A CENTRAL SERVICE

COST ALLOCATION PLAN

ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2019

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019 to establish cost allocations or billings for January 1, 2021 through December 31, 2021 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

5/18/2021

Date

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
5/11/2021

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

	Page No.
Summary Data	
Allocated Costs by Department	A.1
Fixed Costs Proposed	B.1
Summary of Allocated Costs	C.1
Detail of Allocated Costs	D.1
Summary of Allocation Basis	E.1
Building Depreciation	
Narrative	01.1
Costs to be Allocated	01.3
Schedule of Costs to be Allocated by Function	01.4
Department Cost Allocation Summary - Total Costs	01.5
Detail Allocation of New Courthouse	01.6
Detail Allocation of Old Courthouse	01.7
Detail Allocation of Human Service Building	01.8
Detail Allocation of County Complex	01.9
Detail Allocation of St Francis Bldg	01.10
Equipment Depreciation	
Narrative	02.1
Costs to be Allocated	02.2
Schedule of Costs to be Allocated by Function	02.3
Department Cost Allocation Summary - Total Costs	02.4
Detail Allocation of Equipment	02.5
Detail Allocation of Phone System	02.6
Detail Allocation of Data Processing	02.7
Employee Benefits	
Narrative	03.1
Costs to be Allocated	03.2
Schedule of Costs to be Allocated by Function	03.3
Department Cost Allocation Summary - Total Costs	03.4
Detail Allocation of Tuition Reimb	03.5
Detail Allocation of Parking Expense	03.6

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Liability Insurance		
Narrative		04.1
Costs to be Allocated		04.2
Schedule of Costs to be Allocated by Function		04.3
Department Cost Allocation Summary - Total Costs		04.4
Detail Allocation of	General Liability	04.6
Detail Allocation of	Employee Liability	04.8
Detail Allocation of	Automobile	04.10
Detail Allocation of	Law Enforcement	04.11
Property Insurance		
Narrative		05.1
Costs to be Allocated		05.2
Schedule of Costs to be Allocated by Function		05.3
Department Cost Allocation Summary - Total Costs		05.4
Detail Allocation of	New Courthouse	05.5
Detail Allocation of	Old Courthouse	05.6
Detail Allocation of	Human Services Building	05.7
Detail Allocation of	Adult Correctional Complex	05.8
Detail Allocation of	Emergency Training Facility	05.9
Detail Allocation of	St Francis	05.10
Detail Allocation of	County Complex	05.11
Building Maintenance		
Narrative		06.1
Costs to be Allocated		06.2
Schedule of Costs to be Allocated by Function		06.3
Department Cost Allocation Summary - Total Costs		06.5
Detail Allocation of	Courthouse Complex	06.6
Detail Allocation of	Mailroom	06.7
Detail Allocation of	Other Depts	06.8
Detail Allocation of	Legion Bldg	06.9

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Detail Allocation of	St Francis Bldg	06.10
Detail Allocation of	Human Services Building	06.11
Building Security		
Narrative		07.1
Costs to be Allocated		07.2
Schedule of Costs to be Allocated by Function		07.3
Department Cost Allocation Summary - Total Costs		07.4
Detail Allocation of	Courthouse Complex	07.5
Detail Allocation of	Human Service Building	07.6
Finance		
Narrative		08.1
Costs to be Allocated		08.2
Schedule of Costs to be Allocated by Function		08.3
Department Cost Allocation Summary - Total Costs		08.5
Detail Allocation of	Accounting/ Budgeting	08.7
Detail Allocation of	External Audit	08.9
Detail Allocation of	Liquid Fuels	08.10
Human Resources		
Narrative		09.1
Costs to be Allocated		09.2
Schedule of Costs to be Allocated by Function		09.3
Department Cost Allocation Summary - Total Costs		09.4
Detail Allocation of	Personnel Admin	09.5
Detail Allocation of	Payroll	09.6
Information Technology		
Narrative		10.1
Costs to be Allocated		10.2
Schedule of Costs to be Allocated by Function		10.3
Department Cost Allocation Summary - Total Costs		10.5
Detail Allocation of	Technological Support	10.6
Detail Allocation of	System Maintenance	10.7
Commissioners		
Narrative		11.1
Costs to be Allocated		11.2
Schedule of Costs to be Allocated by Function		11.3
Department Cost Allocation Summary - Total Costs		11.5
Detail Allocation of	Accounting	11.7
Detail Allocation of	Personnel Admin	11.9
Detail Allocation of	Central Services	11.11
Detail Allocation of	Liquid Fuels	

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Solicitor
- Narrative 12.1
- Costs to be Allocated 12.2
- Schedule of Costs to be Allocated by Function 12.3
- Department Cost Allocation Summary - Total Costs 12.5
- Detail Allocation of Legal Counsel 12.6

Purchasing
- Narrative 13.1

Controller
- Narrative 14.1
- Costs to be Allocated 14.2
- Schedule of Costs to be Allocated by Function 14.3
- Department Cost Allocation Summary - Total Costs 14.5
- Detail Allocation of Accounts Payable 14.7
- Detail Allocation of Accting/Auditing 14.9
- Detail Allocation of Liquid Fuels 14.10

Treasurer
- Narrative 15.1
- Costs to be Allocated 15.2
- Schedule of Costs to be Allocated by Function 15.3
- Department Cost Allocation Summary - Total Costs 15.5
- Detail Allocation of Check Process 15.7

Central Phone
- Narrative 16.1
- Costs to be Allocated 16.2
- Schedule of Costs to be Allocated by Function 16.3
- Department Cost Allocation Summary - Total Costs 16.4
- Detail Allocation of Phone System 16.5

