

# A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA  
ACTUAL 2022

BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022

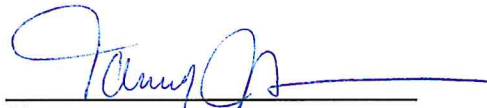
Susquehanna Accounting and Consulting Solutions, Inc.

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, 2022 to establish cost allocations or billings for January 1, 2024 through December 31, 2024 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

05/20/2024  
\_\_\_\_\_  
Date

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

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	5,467	9,695	2,190	9,444	1,434	65,792	15,006	-
Equipment Depreciation	316	1,565	518	1,145	46	7,922	359	368
Employee Benefits	-	6,919	2,661	532	-	5,322	-	-
Liability Insurance	1,026	5,259	1,862	1,539	4,991	4,366	917	676
Property Insurance	419	812	612	690	57	5,197	443	-
Building Maintenance	91,471	101,896	36,803	54,359	1,158	382,472	38,054	1,840
Building Security	6,354	23,340	10,182	17,797	-	128,922	12,951	-
Budget & Purchasing	9,603	25,541	5,649	7,363	8,189	44,649	5,077	5,082
Human Resources	7,806	38,640	12,315	12,428	29,553	29,808	6,214	5,029
Information Technology	13,191	90,093	41,096	40,688	87,543	227,724	20,844	20,844
Commissioners	5,884	17,661	4,830	5,612	9,368	25,628	3,819	3,445
Solicitor	-	-	-	-	-	-	-	-
Controller	13,899	31,241	7,433	9,442	10,777	69,550	6,471	6,478
Treasurer	191	598	131	164	207	948	107	107
Central Phone	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>155,627</b>	<b>353,260</b>	<b>126,282</b>	<b>161,203</b>	<b>153,323</b>	<b>998,300</b>	<b>110,262</b>	<b>43,869</b>
<b>Roll Forward</b>								
<b>Proposed Costs</b>	<b>155,627</b>	<b>353,260</b>	<b>126,282</b>	<b>161,203</b>	<b>153,323</b>	<b>998,300</b>	<b>110,262</b>	<b>43,869</b>

**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	-	15,006	2,848	2,601	7,107	-	8,628
Equipment Depreciation	363	359	461	329	948	-	1,081
Employee Benefits	-	-	-	1,596	2,129	-	5,854
Liability Insurance	890	958	225	1,038	2,131	1,044	20,389
Property Insurance	-	443	242	221	538	613	732
Building Maintenance	1,840	33,996	21,615	17,659	59,667	47	63,812
Building Security	-	12,951	7,030	3,735	13,421	-	15,239
Budget & Purchasing	5,082	5,082	3,800	13,924	9,398	6,964	20,443
Human Resources	6,228	6,228	1,566	8,642	16,428	2,417	30,360
Information Technology	20,844	20,489	5,880	22,607	-	2,828	123,797
Commissioners	3,821	3,821	2,110	7,856	3,003	3,554	14,959
Solicitor	-	-	-	-	-	-	-
Controller	6,481	6,481	4,887	16,568	845	9,017	28,931
Treasurer	107	107	74	279	209	137	441
Central Phone	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>45,656</b>	<b>105,921</b>	<b>50,738</b>	<b>97,055</b>	<b>115,824</b>	<b>26,621</b>	<b>334,666</b>
<b>Roll Forward</b>							
<b>Proposed Costs</b>	<b>45,656</b>	<b>105,921</b>	<b>50,738</b>	<b>97,055</b>	<b>115,824</b>	<b>26,621</b>	<b>334,666</b>

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

Central Services Departments	Prothonotary	Sheriff	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	6,741	13,940	478	62,573	-	-
Equipment Depreciation	972	1,063	202	3,006	-	-
Employee Benefits	1,596	5,322	-	-	-	-
Liability Insurance	1,516	21,632	120,725	52,939	158	1,524
Property Insurance	733	1,118	27,116	8,038	33	-
Building Maintenance	47,640	51,774	101,181	116,705	39	49
Building Security	17,462	20,683	-	54,006	-	-
Budget & Purchasing	6,016	11,883	50,500	19,303	3,259	11,448
Human Resources	11,946	33,092	70,350	68,748	368	8,218
Information Technology	50,749	108,610	185,208	224,741	-	66,266
Commissioners	4,997	11,429	60,957	24,950	1,487	6,726
Solicitor	-	-	-	-	-	-
Controller	7,735	16,359	69,338	26,809	3,932	15,123
Treasurer	135	293	1,316	519	64	230
Central Phone	-	-	-	-	-	-
<b>Total Allocated</b>	<b>158,238</b>	<b>297,198</b>	<b>687,371</b>	<b>662,337</b>	<b>9,340</b>	<b>109,584</b>
<b>Roll Forward</b>						
<b>Proposed Costs</b>	<b>158,238</b>	<b>297,198</b>	<b>687,371</b>	<b>662,337</b>	<b>9,340</b>	<b>109,584</b>

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

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Domestic Relations	911 Telecommunications	Children & Youth
Building Depreciation	1,438	-	-	43,869	478	62,698
Equipment Depreciation	175	38	-	2,104	-	3,026
Employee Benefits	532	-	-	-	-	-
Liability Insurance	559	6,064	833	5,113	6,794	16,351
Property Insurance	105	-	-	1,295	6,616	1,851
Building Maintenance	8,236	-	3,834	102,278	510,025	122,320
Building Security	733	-	-	37,863	-	54,113
Budget & Purchasing	3,731	4,547	4,213	12,259	12,264	44,405
Human Resources	3,910	20,309	6,114	33,490	47,111	108,300
Information Technology	12,954	71,119	1,709	74,484	37,428	181,438
Commissioners	2,452	5,829	3,049	13,476	14,232	40,908
Solicitor	-	-	-	-	-	-
Controller	4,744	5,855	5,414	16,704	16,579	61,971
Treasurer	76	127	91	305	328	1,022
Central Phone	-	-	-	-	-	-
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Total Allocated	39,645	113,888	25,257	343,240	651,855	698,403
Roll Forward				5,148		
<hr/>						
Proposed Costs	39,645	113,888	25,257	348,388	651,855	698,403

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

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	11,416	64,172	413,021	-	-	413,021
Equipment Depreciation	-	11	1,803	28,180	-	-	28,180
Employee Benefits	-	-	1,598	34,061	-	-	34,061
Liability Insurance	-	734	1,234	283,487	-	-	283,487
Property Insurance	-	337	2,522	60,783	-	-	60,783
Building Maintenance	-	20,890	159,026	2,150,686	-	-	2,150,686
Building Security	-	9,853	59,863	506,498	-	-	506,498
Budget & Purchasing	-	4,394	73,462	437,530	-	-	437,530
Human Resources	-	3,504	4,752	633,874	-	-	633,874
Information Technology	-	11,072	8	1,764,254	-	-	1,764,254
Commissioners	7,308	2,755	38,939	354,865	-	1,147,900	1,502,765
Solicitor	-	-	12,041	12,041	-	-	12,041
Controller	3,560	5,698	100,553	588,875	-	136,753	725,628
Treasurer	-	92	1,357	9,762	-	421,868	431,630
Central Phone	-	-	-	-	-	-	-
					-		
<b>Total Allocated</b>	<b>10,868</b>	<b>70,756</b>	<b>521,329</b>	<b>7,277,916</b>	<b>-</b>	<b>1,706,521</b>	<b>8,984,437</b>
<b>Roll Forward</b>				<b>5,148</b>	<b>-</b>	<b>-</b>	<b>5,148</b>
<b>Proposed Costs</b>	<b>10,868</b>	<b>70,756</b>	<b>521,329</b>	<b>7,283,064</b>	<b>-</b>	<b>1,706,521</b>	<b>8,989,585</b>

**ADAMS COUNTY, PENNSYLVANIA  
Fixed Costs Proposed**

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2022</u>	<u>Fixed Costs Fiscal 2020</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Election & Voter	155,627			155,627		155,627
Tax Services	353,260			353,260		353,260
Public Defender	126,282			126,282		126,282
Reg & Recorder	161,203			161,203		161,203
Planning	153,323			153,323		153,323
Courts	998,300			998,300		998,300
DJ Harvey	110,262			110,262		110,262
DJ Bowman	43,869			43,869		43,869
DJ Little	45,656			45,656		45,656
DJ Beauchat	105,921			105,921		105,921
Law Library	50,738			50,738		50,738
Victim Witness	97,055			97,055		97,055
Clerk Courts	115,824			115,824		115,824
Coroner	26,621			26,621		26,621
District Attorney	334,666			334,666		334,666
Prothonotary	158,238			158,238		158,238
Sheriff	297,198			297,198		297,198
Prison	687,371			687,371		687,371
Probation Services	662,337			662,337		662,337
Protect Insp	9,340			9,340		9,340
Emergency Services	109,584			109,584		109,584
Veteran's Affairs	39,645			39,645		39,645
Conservation	113,888			113,888		113,888
Agricultural Extension	25,257			25,257		25,257
Domestic Relations	343,240	338,092	5,148	348,388		348,388
911 Telecommunications	651,855			651,855		651,855
Children & Youth	698,403			698,403		698,403
Liquid Fuels	10,868			10,868		10,868
Operational Services	70,756			70,756		70,756
Other	521,329			521,329		521,329
<b>Sub Total</b>	<b>7,277,916</b>	<b>338,092</b>	<b>5,148</b>	<b>7,283,064</b>		<b>7,283,064</b>
Direct Billed	-					-
Unallocated	1,706,521					1,706,521
<b>Total</b>	<b>8,984,437</b>					<b>8,989,585</b>

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	532,217	-
Equipment Depreciation	-	172,277	-
Employee Benefits	46,300	-	-
Liability Insurance	314,633	-	-
Property Insurance	67,013	-	-
Building Maintenance	2,053,937	-	-
Building Security	552,631	-	-
Budget & Purchasing	450,662	-	-
Human Resources	655,181	(1,022)	-
Information Technology	1,755,199	-	-
Commissioners	913,221	-	-
Solicitor	416,572	(1,232)	-
Controller	734,580	-	-
Treasurer	322,269	-	-
Election & Voter			155,627
Tax Services			353,260
Public Defender			126,282
Reg & Recorder			161,203
Planning			153,323
Courts			998,300
DJ Harvey			110,262
DJ Bowman			43,869
DJ Little			45,656
DJ Beauchat			105,921
Law Library			50,738
Victim Witness			97,055
Clerk Courts			115,824
Coroner			26,621
District Attorney			334,666
Prothonotary			158,238
Sheriff			297,198
Prison			687,371
Probation Services			662,337



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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Protect Insp			9,340
Emergency Services			109,584
Veteran's Affairs			39,645
Conservation			113,888
Agricultural Extension			25,257
Domestic Relations			343,240
911 Telecommunications			651,855
Children & Youth			698,403
Liquid Fuels			10,868
Operational Services			70,756
Other			521,329
Direct Billed			-
Unallocated			1,706,521
	<hr/>	<hr/>	<hr/>
Totals	<u>8,282,198</u>	<u>702,239</u>	<u>8,984,437</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	(532,217)	-	-	-	-	-	-	-
Equipment Depreciation	-	(172,277)	-	-	-	-	-	-
Employee Benefits	-	-	(46,300)	-	-	-	-	-
Liability Insurance	-	-	-	(314,633)	-	-	-	-
Property Insurance	-	-	-	-	(67,013)	-	-	-
Building Maintenance	69,712	18,037	2,129	10,735	2,585	(2,383,705)	53,241	26,604
Building Security	1,934	1,326	1,064	7,909	86	6,601	(636,092)	7,364
Budget & Purchasing	1,688	320	2,129	1,105	415	22,119	9,335	(522,779)
Human Resources	3,309	550	1,596	1,203	281	25,152	8,169	13,664
Information Technology	24,527	121,715	1,596	3,689	850	55,820	23,875	7,786
Commissioners	6,589	962	-	2,376	643	47,213	16,359	13,739
Solicitor	5,440	432	532	1,082	451	24,391	4,611	3,981
Controller	2,449	209	2,129	2,172	628	20,927	5,835	5,422
Treasurer	3,548	546	1,064	875	291	30,796	8,169	6,689
Election & Voter	5,467	316	-	1,026	419	91,471	6,354	9,603
Tax Services	9,695	1,565	6,919	5,259	812	101,896	23,340	25,541
Public Defender	2,190	518	2,661	1,862	612	36,803	10,182	5,649
Reg & Recorder	9,444	1,145	532	1,539	690	54,359	17,797	7,363
Planning	1,434	46	-	4,991	57	1,158	-	8,189
Courts	65,792	7,922	5,322	4,366	5,197	382,472	128,922	44,649
DJ Harvey	15,006	359	-	917	443	38,054	12,951	5,077
DJ Bowman	-	368	-	676	-	1,840	-	5,082
DJ Little	-	363	-	890	-	1,840	-	5,082
DJ Beauchat	15,006	359	-	958	443	33,996	12,951	5,082
Law Library	2,848	461	-	225	242	21,615	7,030	3,800
Victim Witness	2,601	329	1,596	1,038	221	17,659	3,735	13,924
Clerk Courts	7,107	948	2,129	2,131	538	59,667	13,421	9,398
Coroner	-	-	-	1,044	613	47	-	6,964
District Attorney	8,628	1,081	5,854	20,389	732	63,812	15,239	20,443
Prothonotary	6,741	972	1,596	1,516	733	47,640	17,462	6,016
Sheriff	13,940	1,063	5,322	21,632	1,118	51,774	20,683	11,883
Prison	478	202	-	120,725	27,116	101,181	-	50,500
Probation Services	62,573	3,006	-	52,939	8,038	116,705	54,006	19,303
Protect Insp	-	-	-	158	33	39	-	3,259

**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:								
Emergency Services	-	-	-	1,524	-	49	-	11,448
Veteran's Affairs	1,438	175	532	559	105	8,236	733	3,731
Conservation	-	38	-	6,064	-	-	-	4,547
Agricultural Extension	-	-	-	833	-	3,834	-	4,213
Domestic Relations	43,869	2,104	-	5,113	1,295	102,278	37,863	12,259
911 Telecommunications	478	-	-	6,794	6,616	510,025	-	12,264
Children & Youth	62,698	3,026	-	16,351	1,851	122,320	54,113	44,405
Liquid Fuels	-	-	-	-	-	-	-	-
Operational Services	11,416	11	-	734	337	20,890	9,853	4,394
Other	64,172	1,803	1,598	1,234	2,522	159,026	59,863	73,462
Unallocated	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Total Plan Allocation
Schedule Reference:							
Building Depreciation	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-
Building Maintenance	37,957	56,101	13,441	-	38,622	604	-
Building Security	13,740	29,414	4,007	-	9,834	182	-
Budget & Purchasing	7,109	20,871	2,106	-	4,834	86	-
Human Resources	(756,137)	26,586	4,891	-	16,315	262	-
Information Technology	23,991	(2,034,437)	5,130	-	10,073	186	-
Commissioners	11,733	38,398	(1,544,940)	475,957	17,483	267	-
Solicitor	5,901	17,781	2,943	(487,998)	5,031	82	-
Controller	15,277	40,871	5,478	-	(836,099)	122	-
Treasurer	6,555	40,161	4,179	-	8,279	(433,421)	-
Election & Voter	7,806	13,191	5,884	-	13,899	191	155,627
Tax Services	38,640	90,093	17,661	-	31,241	598	353,260
Public Defender	12,315	41,096	4,830	-	7,433	131	126,282
Reg & Recorder	12,428	40,688	5,612	-	9,442	164	161,203
Planning	29,553	87,543	9,368	-	10,777	207	153,323
Courts	29,808	227,724	25,628	-	69,550	948	998,300
DJ Harvey	6,214	20,844	3,819	-	6,471	107	110,262
DJ Bowman	5,029	20,844	3,445	-	6,478	107	43,869
DJ Little	6,228	20,844	3,821	-	6,481	107	45,656
DJ Beauchat	6,228	20,489	3,821	-	6,481	107	105,921
Law Library	1,566	5,880	2,110	-	4,887	74	50,738
Victim Witness	8,642	22,607	7,856	-	16,568	279	97,055
Clerk Courts	16,428	-	3,003	-	845	209	115,824
Coroner	2,417	2,828	3,554	-	9,017	137	26,621
District Attorney	30,360	123,797	14,959	-	28,931	441	334,666
Prothonotary	11,946	50,749	4,997	-	7,735	135	158,238
Sheriff	33,092	108,610	11,429	-	16,359	293	297,198
Prison	70,350	185,208	60,957	-	69,338	1,316	687,371
Probation Services	68,748	224,741	24,950	-	26,809	519	662,337
Protect Insp	368	-	1,487	-	3,932	64	9,340

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

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Total Plan Allocation
Schedule Reference:							
Emergency Services	8,218	66,266	6,726	-	15,123	230	109,584
Veteran's Affairs	3,910	12,954	2,452	-	4,744	76	39,645
Conservation	20,309	71,119	5,829	-	5,855	127	113,888
Agricultural Extension	6,114	1,709	3,049	-	5,414	91	25,257
Domestic Relations	33,490	74,484	13,476	-	16,704	305	343,240
911 Telecommunications	47,111	37,428	14,232	-	16,579	328	651,855
Children & Youth	108,300	181,438	40,908	-	61,971	1,022	698,403
Liquid Fuels	-	-	7,308	-	3,560	-	10,868
Operational Services	3,504	11,072	2,755	-	5,698	92	70,756
Other	4,752	8	38,939	12,041	100,553	1,357	521,329
Unallocated	-	-	1,147,900	-	136,753	421,868	1,706,521
Direct Billings	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	8,984,437

**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	Number of Telephone Units By Department
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
	Net Usable Square Footage Occupied
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 (Excluding Court Umbrella)
Payroll	Total Payroll Checks Issued By Department
Benefit Administration	Full-Time Equivalent Employees By Department
HR Generalist - Courts	Full-Time Equivalent Employees By Department (ONLY Court Umbrella)
10 Information Technology	
Technological Support	Support Tickets By Department

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

<u>Department</u>	<u>Basis of Allocation</u>
System Maintenance	Number of Computers & Servers by Department
11 Commissioners	
Accounting	Total Accounting Transactions (Exp & Rev) By Department
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 - 2022 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. This brings the total depreciation cost to the New Courthouse to the amount of \$127,374.

