,051	1.438%	1,097		1,097	73	1,170
Planning	1,076	1.472%	1,123		1,123	75	1,198
Courts	8,049	11.009%	8,399		8,399	558	8,957
DJ Harvey	742	1.015%	774		774	51	825
DJ Bowman	743	1.016%	775		775	51	826
DJ Little	743	1.016%	775		775	51	826
DJ Beauchat	743	1.016%	775		775	51	826
Law Library	509	0.696%	531		531	35	566
Victim Witness	2,329	3.186%	2,431		2,431	161	2,592
Clerk Courts		0.000%	-		-	-	-
Coroner	887	1.213%	925		925	61	986
District Attorney	2,522	3.450%	2,632		2,632	175	2,807
Prothonotary	887	1.213%	925		925	61	986
Sheriff	1,741	2.381%	1,817		1,817	121	1,938
Fire Marshalls		0.000%	-		-	-	-
Prison	6,200	8.480%	6,470		6,470	430	6,900
Probation Services	2,182	2.985%	2,277		2,277	151	2,428
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	382	0.523%	399		399	26	425
Emergency Services	3,456	4.727%	3,606		3,606	240	3,846
Veteran's Affairs	516	0.706%	539		539	36	575
Conservation	598	0.818%	624		624	41	665
Agricultural Extension	599	0.819%	625		625	42	667
Domestic Relations	1,720	2.353%	1,795		1,795	119	1,914
Children & Youth	6,036	8.256%	6,299		6,299	418	6,717
Operational Services	490	0.670%	511		511	34	545
Other	10,514	14.381%	10,973		10,973	730	11,703
Subtotal	73,110	100.000%	76,294	-	76,294	4,709	81,003
Second Allocation Total	67,943						
Total	73,110	100.000%	76,294	-	76,294	4,709	81,003

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2021 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%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	-	-	-	-	-
Second Allocation Total	100						
Total	100	100.000%	-	-	-	-	-

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Human Resources 2021 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	634,903		634,903	634,903
Deductions			-	
Legal Costs	(4,491)		(4,491)	
			-	
			-	
Total Deductions	(4,491)	-	(4,491)	(4,491)
Allocated Additions				
Building Depreciation	4,299	-	4,299	
Equipment Depreciation	586	-	586	
Employee Benefits	1,640	-	1,640	
Liability Insurance	1,051	-	1,051	
Property Insurance	237	-	237	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	19,598	3,258	22,856	
Building Security	6,521	871	7,392	
Budget & Purchasing	20,168	1,339	21,507	
Human Resources		4,563	4,563	
Information Technology		35,555	35,555	
Commissioners		7,742	7,742	
Solicitor		-	-	
Purchasing		-	-	
Controller		24,062	24,062	
Treasurer		396	396	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	54,100	77,786	131,886	131,886
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>684,513</u>	<u>77,786</u>	<u>762,299</u>	<u>762,299</u>

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Payroll
<u>Wages and Benefits</u>				
Salaries & Wages	264,369		251,151	13,218
	-			
<u>Other Expenses and Cost</u>				
Supplies	-		-	-
Publications	105		100	5
Minor Equipment/Building Repair	-		-	-
Professional Services	229,304		217,839	11,465
Legal Costs	4,491		4,266	225
Advertising	5,964		5,666	298
Utilities	4,572		4,343	229
Building Repair	-		-	-
Postage	136		129	7
Travel	-		-	-
Contracted Services	2,065		1,962	103
Training	2,566		2,438	128
Dues / Memberships	1,168		1,110	58
Conf/Conventions	147		140	7
Employee Benefits	120,016		114,015	6,001
Departmental Expenditures	634,903	-	603,158	31,745
<u>Cost Adjustments</u>				
Deductions	(4,491)	(4,491)		
Departmental Cost Adjustments				
Reclass from Finance	-			
Functional Cost	630,413	(4,491)	603,158	31,745
Additions: 1st				
Central Service Centers	54,100	54,100		
REALLOCATE ADMIN		(49,610)	47,130	2,480
Allocable Costs	684,513	-	650,287	34,225
Unallocated	-			
1st Allocation	684,513	-	650,287	34,225
Additions: 2nd				
Central Service Centers	77,786	77,786		
REALLOCATE ADMIN		(77,786)	73,897	3,889
Allocable Costs	77,786	-	73,897	3,889
Unallocated	-			
2nd Allocation	77,786	-	73,897	3,889
Total Allocated	762,299	-	724,184	38,114

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Payroll
Building Maintenance	31,211	29,816	1,395
Building Security	12,012	11,361	651
Human Resources	4,563	4,259	304
Information Technology	20,080	19,139	941
Commissioners	9,985	9,570	415
Solicitor	4,982	4,784	198
Controller	10,070	9,570	500
Treasurer	5,084	4,784	300
Election & Voter	6,593	6,377	216
Tax Services	28,030	25,517	2,513
Public Defender	11,701	11,162	539
Reg & Recorder	10,117	9,570	547
Planning	23,456	22,331	1,125
Courts	26,106	23,924	2,182
DJ Harvey	6,638	6,377	261
DJ Bowman	5,045	4,784	261
DJ Little	6,638	6,377	261
DJ Beauchat	6,638	6,377	261
Law Library	1,661	1,593	68
Victim Witness	10,096	9,570	526
Clerk Courts	15,058	14,354	704
Coroner	1,787	1,593	194
District Attorney	26,603	25,517	1,086
Prothonotary	10,046	9,570	476
Sheriff	30,084	28,708	1,376
Prison	146,671	138,764	7,907
Probation Services	71,703	68,585	3,118
Juvenile Probation	-	-	-
Protect Insp	68	-	68
Emergency Services	10,433	7,977	2,456
Veteran's Affairs	3,337	3,192	145
Conservation	19,970	19,139	831
Agricultural Extension	8,324	7,977	347
Domestic Relations	36,686	35,085	1,601
Children & Youth	91,615	87,724	3,891
Operational Services	4,989	4,784	205
Other	18	18	(1)
Subtotal	762,299	724,184	38,114
Total	762,299	724,184	38,114