County Complex
- Narrative 17.1

2019 Actual

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	5,509	6,369	3,082	7,525	1,768	48,389	12,813	-
Equipment Depreciation	30	151	49	111	-	1,478	201	201
Employee Benefits	371	4,083	1,113	371	-	5,196	-	-
Liability Insurance	620	5,072	1,596	1,226	4,046	3,060	745	582
Property Insurance	424	805	563	690	60	5,097	439	-
Building Maintenance	58,296	101,834	31,490	45,609	1,496	304,592	28,093	10,092
Building Security	6,066	22,276	10,909	16,431	-	120,190	10,236	-
Finance	10,124	22,840	5,964	6,734	9,203	53,000	5,741	5,741
Human Resources	4,276	28,253	9,988	8,600	22,804	18,295	5,673	4,313
Information Technology	6,877	63,104	26,990	28,885	71,951	116,955	9,813	10,101
Commissioners	4,134	12,118	3,629	3,665	6,787	20,793	2,869	2,641
Solicitor	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-
Controller	10,293	18,891	5,310	5,675	8,248	58,534	4,949	4,947
Treasurer	157	444	109	118	182	866	94	94
Central Phone	144	721	253	360	721	1,983	216	325
County Complex	-	-	-	-	-	-	-	-
Total Allocated	107,321	286,961	101,045	126,000	127,266	758,428	81,882	39,037
Roll Forward								
Proposed Costs	107,321	286,961	101,045	126,000	127,266	758,428	81,882	39,037

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	-	12,813	1,829	1,521	5,412	-	5,257
Equipment Depreciation	201	200	45	31	91	-	103
Employee Benefits	-	-	371	742	2,227	-	2,598
Liability Insurance	584	588	184	1,373	2,142	977	6,625
Property Insurance	-	439	239	238	537	608	848
Building Maintenance	10,127	25,557	18,150	14,828	48,148	118	53,911
Building Security	-	10,236	6,711	5,482	13,368	-	18,880
Finance	5,741	5,741	3,836	17,647	9,426	6,774	20,198
Human Resources	4,313	4,313	1,427	10,094	15,714	1,504	21,463
Information Technology	10,101	8,924	2,825	24,477	49,879	1,286	53,776
Commissioners	2,641	2,641	1,535	7,608	5,721	2,535	10,304
Solicitor	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-
Controller	4,947	4,951	3,490	14,243	7,774	5,948	19,491
Treasurer	94	94	60	284	172	106	344
Central Phone	253	216	36	253	541	-	541
County Complex	-	-	-	-	-	-	-
Total Allocated	39,002	76,713	40,738	98,821	161,152	19,856	214,339
Roll Forward							
Proposed Costs	39,002	76,713	40,738	98,821	161,152	19,856	214,339

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	3,796	5,805	-	478	57,110	-	-
Equipment Depreciation	94	100	-	1,133	1,675	-	989
Employee Benefits	1,113	4,083	-	-	1,113	-	-
Liability Insurance	1,187	19,452	-	95,531	38,099	112	7,255
Property Insurance	497	589	33	26,800	8,092	33	-
Building Maintenance	40,152	43,883	-	247,620	48,396	19	188
Building Security	13,925	14,808	-	-	42,684	-	-
Finance	6,092	11,671	-	45,853	17,049	2,866	25,013
Human Resources	8,573	24,459	-	195,370	64,437	65	41,892
Information Technology	29,405	88,250	-	140,206	156,329	-	73,918
Commissioners	3,445	7,856	-	46,890	16,080	976	15,140
Solicitor	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-
Controller	5,214	10,644	-	43,548	15,782	2,284	22,715
Treasurer	108	231	-	1,078	395	45	477
Central Phone	288	829	-	3,099	2,199	-	-
County Complex	-	-	-	-	-	-	-
Total Allocated	113,889	232,660	33	847,606	469,440	6,400	187,587
Roll Forward							
Proposed Costs	113,889	232,660	33	847,606	469,440	6,400	187,587

2019 Actual

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunications	Children & Youth
Building Depreciation	1,143	-	-	-	37,458	478	53,535
Equipment Depreciation	17	-	-	-	1,174	1,133	1,678
Employee Benefits	371	-	-	-	-	-	371
Liability Insurance	463	3,916	1,042	-	4,485	-	13,607
Property Insurance	105	-	-	-	1,283	6,484	1,834
Building Maintenance	6,916	-	1,521	58	57,833	391,796	51,114
Building Security	2,503	-	-	-	29,925	-	42,769
Finance	4,561	4,440	5,444	-	13,575	-	47,740
Human Resources	2,857	15,661	7,140	-	32,844	-	77,103
Information Technology	11,341	50,648	3,234	-	58,431	-	-
Commissioners	2,011	4,022	2,997	-	9,873	-	28,589
Solicitor	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-
Controller	4,142	3,752	5,005	-	12,127	-	46,108
Treasurer	73	96	94	-	269	-	863
Central Phone	72	721	-	-	1,334	-	2,235
County Complex	-	-	-	-	-	-	-
Total Allocated	36,575	83,256	26,477	58	260,611	399,891	367,546
Roll Forward					30,918		
Proposed Costs	36,575	83,256	26,477	58	291,529	399,891	367,546

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	9,748	69,372	351,210	-	-	351,210
Equipment Depreciation	-	-	841	11,726	-	-	11,726
Employee Benefits	-	371	2	24,496	-	-	24,496
Liability Insurance	-	971	371	215,911	-	-	215,911
Property Insurance	-	334	3,629	60,700	-	-	60,700
Building Maintenance	-	8,120	105,879	1,755,836	-	-	1,755,836
Building Security	-	7,788	50,433	445,620	-	-	445,620
Finance	3,424	4,618	81,798	462,854	-	-	462,854
Human Resources	-	5,709	(2)	637,138	-	-	637,138
Information Technology	-	16,062	158,252	1,272,020	-	-	1,272,020
Commissioners	5,848	2,486	27,859	263,693	-	953,976	1,217,669
Solicitor	-	-	12,708	12,708	-	-	12,708
Purchasing	-	-	-	-	-	-	-
Controller	2,876	3,977	66,393	422,258	-	124,281	546,538
Treasurer	-	80	1,200	8,227	-	355,889	364,116
Central Phone	-	288	(1)	17,627	-	-	17,627
County Complex	-	-	-	-	-	-	-
					-		
Total Allocated	12,148	60,552	578,733	5,962,023	-	1,434,145	7,396,169
Roll Forward				30,918	-	-	30,918
Proposed Costs	12,148	60,552	578,733	5,992,941	-	1,434,145	7,427,087