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 2022 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 2019 and 2020, the total depreciable cost is \$10,585,399. Total depreciation for the Human Service Building is \$336,162.

### **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. Total depreciation for the St Francis building is \$55,764.

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	532,217		532,217	532,217
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>532,217</u>	<u>-</u>	<u>532,217</u>	<u>532,217</u>
Total to be Allocated	<u><u>532,217</u></u>	<u><u>-</u></u>	<u><u>532,217</u></u>	<u><u>532,217</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 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	532,217		127,374	11,961	336,162	956	55,764
Major Repairs - Elevator	-				-		
Functional Cost	532,217	-	127,374	11,961	336,162	956	55,764
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	532,217	-	127,374	11,961	336,162	956	55,764
Unallocated	-						
1st Allocation	532,217	-	127,374	11,961	336,162	956	55,764
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	532,217	-	127,374	11,961	336,162	956	55,764

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	69,712	6,733	212	52,757	-	10,010
Building Security	1,934	532	-	1,402	-	-
Budget & Purchasing	1,688	-	1,449	-	-	239
Human Resources	3,309	3,309	-	-	-	-
Information Technology	24,527	2,127	-	21,578	-	822
Commissioners	6,589	5,863	487	-	-	239
Solicitor	5,440	5,201	-	-	-	239
Controller	2,449	-	2,210	-	-	239
Treasurer	3,548	3,309	-	-	-	239
Election & Voter	5,467	1,892	487	-	-	3,088
Tax Services	9,695	9,456	-	-	-	239
Public Defender	2,190	-	2,190	-	-	-
Reg & Recorder	9,444	6,974	-	-	-	2,470
Planning	1,434	-	-	-	-	1,434
Courts	65,792	40,059	4,095	20,284	-	1,354
DJ Harvey	15,006	-	-	15,006	-	-
DJ Beauchat	15,006	-	-	15,006	-	-
Law Library	2,848	2,848	-	-	-	-
Victim Witness	2,601	2,601	-	-	-	-
Clerk Courts	7,107	5,673	-	-	-	1,434
District Attorney	8,628	8,628	-	-	-	-
Prothonotary	6,741	5,910	831	-	-	-
Sheriff	13,940	12,506	-	-	-	1,434
Prison	478	-	-	-	478	-
Probation Services	62,573	-	-	62,573	-	-
Veteran's Affairs	1,438	1,064	-	-	-	374
Domestic Relations	43,869	-	-	43,869	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	62,698	-	-	62,698	-	-
Operational Services	11,416	-	-	11,416	-	-
Other	64,172	2,689	0	29,573	(0)	31,910
Subtotal	532,217	127,374	11,961	336,162	956	55,764
Total	532,217	127,374	11,961	336,162	956	55,764

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 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%	6,733		6,733	-	6,733
Building Security	225	0.418%	532		532	-	532
Budget & Purchasing	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	3,309		3,309	-	3,309
Information Technology	900	1.670%	2,127		2,127	-	2,127
Commissioners	2,480	4.603%	5,863		5,863	-	5,863
Solicitor	2,200	4.083%	5,201		5,201	-	5,201
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	3,309		3,309	-	3,309
Election & Voter	800	1.485%	1,892		1,892	-	1,892
Tax Services	4,000	7.424%	9,456		9,456	-	9,456
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	6,974		6,974	-	6,974
Courts	16,945	31.450%	40,059		40,059	-	40,059
Law Library	1,205	2.236%	2,848		2,848	-	2,848
Victim Witness	1,100	2.042%	2,601		2,601	-	2,601
Clerk Courts	2,400	4.454%	5,673		5,673	-	5,673
District Attorney	3,650	6.774%	8,628		8,628	-	8,628
Prothonotary	2,500	4.640%	5,910		5,910	-	5,910
Sheriff	5,290	9.818%	12,506		12,506	-	12,506
Veteran's Affairs	450	0.835%	1,064		1,064	-	1,064
Other	1,137	2.110%	2,689		2,689	-	2,689
Subtotal	53,880	100.000%	127,374	-	127,374	-	127,374
Second Allocation Total	53,880						
Total	53,880	100.000%	127,374	-	127,374	-	127,374

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 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
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
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%	4,095		4,095	-	4,095
Prothonotary	493	6.944%	831		831	-	831
Operational Services		0.000%	-		-	-	-
Other		0.000%	0		0	-	0
<b>Subtotal</b>	<b>7,100</b>	<b>100.000%</b>	<b>11,961</b>	<b>-</b>	<b>11,961</b>	<b>-</b>	<b>11,961</b>
<b>Total</b>	<b>7,100</b>	<b>100.000%</b>	<b>11,961</b>	<b>-</b>	<b>11,961</b>	<b>-</b>	<b>11,961</b>

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 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%	52,757		52,757	-	52,757
Building Security	282	0.417%	1,402		1,402	-	1,402
Information Technology	4,343	6.419%	21,578		21,578	-	21,578
Courts	4,083	6.034%	20,284		20,284	-	20,284
DJ Harvey	3,021	4.464%	15,006		15,006	-	15,006
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	15,006		15,006	-	15,006
Probation Services	12,595	18.614%	62,573		62,573	-	62,573
Domestic Relations	8,830	13.050%	43,869		43,869	-	43,869
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	62,698		62,698	-	62,698
Operational Services	2,298	3.396%	11,416		11,416	-	11,416
Other	5,952	8.797%	29,573		29,573	-	29,573
<b>Subtotal</b>	<b>67,663</b>	<b>100.000%</b>	<b>336,162</b>	<b>-</b>	<b>336,162</b>	<b>-</b>	<b>336,162</b>
<b>Total</b>	<b>67,663</b>	<b>100.000%</b>	<b>336,162</b>	<b>-</b>	<b>336,162</b>	<b>-</b>	<b>336,162</b>

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

Source: Commissioner's Office



**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 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: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2022 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%	10,010		10,010	-	10,010
Budget & Purchasing	144	0.429%	239		239	-	239
Information Technology	495	1.474%	822		822	-	822
Commissioners	144	0.429%	239		239	-	239
Solicitor	144	0.429%	239		239	-	239
Controller	144	0.429%	239		239	-	239
Treasurer	144	0.429%	239		239	-	239
Election & Voter	1,860	5.538%	3,088		3,088	-	3,088
Tax Services	144	0.429%	239		239	-	239
Reg & Recorder	1,488	4.430%	2,470		2,470	-	2,470
Planning	864	2.572%	1,434		1,434	-	1,434
Courts	816	2.429%	1,354		1,354	-	1,354
Clerk Courts	864	2.572%	1,434		1,434	-	1,434
Sheriff	864	2.572%	1,434		1,434	-	1,434
Veteran's Affairs	225	0.670%	374		374	-	374
Other	19,219	57.220%	31,910		31,910	-	31,910
Subtotal	33,588	100.000%	55,764	-	55,764	-	55,764
Total	33,588	100.000%	55,764	-	55,764	-	55,764

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

Source: Commissioner's Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 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 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 the current year, multiple mowers, including two zero turn mowers, were purchased by Building Maintenance. Total 2022 depreciation that is allocable to a specific department or building is \$50,726.

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 2022 depreciation is \$120,338.

Ref: OMB 2 CFR 200.436 Depreciation

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 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	172,277		172,277	172,277
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>172,277</u>	<u>-</u>	<u>172,277</u>	<u>172,277</u>
Total to be Allocated	<u><u>172,277</u></u>	<u><u>-</u></u>	<u><u>172,277</u></u>	<u><u>172,277</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 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	172,277		50,726	1,213	120,338
	-				
Functional Cost	172,277	-	50,726	1,213	120,338
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	172,277	-	50,726	1,213	120,338
Unallocated	-				
1st Allocation	172,277	-	50,726	1,213	120,338
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	172,277	-	50,726	1,213	120,338

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	18,037	18,018	19	-
Building Security	1,326	1,318	8	-
Budget & Purchasing	320	305	15	-
Human Resources	550	533	17	-
Information Technology	121,715	1,339	38	120,338
Commissioners	962	945	17	-
Solicitor	432	419	13	-
Controller	209	190	19	-
Treasurer	546	533	13	-
Election & Voter	316	305	11	-
Tax Services	1,565	1,523	42	-
Public Defender	518	499	19	-
Reg & Recorder	1,145	1,124	21	-
Courts	7,922	7,811	111	-
DJ Harvey	359	346	13	-
DJ Bowman	368	347	21	-
DJ Little	363	346	17	-
DJ Beauchat	359	346	13	-
Law Library	461	459	2	-
Victim Witness	329	314	15	-
Clerk Courts	948	914	34	-
District Attorney	1,081	1,043	38	-
Prothonotary	972	953	19	-
Sheriff	1,063	1,013	50	-
Prison	202	-	202	-
Probation Services	3,006	2,890	116	-
Veteran's Affairs	175	171	4	-
Domestic Relations	2,104	2,026	78	-
Children & Youth	3,026	2,896	130	-
Other	1,803	1,800	3	-
<b>Subtotal</b>	<b>172,277</b>	<b>50,726</b>	<b>1,213</b>	<b>120,338</b>
<b>Total</b>	<b>172,277</b>	<b>50,726</b>	<b>1,213</b>	<b>120,338</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 Actual**  
**Detail Allocation of**  
**Equipment**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	18,018	35.520%	18,018		18,018	-	18,018
Building Security	1,318	2.598%	1,318		1,318	-	1,318
Budget & Purchasing	305	0.601%	305		305	-	305
Human Resources	533	1.051%	533		533	-	533
Information Technology	1,339	2.640%	1,339		1,339	-	1,339
Commissioners	945	1.863%	945		945	-	945
Solicitor	419	0.826%	419		419	-	419
Controller	190	0.375%	190		190	-	190
Treasurer	533	1.051%	533		533	-	533
Election & Voter	305	0.601%	305		305	-	305
Tax Services	1,523	3.002%	1,523		1,523	-	1,523
Public Defender	499	0.984%	499		499	-	499
Reg & Recorder	1,124	2.216%	1,124		1,124	-	1,124
Courts	7,811	15.399%	7,811		7,811	-	7,811
DJ Harvey	347	0.683%	346		346	-	346
DJ Bowman	347	0.684%	347		347	-	347
DJ Little	346	0.682%	346		346	-	346
DJ Beauchat	346	0.682%	346		346	-	346
Law Library	459	0.905%	459		459	-	459
Victim Witness	314	0.619%	314		314	-	314
Clerk Courts	914	1.802%	914		914	-	914
District Attorney	1,043	2.056%	1,043		1,043	-	1,043
Prothonotary	952	1.878%	953		953	-	953
Sheriff	1,013	1.998%	1,013		1,013	-	1,013
Probation Services	2,890	5.698%	2,890		2,890	-	2,890
Veteran's Affairs	171	0.337%	171		171	-	171
Domestic Relations	2,026	3.994%	2,026		2,026	-	2,026
Children & Youth	2,896	5.709%	2,896		2,896	-	2,896
Other	1,799	3.546%	1,800		1,800	-	1,800
Subtotal	50,726	100.000%	50,726	-	50,726	-	50,726
Second Allocation Total	50,726						
Total	50,726	100.000%	50,726	-	50,726	-	50,726

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 Actual**  
**Detail Allocation of**  
**Phone System**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	9	1.560%	19		19	-	19
Building Security	4	0.693%	8		8	-	8
Budget & Purchasing	7	1.213%	15		15	-	15
Human Resources	8	1.386%	17		17	-	17
Information Technology	18	3.120%	38		38	-	38
Commissioners	8	1.386%	17		17	-	17
Solicitor	6	1.040%	13		13	-	13
Controller	9	1.560%	19		19	-	19
Treasurer	6	1.040%	13		13	-	13
Election & Voter	5	0.867%	11		11	-	11
Tax Services	20	3.466%	42		42	-	42
Public Defender	9	1.560%	19		19	-	19
Reg & Recorder	10	1.733%	21		21	-	21
Planning	22	3.813%	46		46	-	46
Courts	53	9.185%	111		111	-	111
DJ Harvey	6	1.040%	13		13	-	13
DJ Bowman	10	1.733%	21		21	-	21
DJ Little	8	1.386%	17		17	-	17
DJ Beauchat	6	1.040%	13		13	-	13
Law Library	1	0.173%	2		2	-	2
Victim Witness	7	1.213%	15		15	-	15
Clerk Courts	16	2.773%	34		34	-	34
District Attorney	18	3.120%	38		38	-	38
Prothonotary	9	1.560%	19		19	-	19
Sheriff	24	4.159%	50		50	-	50
Prison	96	16.638%	202		202	-	202
Probation Services	55	9.532%	116		116	-	116
Veteran's Affairs	2	0.347%	4		4	-	4
Conservation	18	3.120%	38		38	-	38
Domestic Relations	37	6.412%	78		78	-	78
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	62	10.745%	130		130	-	130
Operational Services	5	0.867%	11		11	-	11
Other	3	0.520%	3		3	-	3
Subtotal	577	100.000%	1,213	-	1,213	-	1,213
Second Allocation Total	577						
Total	577	100.000%	1,213	-	1,213	-	1,213

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

Source: Budget & Purchasing Office



**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2022 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%	120,338		120,338	-	120,338
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	120,338	-	120,338	-	120,338
Second Allocation Total	100						
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>120,338</b>	<b>-</b>	<b>120,338</b>	<b>-</b>	<b>120,338</b>

(A) Alloc basis: Direct Allocation - Information Technology

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	46,300		46,300	46,300
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>46,300</u>	<u>-</u>	<u>46,300</u>	<u>46,300</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
<u>Other Expenses and Cost</u>					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	-				
Employee Opt-Out	-				
Parking Expense	46,300				46,300
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
<hr/>					
Departmental Expenditures	46,300	-	-	-	46,300
<u>Cost Adjustments</u>					
Deductions	-	-			
<hr/>					
Departmental Cost Adjustments	-				
<hr/>					
Functional Cost	46,300	-	-	-	46,300
<hr/>					
Additions: 1st Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
<hr/>					
Allocable Costs	46,300	-	-	-	46,300
Unallocated	-				
1st Allocation	46,300	-	-	-	46,300
<hr/>					
Additions: 2nd Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
<hr/>					
Total Allocated	46,300	-	-	-	46,300

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Tuition Reimb	Parking Expense
Building Maintenance	2,129	-	2,129
Building Security	1,064	-	1,064
Budget & Purchasing	2,129	-	2,129
Human Resources	1,596	-	1,596
Solicitor	532	-	532
Controller	2,129	-	2,129
Treasurer	1,064	-	1,064
Tax Services	6,919	-	6,919
Public Defender	2,661	-	2,661
Reg & Recorder	532	-	532
Courts	5,322	-	5,322
Victim Witness	1,596	-	1,596
Clerk Courts	2,129	-	2,129
District Attorney	5,854	-	5,854
Prothonotary	1,596	-	1,596
Sheriff	5,322	-	5,322
Veteran's Affairs	532	-	532
Other	1,598	-	1,598
Subtotal	46,300	-	46,300
Total	46,300	-	46,300