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2021 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	21	4.585%	29,816		29,816		29,816
Building Security	8	1.747%	11,361		11,361		11,361
Budget & Purchasing	4	0.873%	5,677		5,677		5,677
Human Resources	3	0.655%	4,259		4,259		4,259
Information Technology	12	2.620%	17,038		17,038	2,101	19,139
Commissioners	6	1.310%	8,519		8,519	1,051	9,570
Solicitor	3	0.655%	4,259		4,259	525	4,784
Controller	6	1.310%	8,519		8,519	1,051	9,570
Treasurer	3	0.655%	4,259		4,259	525	4,784
Election & Voter	4	0.873%	5,677		5,677	700	6,377
Tax Services	16	3.493%	22,715		22,715	2,802	25,517
Public Defender	7	1.528%	9,936		9,936	1,226	11,162
Reg & Recorder	6	1.310%	8,519		8,519	1,051	9,570
Planning	14	3.057%	19,879		19,879	2,452	22,331
Courts	15	3.275%	21,297		21,297	2,627	23,924
DJ Harvey	4	0.873%	5,677		5,677	700	6,377
DJ Bowman	3	0.655%	4,259		4,259	525	4,784
DJ Little	4	0.873%	5,677		5,677	700	6,377
DJ Beauchat	4	0.873%	5,677		5,677	700	6,377
Law Library	1	0.218%	1,418		1,418	175	1,593
Victim Witness	6	1.310%	8,519		8,519	1,051	9,570
Clerk Courts	9	1.965%	12,778		12,778	1,576	14,354
Coroner	1	0.218%	1,418		1,418	175	1,593
District Attorney	16	3.493%	22,715		22,715	2,802	25,517
Prothonotary	6	1.310%	8,519		8,519	1,051	9,570
Sheriff	18	3.930%	25,556		25,556	3,152	28,708
Prison	87	18.996%	123,529		123,529	15,235	138,764
Probation Services	43	9.389%	61,055		61,055	7,530	68,585
Emergency Services	5	1.092%	7,101		7,101	876	7,977
Veteran's Affairs	2	0.437%	2,842		2,842	350	3,192
Conservation	12	2.620%	17,038		17,038	2,101	19,139
Agricultural Extension	5	1.092%	7,101		7,101	876	7,977
Domestic Relations	22	4.803%	31,233		31,233	3,852	35,085
911 Telecommunications	24	5.240%	34,075		34,075	4,203	38,278
Children & Youth	55	12.009%	78,093		78,093	9,631	87,724
Operational Services	3	0.655%	4,259		4,259	525	4,784
Other		0.000%	18		18	-	18
Subtotal	458	100.000%	650,287	-	650,287	73,897	724,184
Second Allocation Total	422						
Total	458	100.000%	650,287	-	650,287	73,897	724,184

(A) Alloc basis: Full-Time Equivalent Employees By Department

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2021 Actual
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	596	4.077%	1,395		1,395		1,395
Building Security	278	1.902%	651		651		651
Budget & Purchasing	105	0.718%	246		246		246
Human Resources	130	0.889%	304		304		304
Information Technology	358	2.449%	838		838	103	941
Commissioners	158	1.081%	370		370	45	415
Solicitor	75	0.513%	176		176	22	198
Controller	190	1.300%	445		445	55	500
Treasurer	114	0.780%	267		267	33	300
Election & Voter	82	0.561%	192		192	24	216
Tax Services	956	6.540%	2,238		2,238	275	2,513
Public Defender	205	1.402%	480		480	59	539
Reg & Recorder	208	1.423%	487		487	60	547
Planning	428	2.928%	1,002		1,002	123	1,125
Courts	830	5.678%	1,943		1,943	239	2,182
DJ Harvey	99	0.677%	232		232	29	261
DJ Bowman	99	0.677%	232		232	29	261
DJ Little	99	0.677%	232		232	29	261
DJ Beauchat	99	0.677%	232		232	29	261
Law Library	26	0.178%	61		61	7	68
Victim Witness	200	1.368%	468		468	58	526
Clerk Courts	268	1.833%	627		627	77	704
Coroner	74	0.506%	173		173	21	194
District Attorney	413	2.825%	967		967	119	1,086
Prothonotary	181	1.238%	424		424	52	476
Sheriff	523	3.578%	1,225		1,225	151	1,376
Fire Marshalls		0.000%	-		-	-	-
Prison	3,007	20.572%	7,041		7,041	866	7,907
Probation Services	1,186	8.114%	2,777		2,777	341	3,118
Protect Insp	26	0.178%	61		61	7	68
Emergency Services	934	6.390%	2,187		2,187	269	2,456
Veteran's Affairs	55	0.376%	129		129	16	145
Conservation	316	2.162%	740		740	91	831
Agricultural Extension	132	0.903%	309		309	38	347
Domestic Relations	609	4.166%	1,426		1,426	175	1,601
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,480	10.125%	3,465		3,465	426	3,891
Operational Services	78	0.534%	183		183	22	205
Other		0.000%	0		0	(1)	(1)
Subtotal	14,617	100.000%	34,225	-	34,225	3,889	38,114
Second Allocation Total	13,508						
Total	14,617	100.000%	34,225	-	34,225	3,889	38,114

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

Source: Personnel Department - Payroll

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 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. For the plan year 2019, Children and Youth Services were excluded as they were direct billed.

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,691,593		1,691,593	1,691,593
Deductions			-	
Minor Equipment	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	23,849	-	23,849	
Equipment Depreciation	174,319	-	174,319	
Liability Insurance	3,937	-	3,937	
Property Insurance	721	-	721	
Building Maintenance	40,915	7,408	48,323	
Building Security	20,506	3,037	23,543	
Budget & Purchasing	6,780	451	7,231	
Human Resources	17,876	2,204	20,080	
Information Technology		80,518	80,518	
Commissioners		5,543	5,543	
Controller		8,894	8,894	
Treasurer		172	172	
Central Phone		-	-	
Total Allocated Additions	289,313	108,227	397,540	397,540
Departmental Cost Adjustments	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,980,906</u>	<u>108,227</u>	<u>2,089,133</u>	<u>2,089,133</u>