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2019	Fixed Costs Fiscal 2017	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Services Building	-			-		-
Election & Voter	107,321			107,321		107,321
Tax Services	286,961			286,961		286,961
Public Defender	101,045			101,045		101,045
Reg & Recorder	126,000			126,000		126,000
Planning	127,266			127,266		127,266
Courts	758,428			758,428		758,428
DJ Harvey	81,882			81,882		81,882
DJ Bowman	39,037			39,037		39,037
DJ Little	39,002			39,002		39,002
DJ Beauchat	76,713			76,713		76,713
Law Library	40,738			40,738		40,738
Victim Witness	98,821			98,821		98,821
Clerk Courts	161,152			161,152		161,152
Coroner	19,856			19,856		19,856
District Attorney	214,339			214,339		214,339
Prothonotary	113,889			113,889		113,889
Sheriff	232,660			232,660		232,660
Fire Marshalls	33			33		33
Prison	847,606			847,606		847,606
Probation Services	469,440			469,440		469,440
Protect Insp	6,400			6,400		6,400
Emergency Services	187,587			187,587		187,587
Veteran's Affairs	36,575			36,575		36,575
Conservation	83,256			83,256		83,256
Agricultural Extension	26,477			26,477		26,477
Haz Mat Emg Response	58			58		58
Domestic Relations	260,611	229,693	30,918	291,529		291,529
911 Telecommunications	399,891			399,891		399,891
Children & Youth	367,546			367,546		367,546
Liquid Fuels	12,148			12,148		12,148
VOJO	-			-		-
Operational Services	60,552			60,552		60,552
Other	578,733			578,733		578,733
Sub Total	5,962,023	229,693	30,918	5,992,941		5,992,941
Direct Billed	-					-
Unallocated	1,434,145					1,434,145
Total	7,396,169					7,427,087

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
6/6/2021 Revised

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	-	450,510	-
Equipment Depreciation	-	213,254	-
Employee Benefits	33,030	-	-
Liability Insurance	242,672	-	-
Property Insurance	66,411	-	-
Building Maintenance	1,672,258	-	-
Building Security	493,180	-	-
Finance	484,874	-	-
Human Resources	636,100	(20,634)	-
Information Technology	1,236,132	(16,844)	-
Commissioners	728,623	-	-
Solicitor	414,837	(80,930)	-
Purchasing	-	-	-
Controller	537,643	-	-
Treasurer	289,565	(1,355)	-
Central Phone	-	16,844	-
County Complex	-	-	-
Election & Voter			107,321
Tax Appraising			-
Tax Services			286,961
Public Defender			101,045
Reg & Recorder			126,000
Planning			127,266
Courts			758,428
DJ Harvey			81,882
DJ Bowman			39,037
DJ Little			39,002
DJ Beauchat			76,713
Law Library			40,738
Victim Witness			98,821
Clerk Courts			161,152
Coroner			19,856
District Attorney			214,339

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Prothonotary			113,889
Sheriff			232,660
Fire Marshalls			33
Prison			847,606
Probation Services			469,440
Protect Insp			6,400
Emergency Services			187,587
Veteran's Affairs			36,575
Conservation			83,256
Agricultural Extension			26,477
VOCA			-
Haz Mat Emg Response			58
Domestic Relations			260,611
911 Telecommunications			399,891
Children & Youth			367,546
Liquid Fuels			12,148
VOJO			-
Operational Services			60,552
Other			578,733
Direct Billed			-
Unallocated			1,434,145
Totals	6,835,325	560,844	7,396,169