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2022 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	4	4.598%	2,129		2,129	-	2,129
Building Security	2	2.299%	1,064		1,064	-	1,064
Budget & Purchasing	4	4.598%	2,129		2,129	-	2,129
Human Resources	3	3.448%	1,596		1,596	-	1,596
Information Technology	3	3.448%	1,596		1,596	-	1,596
Solicitor	1	1.149%	532		532	-	532
Controller	4	4.598%	2,129		2,129	-	2,129
Treasurer	2	2.299%	1,064		1,064	-	1,064
Tax Services	13	14.943%	6,919		6,919	-	6,919
Public Defender	5	5.747%	2,661		2,661	-	2,661
Reg & Recorder	1	1.149%	532		532	-	532
Courts	10	11.494%	5,322		5,322	-	5,322
Victim Witness	3	3.448%	1,596		1,596	-	1,596
Clerk Courts	4	4.598%	2,129		2,129	-	2,129
District Attorney	11	12.644%	5,854		5,854	-	5,854
Prothonotary	3	3.448%	1,596		1,596	-	1,596
Sheriff	10	11.494%	5,322		5,322	-	5,322
Veteran's Affairs	1	1.149%	532		532	-	532
Other	3	3.448%	1,598		1,598	-	1,598
Subtotal	87	100.000%	46,300	-	46,300	-	46,300
Second Allocation Total	87						
Total	87	100.000%	46,300	-	46,300	-	46,300

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

Source:                                      Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	314,633		314,633	314,633
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>314,633</u></u>	<u><u>                    </u></u>	<u><u>314,633</u></u>	<u><u>314,633</u></u>



**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 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	61,392		61,392			
Public Officials	49,881			49,881		
Crime	19,185			19,185		
Automobile	26,859				26,859	
Law Enforcement	157,316					157,316
<hr/>						
Departmental Expenditures	314,633	-	61,392	69,066	26,859	157,316
<u>Cost Adjustments</u>						
Deductions	-	-				
<hr/>						
Departmental Cost Adjustments	-					
<hr/>						
Functional Cost	314,633	-	61,392	69,066	26,859	157,316
<hr/>						
Additions: 1st Central Service Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	314,633	-	61,392	69,066	26,859	157,316
Unallocated	-					
1st Allocation	314,633	-	61,392	69,066	26,859	157,316
<hr/>						
Additions: 2nd Central Services Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
<hr/>						
Total Allocated	314,633	-	61,392	69,066	26,859	157,316

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	10,735	2,152	3,139	5,444	-
Building Security	7,909	813	1,046	-	6,050
Budget & Purchasing	1,105	507	598	-	-
Human Resources	1,203	605	598	-	-
Information Technology	3,689	1,895	1,794	-	-
Commissioners	2,376	1,116	897	363	-
Solicitor	1,082	634	448	-	-
Controller	2,172	976	1,196	-	-
Treasurer	875	427	448	-	-
Election & Voter	1,026	428	598	-	-
Tax Services	5,259	2,141	2,392	726	-
Public Defender	1,862	965	897	-	-
Reg & Recorder	1,539	642	897	-	-
Planning	4,991	2,022	2,243	726	-
Courts	4,366	2,273	2,093	-	-
DJ Harvey	917	319	598	-	-
DJ Bowman	676	228	448	-	-
DJ Little	890	292	598	-	-
DJ Beauchat	958	360	598	-	-
Law Library	225	76	149	-	-
Victim Witness	1,038	440	598	-	-
Clerk Courts	2,131	935	1,196	-	-
Coroner	1,044	169	149	726	-
District Attorney	20,389	2,276	2,243	2,904	12,966
Prothonotary	1,516	619	897	-	-
Sheriff	21,632	2,143	2,392	3,267	13,830
Prison	120,725	16,145	15,099	2,178	87,303
Probation Services	52,939	4,989	6,428	4,355	37,167
Protect Insp	158	158	-	-	-
Emergency Services	1,524	563	598	363	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Veteran's Affairs	559	260	299	-	-
Conservation	6,064	1,302	1,495	3,267	-
Agricultural Extension	833	385	448	-	-
Domestic Relations	5,113	1,974	3,139	-	-
911 Telecommunications	6,794	3,356	3,438	-	-
Children & Youth	16,351	5,951	8,222	2,178	-
Operational Services	734	435	299	-	-
Other	1,234	421	451	362	-
Subtotal	314,633	61,392	69,066	26,859	157,316
Total	314,633	61,392	69,066	26,859	157,316

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 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	934,589	3.506%	2,152		2,152	-	2,152
Building Security	352,907	1.324%	813		813	-	813
Budget & Purchasing	220,229	0.826%	507		507	-	507
Human Resources	262,870	0.986%	605		605	-	605
Information Technology	822,935	3.087%	1,895		1,895	-	1,895
Commissioners	484,707	1.818%	1,116		1,116	-	1,116
Solicitor	275,466	1.033%	634		634	-	634
Controller	423,928	1.590%	976		976	-	976
Treasurer	185,346	0.695%	427		427	-	427
Election & Voter	185,659	0.697%	428		428	-	428
Tax Services	929,346	3.487%	2,141		2,141	-	2,141
Public Defender	419,085	1.572%	965		965	-	965
Reg & Recorder	278,472	1.045%	642		642	-	642
Planning	877,713	3.293%	2,022		2,022	-	2,022
Courts	986,941	3.703%	2,273		2,273	-	2,273
DJ Harvey	138,421	0.519%	319		319	-	319
DJ Bowman	99,055	0.372%	228		228	-	228
DJ Little	126,534	0.475%	292		292	-	292
DJ Beauchat	156,471	0.587%	360		360	-	360
Law Library	32,996	0.124%	76		76	-	76
Victim Witness	190,999	0.717%	440		440	-	440
Clerk Courts	405,877	1.523%	935		935	-	935
Coroner	73,601	0.276%	169		169	-	169
District Attorney	988,316	3.708%	2,276		2,276	-	2,276
Prothonotary	268,783	1.008%	619		619	-	619
Sheriff	930,313	3.490%	2,143		2,143	-	2,143
Prison	7,009,802	26.299%	16,145		16,145	-	16,145
Probation Services	2,165,841	8.126%	4,989		4,989	-	4,989
Protect Insp	68,612	0.257%	158		158	-	158
Emergency Services	244,400	0.917%	563		563	-	563
Veteran's Affairs	112,804	0.423%	260		260	-	260
Conservation	565,160	2.120%	1,302		1,302	-	1,302
Agricultural Extension	167,132	0.627%	385		385	-	385
Domestic Relations	856,825	3.215%	1,974		1,974	-	1,974
911 Telecommunications	1,457,258	5.467%	3,356		3,356	-	3,356
Children & Youth	2,583,886	9.694%	5,951		5,951	-	5,951
Operational Services	188,603	0.708%	435		435	-	435
Other	182,839	0.686%	421		421	-	421
Subtotal	26,654,718	100.000%	61,392	-	61,392	-	61,392
Second Allocation Total	26,654,718						

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 Actual**  
**Detail Allocation of**  
**General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	26,654,718	100.000%	61,392	-	61,392	-	61,392

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

Source: General Ledger Trial Balance

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 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	4.545%	3,139		3,139	-	3,139
Building Security	7	1.515%	1,046		1,046	-	1,046
Budget & Purchasing	4	0.866%	598		598	-	598
Human Resources	4	0.866%	598		598	-	598
Information Technology	12	2.597%	1,794		1,794	-	1,794
Commissioners	6	1.299%	897		897	-	897
Solicitor	3	0.649%	448		448	-	448
Controller	8	1.732%	1,196		1,196	-	1,196
Treasurer	3	0.649%	448		448	-	448
Election & Voter	4	0.866%	598		598	-	598
Tax Services	16	3.463%	2,392		2,392	-	2,392
Public Defender	6	1.299%	897		897	-	897
Reg & Recorder	6	1.299%	897		897	-	897
Planning	15	3.247%	2,243		2,243	-	2,243
Courts	14	3.030%	2,093		2,093	-	2,093
DJ Harvey	4	0.866%	598		598	-	598
DJ Bowman	3	0.649%	448		448	-	448
DJ Little	4	0.866%	598		598	-	598
DJ Beauchat	4	0.866%	598		598	-	598
Law Library	1	0.216%	149		149	-	149
Victim Witness	4	0.866%	598		598	-	598
Clerk Courts	8	1.732%	1,196		1,196	-	1,196
Coroner	1	0.216%	149		149	-	149
District Attorney	15	3.247%	2,243		2,243	-	2,243
Prothonotary	6	1.299%	897		897	-	897
Sheriff	16	3.463%	2,392		2,392	-	2,392
Prison	101	21.861%	15,099		15,099	-	15,099
Probation Services	43	9.307%	6,428		6,428	-	6,428
Emergency Services	4	0.866%	598		598	-	598
Veteran's Affairs	2	0.433%	299		299	-	299
Conservation	10	2.165%	1,495		1,495	-	1,495
Agricultural Extension	3	0.649%	448		448	-	448
Domestic Relations	21	4.545%	3,139		3,139	-	3,139
911 Telecommunications	23	4.978%	3,438		3,438	-	3,438
Children & Youth	55	11.905%	8,222		8,222	-	8,222
Operational Services	2	0.433%	299		299	-	299
Other	3	0.650%	451		451	-	451

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 Actual**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	462	100.00%	69,066	-	69,066	-	69,066
Second Allocation Total	462						
<b>Total</b>	<b>462</b>	<b>100.00%</b>	<b>69,066</b>	<b>-</b>	<b>69,066</b>	<b>-</b>	<b>69,066</b>

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 Actual**  
**Detail Allocation of**  
**Automobile**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	15	20.270%	5,444		5,444	-	5,444
Commissioners	1	1.351%	363		363	-	363
Tax Services	2	2.703%	726		726	-	726
Planning	2	2.703%	726		726	-	726
Coroner	2	2.703%	726		726	-	726
District Attorney	8	10.811%	2,904		2,904	-	2,904
Sheriff	9	12.162%	3,267		3,267	-	3,267
Prison	6	8.108%	2,178		2,178	-	2,178
Probation Services	12	16.216%	4,355		4,355	-	4,355
Emergency Services	1	1.351%	363		363	-	363
Conservation	9	12.162%	3,267		3,267	-	3,267
Children & Youth	6	8.108%	2,178		2,178	-	2,178
Other	1	1.352%	362		362	-	362
Subtotal	74	100.000%	26,859	-	26,859	-	26,859
Second Allocation Total	74						
Total	74	100.000%	26,859	-	26,859	-	26,859

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

Source: Finance Office



**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2022 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	7	3.846%	6,050		6,050	-	6,050
District Attorney	15	8.242%	12,966		12,966	-	12,966
Sheriff	16	8.791%	13,830		13,830	-	13,830
Prison	101	55.495%	87,303		87,303	-	87,303
Probation Services	43	23.626%	37,167		37,167	-	37,167
Other		0.000%	-		-	-	-
Subtotal	182	100.000%	157,316	-	157,316	-	157,316
Second Allocation Total	182						
<b>Total</b>	<b>182</b>	<b>100.000%</b>	<b>157,316</b>	<b>-</b>	<b>157,316</b>	<b>-</b>	<b>157,316</b>

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	67,013		67,013	67,013
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>67,013</u>	<u>-</u>	<u>67,013</u>	<u>67,013</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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	67,013		10,807	3,343	9,923	32,737	5,618	2,220	2,365
Departmental Expenditures	67,013	-	10,807	3,343	9,923	32,737	5,618	2,220	2,365
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	67,013	-	10,807	3,343	9,923	32,737	5,618	2,220	2,365
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	67,013	-	10,807	3,343	9,923	32,737	5,618	2,220	2,365
1st Allocation	67,013	-	10,807	3,343	9,923	32,737	5,618	2,220	2,365
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	67,013	-	10,807	3,343	9,923	32,737	5,618	2,220	2,365

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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	2,585	571	59	1,557	-	-	398	-
Building Security	86	45	-	41	-	-	-	-
Budget & Purchasing	415	-	405	-	-	-	10	-
Human Resources	281	281	-	-	-	-	-	-
Information Technology	850	180	-	637	-	-	33	-
Commissioners	643	497	136	-	-	-	10	-
Solicitor	451	441	-	-	-	-	10	-
Controller	628	-	618	-	-	-	10	-
Treasurer	291	281	-	-	-	-	10	-
Central Phone	-	-	-	-	-	-	-	-
Election & Voter	419	160	136	-	-	-	123	-
Tax Services	812	802	-	-	-	-	10	-
Public Defender	612	-	612	-	-	-	-	-
Reg & Recorder	690	592	-	-	-	-	98	-
Planning	57	-	-	-	-	-	57	-
Courts	5,197	3,399	1,145	599	-	-	54	-
DJ Harvey	443	-	-	443	-	-	-	-
DJ Beauchat	443	-	-	443	-	-	-	-
Law Library	242	242	-	-	-	-	-	-
Victim Witness	221	221	-	-	-	-	-	-
Clerk Courts	538	481	-	-	-	-	57	-
Coroner	613	-	-	-	613	-	-	-
District Attorney	732	732	-	-	-	-	-	-
Prothonotary	733	501	232	-	-	-	-	-
Sheriff	1,118	1,061	-	-	-	-	57	-
Prison	27,116	-	-	-	25,933	-	-	1,183
Probation Services	8,038	-	-	1,847	6,191	-	-	-
Protect Insp	33	-	-	-	-	33	-	-
Veteran's Affairs	105	90	-	-	-	-	15	-
Domestic Relations	1,295	-	-	1,295	-	-	-	-
911 Telecommunications	6,616	-	-	-	-	5,433	-	1,183
Children & Youth	1,851	-	-	1,851	-	-	-	-
Operational Services	337	-	-	337	-	-	-	-
Other	2,522	230	-	873	-	152	1,268	(1)
<b>Subtotal</b>	<b>67,013</b>	<b>10,807</b>	<b>3,343</b>	<b>9,923</b>	<b>32,737</b>	<b>5,618</b>	<b>2,220</b>	<b>2,365</b>
<b>Total</b>	<b>67,013</b>	<b>10,807</b>	<b>3,343</b>	<b>9,923</b>	<b>32,737</b>	<b>5,618</b>	<b>2,220</b>	<b>2,365</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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%	571		571	-	571
Building Security	225	0.418%	45		45	-	45
Budget & Purchasing	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	281		281	-	281
Information Technology	900	1.670%	180		180	-	180
Commissioners	2,480	4.603%	497		497	-	497
Solicitor	2,200	4.083%	441		441	-	441
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	281		281	-	281
Central Phone		0.000%	-		-	-	-
Election & Voter	800	1.485%	160		160	-	160
Tax Services	4,000	7.424%	802		802	-	802
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	592		592	-	592
Courts	16,945	31.450%	3,399		3,399	-	3,399
Law Library	1,205	2.236%	242		242	-	242
Victim Witness	1,100	2.042%	221		221	-	221
Clerk Courts	2,400	4.454%	481		481	-	481
District Attorney	3,650	6.774%	732		732	-	732
Prothonotary	2,500	4.640%	501		501	-	501
Sheriff	5,290	9.818%	1,061		1,061	-	1,061
Veteran's Affairs	450	0.835%	90		90	-	90
Other	1,137	2.11%	230		230	-	230
Subtotal	53,880	100.000%	10,807	-	10,807	-	10,807
Second Allocation Total	53,880						
<b>Total</b>	<b>53,880</b>	<b>100.000%</b>	<b>10,807</b>	<b>-</b>	<b>10,807</b>	<b>-</b>	<b>10,807</b>

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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%	59		59	-	59
Budget & Purchasing	860	12.113%	405		405	-	405
Commissioners	289	4.070%	136		136	-	136
Controller	1,312	18.479%	618		618	-	618
Election & Voter	289	4.070%	136		136	-	136
Public Defender	1,300	18.310%	612		612	-	612
Courts	2,431	34.239%	1,145		1,145	-	1,145
Prothonotary	493	6.944%	232		232	-	232
Other		0.000%	-		-	-	-
Subtotal	7,100	100.000%	3,343	-	3,343	-	3,343
Second Allocation Total	7,100						
Total	7,100	100.000%	3,343	-	3,343	-	3,343

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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%	1,557		1,557	-	1,557
Building Security	282	0.417%	41		41	-	41
Information Technology	4,343	6.419%	637		637	-	637
Courts	4,083	6.034%	599		599	-	599
DJ Harvey	3,021	4.464%	443		443	-	443
DJ Beauchat	3,021	4.464%	443		443	-	443
Probation Services	12,595	18.614%	1,847		1,847	-	1,847
Domestic Relations	8,830	13.050%	1,295		1,295	-	1,295
Children & Youth	12,620	18.651%	1,851		1,851	-	1,851
Operational Services	2,298	3.396%	337		337	-	337
Other	5,952	8.797%	873		873	-	873
Subtotal	67,663	100.000%	9,923	-	9,923	-	9,923
Second Allocation Total	67,663						
Total	67,663	100.000%	9,923	-	9,923	-	9,923