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	814,587		415,439	399,148
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,015	-	518	497
Minor Equipment	2,013	-	1,027	986
Professional Services	17,630		8,991	8,639
Utilities	78,313	-	39,940	38,373
Postage/Shipping	19	-	10	9
Travel	518	-	264	254
Training	1,201	-	612	588
Employee Benefits	298,573	-	152,272	146,301
Contracted Services	477,723		243,639	234,084
Capital Purchases	-		-	-
Departmental Expenditures	1,691,593	-	862,712	828,880
<u>Cost Adjustments</u>				
Deductions	-		-	
Departmental Cost Adjustments	-		-	-
Functional Cost	1,691,593	-	862,712	828,880
Additions: 1st Central Service Centers	289,313	289,313		

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
REALLOCATE ADMIN		(289,313)	147,550	141,763
Allocable Costs	1,980,906	-	1,010,262	970,643
Unallocated	-			
1st Allocation	1,980,906	-	1,010,262	970,643
Additions: 2nd Central Service Centers	108,227	108,227		
REALLOCATE ADMIN		(108,227)	55,196	53,031
Allocable Costs	108,227	-	55,196	53,031
Unallocated	-			
2nd Allocation	108,227	-	55,196	53,031
Total Allocated	2,089,133	-	1,065,458	1,023,674

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	56,596	21,983	34,613
Building Security	31,821	17,659	14,162
Budget & Purchasing	10,741	2,879	7,862
Human Resources	35,555	19,821	15,734
Information Technology	80,518	9,729	70,789
Commissioners	41,779	26,710	15,069
Solicitor	18,524	11,831	6,693
Controller	41,108	29,385	11,723
Treasurer	45,367	28,625	16,742
Election & Voter	15,234	6,868	8,366
Tax Services	98,243	53,046	45,197
Public Defender	42,693	25,951	16,742
Reg & Recorder	45,424	23,662	21,762
Planning	91,730	38,166	53,564
Courts	251,033	152,272	98,761
DJ Harvey	19,437	11,071	8,366
DJ Bowman	19,812	11,446	8,366
DJ Little	19,812	11,446	8,366
DJ Beauchat	19,812	11,446	8,366
Law Library	6,021	2,674	3,347
Victim Witness	23,400	13,360	10,040
Coroner	3,049	3,049	-
District Attorney	124,919	93,117	31,802
Prothonotary	52,820	29,385	23,435
Sheriff	105,675	45,409	60,266
Prison	203,474	124,791	78,683
Probation Services	268,519	122,887	145,632
Emergency Services	103,545	19,843	83,702
Veteran's Affairs	13,649	10,302	3,347
Conservation	62,860	29,385	33,475
Agricultural Extension	6,868	6,868	-
Domestic Relations	104,388	45,794	58,594
Children & Youth	-	-	-
Operational Services	17,974	4,578	13,396
Other	6,733	20	6,712
Subtotal	2,089,133	1,065,458	1,023,674
Direct Billed	-	-	-
Total	2,089,133	1,065,458	1,023,674

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 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	61	2.176%	21,983		21,983		21,983
Building Security	49	1.748%	17,659		17,659		17,659
Budget & Purchasing	8	0.285%	2,879		2,879		2,879
Human Resources	55	1.962%	19,821		19,821		19,821
Information Technology	27	0.963%	9,729		9,729		9,729
Commissioners	70	2.497%	25,226		25,226	1,484	26,710
Solicitor	31	1.106%	11,174		11,174	657	11,831
Controller	77	2.747%	27,752		27,752	1,633	29,385
Treasurer	75	2.676%	27,035		27,035	1,590	28,625
Election & Voter	18	0.642%	6,486		6,486	382	6,868
Tax Services	139	4.959%	50,099		50,099	2,947	53,046
Public Defender	68	2.426%	24,509		24,509	1,442	25,951
Reg & Recorder	62	2.212%	22,347		22,347	1,315	23,662
Planning	100	3.568%	36,046		36,046	2,120	38,166
Courts	399	14.235%	143,811		143,811	8,461	152,272
DJ Harvey	29	1.035%	10,456		10,456	615	11,071
DJ Bowman	30	1.070%	10,810		10,810	636	11,446
DJ Little	30	1.070%	10,810		10,810	636	11,446
DJ Beauchat	30	1.070%	10,810		10,810	636	11,446
Law Library	7	0.250%	2,526		2,526	148	2,674
Victim Witness	35	1.249%	12,618		12,618	742	13,360
Coroner	8	0.285%	2,879		2,879	170	3,049
District Attorney	244	8.705%	87,943		87,943	5,174	93,117
Prothonotary	77	2.747%	27,752		27,752	1,633	29,385
Sheriff	119	4.245%	42,886		42,886	2,523	45,409
Prison	327	11.666%	117,857		117,857	6,934	124,791
Probation Services	322	11.488%	116,059		116,059	6,828	122,887
Emergency Services	52	1.855%	18,740		18,740	1,103	19,843
Veteran's Affairs	27	0.963%	9,729		9,729	573	10,302
Conservation	77	2.747%	27,752		27,752	1,633	29,385
Agricultural Extension	18	0.642%	6,486		6,486	382	6,868
Domestic Relations	120	4.281%	43,249		43,249	2,545	45,794
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Operational Services	12	0.428%	4,324		4,324	254	4,578
Other		0.002%	20		20	-	20
Subtotal	2,803	100.000%	1,010,262	-	1,010,262	55,196	1,065,458
Second Allocation Total	2,603						
Direct Billed				-			-
Total	2,803	100.000%	1,010,262	-	1,010,262	55,196	1,065,458

(A) Alloc basis Support Tickets By Department (Exclude Children & Youth)