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
Building Depreciation	(450,510)	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(213,254)	-	-	-	-	-	-	-
Employee Benefits	-	-	(33,030)	-	-	-	-	-	-
Liability Insurance	-	-	-	(242,672)	-	-	-	-	-
Property Insurance	-	-	-	-	(66,411)	-	-	-	-
Building Maintenance	61,317	10,852	1,484	8,529	2,510	(1,933,209)	44,758	21,363	30,347
Building Security	1,539	1,214	371	8,006	86	4,388	(561,161)	7,685	10,267
Finance	2,234	30	1,113	1,053	370	18,552	6,850	(551,525)	6,293
Human Resources	2,125	53	1,113	1,323	278	21,183	7,797	18,708	(731,054)
Information Technology	20,653	187,959	-	2,479	825	27,482	19,176	8,773	15,701
Commissioners	4,305	94	1,113	2,020	571	39,695	14,620	12,984	9,897
Solicitor	2,396	41	1,113	955	348	20,501	7,547	6,304	5,660
Purchasing	-	-	-	-	-	-	-	-	-
Controller	2,159	19	2,227	1,517	415	17,596	6,439	5,617	10,025
Treasurer	2,420	53	-	879	288	26,470	7,797	7,237	5,726
Central Phone	152	1,213	-	-	20	1,506	557	-	-
County Complex	-	-	-	-	-	-	-	-	-
Election & Voter	5,509	30	371	620	424	58,296	6,066	10,124	4,276
Tax Services	6,369	151	4,083	5,072	805	101,834	22,276	22,840	28,253
Public Defender	3,082	49	1,113	1,596	563	31,490	10,909	5,964	9,988
Reg & Recorder	7,525	111	371	1,226	690	45,609	16,431	6,734	8,600
Planning	1,768	-	-	4,046	60	1,496	-	9,203	22,804
Courts	48,389	1,478	5,196	3,060	5,097	304,592	120,190	53,000	18,295
DJ Harvey	12,813	201	-	745	439	28,093	10,236	5,741	5,673
DJ Bowman	-	201	-	582	-	10,092	-	5,741	4,313
DJ Little	-	201	-	584	-	10,127	-	5,741	4,313
DJ Beauchat	12,813	200	-	588	439	25,557	10,236	5,741	4,313
Law Library	1,829	45	371	184	239	18,150	6,711	3,836	1,427
Victim Witness	1,521	31	742	1,373	238	14,828	5,482	17,647	10,094
Clerk Courts	5,412	91	2,227	2,142	537	48,148	13,368	9,426	15,714
Coroner	-	-	-	977	608	118	-	6,774	1,504
District Attorney	5,257	103	2,598	6,625	848	53,911	18,880	20,198	21,463
Prothonotary	3,796	94	1,113	1,187	497	40,152	13,925	6,092	8,573
Sheriff	5,805	100	4,083	19,452	589	43,883	14,808	11,671	24,459
Fire Marshalls	-	-	-	-	33	-	-	-	-
Prison	478	1,133	-	95,531	26,800	247,620	-	45,853	195,370
Probation Services	57,110	1,675	1,113	38,099	8,092	48,396	42,684	17,049	64,437
Protect Insp	-	-	-	112	33	19	-	2,866	65
Emergency Services	-	989	-	7,255	-	188	-	25,013	41,892
Veteran's Affairs	1,143	17	371	463	105	6,916	2,503	4,561	2,857
Conservation	-	-	-	3,916	-	-	-	4,440	15,661
Agricultural Extension	-	-	-	1,042	-	1,521	-	5,444	7,140
VOCA	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	58	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
Domestic Relations	37,458	1,174	-	4,485	1,283	57,833	29,925	13,575	32,844
911 Telecommunications	478	1,133	-	-	6,484	391,796	-	-	-
Children & Youth	53,535	1,678	371	13,607	1,834	51,114	42,769	47,740	77,103
Liquid Fuels	-	-	-	-	-	-	-	3,424	-
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	9,748	-	371	971	334	8,120	7,788	4,618	5,709
Other	69,372	841	2	371	3,629	105,879	50,433	81,798	(2)
Unallocated	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Building Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Building Maintenance	48,454	8,858	-	-	21,796	399	284	-	-
Building Security	24,207	3,094	-	-	6,832	150	142	-	-
Finance	21,283	2,446	-	-	6,059	119	249	-	-
Human Resources	42,283	5,160	-	-	15,032	285	249	-	-
Information Technology	(1,514,731)	3,608	-	-	7,917	158	711	-	-
Commissioners	25,549	(1,250,786)	399,550	-	11,279	202	284	-	-
Solicitor	24,537	3,061	(412,258)	-	5,540	100	249	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Controller	39,413	3,511	-	-	(626,967)	102	284	-	-
Treasurer	16,985	3,379	-	-	5,974	(365,631)	213	-	-
Central Phone	-	-	-	-	-	-	(20,292)	-	-
County Complex	-	-	-	-	-	-	-	-	-
Election & Voter	6,877	4,134	-	-	10,293	157	144	-	107,321
Tax Services	63,104	12,118	-	-	18,891	444	721	-	286,961
Public Defender	26,990	3,629	-	-	5,310	109	253	-	101,045
Reg & Recorder	28,885	3,665	-	-	5,675	118	360	-	126,000
Planning	71,951	6,787	-	-	8,248	182	721	-	127,266
Courts	116,955	20,793	-	-	58,534	866	1,983	-	758,428
DJ Harvey	9,813	2,869	-	-	4,949	94	216	-	81,882
DJ Bowman	10,101	2,641	-	-	4,947	94	325	-	39,037
DJ Little	10,101	2,641	-	-	4,947	94	253	-	39,002
DJ Beauchat	8,924	2,641	-	-	4,951	94	216	-	76,713
Law Library	2,825	1,535	-	-	3,490	60	36	-	40,738
Victim Witness	24,477	7,608	-	-	14,243	284	253	-	98,821
Clerk Courts	49,879	5,721	-	-	7,774	172	541	-	161,152
Coroner	1,286	2,535	-	-	5,948	106	-	-	19,856
District Attorney	53,776	10,304	-	-	19,491	344	541	-	214,339
Prothonotary	29,405	3,445	-	-	5,214	108	288	-	113,889
Sheriff	88,250	7,856	-	-	10,644	231	829	-	232,660
Fire Marshalls	-	-	-	-	-	-	-	-	33
Prison	140,206	46,890	-	-	43,548	1,078	3,099	-	847,606
Probation Services	156,329	16,080	-	-	15,782	395	2,199	-	469,440
Protect Insp	-	976	-	-	2,284	45	-	-	6,400
Emergency Services	73,918	15,140	-	-	22,715	477	-	-	187,587
Veteran's Affairs	11,341	2,011	-	-	4,142	73	72	-	36,575
Conservation	50,648	4,022	-	-	3,752	96	721	-	83,256
Agricultural Extension	3,234	2,997	-	-	5,005	94	-	-	26,477
VOCA	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	-	-	-	58

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Domestic Relations	58,431	9,873	-	-	12,127	269	1,334	-	260,611
911 Telecommunications	-	-	-	-	-	-	-	-	399,891
Children & Youth	-	28,589	-	-	46,108	863	2,235	-	367,546
Liquid Fuels	-	5,848	-	-	2,876	-	-	-	12,148
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	16,062	2,486	-	-	3,977	80	288	-	60,552
Other	158,252	27,859	12,708	-	66,393	1,200	(1)	-	578,733
Unallocated	-	953,976	-	-	124,281	355,889	-	-	1,434,145
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	7,396,169