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

Source: Finance Office



**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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%	613		613	-	613
Prison	92,741	79.217%	25,933		25,933	-	25,933
Probation Services	22,138	18.910%	6,191		6,191	-	6,191
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	32,737	-	32,737	-	32,737
Second Allocation Total	117,072						
Total	117,072	100.000%	32,737	-	32,737	-	32,737

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 Actual**  
**Detail Allocation of**  
**Emergency Training Facility**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Protect Insp	233	0.588%	33		33	-	33
911 Telecommunications	38,299	96.715%	5,433		5,433	-	5,433
Other	1,068	2.697%	152		152	-	152
Subtotal	39,600	100.000%	5,618	-	5,618	-	5,618
Second Allocation Total	39,600						
Total	39,600	100.000%	5,618	-	5,618	-	5,618

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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%	398		398	-	398
Budget & Purchasing	144	0.429%	10		10	-	10
Information Technology	495	1.474%	33		33	-	33
Commissioners	144	0.429%	10		10	-	10
Solicitor	144	0.429%	10		10	-	10
Controller	144	0.429%	10		10	-	10
Treasurer	144	0.429%	10		10	-	10
Election & Voter	1,860	5.538%	123		123	-	123
Tax Services	144	0.429%	10		10	-	10
Reg & Recorder	1,488	4.430%	98		98	-	98
Planning	864	2.572%	57		57	-	57
Courts	816	2.429%	54		54	-	54
Clerk Courts	864	2.572%	57		57	-	57
Sheriff	864	2.572%	57		57	-	57
Veteran's Affairs	225	0.670%	15		15	-	15
Other	19,219	57.219%	1,268		1,268	-	1,268
Subtotal	33,588	100.000%	2,220	-	2,220	-	2,220
Second Allocation Total	33,588						
Total	33,588	100.000%	2,220	-	2,220	-	2,220

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2022 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%	1,183		1,183	-	1,183
911 Telecommunications	50	50.000%	1,183		1,183	-	1,183
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	2,365	-	2,365	-	2,365
Second Allocation Total	100						
Total	100	100.000%	2,365	-	2,365	-	2,365

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	2,053,937		2,053,937	2,053,937
Allocated Additions				
Building Depreciation	69,712	-	69,712	
Equipment Depreciation	18,037	-	18,037	
Employee Benefits	2,129	-	2,129	
Liability Insurance	10,735	-	10,735	
Property Insurance	2,585	-	2,585	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		122,495	122,495	
Building Security		53,241	53,241	
Budget & Purchasing		26,604	26,604	
Human Resources		37,957	37,957	
Information Technology		56,101	56,101	
Commissioners		13,441	13,441	
Solicitor		-	-	
Purchasing		-	-	
Controller		38,622	38,622	
Treasurer		604	604	
Central Phone		-	-	
County Complex		-	-	
	<u>103,198</u>	<u>349,065</u>	<u>452,263</u>	<u>452,263</u>
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	-		-	
	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,157,135</u></u>	<u><u>349,065</u></u>	<u><u>2,506,200</u></u>	<u><u>2,506,200</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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	896,680	84,113	352,470	50,728	210,874	4,097	194,398
<u>Other Expenses and Cost</u>							
Supplies	63,751	5,980	25,060	3,607	14,993	291	13,821
Minor Equipment	6,664	625	2,620	377	1,567	30	1,445
Other Costs	2,079	195	817	118	489	9	451
Software License	-	-	-	-	-	-	-
Advertising	978	92	384	55	230	4	212
Telephone	-	-	-	-	-	-	-
Postage	48	5	19	3	11	0	10
Shipping Expense	-	-	-	-	-	-	-
Utilities	200,943	18,849	78,987	11,368	47,256	918	43,564
Building Repairs & Maintenance	138,909	13,030	54,603	7,859	32,668	635	30,115
Archive Lease	-	-	-	-	-	-	-
Contracted Services	138,252	12,969	54,345	7,821	32,513	632	29,973
Vehicle Repair	11,847	1,111	4,657	670	2,786	54	2,568
Gasoline	12,503	1,173	4,915	707	2,940	57	2,711
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	-	-	-	-	-	-	-
Mileage	-	-	-	-	-	-	-
Training	1,205	113	474	68	283	6	261
Equipment Repair	27,627	2,592	10,860	1,563	6,497	126	5,989
Employee Benefits	549,913	51,585	216,162	31,110	129,324	2,513	119,220
Uniforms	-	-	-	-	-	-	-
Prof Services	2,536	238	997	143	596	12	550
Rental of Land and Buildings	-	-	-	-	-	-	-
Departmental Expenditures	2,053,937	192,669	807,369	116,198	483,028	9,385	445,288
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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	2,053,937	192,669	807,369	116,198	483,028	9,385	445,288
Additions: 1st Central Service Centers	103,198	103,198					
REALLOCATE ADMIN		(295,867)	128,339	18,471	76,782	1,492	70,783
Allocable Costs	2,157,135	-	935,708	134,669	559,810	10,877	516,071
Unallocated	-						
1st Allocation	2,157,135	-	935,708	134,669	559,810	10,877	516,071
Additions: 2nd Central Service Centers	349,065	349,065					
REALLOCATE ADMIN		(349,065)	151,415	21,792	90,588	1,760	83,510
Allocable Costs	349,065	-	151,415	21,792	90,588	1,760	83,510
Unallocated	-						
2nd Allocation	349,065	-	151,415	21,792	90,588	1,760	83,510
Total Allocated	2,506,200	-	1,087,123	156,461	650,398	12,637	599,581



**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Building Maintenance	122,495	39,497	54	-	1,952	80,992
Building Security	6,601	4,036	-	-	-	2,565
Budget & Purchasing	22,119	22,063	-	-	56	-
Human Resources	25,152	25,111	41	-	-	-
Information Technology	55,820	16,143	-	-	192	39,485
Commissioners	47,213	47,084	73	-	56	-
Solicitor	24,391	24,304	31	-	56	-
Controller	20,927	20,735	136	-	56	-
Treasurer	30,796	25,111	5,629	-	56	-
Election & Voter	91,471	19,533	41,760	29,457	721	-
Tax Services	101,896	71,748	30,092	-	56	-
Public Defender	36,803	35,139	1,664	-	-	-
Reg & Recorder	54,359	52,915	867	-	577	-
Planning	1,158	-	823	-	335	-
Courts	382,472	342,525	2,514	-	316	37,117
DJ Harvey	38,054	-	8,755	1,840	-	27,459
DJ Bowman	1,840	-	-	1,840	-	-
DJ Little	1,840	-	-	1,840	-	-
DJ Beauchat	33,996	-	4,702	1,835	-	27,459
Law Library	21,615	21,615	-	-	-	-
Victim Witness	17,659	17,659	-	-	-	-
Clerk Courts	59,667	43,049	16,283	-	335	-
Coroner	47	-	47	-	-	-
District Attorney	63,812	60,806	3,006	-	-	-
Prothonotary	47,640	44,842	2,798	-	-	-
Sheriff	51,774	47,685	3,754	-	335	-
Prison	101,181	-	1,111	100,070	-	-
Probation Services	116,705	-	2,204	-	-	114,501
Protect Insp	39	-	39	-	-	-
Emergency Services	49	-	49	-	-	-
Veteran's Affairs	8,236	8,062	87	-	87	-
Agricultural Extension	3,834	-	321	3,513	-	-
Domestic Relations	102,278	-	22,004	-	-	80,274
911 Telecommunications	510,025	-	22	510,003	-	-
Children & Youth	122,320	-	7,593	-	-	114,727
Operational Services	20,890	-	-	-	-	20,890
Other	159,026	97,461	2	0	7,451	54,112
<b>Subtotal</b>	<b>2,506,200</b>	<b>1,087,123</b>	<b>156,461</b>	<b>650,398</b>	<b>12,637</b>	<b>599,581</b>
<b>Total</b>	<b>2,506,200</b>	<b>1,087,123</b>	<b>156,461</b>	<b>650,398</b>	<b>12,637</b>	<b>599,581</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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%	39,497		39,497		39,497
Building Security	225	0.369%	3,453		3,453	583	4,036
Budget & Purchasing	1,230	2.017%	18,874		18,874	3,189	22,063
Human Resources	1,400	2.296%	21,482		21,482	3,629	25,111
Information Technology	900	1.476%	13,810		13,810	2,333	16,143
Commissioners	2,625	4.305%	40,279		40,279	6,805	47,084
Solicitor	1,355	2.222%	20,791		20,791	3,513	24,304
Controller	1,156	1.896%	17,738		17,738	2,997	20,735
Treasurer	1,400	2.296%	21,482		21,482	3,629	25,111
Election & Voter	1,089	1.786%	16,710		16,710	2,823	19,533
Tax Services	4,000	6.560%	61,378		61,378	10,370	71,748
Public Defender	1,959	3.213%	30,060		30,060	5,079	35,139
Reg & Recorder	2,950	4.838%	45,267		45,267	7,648	52,915
Courts	19,096	31.315%	293,019		293,019	49,506	342,525
Law Library	1,205	1.976%	18,491		18,491	3,124	21,615
Victim Witness	985	1.615%	15,107		15,107	2,552	17,659
Clerk Courts	2,400	3.936%	36,827		36,827	6,222	43,049
District Attorney	3,390	5.559%	52,018		52,018	8,788	60,806
Prothonotary	2,500	4.100%	38,361		38,361	6,481	44,842
Sheriff	2,659	4.360%	40,793		40,793	6,892	47,685
Veteran's Affairs	450	0.737%	6,897		6,897	1,165	8,062
Operational Services		0.000%	-		-	-	-
Other	5,434	8.910%	83,374		83,374	14,087	97,461
Subtotal	60,980	100.000%	935,708	-	935,708	151,415	1,087,123
Second Allocation Total	58,406						
Total	60,980	100.000%	935,708	-	935,708	151,415	1,087,123

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 Actual**  
**Detail Allocation of**  
**Mailroom**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	87	0.040%	54		54		54
Human Resources	57	0.026%	35		35	6	41
Commissioners	103	0.047%	63		63	10	73
Solicitor	43	0.020%	27		27	4	31
Controller	191	0.087%	117		117	19	136
Treasurer	7,879	3.598%	4,845		4,845	784	5,629
Election & Voter	58,441	26.689%	35,942		35,942	5,818	41,760
Tax Services	42,111	19.232%	25,899		25,899	4,193	30,092
Public Defender	2,328	1.063%	1,432		1,432	232	1,664
Reg & Recorder	1,213	0.554%	746		746	121	867
Planning	1,151	0.526%	708		708	115	823
Courts	3,519	1.607%	2,164		2,164	350	2,514
DJ Harvey	12,251	5.595%	7,535		7,535	1,220	8,755
DJ Beauchat	6,579	3.005%	4,047		4,047	655	4,702
Clerk Courts	22,786	10.406%	14,014		14,014	2,269	16,283
Coroner	66	0.030%	40		40	7	47
District Attorney	4,207	1.921%	2,587		2,587	419	3,006
Prothonotary	3,915	1.788%	2,408		2,408	390	2,798
Sheriff	5,254	2.399%	3,231		3,231	523	3,754
Prison	1,555	0.710%	956		956	155	1,111
Probation Services	3,086	1.409%	1,897		1,897	307	2,204
Protect Insp	54	0.025%	34		34	5	39
Emergency Services	67	0.031%	42		42	7	49
Veteran's Affairs	122	0.056%	75		75	12	87
Agricultural Extension	449	0.205%	276		276	45	321
Domestic Relations	30,794	14.063%	18,938		18,938	3,066	22,004
911 Telecommunications	31	0.014%	19		19	3	22
Children & Youth	10,626	4.853%	6,535		6,535	1,058	7,593
Operational Services		0.000%	-		-	-	-
Other	2	0.001%	3		3	(1)	2
Subtotal	218,967	100.000%	134,669	-	134,669	21,792	156,461
Second Allocation Total	218,880						
Total	218,967	100.000%	134,669	-	134,669	21,792	156,461

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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	9,551	4.529%	25,354		25,354	4,103	29,457
DJ Harvey	596	0.283%	1,584		1,584	256	1,840
DJ Bowman	596	0.283%	1,584		1,584	256	1,840
DJ Little	596	0.283%	1,584		1,584	256	1,840
DJ Beauchat	595	0.282%	1,579		1,579	256	1,835
Prison	32,445	15.386%	86,132		86,132	13,938	100,070
Agricultural Extension	1,140	0.540%	3,023		3,023	490	3,513
911 Telecommunications	165,354	78.414%	438,970		438,970	71,033	510,003
Other		0.00000%	0		0	-	0
Subtotal	210,874	100.000%	559,810	-	559,810	90,588	650,398
Second Allocation Total	210,874						
Total	210,874	100.00%	559,810	-	559,810	90,588	650,398

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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%	1,952		1,952		1,952
Budget & Purchasing	144	0.429%	47		47	9	56
Information Technology	495	1.474%	160		160	32	192
Commissioners	144	0.429%	47		47	9	56
Solicitor	144	0.429%	47		47	9	56
Controller	144	0.429%	47		47	9	56
Treasurer	144	0.429%	47		47	9	56
Election & Voter	1,860	5.538%	602		602	119	721
Tax Services	144	0.429%	47		47	9	56
Reg & Recorder	1,488	4.430%	482		482	95	577
Planning	864	2.572%	280		280	55	335
Courts	816	2.429%	264		264	52	316
Clerk Courts	864	2.572%	280		280	55	335
Sheriff	864	2.572%	280		280	55	335
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	225	0.670%	73		73	14	87
Operational Services		0.000%	-		-	-	-
Other	19,219	57.219%	6,222		6,222	1,229	7,451
Subtotal	33,588	100.000%	10,877	-	10,877	1,760	12,637
Second Allocation Total	27,559						
Total	33,588	100.000%	10,877	-	10,877	1,760	12,637

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2022 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%	80,992		80,992		80,992
Building Security	282	0.417%	2,152		2,152	413	2,565
Information Technology	4,343	6.419%	33,127		33,127	6,358	39,485
Courts	4,083	6.034%	31,140		31,140	5,977	37,117
DJ Harvey	3,021	4.464%	23,037		23,037	4,422	27,459
DJ Beauchat	3,021	4.464%	23,037		23,037	4,422	27,459
Probation Services	12,595	18.614%	96,062		96,062	18,439	114,501
Domestic Relations	8,830	13.050%	67,347		67,347	12,927	80,274
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	96,252		96,252	18,475	114,727
Operational Services	2,298	3.396%	17,526		17,526	3,364	20,890
Other	5,952	8.797%	45,399		45,399	8,713	54,112
Subtotal	67,663	100.000%	516,071	-	516,071	83,510	599,581
Second Allocation Total	57,044						
Total	67,663	100.000%	516,071	-	516,071	83,510	599,581

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	552,631		552,631	552,631
Allocated Additions				
Building Depreciation	1,934	-	1,934	
Equipment Depreciation	1,326	-	1,326	
Employee Benefits	1,064	-	1,064	
Liability Insurance	7,909	-	7,909	
Property Insurance	86	-	86	
Building Maintenance	5,605	996	6,601	
Building Security		2,228	2,228	
Budget & Purchasing		7,364	7,364	
Human Resources		13,740	13,740	
Information Technology		29,414	29,414	
Commissioners		4,007	4,007	
Controller		9,834	9,834	
Treasurer		182	182	
Central Phone		-	-	
	<u>17,924</u>	<u>67,765</u>	<u>85,689</u>	<u>85,689</u>
Departmental Cost Adjustments				
Reclass from IT	-		-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>570,555</u></u>	<u><u>67,765</u></u>	<u><u>638,320</u></u>	<u><u>638,320</u></u>



**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2022 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	359,595		199,415	160,180
	-			
<u>Other Expenses and Cost</u>				
Supplies	4,713		2,613	2,099
Minor Equipment	10,239		5,678	4,561
Advertising	-		-	-
Miscellaneous	1,369		759	610
Utilities	1,886		1,046	840
Training	-		-	-
Contracted Services	13,024		7,223	5,801
Employee Benefits	157,413		87,294	70,119
Equipment Repairs	2,075		1,151	924
Uniforms	2,317		1,285	1,032
Travel	-		-	-
Building Repair/Maintenance	-		-	-
	-		-	-
Departmental Expenditures	552,631	-	306,464	246,167
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from IT	-			
Functional Cost	552,631	-	306,464	246,167
Additions: 1st				
Central Service Centers	17,924	17,924		
REALLOCATE ADMIN		(17,924)	9,940	7,984
Allocable Costs	570,555	-	316,404	254,151
Unallocated	-			
1st Allocation	570,555	-	316,404	254,151
Additions: 2nd				
Central Service Centers	67,765	67,765		
REALLOCATE ADMIN		(67,765)	37,579	30,186
Allocable Costs	67,765	-	37,579	30,186
Unallocated	-			
2nd Allocation	67,765	-	37,579	30,186
Total Allocated	638,320	-	353,983	284,337