Source: Information Technology

**ADAMS COUNTY, PENNSYLVANIA
Information Technology 2021 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	22	3.566%	34,613		34,613		34,613
Building Security	9	1.459%	14,162		14,162		14,162
Budget & Purchasing	5	0.810%	7,862		7,862		7,862
Human Resources	10	1.621%	15,734		15,734		15,734
Information Technology	45	7.293%	70,789		70,789		70,789
Commissioners	9	1.459%	14,162		14,162	907	15,069
Solicitor	4	0.648%	6,290		6,290	403	6,693
Controller	7	1.135%	11,017		11,017	706	11,723
Treasurer	10	1.621%	15,734		15,734	1,008	16,742
Election & Voter	5	0.810%	7,862		7,862	504	8,366
Tax Services	27	4.376%	42,475		42,475	2,722	45,197
Public Defender	10	1.621%	15,734		15,734	1,008	16,742
Reg & Recorder	13	2.107%	20,451		20,451	1,311	21,762
Planning	32	5.186%	50,338		50,338	3,226	53,564
Courts	59	9.562%	92,813		92,813	5,948	98,761
DJ Harvey	5	0.810%	7,862		7,862	504	8,366
DJ Bowman	5	0.810%	7,862		7,862	504	8,366
DJ Little	5	0.810%	7,862		7,862	504	8,366
DJ Beauchat	5	0.810%	7,862		7,862	504	8,366
Law Library	2	0.324%	3,145		3,145	202	3,347
Victim Witness	6	0.972%	9,435		9,435	605	10,040
District Attorney	19	3.079%	29,886		29,886	1,916	31,802
Prothonotary	14	2.269%	22,024		22,024	1,411	23,435
Sheriff	36	5.835%	56,637		56,637	3,629	60,266
Fire Marshalls		0.000%	-		-	-	-
Prison	47	7.618%	73,944		73,944	4,739	78,683
Probation Services	87	14.100%	136,861		136,861	8,771	145,632
Emergency Services	50	8.104%	78,661		78,661	5,041	83,702
Veteran's Affairs	2	0.324%	3,145		3,145	202	3,347
Conservation	20	3.241%	31,459		31,459	2,016	33,475
Domestic Relations	35	5.673%	55,065		55,065	3,529	58,594
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Operational Services	8	1.297%	12,589		12,589	807	13,396
Other	4	0.650%	6,308		6,308	404	6,712
Subtotal	617	100.000%	970,643	-	970,643	53,031	1,023,674
Second Allocation Total	526						
Total	617	100.000%	970,643	-	970,643	53,031	1,023,674

(A) Alloc basis Number of Computers & Servers by Department (Exclude Children & Youth)

Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
County Commissioners 2021 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	909,330		909,330	909,330
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	8,399	-	8,399	
Equipment Depreciation	1,038	-	1,038	
Employee Benefits	1,230	-	1,230	
Liability Insurance	2,519	-	2,519	
Property Insurance	545	-	545	
Building Maintenance	38,810	6,454	45,264	
Building Security	12,227	1,632	13,859	
Budget & Purchasing	11,453	760	12,213	
Human Resources	8,889	1,096	9,985	
Information Technology	39,388	2,391	41,779	
Commissioners		5,546	5,546	
Solicitor		442,198	442,198	
Controller		14,592	14,592	
Treasurer		235	235	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	124,498	474,904	599,402	599,402
Departmental Cost Adjustments				
Dir Reclass - Budget & Purchasing	-		-	
(liquid Fuels) Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,033,828</u>	<u>474,904</u>	<u>1,508,732</u>	<u>1,508,732</u>

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	495,400	172,785	56,695	40,496	1,587	223,836
<u>Other Expenses and Cost</u>						
Supplies	2,406	1,556	481	361	8	
Publications	2,845	1,840	569	427	9	
Minor Equipment	94	61	19	14	0	
Other Costs	1,030	666	206	155	3	
Professional Services	94,554					94,554
Admin Fees	5,430	3,512	1,086	815	17	
Software License	-	-	-	-	-	
Legal Fees	-	-	-	-	-	
Advertising	3,538	2,288	708	531	11	
Telephone	2,345	1,517	469	352	8	
Postage	208	134	42	31	1	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	2,516	1,627	503	377	8	
Parking/Tolls/Gasoline	-	-	-	-	-	
Mileage	-	-	-	-	-	
Training	671	434	134	101	2	
Conferences	1,640	1,061	328	246	5	
Dues / Memberships	22,263	14,400	4,453	3,339	71	
Employees Benefits	249,962	88,625	27,043	20,553	801	112,940
Misc Expenses	-	-	-	-	-	
Travel	4,031	2,607	806	605	13	
Property/Vehicle Repair	20,223	13,080	4,045	3,033	65	
Gasoline	175	113	35	26	1	
	-	-	-	-	-	

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
Departmental Expenditures	909,330	306,307	97,620	71,462	2,611	431,330
<u>Cost Adjustments</u>						
Deductions	-					-
Departmental Cost Adjustments Dir Reclass - Budget & Purchasing (liquid Fuels) Reclass from IT	-					-
Functional Cost	909,330	306,307	97,620	71,462	2,611	431,330
Additions: 1st Central Service Centers	124,498	124,498				
REALLOCATE ADMIN		(430,805)	69,741	51,053	1,865	308,146
Allocable Costs	1,033,828	-	167,361	122,515	4,476	739,476
Unallocated	(739,476)					(739,476)
1st Allocation	294,352	-	167,361	122,515	4,476	-
Additions: 2nd Central Service Centers	474,904	474,904				
REALLOCATE ADMIN		(474,904)	83,457	59,613	2,337	329,497
Allocable Costs	474,904	-	83,457	59,613	2,337	329,497
Unallocated	(329,497)					(329,497)
2nd Allocation	145,407	-	83,457	59,613	2,337	-
Total Allocated	439,759	-	250,818	182,128	6,813	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	13,583	7,966	5,617	-
Building Security	4,746	2,606	2,140	-
Budget & Purchasing	2,327	1,257	1,070	-
Human Resources	7,742	6,940	802	-
Information Technology	5,543	2,333	3,210	-
Commissioners	5,546	3,941	1,605	-
Solicitor	3,290	2,045	1,245	-
Controller	4,883	2,393	2,490	-
Treasurer	4,638	3,393	1,245	-
Election & Voter	6,253	4,593	1,660	-
Tax Services	18,357	11,717	6,640	-
Public Defender	5,839	2,934	2,905	-
Reg & Recorder	6,308	3,818	2,490	-
Planning	9,719	3,908	5,811	-
Courts	35,455	29,230	6,225	-
DJ Harvey	4,355	2,695	1,660	-
DJ Bowman	3,942	2,697	1,245	-
DJ Little	4,357	2,697	1,660	-
DJ Beauchat	4,357	2,697	1,660	-
Law Library	2,263	1,848	415	-
Victim Witness	10,948	8,458	2,490	-
Clerk Courts	3,735	-	3,735	-
Coroner	3,636	3,221	415	-
District Attorney	15,800	9,160	6,640	-
Prothonotary	5,711	3,221	2,490	-
Sheriff	13,793	6,322	7,471	-
Prison	58,625	22,515	36,110	-
Probation Services	25,773	7,925	17,848	-
Protect Insp	1,388	1,388	-	-
Emergency Services	14,626	12,550	2,076	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Veteran's Affairs	2,705	1,875	830	-
Conservation	7,153	2,172	4,981	-
Agricultural Extension	4,251	2,175	2,076	-
Domestic Relations	15,377	6,247	9,130	-
911 Telecommunications	9,961	-	9,961	-
Children & Youth	44,749	21,920	22,829	-
Liquid Fuels	6,813	-	-	6,813
Operational Services	3,024	1,779	1,245	-
Other	38,188	38,182	6	(0)
Subtotal	439,759	250,818	182,128	6,813
Total	439,759	250,818	182,128	6,813