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

Department	Basis of Allocation
1 Building Depreciation	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse
Human Service Building	Net Usable Square Footage Occupied - Human Services Building
County Complex	Direct Allocation - County Complex
St Francis Bldg	Net Usable Square Footage Occupied - St Francis
2 Equipment Depreciation	
Equipment	Actual Depreciation Cost By Department
Phone System	Direct To Central Telephone For Further Distribution
Data Processing	Direct Allocation - Information Technology
3 Employee Benefits	
Health	Directly Charged to Departments
Life Insurance	Directly Charged to Departments
Tuition Reimb	Direct Allocation based on use per Department
Employ Opt-Out	Directly Charged to Departments
Parking Expense	Direct Allocation based on use per Department
Administration	Directly Charged to Departments
Unemployment	Directly Charged to Departments
Short Term Disability	Directly Charged to Departments
4 Liability Insurance	
General Liability	Gross Salary/Wages By Department
Employee Liability	Full-Time Equivalent Employees By Dept (Ex. Tax Collectors)
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
Human Services Building	Net Usable Square Footage Occupied - Human Service Building

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

	Department	Basis of Allocation
	Adult Correctional Complex	Net Usable Square Footage Occupied - Correctional Complex
	Emergency Training Facility	Net Usable Square Footage Occupied - Emergency Training Facility
	St Francis	Net Usable Square Footage Occupied - County Complex
	County Complex	Net Usable Square Footage Occupied - St Francis
6	Building Maintenance	
	Courthouse Complex	Net Usable Square Footage Occupied - New & Old Courthouses
	Mailroom	Total Pieces Of Mail Processed By Department
	Other Depts	Total Labor Hours Converted To Salaries By Department
	Legion Bldg	Net Usable Square Footage Occupied
	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	Finance	
	Accounting/ Budgeting	Total Accounting Transactions (Exp & Rev) By Department
	External Audit	Total Accounting Transactions (Exp & Rev) By Department
	Liquid Fuels	Direct Allocation - Liquid Fuels
9	Human Resources	
	Personnel Admin	Full-Time Equivalent Employees By Department (Ex. Tax Collectors)
	Payroll	Total Payroll Checks Issued By Department
10	Information Technology	
	Technological Support	Support Tickets By Department (Exclude Children & Youth)
	System Maintenance	Number of Computers & Servers by Department (Exclude Children & Youth)
11	Commissioners	
	Accounting	Total Accounting Transactions (Exp & Rev) By Department

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2019 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. This brings the total depreciation cost to the New Courthouse to the amount of $81,809.

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. Bringing the total cost for depreciation purposes to $598,071. The corresponding depreciation expense for 2018 is $11,961.

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 deprecation 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, the total depreciable cost is $10,569,676 which brings the annual depreciation to $287,034.

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 $68,750.

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Departmental Cost Adjustments				
Building Depreciation	450,510		450,510	450,510
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	450,510	-	450,510	450,510
Total to be Allocated	450,510	-	450,510	450,510

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 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	450,510		81,809	11,961	287,034	956	68,750
Major Repairs - Elevator	-				-		
	-						
Functional Cost	450,510	-	81,809	11,961	287,034	956	68,750
Additions: 1st							
Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	450,510	-	81,809	11,961	287,034	956	68,750
Unallocated	-						
1st Allocation	450,510	-	81,809	11,961	287,034	956	68,750
Additions: 2nd							
Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	450,510	-	81,809	11,961	287,034	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	61,317	3,717	212	45,047	-	12,341
Building Security	1,539	342	-	1,197	-	-
Finance	2,234	1,215	724	-	-	295
Human Resources	2,125	2,125	-	-	-	-
Information Technology	20,653	1,215	-	18,425	-	1,013
Commissioners	4,305	3,766	244	-	-	295
Solicitor	2,396	1,671	430	-	-	295
Purchasing	-	-	-	-	-	-
Controller	2,159	759	1,105	-	-	295
Treasurer	2,420	2,125	-	-	-	295
Central Phone	152	152	-	-	-	-
Election & Voter	5,509	1,215	487	-	-	3,807
Tax Services	6,369	6,074	-	-	-	295
Public Defender	3,082	1,987	1,095	-	-	-
Reg & Recorder	7,525	4,479	-	-	-	3,046
Planning	1,768	-	-	-	-	1,768
Courts	48,389	25,304	4,095	17,320	-	1,670
DJ Harvey	12,813	-	-	12,813	-	-
DJ Beauchat	12,813	-	-	12,813	-	-
Law Library	1,829	1,829	-	-	-	-
Victim Witness	1,521	1,252	269	-	-	-
Clerk Courts	5,412	3,644	-	-	-	1,768
District Attorney	5,257	4,158	1,099	-	-	-
Prothonotary	3,796	3,796	-	-	-	-
Sheriff	5,805	4,037	-	-	-	1,768
Prison	478	-	-	-	478	-
Probation Services	57,110	-	-	53,428	-	3,682
Veteran's Affairs	1,143	682	-	-	-	461
Domestic Relations	37,458	-	-	37,458	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	53,535	-	-	53,535	-	-
Operational Services	9,748	-	-	9,748	-	-
Other	69,372	6,265	2,201	25,250	(0)	35,656
Subtotal	450,510	81,809	11,961	287,034	956	68,750
Total	450,510	81,809	11,961	287,034	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,448	4.543%	3,717		3,717	-	3,717
Building Security	225	0.418%	342		342	-	342
Finance	800	1.485%	1,215		1,215	-	1,215
Human Resources	1,400	2.598%	2,125		2,125	-	2,125
Information Technology	800	1.485%	1,215		1,215	-	1,215
Commissioners	2,480	4.603%	3,766		3,766	-	3,766
Solicitor	1,100	2.042%	1,671		1,671	-	1,671
Purchasing		0.000%	-		-	-	-
Controller	500	0.928%	759		759	-	759
Treasurer	1,400	2.598%	2,125		2,125	-	2,125
Central Phone	100	0.186%	152		152	-	152
Election & Voter	800	1.485%	1,215		1,215	-	1,215
Tax Services	4,000	7.424%	6,074		6,074	-	6,074
Public Defender	1,309	2.429%	1,987		1,987	-	1,987
Reg & Recorder	2,950	5.475%	4,479		4,479	-	4,479
Courts	16,665	30.930%	25,304		25,304	-	25,304
Law Library	1,205	2.236%	1,829		1,829	-	1,829
Victim Witness	825	1.530%	1,252		1,252	-	1,252
Clerk Courts	2,400	4.454%	3,644		3,644	-	3,644
District Attorney	2,738	5.082%	4,158		4,158	-	4,158
Prothonotary	2,500	4.640%	3,796		3,796	-	3,796
Sheriff	2,659	4.935%	4,037		4,037	-	4,037
Veteran's Affairs	450	0.834%	682		682	-	682
Other	4,127	7.660%	6,265		6,265	-	6,265
Subtotal	53,880	100.000%	81,809	-	81,809	-	81,809
Second Allocation Total	53,880						
Total	53,880	100.000%	81,809	-	81,809	-	81,809