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	53,241	13,355	39,886
Building Security	2,228	1,168	1,060
Budget & Purchasing	9,335	9,335	-
Human Resources	8,169	8,169	-
Information Technology	23,875	5,251	18,624
Commissioners	16,359	16,359	-
Solicitor	4,611	4,611	-
Controller	5,835	5,835	-
Treasurer	8,169	8,169	-
Election & Voter	6,354	6,354	-
Tax Services	23,340	23,340	-
Public Defender	10,182	10,182	-
Reg & Recorder	17,797	17,797	-
Courts	128,922	111,416	17,506
DJ Harvey	12,951	-	12,951
DJ Beauchat	12,951	-	12,951
Law Library	7,030	7,030	-
Victim Witness	3,735	3,735	-
Clerk Courts	13,421	13,421	-
District Attorney	15,239	15,239	-
Prothonotary	17,462	17,462	-
Sheriff	20,683	20,683	-
Probation Services	54,006	-	54,006
Veteran's Affairs	733	733	-
Domestic Relations	37,863	-	37,863
Children & Youth	54,113	-	54,113
Operational Services	9,853	-	9,853
Other	59,863	34,339	25,524
Subtotal	638,320	353,983	284,337
Total	638,320	353,983	284,337

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2022 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%	13,355		13,355		13,355
Building Security	225	0.369%	1,168		1,168		1,168
Budget & Purchasing	1,600	2.624%	8,302		8,302	1,033	9,335
Human Resources	1,400	2.296%	7,265		7,265	904	8,169
Information Technology	900	1.476%	4,670		4,670	581	5,251
Commissioners	2,804	4.598%	14,548		14,548	1,811	16,359
Solicitor	790	1.296%	4,101		4,101	510	4,611
Controller	1,000	1.640%	5,189		5,189	646	5,835
Treasurer	1,400	2.296%	7,265		7,265	904	8,169
Election & Voter	1,089	1.786%	5,651		5,651	703	6,354
Tax Services	4,000	6.560%	20,756		20,756	2,584	23,340
Public Defender	1,745	2.862%	9,055		9,055	1,127	10,182
Reg & Recorder	3,050	5.002%	15,827		15,827	1,970	17,797
Courts	19,096	31.315%	99,082		99,082	12,334	111,416
Law Library	1,205	1.976%	6,252		6,252	778	7,030
Victim Witness	640	1.050%	3,322		3,322	413	3,735
Clerk Courts	2,300	3.772%	11,935		11,935	1,486	13,421
District Attorney	2,612	4.283%	13,552		13,552	1,687	15,239
Prothonotary	2,993	4.908%	15,529		15,529	1,933	17,462
Sheriff	3,545	5.813%	18,393		18,393	2,290	20,683
Veteran's Affairs	126	0.206%	652		652	81	733
Other	5,887	9.653%	30,535		30,535	3,804	34,339
Subtotal	60,980	100.000%	316,404	-	316,404	37,579	353,983
Second Allocation Total	58,181						
Total	60,980	100.000%	316,404	-	316,404	37,579	353,983

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2022 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%	39,886		39,886		39,886
Building Security	282	0.417%	1,060		1,060		1,060
Information Technology	4,343	6.419%	16,314		16,314	2,310	18,624
Courts	4,083	6.034%	15,335		15,335	2,171	17,506
DJ Harvey	3,021	4.464%	11,345		11,345	1,606	12,951
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	11,345		11,345	1,606	12,951
Probation Services	12,595	18.614%	47,308		47,308	6,698	54,006
Domestic Relations	8,830	13.050%	33,167		33,167	4,696	37,863
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	47,402		47,402	6,711	54,113
Operational Services	2,298	3.396%	8,631		8,631	1,222	9,853
Other	5,952	8.797%	22,358		22,358	3,166	25,524
Subtotal	67,663	100.000%	254,151	-	254,151	30,186	284,337
Second Allocation Total	56,762						
Total	67,663	100.000%	254,151	-	254,151	30,186	284,337

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	450,662		450,662	450,662
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,688	-	1,688	
Equipment Depreciation	320	-	320	
Employee Benefits	2,129	-	2,129	
Liability Insurance	1,105	-	1,105	
Property Insurance	415	-	415	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	18,921	3,198	22,119	
Building Security	8,302	1,033	9,335	
Budget & Purchasing		3,621	3,621	
Human Resources		7,109	7,109	
Information Technology		20,871	20,871	
Commissioners		2,106	2,106	
Solicitor		-	-	
Purchasing		-	-	
Controller		4,834	4,834	
Treasurer		86	86	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	<u>32,880</u>	<u>42,858</u>	<u>75,738</u>	<u>75,738</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>483,542</u></u>	<u><u>42,858</u></u>	<u><u>526,400</u></u>	<u><u>526,400</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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	220,514		220,514		
<u>Other Expenses and Cost</u>					
Supplies	430		430		-
Publications	-		-		-
Minor Equipment	1,716		1,716		-
Professional Services	94,256	-	29,256	65,000	-
Accounting Fees	-		-		-
Software License	-		-		-
Utilities	2,365		2,365		-
Postage Expense	-		-		-
Contract Services	34,869		34,869		-
Equipment Repairs/Maint	-		-		-
Training	-		-		-
Conferences	735		735		-
Dues/Memberships	935		935		-
Benefits	94,490		94,490		-
Travel	352		352		-
Advertising Expenses	-		-		-
Capital purchases	-		-		-
<hr/>					
Departmental Expenditures	450,662	-	385,662	65,000	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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	450,662	-	385,662	65,000	-
Additions: 1st Central Service Centers	32,880	32,880	-		
REALLOCATE ADMIN		(32,880)	28,138	4,742	-
Allocable Costs	483,542	-	413,800	69,742	-
Unallocated	-				
1st Allocation	483,542	-	413,800	69,742	-
Additions: 2nd Central Service Centers	42,858	42,858			
REALLOCATE ADMIN		(42,858)	36,676	6,182	-
Allocable Costs	42,858	-	36,676	6,182	-
Unallocated	-				
2nd Allocation	42,858	-	36,676	6,182	-
Total Allocated	526,400	-	450,476	75,924	-



**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	26,604	22,767	3,837	-
Building Security	7,364	6,302	1,062	-
Budget & Purchasing	3,621	3,099	522	-
Human Resources	13,664	11,693	1,971	-
Information Technology	7,786	6,663	1,123	-
Commissioners	13,739	11,757	1,982	-
Solicitor	3,981	3,407	574	-
Controller	5,422	4,640	782	-
Treasurer	6,689	5,724	965	-
Election & Voter	9,603	8,218	1,385	-
Tax Services	25,541	21,857	3,684	-
Public Defender	5,649	4,835	814	-
Reg & Recorder	7,363	6,301	1,062	-
Planning	8,189	7,007	1,182	-
Courts	44,649	38,209	6,440	-
DJ Harvey	5,077	4,345	732	-
DJ Bowman	5,082	4,349	733	-
DJ Little	5,082	4,349	733	-
DJ Beauchat	5,082	4,349	733	-
Law Library	3,800	3,252	548	-
Victim Witness	13,924	11,916	2,008	-
Coroner	6,964	5,960	1,004	-
District Attorney	20,443	17,494	2,949	-
Prothonotary	6,016	5,148	868	-
Sheriff	11,883	10,169	1,714	-
Prison	50,500	43,216	7,284	-
Probation Services	19,303	16,519	2,784	-
Protect Insp	3,259	2,789	470	-
Emergency Services	11,448	9,797	1,651	-
Veteran's Affairs	3,731	3,193	538	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Conservation	4,547	3,891	656	-
Agricultural Extension	4,213	3,606	607	-
Domestic Relations	12,259	10,491	1,768	-
911 Telecommunications	12,264	10,495	1,769	-
Children & Youth	44,405	38,000	6,405	-
Operational Services	4,394	3,760	634	-
Other	73,462	62,867	10,595	-
Subtotal	526,400	450,476	75,924	-
Total	526,400	450,476	75,924	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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	4,027	5.502%	22,767		22,767		22,767
Building Security	1,115	1.523%	6,302		6,302		6,302
Budget & Purchasing	548	0.749%	3,099		3,099		3,099
Human Resources	1,887	2.578%	10,668		10,668	1,025	11,693
Information Technology	1,075	1.469%	6,079		6,079	584	6,663
Commissioners	1,897	2.592%	10,726		10,726	1,031	11,757
Solicitor	550	0.751%	3,108		3,108	299	3,407
Controller	749	1.023%	4,233		4,233	407	4,640
Treasurer	924	1.262%	5,222		5,222	502	5,724
Election & Voter	1,326	1.812%	7,498		7,498	720	8,218
Tax Services	3,527	4.819%	19,941		19,941	1,916	21,857
Public Defender	780	1.066%	4,411		4,411	424	4,835
Reg & Recorder	1,017	1.389%	5,748		5,748	553	6,301
Planning	1,131	1.545%	6,393		6,393	614	7,007
Courts	6,166	8.424%	34,859		34,859	3,350	38,209
DJ Harvey	701	0.958%	3,964		3,964	381	4,345
DJ Bowman	702	0.959%	3,968		3,968	381	4,349
DJ Little	702	0.959%	3,968		3,968	381	4,349
DJ Beauchat	702	0.959%	3,968		3,968	381	4,349
Law Library	525	0.717%	2,967		2,967	285	3,252
Victim Witness	1,923	2.627%	10,871		10,871	1,045	11,916
Clerk Courts	1,298	1.773%	7,337		7,337	705	8,042
Coroner	962	1.314%	5,437		5,437	523	5,960
District Attorney	2,823	3.857%	15,960		15,960	1,534	17,494
Prothonotary	831	1.135%	4,697		4,697	451	5,148
Sheriff	1,641	2.242%	9,277		9,277	892	10,169
Prison	6,974	9.528%	39,427		39,427	3,789	43,216
Probation Services	2,666	3.642%	15,071		15,071	1,448	16,519
Protect Insp	450	0.615%	2,545		2,545	244	2,789
Emergency Services	1,581	2.160%	8,938		8,938	859	9,797
Veteran's Affairs	515	0.704%	2,913		2,913	280	3,193
Conservation	628	0.858%	3,550		3,550	341	3,891

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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	582	0.795%	3,290		3,290	316	3,606
Domestic Relations	1,693	2.313%	9,571		9,571	920	10,491
911 Telecommunications	1,694	2.314%	9,575		9,575	920	10,495
Children & Youth	6,132	8.378%	34,668		34,668	3,332	38,000
Operational Services	607	0.829%	3,430		3,430	330	3,760
Other	10,144	13.860%	57,354		57,354	5,513	62,867
Subtotal	73,195	100.000%	413,800	-	413,800	36,676	450,476
Second Allocation Total	67,505						
<b>Total</b>	<b>73,195</b>	<b>100.000%</b>	<b>413,800</b>	<b>-</b>	<b>413,800</b>	<b>36,676</b>	<b>450,476</b>

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

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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	4,027	5.502%	3,837		3,837		3,837
Building Security	1,115	1.523%	1,062		1,062		1,062
Budget & Purchasing	548	0.749%	522		522		522
Human Resources	1,887	2.578%	1,798		1,798	173	1,971
Information Technology	1,075	1.469%	1,025		1,025	98	1,123
Commissioners	1,897	2.592%	1,808		1,808	174	1,982
Solicitor	550	0.751%	524		524	50	574
Controller	749	1.023%	713		713	69	782
Treasurer	924	1.262%	880		880	85	965
Election & Voter	1,326	1.812%	1,264		1,264	121	1,385
Tax Services	3,527	4.819%	3,361		3,361	323	3,684
Public Defender	780	1.066%	743		743	71	814
Reg & Recorder	1,017	1.389%	969		969	93	1,062
Planning	1,131	1.545%	1,078		1,078	104	1,182
Courts	6,166	8.424%	5,875		5,875	565	6,440
DJ Harvey	701	0.958%	668		668	64	732
DJ Bowman	702	0.959%	669		669	64	733
DJ Little	702	0.959%	669		669	64	733
DJ Beauchat	702	0.959%	669		669	64	733
Law Library	525	0.717%	500		500	48	548
Victim Witness	1,923	2.627%	1,832		1,832	176	2,008
Clerk Courts	1,298	1.773%	1,237		1,237	119	1,356
Coroner	962	1.314%	916		916	88	1,004
District Attorney	2,823	3.857%	2,690		2,690	259	2,949
Prothonotary	831	1.135%	792		792	76	868
Sheriff	1,641	2.242%	1,564		1,564	150	1,714
Prison	6,974	9.528%	6,645		6,645	639	7,284
Probation Services	2,666	3.642%	2,540		2,540	244	2,784
Protect Insp	450	0.615%	429		429	41	470
Emergency Services	1,581	2.160%	1,506		1,506	145	1,651
Veteran's Affairs	515	0.704%	491		491	47	538
Conservation	628	0.858%	598		598	58	656
Agricultural Extension	582	0.795%	554		554	53	607
Domestic Relations	1,693	2.313%	1,613		1,613	155	1,768
911 Telecommunications	1,694	2.314%	1,614		1,614	155	1,769
Children & Youth	6,132	8.378%	5,843		5,843	562	6,405
Operational Services	607	0.829%	578		578	56	634
Other	10,144	13.860%	9,666		9,666	929	10,595
Subtotal	73,195	100.000%	69,742	-	69,742	6,182	75,924
Second Allocation Total	67,505						
Total	73,195	100.000%	69,742	-	69,742	6,182	75,924

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

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2022 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: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 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. In the 2022 plan, the functions were further broken out into benefit administration and personnel administration was broken out into the areas for which the work was completed. In the Human Resources department, there is staff time dedicated to benefit administration, that individual providers support to all county departments. Beginning in 2022, the personnel administration was split between the Human Resources department and a Human Resource Generalist specifically for the Courts Umbrella. The Courts Umbrella includes Courts, District Magistrate offices, the Law Library, Probation, Domestic Relations as well as the Operations department. The personnel administration function is broken into these two areas, personnel administration and HR Generalist – Courts, to accurately allocate the costs by full-time equivalent related to the departments supported.