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,480	4.760%	7,966		7,966		7,966
Building Security	1,138	1.557%	2,606		2,606		2,606
Budget & Purchasing	549	0.751%	1,257		1,257		1,257
Human Resources	3,032	4.147%	6,940		6,940		6,940
Information Technology	1,019	1.394%	2,333		2,333		2,333
Commissioners	1,722	2.355%	3,941		3,941		3,941
Solicitor	563	0.770%	1,289		1,289	756	2,045
Controller	659	0.901%	1,508		1,508	885	2,393
Treasurer	934	1.278%	2,139		2,139	1,254	3,393
Election & Voter	1,265	1.730%	2,895		2,895	1,698	4,593
Tax Services	3,226	4.413%	7,386		7,386	4,331	11,717
Public Defender	808	1.105%	1,849		1,849	1,085	2,934
Reg & Recorder	1,051	1.438%	2,407		2,407	1,411	3,818
Planning	1,076	1.472%	2,464		2,464	1,444	3,908
Courts	8,049	11.009%	18,425		18,425	10,805	29,230
DJ Harvey	742	1.015%	1,699		1,699	996	2,695
DJ Bowman	743	1.016%	1,700		1,700	997	2,697
DJ Little	743	1.016%	1,700		1,700	997	2,697
DJ Beauchat	743	1.016%	1,700		1,700	997	2,697
Law Library	509	0.696%	1,165		1,165	683	1,848
Victim Witness	2,329	3.186%	5,332		5,332	3,126	8,458
Coroner	887	1.213%	2,030		2,030	1,191	3,221
District Attorney	2,522	3.450%	5,774		5,774	3,386	9,160
Prothonotary	887	1.213%	2,030		2,030	1,191	3,221
Sheriff	1,741	2.381%	3,985		3,985	2,337	6,322
Fire Marshalls		0.000%	-		-	-	-
Prison	6,200	8.480%	14,192		14,192	8,323	22,515
Probation Services	2,182	2.985%	4,996		4,996	2,929	7,925
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	382	0.523%	875		875	513	1,388
Emergency Services	3,456	4.727%	7,911		7,911	4,639	12,550
Veteran's Affairs	516	0.706%	1,182		1,182	693	1,875
Conservation	598	0.818%	1,369		1,369	803	2,172
Agricultural Extension	599	0.819%	1,371		1,371	804	2,175
Domestic Relations	1,720	2.353%	3,938		3,938	2,309	6,247
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,036	8.256%	13,817		13,817	8,103	21,920
Liquid Fuels		0.000%	-		-	-	-
Operational Services	490	0.670%	1,121		1,121	658	1,779
Other	10,514	15.051%	24,069		24,069	14,113	38,182
Subtotal	73,110	100.000%	167,361	-	167,361	83,457	250,818

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	62,170						
Total	73,110	100.000%	167,361	-	167,361	83,457	250,818

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 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	21	4.585%	5,617		5,617		5,617
Building Security	8	1.747%	2,140		2,140		2,140
Budget & Purchasing	4	0.873%	1,070		1,070		1,070
Human Resources	3	0.655%	802		802		802
Information Technology	12	2.620%	3,210		3,210		3,210
Commissioners	6	1.310%	1,605		1,605		1,605
Solicitor	3	0.655%	802		802	443	1,245
Controller	6	1.310%	1,605		1,605	885	2,490
Treasurer	3	0.655%	802		802	443	1,245
Election & Voter	4	0.873%	1,070		1,070	590	1,660
Tax Services	16	3.493%	4,279		4,279	2,361	6,640
Public Defender	7	1.528%	1,872		1,872	1,033	2,905
Reg & Recorder	6	1.310%	1,605		1,605	885	2,490
Planning	14	3.057%	3,745		3,745	2,066	5,811
Courts	15	3.275%	4,012		4,012	2,213	6,225
DJ Harvey	4	0.873%	1,070		1,070	590	1,660
DJ Bowman	3	0.655%	802		802	443	1,245
DJ Little	4	0.873%	1,070		1,070	590	1,660
DJ Beauchat	4	0.873%	1,070		1,070	590	1,660
Law Library	1	0.218%	267		267	148	415
Victim Witness	6	1.310%	1,605		1,605	885	2,490
Clerk Courts	9	1.965%	2,407		2,407	1,328	3,735
Coroner	1	0.218%	267		267	148	415
District Attorney	16	3.493%	4,279		4,279	2,361	6,640
Prothonotary	6	1.310%	1,605		1,605	885	2,490
Sheriff	18	3.930%	4,815		4,815	2,656	7,471
Prison	87	18.996%	23,273		23,273	12,837	36,110
Probation Services	43	9.389%	11,503		11,503	6,345	17,848
Emergency Services	5	1.092%	1,338		1,338	738	2,076
Veteran's Affairs	2	0.437%	535		535	295	830
Conservation	12	2.620%	3,210		3,210	1,771	4,981
Agricultural Extension	5	1.092%	1,338		1,338	738	2,076

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 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	4.803%	5,884		5,884	3,246	9,130
911 Telecommunications	24	5.240%	6,420		6,420	3,541	9,961
Children & Youth	55	12.009%	14,713		14,713	8,116	22,829
Operational Services	3	0.655%	802		802	443	1,245
Other		0.658%	6		6	-	6
Subtotal	458	100.000%	122,515	-	122,515	59,613	182,128
Second Allocation Total	404						
Total	458	100.000%	122,515	-	122,515	59,613	182,128