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.774%	212		212	-	212
Building Security		0.000%	-		-	-	-
Finance	430	6.055%	724		724	-	724
Commissioners	145	2.042%	244		244	-	244
Solicitor	255	3.591%	430		430	-	430
Purchasing		0.000%	-		-	-	-
Controller	656	9.238%	1,105		1,105	-	1,105
Election & Voter	289	4.070%	487		487	-	487
Public Defender	650	9.154%	1,095		1,095	-	1,095
Courts	2,431	34.235%	4,095		4,095	-	4,095
Victim Witness	160	2.246%	269		269	-	269
District Attorney	653	9.189%	1,099		1,099	-	1,099
Prothonotary		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other	1,307	18.406%	2,201		2,201	-	2,201
Subtotal	7,101	100.000%	11,961	-	11,961	-	11,961
Total	7,101	100.000%	11,961	-	11,961	-	11,961

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 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%	45,047		45,047	-	45,047
Building Security	282	0.417%	1,197		1,197	-	1,197
Information Technology	4,343	6.419%	18,425		18,425	-	18,425
Courts	4,083	6.034%	17,320		17,320	-	17,320
DJ Harvey	3,021	4.464%	12,813		12,813	-	12,813
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	12,813		12,813	-	12,813
Probation Services	12,595	18.614%	53,428		53,428	-	53,428
Domestic Relations	8,830	13.050%	37,458		37,458	-	37,458
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	53,535		53,535	-	53,535
Operational Services	2,298	3.396%	9,748		9,748	-	9,748
Other	5,952	8.797%	25,250		25,250	-	25,250
Subtotal	67,663	100.000%	287,034	-	287,034	-	287,034
Total	67,663	100.000%	287,034	-	287,034	-	287,034

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 Actual
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Complex		0.000%	-		-	-	-
Prison	50	50.000%	478		478	-	478
911 Telecommunications	50	50.000%	478		478	-	478
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	956	-	956	-	956
Total	100	100.000%	956	-	956	-	956

(A) Alloc basis: Direct Allocation - County Complex

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2019 Actual
Detail Allocation of
St Francis Bldg

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

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYVLANIA
Equipment Depreciation 2019 Actual
Nature and Extent Of Services

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

Equipment Section

This function accounts for equipment purchases that have identifiable benefitting departments or require allocation to a specific building. Total purchases in 2017 and 2018 were $101,346 and 67,551 respectively. This included equipment purchased for the County Complex, a lawn mower that is housed at the Human Services Building, furniture and technical equipment purchased by the information technology department for the Human Services Building. Total depreciation that is allocable to a specific department or building is $24,690.

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

In 2015, multiple large purchases were made including Cisco/Core totaling $73,657 and fiber electric work. In 2016 additional switches were purchased through Cisco totaling $9,558. In year 2017, $8,176 of furniture was purchased for the Building security department. In the years 2017 through 2018 a total of $58,709 general equipment was purchased and of that cost, $31,919 will be fully depreciated in the current plan. 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. These purchased benefitted all county departments and depreciation in total, amounting $187,351, has been allocated to the information technology department.

Ref: OMB 2 CFR 200.436 Depreciation

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		-	-
Departmental Cost Adjustments				
Equipment Depreciation	213,254		213,254	213,254
	-		-	-
Total Departmental Cost Adjustments	213,254	-	213,254	213,254
Total to be Allocated	213,254	-	213,254	213,254

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Equipment	Phone System	Data Processing
Departmental Expenditures	-	-	-	-	-
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments					
Equipment Depreciation	213,254		24,690	1,213	187,351
	-				
Functional Cost	213,254	-	24,690	1,213	187,351
Additions: 1st					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	213,254	-	24,690	1,213	187,351
Unallocated	-				
1st Allocation	213,254	-	24,690	1,213	187,351
Additions: 2nd					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	213,254	-	24,690	1,213	187,351

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	10,852	10,852	-	-
Building Security	1,214	1,214	-	-
Finance	30	30	-	-
Human Resources	53	53	-	-
Information Technology	187,959	608	-	187,351
Commissioners	94	94	-	-
Solicitor	41	41	-	-
Purchasing	-	-	-	-
Controller	19	19	-	-
Treasurer	53	53	-	-
Central Phone	1,213	-	1,213	-
Public Defender	49	49	-	-
Reg & Recorder	111	111	-	-
Planning	-	-	-	-
Courts	1,478	1,478	-	-
Clerk Courts	91	91	-	-
Constables	-	-	-	-
Coroner	-	-	-	-
District Attorney	103	103	-	-
Prothonotary	94	94	-	-
Sheriff	100	100	-	-
Fire Marshalls	-	-	-	-
Prison	1,133	1,133	-	-
Emergency Services	989	989	-	-
Veteran's Affairs	17	17	-	-
911 Telecommunications	1,133	1,133	-	-
Operational Services	-	-	-	-
Other	841	841	(0)	-
Subtotal	213,254	24,690	1,213	187,351
Total	213,254	24,690	1,213	187,351