Ref: OMB 2 CFR 200.430 Compensation

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	655,181		655,181	655,181
Deductions			-	
Legal Costs	(1,022)		(1,022)	
			-	
			-	
Total Deductions	(1,022)	-	(1,022)	(1,022)
Allocated Additions				
Building Depreciation	3,309	-	3,309	
Equipment Depreciation	550	-	550	
Employee Benefits	1,596	-	1,596	
Liability Insurance	1,203	-	1,203	
Property Insurance	281	-	281	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	21,517	3,635	25,152	
Building Security	7,265	904	8,169	
Budget & Purchasing	12,466	1,198	13,664	
Human Resources		7,348	7,348	
Information Technology		26,586	26,586	
Commissioners		4,891	4,891	
Solicitor		-	-	
Purchasing		-	-	
Controller		16,315	16,315	
Treasurer		262	262	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	48,187	61,139	109,326	109,326
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>702,346</u>	<u>61,139</u>	<u>763,485</u>	<u>763,485</u>



**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Personnel Admin	Payroll	Benefit Administration	HR Generalist - Courts
<u>Wages and Benefits</u>						
Salaries & Wages	303,643		173,528	12,930	72,132	45,053
	-					
<u>Other Expenses and Cost</u>						
Supplies	1,866		1,252	93	521	
Publications	143		96	7	40	
Minor Equipment/Building Repair	1,419		952	71	396	
Professional Services	194,173		11,038	182,609	525	
Legal Costs	1,022		686	51	285	
Advertising	100		67	5	28	
Utilities	3,307		2,219	165	922	
Building Repair	992		666	50	277	
Postage	82		55	4	23	
Travel	725		486	36	202	
Contracted Services	3,298		2,213	165	920	
Training	7,909		5,307	395	2,206	
Dues / Memberships	1,526		1,024	76	426	
Conf/Conventions	1,040		698	52	290	
Employee Benefits	133,936		72,679	5,415	30,211	25,631
Departmental Expenditures	655,181	-	272,968	202,126	109,403	70,684
<u>Cost Adjustments</u>						
Deductions	(1,022)	(1,022)				
<u>Departmental Cost Adjustments</u>						
Reclass from Finance	-					
Functional Cost	654,159	(1,022)	272,968	202,126	109,403	70,684
<u>Additions: 1st</u>						
Central Service Centers	48,187	48,187				
REALLOCATE ADMIN		(47,165)	26,955	2,008	11,204	6,998
Allocable Costs	702,346	-	299,923	204,134	120,607	77,682
Unallocated	-					
1st Allocation	702,346	-	299,923	204,134	120,607	77,682
<u>Additions: 2nd</u>						
Central Service Centers	61,139	61,139				
REALLOCATE ADMIN		(61,139)	34,941	2,603	14,524	9,071
Allocable Costs	61,139	-	34,941	2,603	14,524	9,071
Unallocated	-					
2nd Allocation	61,139	-	34,941	2,603	14,524	9,071
Total Allocated	763,485	-	334,864	206,737	135,131	86,753

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Personnel Admin	Payroll	Benefit Administration	HR Generalist - Courts
Building Maintenance	37,957	23,769	8,706	5,482	-
Building Security	13,740	7,924	3,989	1,827	-
Human Resources	7,348	4,526	1,778	1,044	-
Information Technology	23,991	15,412	5,038	3,541	-
Commissioners	11,733	7,705	2,256	1,772	-
Solicitor	5,901	3,853	1,163	885	-
Controller	15,277	10,276	2,639	2,362	-
Treasurer	6,555	3,853	1,817	885	-
Election & Voter	7,806	5,136	1,490	1,180	-
Tax Services	38,640	20,550	13,367	4,723	-
Public Defender	12,315	7,705	2,838	1,772	-
Reg & Recorder	12,428	7,705	2,951	1,772	-
Planning	29,553	19,265	5,861	4,427	-
Courts	29,808	-	13,026	4,131	12,651
DJ Harvey	6,214	-	1,419	1,180	3,615
DJ Bowman	5,029	-	1,433	885	2,711
DJ Little	6,228	-	1,433	1,180	3,615
DJ Beauchat	6,228	-	1,433	1,180	3,615
Law Library	1,566	-	368	295	903
Victim Witness	8,642	5,136	2,326	1,180	-
Clerk Courts	16,428	10,276	3,790	2,362	-
Coroner	2,417	1,284	838	295	-
District Attorney	30,360	19,265	6,668	4,427	-
Prothonotary	11,946	7,705	2,469	1,772	-
Sheriff	33,092	20,550	7,819	4,723	-
Prison	70,350	-	40,541	29,809	-
Probation Services	68,748	-	17,199	12,691	38,858
Protect Insp	368	-	368	-	-
Emergency Services	8,218	5,136	1,902	1,180	-
Veteran's Affairs	3,910	2,569	751	590	-
Conservation	20,309	12,845	4,512	2,952	-
Agricultural Extension	6,114	3,853	1,376	885	-
Domestic Relations	33,490	-	8,315	6,198	18,977
Children & Youth	108,300	70,641	21,426	16,233	-
Operational Services	3,504	-	1,107	590	1,807
Other	4,752	3,860	2	889	1
<b>Subtotal</b>	<b>763,485</b>	<b>334,864</b>	<b>206,737</b>	<b>135,131</b>	<b>86,753</b>
<b>Total</b>	<b>763,485</b>	<b>334,864</b>	<b>206,737</b>	<b>135,131</b>	<b>86,753</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 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	7.925%	23,769		23,769		23,769
Building Security	7	2.642%	7,924		7,924		7,924
Budget & Purchasing	4	1.509%	4,526		4,526		4,526
Human Resources	4	1.509%	4,526		4,526		4,526
Information Technology	12	4.528%	13,581		13,581	1,831	15,412
Commissioners	6	2.264%	6,790		6,790	915	7,705
Solicitor	3	1.132%	3,395		3,395	458	3,853
Controller	8	3.019%	9,055		9,055	1,221	10,276
Treasurer	3	1.132%	3,395		3,395	458	3,853
Election & Voter	4	1.509%	4,526		4,526	610	5,136
Tax Services	16	6.038%	18,109		18,109	2,441	20,550
Public Defender	6	2.264%	6,790		6,790	915	7,705
Reg & Recorder	6	2.264%	6,790		6,790	915	7,705
Planning	15	5.660%	16,976		16,976	2,289	19,265
Victim Witness	4	1.509%	4,526		4,526	610	5,136
Clerk Courts	8	3.019%	9,055		9,055	1,221	10,276
Coroner	1	0.377%	1,131		1,131	153	1,284
District Attorney	15	5.660%	16,976		16,976	2,289	19,265
Prothonotary	6	2.264%	6,790		6,790	915	7,705
Sheriff	16	6.038%	18,109		18,109	2,441	20,550
Emergency Services	4	1.509%	4,526		4,526	610	5,136
Veteran's Affairs	2	0.755%	2,264		2,264	305	2,569
Conservation	10	3.774%	11,319		11,319	1,526	12,845
Agricultural Extension	3	1.132%	3,395		3,395	458	3,853
911 Telecommunications	23	8.679%	26,030		26,030	3,509	29,539
Children & Youth	55	20.755%	62,249		62,249	8,392	70,641
Other	3	1.132%	3,401		3,401	459	3,860
Subtotal	265	100.000%	299,923	-	299,923	34,941	334,864
Second Allocation Total	229						
Total	265	100.000%	299,923	-	299,923	34,941	334,864

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 Actual**  
**Detail Allocation of**  
**Payroll**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	622	4.265%	8,706		8,706		8,706
Building Security	285	1.954%	3,989		3,989		3,989
Budget & Purchasing	110	0.754%	1,539		1,539		1,539
Human Resources	127	0.871%	1,778		1,778		1,778
Information Technology	355	2.434%	4,969		4,969	69	5,038
Commissioners	159	1.090%	2,225		2,225	31	2,256
Solicitor	82	0.562%	1,147		1,147	16	1,163
Controller	186	1.275%	2,603		2,603	36	2,639
Treasurer	128	0.878%	1,792		1,792	25	1,817
Election & Voter	105	0.720%	1,470		1,470	20	1,490
Tax Services	942	6.459%	13,185		13,185	182	13,367
Public Defender	200	1.371%	2,799		2,799	39	2,838
Reg & Recorder	208	1.426%	2,911		2,911	40	2,951
Planning	413	2.832%	5,781		5,781	80	5,861
Courts	918	6.294%	12,848		12,848	178	13,026
DJ Harvey	100	0.686%	1,400		1,400	19	1,419
DJ Bowman	101	0.692%	1,413		1,413	20	1,433
DJ Little	101	0.692%	1,413		1,413	20	1,433
DJ Beauchat	101	0.692%	1,413		1,413	20	1,433
Law Library	26	0.178%	363		363	5	368
Victim Witness	164	1.124%	2,294		2,294	32	2,326
Clerk Courts	267	1.831%	3,738		3,738	52	3,790
Coroner	59	0.405%	827		827	11	838
District Attorney	470	3.222%	6,577		6,577	91	6,668
Prothonotary	174	1.193%	2,435		2,435	34	2,469
Sheriff	551	3.778%	7,712		7,712	107	7,819
Prison	2,857	19.589%	39,988		39,988	553	40,541
Probation Services	1,212	8.310%	16,964		16,964	235	17,199
Protect Insp	26	0.178%	363		363	5	368
Emergency Services	134	0.919%	1,876		1,876	26	1,902
Veteran's Affairs	53	0.363%	741		741	10	751
Conservation	318	2.180%	4,450		4,450	62	4,512
Agricultural Extension	97	0.665%	1,357		1,357	19	1,376
Domestic Relations	586	4.018%	8,202		8,202	113	8,315
911 Telecommunications	760	5.211%	10,637		10,637	147	10,784
Children & Youth	1,510	10.353%	21,134		21,134	292	21,426
Operational Services	78	0.535%	1,092		1,092	15	1,107
Other		0.000%	3		3	(1)	2
Subtotal	14,585	100.000%	204,134	-	204,134	2,603	206,737
Second Allocation Total	13,441						
Total	14,585	100.000%	204,134	-	204,134	2,603	206,737

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

Source: Personnel Department - Payroll

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 Actual**  
**Detail Allocation of**  
**Benefit Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	21	4.545%	5,482		5,482		5,482
Building Security	7	1.515%	1,827		1,827		1,827
Budget & Purchasing	4	0.866%	1,044		1,044		1,044
Human Resources	4	0.866%	1,044		1,044		1,044
Information Technology	12	2.597%	3,132		3,132	409	3,541
Commissioners	6	1.299%	1,567		1,567	205	1,772
Solicitor	3	0.649%	783		783	102	885
Controller	8	1.732%	2,089		2,089	273	2,362
Treasurer	3	0.649%	783		783	102	885
Election & Voter	4	0.866%	1,044		1,044	136	1,180
Tax Services	16	3.463%	4,177		4,177	546	4,723
Public Defender	6	1.299%	1,567		1,567	205	1,772
Reg & Recorder	6	1.299%	1,567		1,567	205	1,772
Planning	15	3.247%	3,916		3,916	511	4,427
Courts	14	3.030%	3,654		3,654	477	4,131
DJ Harvey	4	0.866%	1,044		1,044	136	1,180
DJ Bowman	3	0.649%	783		783	102	885
DJ Little	4	0.866%	1,044		1,044	136	1,180
DJ Beauchat	4	0.866%	1,044		1,044	136	1,180
Law Library	1	0.216%	261		261	34	295
Victim Witness	4	0.866%	1,044		1,044	136	1,180
Clerk Courts	8	1.732%	2,089		2,089	273	2,362
Coroner	1	0.216%	261		261	34	295
District Attorney	15	3.247%	3,916		3,916	511	4,427
Prothonotary	6	1.299%	1,567		1,567	205	1,772
Sheriff	16	3.463%	4,177		4,177	546	4,723
Prison	101	21.861%	26,366		26,366	3,443	29,809
Probation Services	43	9.307%	11,225		11,225	1,466	12,691
Emergency Services	4	0.866%	1,044		1,044	136	1,180
Veteran's Affairs	2	0.433%	522		522	68	590
Conservation	10	2.165%	2,611		2,611	341	2,952
Agricultural Extension	3	0.649%	783		783	102	885
Domestic Relations	21	4.545%	5,482		5,482	716	6,198
911 Telecommunications	23	4.978%	6,004		6,004	784	6,788
Children & Youth	55	11.905%	14,358		14,358	1,875	16,233
Operational Services	2	0.433%	522		522	68	590
Other	3	0.649%	784		784	105	889
Subtotal	462	100.000%	120,607	-	120,607	14,524	135,131
Second Allocation Total	426						
Total	462	100.000%	120,607	-	120,607	14,524	135,131

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2022 Actual**  
**Detail Allocation of**  
**HR Generalist - Courts**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Courts	14	14.583%	11,328		11,328	1,323	12,651
DJ Harvey	4	4.167%	3,237		3,237	378	3,615
DJ Bowman	3	3.125%	2,428		2,428	283	2,711
DJ Little	4	4.167%	3,237		3,237	378	3,615
DJ Beauchat	4	4.167%	3,237		3,237	378	3,615
Law Library	1	1.042%	809		809	94	903
Prison		0.000%	-		-	-	-
Probation Services	43	44.792%	34,795		34,795	4,063	38,858
Domestic Relations	21	21.875%	16,993		16,993	1,984	18,977
Operational Services	2	2.083%	1,618		1,618	189	1,807
Other		0.000%	(0)		(0)	1	1
Subtotal	96	100.000%	77,682	-	77,682	9,071	86,753
Second Allocation Total	96						
Total	96	100.000%	77,682	-	77,682	9,071	86,753

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 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 for 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. The practice of direct billing the Children and Youth department ended in 2020, therefore they will be included in the central services cost allocation plan beginning in 2022.

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,755,199		1,755,199	1,755,199
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	24,527	-	24,527	
Equipment Depreciation	121,715	-	121,715	
Liability Insurance	3,689	-	3,689	
Property Insurance	850	-	850	
Building Maintenance	47,097	8,723	55,820	
Building Security	20,984	2,891	23,875	
Budget & Purchasing	7,104	682	7,786	
Human Resources	21,682	2,309	23,991	
Information Technology		65,710	65,710	
Commissioners		5,130	5,130	
Controller		10,073	10,073	
Treasurer		186	186	
Central Phone		-	-	
Total Allocated Additions	249,244	95,704	344,948	344,948
Departmental Cost Adjustments				
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>2,004,443</u>	<u>95,704</u>	<u>2,100,147</u>	<u>2,100,147</u>



**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	832,631		424,642	407,989
	-			
<u>Other Expenses and Cost</u>				
Supplies	13,080	-	6,671	6,409
Minor Equipment	16,251	-	8,288	7,963
Other Costs	422	-	215	207
Computer Soft/Special	-	-	-	-
Professional Services	63,649		32,461	31,188
Computer Support	-	-	-	-
Maintenance Repair	-	-	-	-
Utilities	20,517	-	10,464	10,053
Postage/Shipping	-	-	-	-
Internet	-	-	-	-
Advertising	990		505	485
Equipment Repair	11,789	-	6,012	5,777
Travel	1,568	-	800	769
Training	2,696	-	1,375	1,321
Conference	260	-	133	127
Dues / Memberships	-	-	-	-
Employee Benefits	297,883	-	151,920	145,962
Contracted Services	493,464		251,667	241,798
Capital Purchases	-		-	-
Departmental Expenditures	1,755,199	-	895,151	860,047
<u>Cost Adjustments</u>				
Deductions	-		-	

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Technological Support	System Maintenance
Departmental Cost Adjustments	-		-	-
Functional Cost	1,755,199	-	895,151	860,047
Additions: 1st Central Service Centers	249,244	249,244		
REALLOCATE ADMIN		(249,244)	127,114	122,130
Allocable Costs Unallocated	2,004,443	-	1,022,265	982,177
1st Allocation	2,004,443	-	1,022,265	982,177
Additions: 2nd Central Service Centers	95,704	95,704		
REALLOCATE ADMIN		(95,704)	48,809	46,895
Allocable Costs Unallocated	95,704	-	48,809	46,895
2nd Allocation	95,704	-	48,809	46,895
Total Allocated	2,100,147	-	1,071,074	1,029,072

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Technological Support	System Maintenance
Building Maintenance	56,101	20,507	35,594
Building Security	29,414	16,469	12,945
Budget & Purchasing	20,871	12,778	8,093
Human Resources	26,586	18,493	8,093
Information Technology	65,710	9,078	56,632
Commissioners	38,398	24,748	13,650
Solicitor	17,781	10,955	6,826
Controller	40,871	27,221	13,650
Treasurer	40,161	26,511	13,650
Election & Voter	13,191	6,365	6,826
Tax Services	90,093	49,142	40,951
Public Defender	41,096	24,039	17,057
Reg & Recorder	40,688	21,921	18,767
Planning	87,543	34,650	52,893
Courts	227,724	140,705	87,019
DJ Harvey	20,844	10,611	10,233
DJ Bowman	20,844	10,611	10,233
DJ Little	20,844	10,611	10,233
DJ Beauchat	20,489	10,256	10,233
Law Library	5,880	2,473	3,407
Victim Witness	22,607	12,374	10,233
Coroner	2,828	2,828	-
District Attorney	123,797	86,264	37,533
Prothonotary	50,749	26,866	23,883
Sheriff	108,610	42,067	66,543
Prison	185,208	115,248	69,960
Probation Services	224,741	113,839	110,902
Emergency Services	66,266	11,665	54,601
Veteran's Affairs	12,954	9,547	3,407
Conservation	71,119	33,586	37,533
Agricultural Extension	1,709	-	1,709
Domestic Relations	74,484	42,067	32,417
Children & Youth	181,438	75,653	105,785
Operational Services	11,072	4,246	6,826
Other	8	(39)	46
Subtotal	2,100,147	1,071,074	1,029,072
Direct Billed	-	-	-
Total	2,100,147	1,071,074	1,029,072