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2021 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%	4,476		4,476	2,337	6,813
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	4,476	-	4,476	2,337	6,813
Second Allocation Total	100						
Total	100	100.000%	4,476	-	4,476	2,337	6,813

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Solicitor 2021 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	372,946		372,946	372,946
Deductions			-	
Advertising	(600)		(600)	
Legal Fees	(4,412)		(4,412)	
Total Deductions	(5,012)	-	(5,012)	(5,012)
Allocated Additions				
Building Depreciation	7,052	-	7,052	
Equipment Depreciation	460	-	460	
Employee Benefits	410	-	410	
Liability Insurance	1,111	-	1,111	
Property Insurance	382	-	382	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	30,804	5,124	35,928	
Building Security	6,311	843	7,154	
Budget & Purchasing	3,744	249	3,993	
Human Resources	4,435	547	4,982	
Information Technology	17,464	1,060	18,524	
Commissioners	2,091	1,199	3,290	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	4,750	4,750	
Treasurer	-	80	80	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	74,264	13,852	88,116	88,116
Departmental Cost Adjustments	-	-	-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>442,198</u>	<u>13,852</u>	<u>456,050</u>	<u>456,050</u>

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
<hr/>			
<u>Wages and Benefits</u>			
Salary & Wages	253,096		253,096
	-		
<u>Other Expenses and Cost</u>			
Supplies	927		927
Publications	3,811		3,811
Minor Equipment	710		710
Utilities	1,082		1,082
Telephone	-		
Postage	59		59
Contracted Services	1,908		1,908
Professional Services	1,093		1,093
Travel	-		
Training	1,811		1,811
Conference/Convention	660		660
Dues/Membership	1,155		1,155
Advertising	600		600
Employee Benefits	101,622		101,622
Legal Fees	4,412		4,412
Building Repair/Maint	-		-
	<hr/>		
Departmental Expenditures	372,946	-	372,946
<u>Cost Adjustments</u>			
Deductions	(5,012)	(5,012)	
Departmental Cost Adjustments			
	<hr/>		
	-		

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
Functional Cost	367,934	(5,012)	372,946
Additions: 1st Central Service Centers	74,264	74,264	
REALLOCATE ADMIN		(69,252)	69,252
Allocable Costs	442,198	-	442,198
Unallocated	-		
1st Allocation	442,198	-	442,198
Additions: 2nd Central Service Centers	13,852	13,852	
REALLOCATE ADMIN		(13,852)	13,852
Allocable Costs	13,852	-	13,852
Unallocated	-		
2nd Allocation	13,852	-	13,852
Total Allocated	456,050	-	456,050

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Legal Counsel
Commissioners	442,198	442,198
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	13,852	13,852
Subtotal	456,050	456,050
Total	456,050	456,050

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2021 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%	442,198		442,198		442,198
Other		0.000%	(0)		(0)	13,852	13,852
Subtotal	100	100.000%	442,198	-	442,198	13,852	456,050
Second Allocation Total	-						
Total	100	100.000%	442,198	-	442,198	13,852	456,050

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	665,582		665,582	665,582
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,506	-	2,506	
Equipment Depreciation	209	-	209	
Employee Benefits	1,640	-	1,640	
Liability Insurance	1,958	-	1,958	
Property Insurance	531	-	531	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	18,623	3,097	21,720	
Building Security	5,385	719	6,104	
Budget & Purchasing	4,381	291	4,672	
Human Resources	8,964	1,106	10,070	
Information Technology	38,769	2,339	41,108	
Commissioners	3,113	1,770	4,883	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		5,340	5,340	
Treasurer		106	106	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	86,079	14,768	100,847	100,847
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>751,661</u>	<u>14,768</u>	<u>766,429</u>	<u>766,429</u>

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salary & Wages	401,508		40,775	296,407	157	64,169
	-					
<u>Other Expenses and Cost</u>						
Supplies	1,958		199	1,445	1	313
Minor Equipment	1,800		183	1,329	1	288
Professional Services	4,821		490	3,559	2	771
Contracted Services	2,451		249	1,809	1	392
Legal Fees	2,000		203	1,476	1	320
Advertising	-		-	-	-	-
Telephone	630		64	465	0	101
Postage	232		24	171	0	37
Training	3,834		389	2,830	2	613
Conferences	750		76	554	0	120
Dues / Memberships	1,030		105	760	0	165
Travel	1,421		144	1,049	1	227
Parking/Tolls	-		-	-	-	-
Meals	-		-	-	-	-
Employee Benefits	243,147		24,692	179,499	95	38,860
Other	-		-	-	-	-
Departmental Expenditures	665,582	-	67,592	491,356	261	106,373
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
	-					
Functional Cost	665,582	-	67,592	491,356	261	106,373
Additions: 1st Central Service Centers	86,079	86,079				
REALLOCATE ADMIN		(86,079)	8,741	63,547	34	13,757
Allocable Costs	751,661	-	76,333	554,903	295	120,130
Unallocated	(120,130)					(120,130)
1st Allocation	631,531	-	76,333	554,903	295	-
Additions: 2nd Central Service Centers	14,768	14,768				
REALLOCATE ADMIN		(14,768)	1,500	10,902	6	2,360
Allocable Costs	14,768	-	1,500	10,902	6	2,360
Unallocated	(2,360)					(2,360)
2nd Allocation	12,408	-	1,500	10,902	6	-
Total Allocated	643,939	-	77,833	565,805	301	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	31,053	4,640	26,413	-
Building Security	9,251	611	8,640	-
Budget & Purchasing	4,517	350	4,167	-
Human Resources	24,062	1,050	23,012	-
Information Technology	8,894	1,159	7,735	-
Commissioners	14,592	1,524	13,068	-
Solicitor	4,750	477	4,273	-
Controller	5,340	340	5,000	-
Treasurer	7,783	524	7,259	-
Election & Voter	12,280	2,454	9,826	-
Tax Services	26,354	1,289	25,065	-
Public Defender	7,064	787	6,277	-
Reg & Recorder	8,833	665	8,168	-
Planning	9,395	1,035	8,360	-
Courts	80,525	17,996	62,529	-
DJ Harvey	6,423	658	5,765	-
DJ Bowman	6,429	658	5,771	-
DJ Little	6,429	658	5,771	-
DJ Beauchat	6,429	658	5,771	-
Law Library	4,354	401	3,953	-
Victim Witness	18,392	296	18,096	-
Clerk Courts	690	690	-	-
Coroner	7,746	856	6,890	-
District Attorney	23,520	3,925	19,595	-
Prothonotary	7,583	693	6,890	-
Sheriff	15,977	2,454	13,523	-
Prison	56,712	8,547	48,165	-
Probation Services	20,115	3,161	16,954	-
Juvenile Probation	-	-	-	-
Protect Insp	3,054	84	2,970	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Emergency Services	30,263	3,415	26,848	-
Veteran's Affairs	4,456	446	4,010	-
Conservation	5,007	361	4,646	-
Agricultural Extension	5,238	586	4,652	-
Domestic Relations	15,451	2,086	13,365	-
911 Telecommunications	-	-	-	-
Children & Youth	55,583	8,690	46,893	-
Liquid Fuels	301	-	-	301
Operational Services	4,164	358	3,806	-
Other	84,930	3,251	81,679	(0)
Subtotal	643,939	77,833	565,805	301
Total	643,939	77,833	565,805	301