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
5/11/2021

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2019 Actual
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,852	43.954%	10,852		10,852	-	10,852
Building Security	1,214	4.917%	1,214		1,214	-	1,214
Finance	30	0.122%	30		30	-	30
Human Resources	53	0.214%	53		53	-	53
Information Technology	608	2.462%	608		608	-	608
Commissioners	94	0.379%	94		94	-	94
Solicitor	42	0.168%	41		41	-	41
Purchasing		0.000%	-		-	-	-
Controller	19	0.076%	19		19	-	19
Treasurer	53	0.214%	53		53	-	53
Election & Voter	30	0.122%	30		30	-	30
Tax Services	151	0.612%	151		151	-	151
Public Defender	49	0.200%	49		49	-	49
Reg & Recorder	111	0.451%	111		111	-	111
Courts	1,478	5.986%	1,478		1,478	-	1,478
DJ Harvey	201	0.813%	201		201	-	201
DJ Bowman	201	0.814%	201		201	-	201
DJ Little	201	0.814%	201		201	-	201
DJ Beauchat	201	0.812%	200		200	-	200
Law Library	46	0.184%	45		45	-	45
Victim Witness	31	0.126%	31		31	-	31
Clerk Courts	91	0.367%	91		91	-	91
District Attorney	103	0.419%	103		103	-	103
Prothonotary	94	0.382%	94		94	-	94
Sheriff	100	0.407%	100		100	-	100
Fire Marshalls		0.000%	-		-	-	-
Prison	1,133	4.589%	1,133		1,133	-	1,133
Probation Services	1,675	6.784%	1,675		1,675	-	1,675
Emergency Services	989	4.004%	989		989	-	989
Veteran's Affairs	17	0.069%	17		17	-	17
Domestic Relations	1,174	4.756%	1,174		1,174	-	1,174
911 Telecommunications	1,133	4.589%	1,133		1,133	-	1,133
Children & Youth	1,678	6.797%	1,678		1,678	-	1,678
Other	838	3.397%	841		841	-	841
Subtotal	24,690	100.000%	24,690	-	24,690	-	24,690
Second Allocation Total	24,690						
Total	24,690	100.000%	24,690	-	24,690	-	24,690

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2019 Actual
Detail Allocation of
Phone System

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Central Phone	100	100.000%	1,213		1,213	-	1,213
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	1,213	-	1,213	-	1,213
Second Allocation Total	100						
Total	100	100.000%	1,213	-	1,213	-	1,213

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2019 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%	187,351		187,351	-	187,351
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	187,351	-	187,351	-	187,351
Second Allocation Total	100						
Total	100	100.000%	187,351	-	187,351	-	187,351

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	33,030		33,030	33,030
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	33,030	-	33,030	33,030

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
Other Expenses and Cost					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	-				
Employee Opt-Out	-				
Parking Expense	33,030				33,030
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
Departmental Expenditures	33,030	-	-	-	33,030
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	33,030	-	-	-	33,030
Additions: 1st					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	33,030	-	-	-	33,030
Unallocated	-				
1st Allocation	33,030	-	-	-	33,030
Additions: 2nd					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	33,030	-	-	-	33,030

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
5/11/2021

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Tuition Reimb	Parking Expense
Building Maintenance	1,484	-	1,484
Building Security	371	-	371
Finance	1,113	-	1,113
Human Resources	1,113	-	1,113
Information Technology	-	-	-
Commissioners	1,113	-	1,113
Solicitor	1,113	-	1,113
Controller	2,227	-	2,227
Election & Voter	371	-	371
Tax Appraising	-	-	-
Tax Services	4,083	-	4,083
Public Defender	1,113	-	1,113
Reg & Recorder	371	-	371
Courts	5,196	-	5,196
Law Library	371	-	371
Victim Witness	742	-	742
Clerk Courts	2,227	-	2,227
District Attorney	2,598	-	2,598
Prothonotary	1,113	-	1,113
Sheriff	4,083	-	4,083
Probation Services	1,113	-	1,113
Veteran's Affairs	371	-	371
Domestic Relations	-	-	-
Children & Youth	371	-	371
Operational Services	371	-	371
Other	2	-	2
Subtotal	33,030	-	33,030
Total	33,030	-	33,030

ADAMS COUNTY, PENNSYLVANIA

Employee Benefits 2019 Actual

Detail Allocation of
Tuition Reimb

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Technology		0.000%	-		-	-	-
Commissioners		0.000%	-		-	-	-
Tax Services		0.000%	-		-	-	-
Tax Collectors		0.000%	-		-	-	-
Tax Claim		0.000%	-		-	-	-
Public Defender		0.000%	-		-	-	-
District Attorney		0.000%	-		-	-	-
Probation Services		0.000%	-		-	-	-
Juvenile Probation		0.000%	-		-	-	-
Protect Insp		0.000%	-		-	-	-
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	-	0.000%	-	-	-	-	-
Second Allocation Total	-						
Total	-	100.000%	-	-	-	-	-