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 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	2.006%	20,507		20,507		20,507
Building Security	49	1.611%	16,469		16,469		16,469
Budget & Purchasing	38	1.250%	12,778		12,778		12,778
Human Resources	55	1.809%	18,493		18,493		18,493
Information Technology	27	0.888%	9,078		9,078		9,078
Commissioners	70	2.302%	23,533		23,533	1,215	24,748
Solicitor	31	1.019%	10,417		10,417	538	10,955
Controller	77	2.532%	25,884		25,884	1,337	27,221
Treasurer	75	2.466%	25,209		25,209	1,302	26,511
Election & Voter	18	0.592%	6,052		6,052	313	6,365
Tax Services	139	4.571%	46,728		46,728	2,414	49,142
Public Defender	68	2.236%	22,858		22,858	1,181	24,039
Reg & Recorder	62	2.039%	20,844		20,844	1,077	21,921
Planning	98	3.223%	32,948		32,948	1,702	34,650
Courts	398	13.088%	133,794		133,794	6,911	140,705
DJ Harvey	30	0.987%	10,090		10,090	521	10,611
DJ Bowman	30	0.987%	10,090		10,090	521	10,611
DJ Little	30	0.987%	10,090		10,090	521	10,611
DJ Beauchat	29	0.954%	9,752		9,752	504	10,256
Law Library	7	0.230%	2,351		2,351	122	2,473
Victim Witness	35	1.151%	11,766		11,766	608	12,374
Coroner	8	0.263%	2,689		2,689	139	2,828
District Attorney	244	8.024%	82,027		82,027	4,237	86,264
Prothonotary	76	2.499%	25,546		25,546	1,320	26,866
Sheriff	119	3.913%	40,001		40,001	2,066	42,067
Prison	326	10.720%	109,587		109,587	5,661	115,248
Probation Services	322	10.589%	108,248		108,248	5,591	113,839
Emergency Services	33	1.085%	11,092		11,092	573	11,665
Veteran's Affairs	27	0.888%	9,078		9,078	469	9,547
Conservation	95	3.124%	31,936		31,936	1,650	33,586
Domestic Relations	119	3.913%	40,001		40,001	2,066	42,067
911 Telecommunications	19	0.625%	6,389		6,389	330	6,719
Children & Youth	214	7.037%	71,937		71,937	3,716	75,653
Operational Services	12	0.395%	4,038		4,038	208	4,246
Other		-0.003%	(35)		(35)	(4)	(39)
Subtotal	3,041	100.000%	1,022,265	-	1,022,265	48,809	1,071,074
Second Allocation Total	2,811						
Direct Billed				-			-
Total	3,041	100.000%	1,022,265	-	1,022,265	48,809	1,071,074

(A) Alloc basis Support Tickets By Department

Source: Information Technology

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2022 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	3.624%	35,594		35,594		35,594
Building Security	8	1.318%	12,945		12,945		12,945
Budget & Purchasing	5	0.824%	8,093		8,093		8,093
Human Resources	5	0.824%	8,093		8,093		8,093
Information Technology	35	5.766%	56,632		56,632		56,632
Commissioners	8	1.318%	12,945		12,945	705	13,650
Solicitor	4	0.659%	6,473		6,473	353	6,826
Controller	8	1.318%	12,945		12,945	705	13,650
Treasurer	8	1.318%	12,945		12,945	705	13,650
Election & Voter	4	0.659%	6,473		6,473	353	6,826
Tax Services	24	3.954%	38,835		38,835	2,116	40,951
Public Defender	10	1.647%	16,176		16,176	881	17,057
Reg & Recorder	11	1.812%	17,797		17,797	970	18,767
Planning	31	5.107%	50,160		50,160	2,733	52,893
Courts	51	8.402%	82,523		82,523	4,496	87,019
DJ Harvey	6	0.988%	9,704		9,704	529	10,233
DJ Bowman	6	0.988%	9,704		9,704	529	10,233
DJ Little	6	0.988%	9,704		9,704	529	10,233
DJ Beauchat	6	0.988%	9,704		9,704	529	10,233
Law Library	2	0.329%	3,231		3,231	176	3,407
Victim Witness	6	0.988%	9,704		9,704	529	10,233
District Attorney	22	3.624%	35,594		35,594	1,939	37,533
Prothonotary	14	2.306%	22,649		22,649	1,234	23,883
Sheriff	39	6.425%	63,105		63,105	3,438	66,543
Prison	41	6.755%	66,346		66,346	3,614	69,960
Probation Services	65	10.708%	105,172		105,172	5,730	110,902
Emergency Services	32	5.272%	51,780		51,780	2,821	54,601
Veteran's Affairs	2	0.329%	3,231		3,231	176	3,407
Conservation	22	3.624%	35,594		35,594	1,939	37,533
Agricultural Extension	1	0.165%	1,621		1,621	88	1,709
Domestic Relations	19	3.130%	30,742		30,742	1,675	32,417
911 Telecommunications	18	2.965%	29,122		29,122	1,587	30,709
Children & Youth	62	10.214%	100,320		100,320	5,465	105,785
Operational Services	4	0.659%	6,473		6,473	353	6,826
Other		0.005%	48		48	(2)	46
Subtotal	607	100.000%	982,177	-	982,177	46,895	1,029,072
Second Allocation Total	532						
Total	607	100.000%	982,177	-	982,177	46,895	1,029,072

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

Source:                                      Information Technology

**ADAMS COUNTY, PENNSYLVANIA**  
**County Commissioners 2022 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. In addition, any professional services related to unallowable legal services have also be excluded in accordance with OMB 2 CFR 200.

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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	913,221		913,221	913,221
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	6,589	-	6,589	
Equipment Depreciation	962	-	962	
Employee Benefits	-	-	-	
Liability Insurance	2,376	-	2,376	
Property Insurance	643	-	643	
Building Maintenance	40,389	6,824	47,213	
Building Security	14,548	1,811	16,359	
Budget & Purchasing	12,534	1,205	13,739	
Human Resources	10,582	1,151	11,733	
Information Technology	36,478	1,920	38,398	
Commissioners		5,394	5,394	
Solicitor		475,957	475,957	
Controller		17,483	17,483	
Treasurer		267	267	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	125,101	512,012	637,113	637,113
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	-		-	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,038,322</u>	<u>512,012</u>	<u>1,550,334</u>	<u>1,550,334</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 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	459,435	143,980	47,244	33,745	1,587	232,878
<u>Other Expenses and Cost</u>						
Supplies	5,054	3,268	1,011	758	17	
Publications	415	269	83	62	1	
Minor Equipment	4,711	3,046	942	707	16	
Other Costs	-	-	-	-	-	
Professional Services	87,753					87,753
Software License	-	-	-	-	-	
Legal Fees	21,719	14,042	4,344	3,258	75	
Advertising	6,788	4,389	1,358	1,018	23	
Telephone	3,048	1,970	610	457	11	
Postage	120	78	24	18	0	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	3,177	2,054	635	477	11	
Training	877	567	175	132	3	
Conferences	3,245	2,098	649	487	11	
Dues / Memberships	22,313	14,426	4,463	3,347	77	
Employees Benefits	282,892	89,697	27,900	20,925	977	143,392
Misc Expenses	4,447	2,875	889	667	15	
Travel	5,906	3,819	1,181	886	20	
Property /Vehicle Repair	836	541	167	125	3	
Gasoline	485	313	97	73	2	
	-	-	-	-	-	
Departmental Expenditures	913,221	287,432	91,772	67,142	2,852	464,023
<u>Cost Adjustments</u>						
Deductions	-					-



**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
Departmental Cost Adjustments						
Dir Reclass - Finance (liquid Fuels)	-					
Reclass from IT	-					
Functional Cost	913,221	287,432	91,772	67,142	2,852	464,023
Additions: 1st Central Service Centers	125,101	125,101				
REALLOCATE ADMIN		(412,533)	60,498	44,261	1,880	305,894
Allocable Costs	1,038,322	-	152,270	111,403	4,732	769,917
Unallocated	(769,917)					(769,917)
1st Allocation	268,405	-	152,270	111,403	4,732	-
Additions: 2nd Central Service Centers	512,012	512,012				
REALLOCATE ADMIN		(512,012)	76,681	54,772	2,576	377,983
Allocable Costs	512,012	-	76,681	54,772	2,576	377,983
Unallocated	(377,983)					(377,983)
2nd Allocation	134,029	-	76,681	54,772	2,576	-
Total Allocated	402,434	-	228,951	166,175	7,308	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	13,441	8,378	5,063	-
Building Security	4,007	2,319	1,688	-
Budget & Purchasing	2,106	1,141	965	-
Human Resources	4,891	3,926	965	-
Information Technology	5,130	2,237	2,893	-
Commissioners	5,394	3,947	1,447	-
Solicitor	2,943	1,817	1,126	-
Controller	5,478	2,475	3,003	-
Treasurer	4,179	3,053	1,126	-
Election & Voter	5,884	4,382	1,502	-
Tax Services	17,661	11,655	6,006	-
Public Defender	4,830	2,578	2,252	-
Reg & Recorder	5,612	3,360	2,252	-
Planning	9,368	3,737	5,631	-
Courts	25,628	20,374	5,254	-
DJ Harvey	3,819	2,317	1,502	-
DJ Bowman	3,445	2,319	1,126	-
DJ Little	3,821	2,319	1,502	-
DJ Beauchat	3,821	2,319	1,502	-
Law Library	2,110	1,735	375	-
Victim Witness	7,856	6,354	1,502	-
Clerk Courts	3,003	-	3,003	-
Coroner	3,554	3,179	375	-
District Attorney	14,959	9,328	5,631	-
Prothonotary	4,997	2,745	2,252	-
Sheriff	11,429	5,423	6,006	-
Prison	60,957	23,044	37,913	-
Probation Services	24,950	8,809	16,141	-
Protect Insp	1,487	1,487	-	-
Emergency Services	6,726	5,224	1,502	-
Veteran's Affairs	2,452	1,702	750	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Conservation	5,829	2,075	3,754	-
Agricultural Extension	3,049	1,923	1,126	-
Domestic Relations	13,476	5,594	7,882	-
911 Telecommunications	14,232	5,598	8,634	-
Children & Youth	40,908	20,263	20,645	-
Liquid Fuels	7,308	-	-	7,308
Operational Services	2,755	2,005	750	-
Other	38,939	37,810	1,129	(0)
Subtotal	402,434	228,951	166,175	7,308
Total	402,434	228,951	166,175	7,308

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 Actual**  
**Detail Allocation of**  
**Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	4,027	5.502%	8,378		8,378		8,378
Building Security	1,115	1.523%	2,319		2,319		2,319
Budget & Purchasing	548	0.749%	1,141		1,141		1,141
Human Resources	1,887	2.578%	3,926		3,926		3,926
Information Technology	1,075	1.469%	2,237		2,237		2,237
Commissioners	1,897	2.592%	3,947		3,947		3,947
Solicitor	550	0.751%	1,144		1,144	673	1,817
Controller	749	1.023%	1,558		1,558	917	2,475
Treasurer	924	1.262%	1,922		1,922	1,131	3,053
Election & Voter	1,326	1.812%	2,759		2,759	1,623	4,382
Tax Services	3,527	4.819%	7,338		7,338	4,317	11,655
Public Defender	780	1.066%	1,623		1,623	955	2,578
Reg & Recorder	1,017	1.389%	2,115		2,115	1,245	3,360
Planning	1,131	1.545%	2,353		2,353	1,384	3,737
Courts	6,166	8.424%	12,827		12,827	7,547	20,374
DJ Harvey	701	0.958%	1,459		1,459	858	2,317
DJ Bowman	702	0.959%	1,460		1,460	859	2,319
DJ Little	702	0.959%	1,460		1,460	859	2,319
DJ Beauchat	702	0.959%	1,460		1,460	859	2,319
Law Library	525	0.717%	1,092		1,092	643	1,735
Victim Witness	1,923	2.627%	4,000		4,000	2,354	6,354
Coroner	962	1.314%	2,001		2,001	1,178	3,179
District Attorney	2,823	3.857%	5,873		5,873	3,455	9,328
Prothonotary	831	1.135%	1,728		1,728	1,017	2,745
Sheriff	1,641	2.242%	3,414		3,414	2,009	5,423
Prison	6,974	9.528%	14,508		14,508	8,536	23,044
Probation Services	2,666	3.642%	5,546		5,546	3,263	8,809
Protect Insp	450	0.615%	936		936	551	1,487
Emergency Services	1,581	2.160%	3,289		3,289	1,935	5,224
Veteran's Affairs	515	0.704%	1,072		1,072	630	1,702
Conservation	628	0.858%	1,306		1,306	769	2,075
Agricultural Extension	582	0.795%	1,211		1,211	712	1,923
Domestic Relations	1,693	2.313%	3,522		3,522	2,072	5,594
911 Telecommunications	1,694	2.314%	3,524		3,524	2,074	5,598
Children & Youth	6,132	8.378%	12,757		12,757	7,506	20,263
Liquid Fuels		0.000%	-		-	-	-
Operational Services	607	0.829%	1,262		1,262	743	2,005
Other	11,442	16.462%	23,803		23,803	14,007	37,810
Subtotal	73,195	100.000%	152,270	-	152,270	76,681	228,951
Second Allocation Total	62,646						
Total	73,195	100.000%	152,270	-	152,270	76,681	228,951

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 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	4.545%	5,063		5,063		5,063
Building Security	7	1.515%	1,688		1,688		1,688
Budget & Purchasing	4	0.866%	965		965		965
Human Resources	4	0.866%	965		965		965
Information Technology	12	2.597%	2,893		2,893		2,893
Commissioners	6	1.299%	1,447		1,447		1,447
Solicitor	3	0.649%	723		723	403	1,126
Controller	8	1.732%	1,929		1,929	1,074	3,003
Treasurer	3	0.649%	723		723	403	1,126
Election & Voter	4	0.866%	965		965	537	1,502
Tax Services	16	3.463%	3,858		3,858	2,148	6,006
Public Defender	6	1.299%	1,447		1,447	805	2,252
Reg & Recorder	6	1.299%	1,447		1,447	805	2,252
Planning	15	3.247%	3,617		3,617	2,014	5,631
Courts	14	3.030%	3,375		3,375	1,879	5,254
DJ Harvey	4	0.866%	965		965	537	1,502
DJ Bowman	3	0.649%	723		723	403	1,126
DJ Little	4	0.866%	965		965	537	1,502
DJ Beauchat	4	0.866%	965		965	537	1,502
Law Library	1	0.216%	241		241	134	375
Victim Witness	4	0.866%	965		965	537	1,502
Clerk Courts	8	1.732%	1,929		1,929	1,074	3,003
Coroner	1	0.216%	241		241	134	375
District Attorney	15	3.247%	3,617		3,617	2,014	5,631
Prothonotary	6	1.299%	1,447		1,447	805	2,252
Sheriff	16	3.463%	3,858		3,858	2,148	6,006
Prison	101	21.861%	24,354		24,354	13,559	37,913
Probation Services	43	9.307%	10,368		10,368	5,773	16,141
Emergency Services	4	0.866%	965		965	537	1,502
Veteran's Affairs	2	0.433%	482		482	268	750
Conservation	10	2.165%	2,412		2,412	1,342	3,754
Agricultural Extension	3	0.649%	723		723	403	1,126

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 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	21	4.545%	5,063		5,063	2,819	7,882
911 Telecommunications	23	4.978%	5,546		5,546	3,088	8,634
Children & Youth	55	11.905%	13,262		13,262	7,383	20,645
Operational Services	2	0.433%	482		482	268	750
Other	3	1.083%	725		725	404	1,129
Subtotal	462	100.000%	111,403	-	111,403	54,772	166,175
Second Allocation Total	408						
Total	462	100.000%	111,403	-	111,403	54,772	166,175

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 Actual**  
**Detail Allocation of**  
**Central Services**

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

(A) Alloc basis: Direct Allocation - Central Telephone

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2022 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%	4,732		4,732	2,576	7,308
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	4,732	-	4,732	2,576	7,308
Second Allocation Total	100						
Total	100	100.000%	4,732	-	4,732	2,576	7,308

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office



**ADAMS COUNTY, PENNSYLVANIA**  
**County Solicitor 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	416,572		416,572	416,572
Deductions			-	
Advertising	-		-	
Legal Fees	(1,232)		(1,232)	
Total Deductions	(1,232)	-	(1,232)	(1,232)
Allocated Additions				
Building Depreciation	5,440	-	5,440	
Equipment Depreciation	432	-	432	
Employee Benefits	532	-	532	
Liability Insurance	1,082	-	1,082	
Property Insurance	451	-	451	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	20,865	3,526	24,391	
Building Security	4,101	510	4,611	
Budget & Purchasing	3,632	349	3,981	
Human Resources	5,325	576	5,901	
Information Technology	16,890	891	17,781	
Commissioners	1,867	1,076	2,943	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	5,031	5,031	
Treasurer	-	82	82	
Central Phone	-	-	-	
County Complex	-	-	-	
	-	-	-	
Total Allocated Additions	60,617	12,041	72,658	72,658
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>475,957</u>	<u>12,041</u>	<u>487,998</u>	<u>487,998</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Legal Counsel
<hr/>			
Wages and Benefits			
Salary & Wages	276,269		276,269
	-		
Other Expenses and Cost			
Supplies	1,114		1,114
Publications	4,329		4,329
Minor Equipment	821		821
Utilities	-		
Telephone	2,791		2,791
Postage	68		68
Contracted Services	2,567		2,567
Professional Services	-		
Travel	583		583
Training	554		554
Conference/Convention	1,255		1,255
Dues/Membership	2,024		2,024
Advertising	-		
Employee Benefits	122,965		122,965
Legal Fees	1,232		1,232
Building Repair/Maint	-		
	<hr/>		
Departmental Expenditures	416,572	-	416,572
Cost Adjustments			
Deductions	(1,232)	(1,232)	
Departmental Cost Adjustments			
	<hr/>		
	-		