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 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	1,458	6.079%	4,640		4,640		4,640
Building Security	192	0.801%	611		611		611
Budget & Purchasing	110	0.459%	350		350		350
Human Resources	330	1.376%	1,050		1,050		1,050
Information Technology	364	1.518%	1,159		1,159		1,159
Commissioners	479	1.997%	1,524		1,524		1,524
Solicitor	150	0.625%	477		477		477
Controller	107	0.446%	340		340		340
Treasurer	161	0.671%	512		512	12	524
Election & Voter	754	3.144%	2,400		2,400	54	2,454
Tax Services	396	1.651%	1,260		1,260	29	1,289
Public Defender	242	1.009%	770		770	17	787
Reg & Recorder	204	0.851%	650		650	15	665
Planning	318	1.326%	1,012		1,012	23	1,035
Courts	5,529	23.053%	17,597		17,597	399	17,996
DJ Harvey	202	0.842%	643		643	15	658
DJ Bowman	202	0.842%	643		643	15	658
DJ Little	202	0.842%	643		643	15	658
DJ Beauchat	202	0.842%	643		643	15	658
Law Library	123	0.513%	392		392	9	401
Victim Witness	91	0.379%	289		289	7	296
Clerk Courts	212	0.884%	675		675	15	690
Coroner	263	1.097%	837		837	19	856
District Attorney	1,206	5.028%	3,838		3,838	87	3,925
Prothonotary	213	0.888%	678		678	15	693
Sheriff	754	3.144%	2,400		2,400	54	2,454
Prison	2,626	10.949%	8,358		8,358	189	8,547
Probation Services	971	4.049%	3,091		3,091	70	3,161
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	26	0.108%	82		82	2	84
Emergency Services	1,049	4.374%	3,339		3,339	76	3,415
Veteran's Affairs	137	0.571%	436		436	10	446
Conservation	111	0.463%	353		353	8	361
Agricultural Extension	180	0.751%	573		573	13	586
Domestic Relations	641	2.673%	2,040		2,040	46	2,086
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,670	11.132%	8,497		8,497	193	8,690

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	110	0.459%	350		350	8	358
Other	999	4.164%	3,181		3,181	70	3,251
Subtotal	23,984	100.000%	76,333	-	76,333	1,500	77,833
Second Allocation Total	20,794						
Total	23,984	100.000%	76,333	-	76,333	1,500	77,833

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 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	3,480	4.760%	26,413		26,413		26,413
Building Security	1,138	1.557%	8,640		8,640		8,640
Budget & Purchasing	549	0.751%	4,167		4,167		4,167
Human Resources	3,032	4.147%	23,012		23,012		23,012
Information Technology	1,019	1.394%	7,735		7,735		7,735
Commissioners	1,722	2.355%	13,068		13,068		13,068
Solicitor	563	0.770%	4,273		4,273		4,273
Controller	659	0.901%	5,000		5,000		5,000
Treasurer	934	1.278%	7,092		7,092	167	7,259
Election & Voter	1,265	1.730%	9,600		9,600	226	9,826
Tax Services	3,226	4.413%	24,488		24,488	577	25,065
Public Defender	808	1.105%	6,132		6,132	145	6,277
Reg & Recorder	1,051	1.438%	7,980		7,980	188	8,168
Planning	1,076	1.472%	8,168		8,168	192	8,360
Courts	8,049	11.009%	61,089		61,089	1,440	62,529
DJ Harvey	742	1.015%	5,632		5,632	133	5,765
DJ Bowman	743	1.016%	5,638		5,638	133	5,771
DJ Little	743	1.016%	5,638		5,638	133	5,771
DJ Beauchat	743	1.016%	5,638		5,638	133	5,771
Law Library	509	0.696%	3,862		3,862	91	3,953
Victim Witness	2,329	3.186%	17,679		17,679	417	18,096
Coroner	887	1.213%	6,731		6,731	159	6,890
District Attorney	2,522	3.450%	19,144		19,144	451	19,595
Prothonotary	887	1.213%	6,731		6,731	159	6,890
Sheriff	1,741	2.381%	13,212		13,212	311	13,523
Fire Marshalls		0.000%	-		-	-	-
Prison	6,200	8.480%	47,056		47,056	1,109	48,165
Probation Services	2,182	2.985%	16,564		16,564	390	16,954
Protect Insp	382	0.523%	2,902		2,902	68	2,970
Emergency Services	3,456	4.727%	26,230		26,230	618	26,848
Veteran's Affairs	516	0.706%	3,918		3,918	92	4,010
Conservation	598	0.818%	4,539		4,539	107	4,646
Agricultural Extension	599	0.819%	4,545		4,545	107	4,652
Domestic Relations	1,720	2.353%	13,057		13,057	308	13,365
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,036	8.256%	45,813		45,813	1,080	46,893
Operational Services	490	0.670%	3,718		3,718	88	3,806
Other	10,514	14.381%	79,799		79,799	1,880	81,679
Subtotal	73,110	100.000%	554,903	-	554,903	10,902	565,805
Second Allocation Total	60,948						
Total	73,110	100.000%	554,903	-	554,903	10,902	565,805