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Legal Counsel
Functional Cost	415,340	(1,232)	416,572
Additions: 1st Central Service Centers	60,617	60,617	
REALLOCATE ADMIN		(59,385)	59,385
Allocable Costs	475,957	-	475,957
Unallocated	-		
1st Allocation	475,957	-	475,957
Additions: 2nd Central Service Centers	12,041	12,041	
REALLOCATE ADMIN		(12,041)	12,041
Allocable Costs	12,041	-	12,041
Unallocated	-		
2nd Allocation	12,041	-	12,041
Total Allocated	487,998	-	487,998

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Legal Counsel
Commissioners	475,957	475,957
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	12,041	12,041
Subtotal	487,998	487,998
Total	487,998	487,998

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2022 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%	475,957		475,957		475,957
Other		0.000%	-		-	12,041	12,041
Subtotal	100	100.000%	475,957	-	475,957	12,041	487,998
Second Allocation Total	-						
Total	100	100.000%	475,957	-	475,957	12,041	487,998

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	734,580		734,580	734,580
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,449	-	2,449	
Equipment Depreciation	209	-	209	
Employee Benefits	2,129	-	2,129	
Liability Insurance	2,172	-	2,172	
Property Insurance	628	-	628	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	17,902	3,025	20,927	
Building Security	5,189	646	5,835	
Budget & Purchasing	4,946	476	5,422	
Human Resources	13,747	1,530	15,277	
Information Technology	38,829	2,042	40,871	
Commissioners	3,487	1,991	5,478	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		6,559	6,559	
Treasurer		122	122	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	91,687	16,391	108,078	108,078
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>826,267</u>	<u>16,391</u>	<u>842,658</u>	<u>842,658</u>



**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Accounts Payable	Accting/Auditin g	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salary & Wages	428,001		44,837	311,896	1,809	69,459
	-					
<u>Other Expenses and Cost</u>						
Supplies	3,326		348	2,424	14	540
Minor Equipment	7,787		816	5,675	33	1,264
Professional Services	8,163		855	5,948	34	1,325
Contracted Services	11,530		1,208	8,402	49	1,871
Legal Fees	2,000		210	1,457	8	325
Advertising	735		77	536	3	119
Telephone	1,458		153	1,063	6	237
Postage	105		11	77	0	17
Training	2,044		214	1,490	9	332
Conferences	2,339		245	1,704	10	380
Dues / Memberships	1,315		138	958	6	213
Travel	4,168		437	3,038	18	676
Parking/Tolls	-		-	-	-	-
Meals	-		-	-	-	-
Employee Benefits	261,479		27,392	190,547	1,105	42,435
Other	129		14	94	1	21
Departmental Expenditures	734,580	-	76,954	535,309	3,104	119,213
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Accounts Payable	Accting/Auditin g	Liquid Fuels	General Government
	-					
	-					
Functional Cost	734,580	-	76,954	535,309	3,104	119,213
Additions: 1st Central Service Centers	91,687	91,687				
REALLOCATE ADMIN		(91,687)	9,605	66,815	387	14,880
Allocable Costs	826,267	-	86,559	602,124	3,491	134,093
Unallocated	(134,093)					(134,093)
1st Allocation	692,174	-	86,559	602,124	3,491	-
Additions: 2nd Central Service Centers	16,391	16,391				
REALLOCATE ADMIN		(16,391)	1,717	11,945	69	2,660
Allocable Costs	16,391	-	1,717	11,945	69	2,660
Unallocated	(2,660)					(2,660)
2nd Allocation	13,731	-	1,717	11,945	69	-
Total Allocated	705,905	-	88,276	614,069	3,560	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	38,622	5,493	33,129	-
Building Security	9,834	664	9,170	-
Budget & Purchasing	4,834	324	4,510	-
Human Resources	16,315	792	15,523	-
Information Technology	10,073	1,228	8,845	-
Commissioners	17,483	1,876	15,607	-
Solicitor	5,031	509	4,522	-
Controller	6,559	399	6,160	-
Treasurer	8,279	500	7,779	-
Election & Voter	13,899	2,731	11,168	-
Tax Services	31,241	1,538	29,703	-
Public Defender	7,433	862	6,571	-
Reg & Recorder	9,442	880	8,562	-
Planning	10,777	1,254	9,523	-
Courts	69,550	17,626	51,924	-
DJ Harvey	6,471	567	5,904	-
DJ Bowman	6,478	567	5,911	-
DJ Little	6,481	570	5,911	-
DJ Beauchat	6,481	570	5,911	-
Law Library	4,887	468	4,419	-
Victim Witness	16,568	376	16,192	-
Clerk Courts	845	845	-	-
Coroner	9,017	918	8,099	-
District Attorney	28,931	5,157	23,774	-
Prothonotary	7,735	739	6,996	-
Sheriff	16,359	2,539	13,820	-
Prison	69,338	10,610	58,728	-
Probation Services	26,809	4,361	22,448	-
Protect Insp	3,932	141	3,791	-
Emergency Services	15,123	1,809	13,314	-
Veteran's Affairs	4,744	405	4,339	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Conservation	5,855	567	5,288	-
Agricultural Extension	5,414	514	4,900	-
Domestic Relations	16,704	2,447	14,257	-
911 Telecommunications	16,579	2,316	14,263	-
Children & Youth	61,971	10,331	51,640	-
Liquid Fuels	3,560	-	-	3,560
Operational Services	5,698	588	5,110	-
Other	100,553	4,195	96,358	(0)
Subtotal	705,905	88,276	614,069	3,560
Total	705,905	88,276	614,069	3,560

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 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	1,596	6.346%	5,493		5,493		5,493
Building Security	193	0.767%	664		664		664
Budget & Purchasing	94	0.374%	324		324		324
Human Resources	230	0.915%	792		792		792
Information Technology	357	1.419%	1,228		1,228		1,228
Commissioners	545	2.167%	1,876		1,876		1,876
Solicitor	148	0.588%	509		509		509
Controller	116	0.461%	399		399		399
Treasurer	142	0.565%	489		489	11	500
Election & Voter	776	3.085%	2,670		2,670	61	2,731
Tax Services	437	1.738%	1,504		1,504	34	1,538
Public Defender	245	0.974%	843		843	19	862
Reg & Recorder	250	0.994%	860		860	20	880
Planning	356	1.416%	1,226		1,226	28	1,254
Courts	5,007	19.909%	17,233		17,233	393	17,626
DJ Harvey	161	0.640%	554		554	13	567
DJ Bowman	161	0.640%	554		554	13	567
DJ Little	162	0.644%	557		557	13	570
DJ Beauchat	162	0.644%	557		557	13	570
Law Library	133	0.529%	458		458	10	468
Victim Witness	107	0.425%	368		368	8	376
Clerk Courts	240	0.954%	826		826	19	845
Coroner	261	1.038%	898		898	20	918
District Attorney	1,465	5.825%	5,042		5,042	115	5,157
Prothonotary	210	0.835%	723		723	16	739
Sheriff	721	2.867%	2,482		2,482	57	2,539
Prison	3,014	11.984%	10,373		10,373	237	10,610
Probation Services	1,239	4.926%	4,264		4,264	97	4,361
Protect Insp	40	0.159%	138		138	3	141
Emergency Services	514	2.044%	1,769		1,769	40	1,809
Veteran's Affairs	115	0.457%	396		396	9	405
Conservation	161	0.640%	554		554	13	567
Agricultural Extension	146	0.581%	503		503	11	514
Domestic Relations	695	2.763%	2,392		2,392	55	2,447
911 Telecommunications	658	2.616%	2,264		2,264	52	2,316
Children & Youth	2,935	11.670%	10,101		10,101	230	10,331
Operational Services	167	0.664%	575		575	13	588

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 Actual**  
**Detail Allocation of**  
**Accounts Payable**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	1,191	4.737%	4,101		4,101	94	4,195
Subtotal	25,150	100.000%	86,559	-	86,559	1,717	88,276
Second Allocation Total	21,871						
Total	25,150	100.000%	86,559	-	86,559	1,717	88,276

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 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	4,027	5.502%	33,129		33,129		33,129
Building Security	1,115	1.523%	9,170		9,170		9,170
Budget & Purchasing	548	0.749%	4,510		4,510		4,510
Human Resources	1,887	2.578%	15,523		15,523		15,523
Information Technology	1,075	1.469%	8,845		8,845		8,845
Commissioners	1,897	2.592%	15,607		15,607		15,607
Solicitor	550	0.751%	4,522		4,522		4,522
Controllor	749	1.023%	6,160		6,160		6,160
Treasurer	924	1.262%	7,599		7,599	180	7,779
Election & Voter	1,326	1.812%	10,910		10,910	258	11,168
Tax Services	3,527	4.819%	29,016		29,016	687	29,703
Public Defender	780	1.066%	6,419		6,419	152	6,571
Reg & Recorder	1,017	1.389%	8,364		8,364	198	8,562
Planning	1,131	1.545%	9,303		9,303	220	9,523
Courts	6,166	8.424%	50,723		50,723	1,201	51,924
DJ Harvey	701	0.958%	5,768		5,768	136	5,904
DJ Bowman	702	0.959%	5,774		5,774	137	5,911
DJ Little	702	0.959%	5,774		5,774	137	5,911
DJ Beauchat	702	0.959%	5,774		5,774	137	5,911
Law Library	525	0.717%	4,317		4,317	102	4,419
Victim Witness	1,923	2.627%	15,818		15,818	374	16,192
Coroner	962	1.314%	7,912		7,912	187	8,099
District Attorney	2,823	3.857%	23,224		23,224	550	23,774
Prothonotary	831	1.135%	6,834		6,834	162	6,996
Sheriff	1,641	2.242%	13,500		13,500	320	13,820
Prison	6,974	9.528%	57,370		57,370	1,358	58,728
Probation Services	2,666	3.642%	21,929		21,929	519	22,448
Protect Insp	450	0.615%	3,703		3,703	88	3,791
Emergency Services	1,581	2.160%	13,006		13,006	308	13,314
Veteran's Affairs	515	0.704%	4,239		4,239	100	4,339
Conservation	628	0.858%	5,166		5,166	122	5,288
Agricultural Extension	582	0.795%	4,787		4,787	113	4,900
Domestic Relations	1,693	2.313%	13,927		13,927	330	14,257
911 Telecommunications	1,694	2.314%	13,933		13,933	330	14,263
Children & Youth	6,132	8.378%	50,446		50,446	1,194	51,640
Operational Services	607	0.829%	4,992		4,992	118	5,110
Other	11,442	15.633%	94,131		94,131	2,227	96,358
Subtotal	73,195	100.000%	602,124	-	602,124	11,945	614,069
Second Allocation Total	61,347						
Total	73,195	100.000%	602,124	-	602,124	11,945	614,069

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

Source: Controllers Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2022 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%	3,491		3,491	69	3,560
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	3,491	-	3,491	69	3,560
Second Allocation Total	100						
Total	100	100.000%	3,491	-	3,491	69	3,560

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office



**ADAMS COUNTY, PENNSYLVANIA**  
**County Treasurer 2022 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 2022 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	322,269		322,269	322,269
Deductions			-	
Bank Fees			-	
Advertising			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	3,548	-	3,548	
Equipment Depreciation	546	-	546	
Employee Benefits	1,064	-	1,064	
Liability Insurance	875	-	875	
Property Insurance	291	-	291	
Building Maintenance	26,374	4,422	30,796	
Building Security	7,265	904	8,169	
Budget & Purchasing	6,102	587	6,689	
Human Resources	5,970	585	6,555	
Information Technology	38,154	2,007	40,161	
Commissioners	2,645	1,534	4,179	
Controller	8,088	191	8,279	
Treasurer		137	137	
Central Phone		-	-	
Total Allocated Additions	<u>100,922</u>	<u>10,367</u>	<u>111,289</u>	<u>111,289</u>
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>423,191</u></u>	<u><u>10,367</u></u>	<u><u>433,558</u></u>	<u><u>433,558</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	188,328	44,577	3,876	139,875
	-			
<u>Other Expenses and Cost</u>				
Supplies	-	-	-	-
Publications	2,212	524	46	1,643
Minor Equipment	1,419	336	29	1,054
Telephone	1,536	364	32	1,141
Postage	4,425	1,048	91	3,287
Contracted Services	5,255	1,244	108	3,903
Advertising	-	-	-	-
Travel	331	78	7	246
Training	-	-	-	-
Conference	1,700	402	35	1,263
Dues / Memberships	1,045	247	22	776
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	116,018	27,461	2,388	86,169
Loss on Investments	-			-
Bank Fees	-			-
Departmental Expenditures	322,269	76,281	6,633	239,356

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2022 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Check Process	General Government
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-			
Reclass from IT	-			
Functional Cost	322,269	76,281	6,633	239,356
Additions: 1st Central Service Centers	100,922	100,922		
REALLOCATE ADMIN		(177,203)	4,778	172,425
Allocable Costs	423,191	-	11,410	411,781
Unallocated	(411,781)			(411,781)
1st Allocation	11,410	-	11,410	-
Additions: 2nd Central Service Centers	10,367	10,367		
REALLOCATE ADMIN		(10,367)	280	10,087
Allocable Costs	10,367	-	280	10,087
Unallocated	(10,087)			(10,087)
2nd Allocation	280	-	280	-
Total Allocated	11,690	-	11,690	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Check Process
Building Maintenance	604	604
Building Security	182	182
Budget & Purchasing	86	86
Human Resources	262	262
Information Technology	186	186
Commissioners	267	267
Solicitor	82	82
Controller	122	122
Treasurer	137	137
Election & Voter	191	191
Tax Services	598	598
Public Defender	131	131
Reg & Recorder	164	164
Planning	207	207
Courts	948	948
DJ Harvey	107	107
DJ Bowman	107	107
DJ Little	107	107
DJ Beauchat	107	107
Law Library	74	74
Victim Witness	279	279
Clerk Courts	209	209
Coroner	137	137
District Attorney	441	441
Prothonotary	135	135
Sheriff	293	293
Prison	1,316	1,316
Probation Services	519	519
Protect Insp	64	64
Emergency Services	230	230
Veteran's Affairs	76	76

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2022 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Check Process
Conservation	127	127
Agricultural Extension	91	91
Domestic Relations	305	305
911 Telecommunications	328	328
Children & Youth	1,022	1,022
Operational Services	92	92
Other	1,357	1,357
Subtotal	11,690	11,690
Total	11,690	11,690

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2022 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	4,649	5.296%	604		604		604
Building Security	1,400	1.595%	182		182		182
Budget & Purchasing	658	0.750%	86		86		86
Human Resources	2,014	2.294%	262		262		262
Information Technology	1,430	1.629%	186		186		186
Commissioners	2,056	2.342%	267		267		267
Solicitor	632	0.720%	82		82		82
Controller	935	1.065%	122		122		122
Treasurer	1,052	1.198%	137		137		137
Election & Voter	1,431	1.630%	186		186	5	191
Tax Services	4,469	5.091%	581		581	17	598
Public Defender	980	1.116%	127		127	4	131
Reg & Recorder	1,225	1.396%	159		159	5	164
Planning	1,544	1.759%	201		201	6	207
Courts	7,084	8.070%	921		921	27	948
DJ Harvey	802	0.914%	104		104	3	107
DJ Bowman	802	0.914%	104		104	3	107
DJ Little	803	0.915%	104		104	3	107
DJ Beauchat	803	0.915%	104		104	3	107
Law Library	551	0.628%	72		72	2	74
Victim Witness	2,087	2.378%	271		271	8	279
Clerk Courts	1,565	1.783%	203		203	6	209
Coroner	1,021	1.163%	133		133	4	137
District Attorney	3,293	3.751%	428		428	13	441
Prothonotary	1,005	1.145%	131		131	4	135
Sheriff	2,192	2.497%	285		285	8	293
Prison	9,831	11.200%	1,278		1,278	38	1,316
Probation Services	3,878	4.418%	504		504	15	519
Protect Insp	476	0.542%	62		62	2	64
Emergency Services	1,715	1.954%	223		223	7	230
Veteran's Affairs	568	0.647%	74		74	2	76
Conservation	946	1.078%	123		123	4	127
Agricultural Extension	679	0.774%	88		88	3	91
Domestic Relations	2,279	2.596%	296		296	9	305
911 Telecommunications	2,454	2.796%	319		319	9	328
Children & Youth	7,642	8.706%	993		993	29	1,022
Operational Services	685	0.780%	89		89	3	92

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2022 Actual**  
**Detail Allocation of**  
**Check Process**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	10,144	11.555%	1,319		1,319	38	1,357
Subtotal	87,780	100.000%	11,410	-	11,410	280	11,690
Second Allocation Total	72,954						
Total	87,780	100.000%	11,410	-	11,410	280	11,690

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

Source: Finance Office