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

Source: Controllers Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2021 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%	295		295	6	301
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	295	-	295	6	301
Second Allocation Total	100						
Total	100	100.000%	295	-	295	6	301

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Treasurer 2021 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 2021 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	304,985		304,985	304,985
Deductions			-	
Bank Fees	(25)		(25)	
Advertising	(306)		(306)	
			-	
Total Deductions	(331)	-	(331)	(331)
Allocated Additions				
Building Depreciation	4,595	-	4,595	
Equipment Depreciation	586	-	586	
Employee Benefits	820	-	820	
Liability Insurance	938	-	938	
Property Insurance	246	-	246	
Building Maintenance	24,698	4,067	28,765	
Building Security	6,521	871	7,392	
Budget & Purchasing	6,215	413	6,628	
Human Resources	4,526	558	5,084	
Information Technology	42,769	2,598	45,367	
Commissioners	2,941	1,697	4,638	
Controller	7,604	179	7,783	
Treasurer		131	131	
Central Phone		-	-	
Total Allocated Additions	102,459	10,514	112,973	112,973
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>407,113</u>	<u>10,514</u>	<u>417,627</u>	<u>417,627</u>

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	181,284	42,910	3,731	134,643
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,600	379	33	1,188
Publications	-	-	-	-
Minor Equipment	2,884	683	59	2,142
Telephone	47	11	1	35
Postage	4,383	1,038	90	3,256
Contracted Services	8,885	2,103	183	6,599
Advertising	306	73	6	228
Travel	-	-	-	-
Training	-	-	-	-
Conference	-	-	-	-
Dues / Memberships	625	148	13	464
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	104,944	24,840	2,160	77,944
Loss on Investments	-			-
Bank Fees	25			25
Departmental Expenditures	304,985	72,183	6,277	226,525

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2021 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
<u>Cost Adjustments</u>				
Deductions	(331)	(331)		
Departmental Cost Adjustments Dir Reclass - Budget & Purchasing (Liquid Fuels) Reclass from IT	-	-		
Functional Cost	304,654	71,852	6,277	226,525
Additions: 1st Central Service Centers	102,459	102,459		
REALLOCATE ADMIN		(174,311)	4,700	169,611
Allocable Costs	407,113	-	10,977	396,136
Unallocated	(396,136)			(396,136)
1st Allocation	10,977	-	10,977	-
Additions: 2nd Central Service Centers	10,514	10,514		
REALLOCATE ADMIN		(10,514)	284	10,230
Allocable Costs	10,514	-	284	10,230
Unallocated	(10,230)			(10,230)
2nd Allocation	284	-	284	-
Total Allocated	11,261	-	11,261	-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Building Maintenance	510	510
Building Security	177	177
Budget & Purchasing	82	82
Human Resources	396	396
Information Technology	172	172
Commissioners	235	235
Solicitor	80	80
Controller	106	106
Treasurer	131	131
Election & Voter	173	173
Tax Services	539	539
Public Defender	131	131
Reg & Recorder	163	163
Planning	194	194
Courts	1,181	1,181
DJ Harvey	108	108
DJ Bowman	108	108
DJ Little	108	108
DJ Beauchat	108	108
Law Library	69	69
Victim Witness	326	326
Coroner	124	124
District Attorney	378	378
Prothonotary	138	138
Sheriff	292	292
Fire Marshalls	-	-
Prison	1,188	1,188
Probation Services	434	434
Juvenile Probation	-	-
Protect Insp	53	53

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2021 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Emergency Services	566	566
Veteran's Affairs	73	73
Conservation	118	118
Agricultural Extension	94	94
Domestic Relations	300	300
911 Telecommunications	-	-
Children & Youth	969	969
Operational Services	73	73
Other	1,364	1,364
Subtotal	11,261	11,261
Total	11,261	11,261

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2021 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	4,076	4.646%	510		510		510
Building Security	1,416	1.614%	177		177		177
Budget & Purchasing	654	0.745%	82		82		82
Human Resources	3,162	3.604%	396		396		396
Information Technology	1,377	1.570%	172		172		172
Commissioners	1,880	2.143%	235		235		235
Solicitor	638	0.727%	80		80		80
Controller	849	0.968%	106		106		106
Treasurer	1,048	1.195%	131		131		131
Election & Voter	1,347	1.535%	168		168	5	173
Tax Services	4,182	4.767%	523		523	16	539
Public Defender	1,013	1.155%	127		127	4	131
Reg & Recorder	1,259	1.435%	158		158	5	163
Planning	1,504	1.714%	188		188	6	194
Courts	9,147	10.427%	1,145		1,145	36	1,181
DJ Harvey	841	0.959%	105		105	3	108
DJ Bowman	842	0.960%	105		105	3	108
DJ Little	842	0.960%	105		105	3	108
DJ Beauchat	842	0.960%	105		105	3	108
Law Library	535	0.610%	67		67	2	69
Victim Witness	2,529	2.883%	316		316	10	326
Coroner	961	1.095%	120		120	4	124
District Attorney	2,935	3.346%	367		367	11	378
Prothonotary	1,068	1.217%	134		134	4	138
Sheriff	2,264	2.581%	283		283	9	292
Fire Marshalls		0.000%	-		-	-	-
Prison	9,207	10.495%	1,152		1,152	36	1,188
Probation Services	3,368	3.839%	421		421	13	434
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	408	0.465%	51		51	2	53
Emergency Services	4,390	5.004%	549		549	17	566
Veteran's Affairs	571	0.651%	71		71	2	73
Conservation	914	1.042%	114		114	4	118
Agricultural Extension	731	0.833%	91		91	3	94
Domestic Relations	2,329	2.655%	291		291	9	300
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	7,516	8.567%	940		940	29	969

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2021 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	568	0.647%	71		71	2	73
Other	10,514	11.986%	1,321		1,321	43	1,364
Subtotal	87,727	100.000%	10,977	-	10,977	284	11,261
Second Allocation Total	72,627						
Total	87,727	100.000%	10,977	-	10,977	284	11,261

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

Source: Finance Office