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2019 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	4.494%	1,484		1,484	-	1,484
Building Security	1	1.124%	371		371	-	371
Finance	3	3.371%	1,113		1,113	-	1,113
Human Resources	3	3.371%	1,113		1,113	-	1,113
Information Technology		0.000%	-		-	-	-
Commissioners	3	3.371%	1,113		1,113	-	1,113
Solicitor	3	3.371%	1,113		1,113	-	1,113
Purchasing		0.000%	-		-	-	-
Controller	6	6.742%	2,227		2,227	-	2,227
Treasurer		0.000%	-		-	-	-
Election & Voter	1	1.124%	371		371	-	371
Tax Services	11	12.360%	4,083		4,083	-	4,083
Public Defender	3	3.371%	1,113		1,113	-	1,113
Reg & Recorder	1	1.124%	371		371	-	371
Planning		0.000%	-		-	-	-
Courts	14	15.730%	5,196		5,196	-	5,196
Law Library	1	1.124%	371		371	-	371
Victim Witness	2	2.247%	742		742	-	742
Clerk Courts	6	6.742%	2,227		2,227	-	2,227
District Attorney	7	7.865%	2,598		2,598	-	2,598
Prothonotary	3	3.371%	1,113		1,113	-	1,113
Sheriff	11	12.360%	4,083		4,083	-	4,083
Probation Services	3	3.371%	1,113		1,113	-	1,113
Veteran's Affairs	1	1.124%	371		371	-	371
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1	1.124%	371		371	-	371
Liquid Fuels		0.000%	-		-	-	-
Operational Services	1	1.124%	371		371	-	371
Other		0.000%	2		2	-	2
Subtotal	89	100.000%	33,030	-	33,030	-	33,030
Second Allocation Total	89						
Total	89	100.000%	33,030	-	33,030	-	33,030

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

Source: Finance Office

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
5/11/2021

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	242,672		242,672	242,672
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	242,672	-	242,672	242,672

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
Other Expenses and Cost						
General Liability	49,779		49,779			
Public Officials	56,001			56,001		
Crime	6,222			6,222		
Automobile	24,889				24,889	
Law Enforcement	105,780					105,780
Departmental Expenditures	242,672	-	49,779	62,224	24,889	105,780
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	242,672	-	49,779	62,224	24,889	105,780
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	242,672	-	49,779	62,224	24,889	105,780
Unallocated	-					
1st Allocation	242,672	-	49,779	62,224	24,889	105,780
Additions: 2nd						
Central Services Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	242,672	-	49,779	62,224	24,889	105,780

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	8,529	1,571	2,872	4,086	-
Building Security	8,006	715	957	-	6,334
Finance	1,053	454	599	-	-
Human Resources	1,323	605	718	-	-
Information Technology	2,479	1,163	1,316	-	-
Commissioners	2,020	810	838	372	-
Solicitor	955	477	478	-	-
Purchasing	-	-	-	-	-
Controller	1,517	679	838	-	-
Treasurer	879	401	478	-	-
Election & Voter	620	261	359	-	-
Tax Appraising	-	-	-	-	-
Tax Services	5,072	2,055	2,274	743	-
Public Defender	1,596	758	838	-	-
Reg & Recorder	1,226	508	718	-	-
Planning	4,046	1,759	1,915	372	-
Courts	3,060	1,624	1,436	-	-
DJ Harvey	745	267	478	-	-
DJ Bowman	582	223	359	-	-
DJ Little	584	225	359	-	-
DJ Beauchat	588	229	359	-	-
Law Library	184	65	119	-	-
Victim Witness	1,373	535	838	-	-
Clerk Courts	2,142	826	1,316	-	-
Constables	-	-	-	-	-
Coroner	977	115	119	743	-
District Attorney	6,625	1,706	1,795	1,857	1,267
Prothonotary	1,187	469	718	-	-
Sheriff	19,452	1,778	2,034	2,972	12,668
Fire Marshalls	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Prison	95,531	14,201	16,393	2,229	62,708
Probation Services	38,099	4,339	5,385	5,572	22,803
Protect Insp	112	112	-	-	-
Emergency Services	7,255	3,042	3,470	743	-
Veteran's Affairs	463	223	240	-	-
Conservation	3,916	-	1,316	2,600	-
Agricultural Extension	1,042	443	599	-	-
Domestic Relations	4,485	1,733	2,752	-	-
Children & Youth	13,607	4,916	6,462	2,229	-
Operational Services	971	493	478	-	-
Other	371	(1)	1	371	0
Subtotal	242,672	49,779	62,224	24,889	105,780
Total	242,672	49,779	62,224	24,889	105,780

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 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	754,118	3.155%	1,571		1,571	-	1,571
Building Security	343,488	1.437%	715		715	-	715
Finance	218,128	0.913%	454		454	-	454
Human Resources	290,460	1.215%	605		605	-	605
Information Technology	558,317	2.336%	1,163		1,163	-	1,163
Commissioners	388,840	1.627%	810		810	-	810
Solicitor	229,263	0.959%	477		477	-	477
Purchasing		0.000%	-		-	-	-
Controller	326,120	1.364%	679		679	-	679
Treasurer	192,479	0.805%	401		401	-	401
County Complex		0.000%	-		-	-	-
Election & Voter	125,398	0.525%	261		261	-	261
Tax Services	986,829	4.128%	2,055		2,055	-	2,055
Public Defender	363,960	1.523%	758		758	-	758
Reg & Recorder	243,895	1.020%	508		508	-	508
Planning	844,566	3.533%	1,759		1,759	-	1,759
Courts	780,045	3.263%	1,624		1,624	-	1,624
DJ Harvey	128,228	0.536%	267		267	-	267
DJ Bowman	106,878	0.447%	223		223	-	223
DJ Little	108,068	0.452%	225		225	-	225
DJ Beauchat	110,037	0.460%	229		229	-	229
Law Library	31,257	0.131%	65		65	-	65
Victim Witness	257,023	1.075%	535		535	-	535
Clerk Courts	396,638	1.659%	826		826	-	826
Coroner	55,291	0.231%	115		115	-	115
District Attorney	819,462	3.428%	1,706		1,706	-	1,706
Prothonotary	225,390	0.943%	469		469	-	469
Sheriff	853,672	3.571%	1,778		1,778	-	1,778
Fire Marshalls		0.000%	-		-	-	-
Prison	6,819,597	28.529%	14,201		14,201	-	14,201
Probation Services	2,083,434	8.716%	4,339		4,339	-	4,339
Protect Insp	53,524	0.224%	112		112	-	112
Emergency Services	1,460,782	6.111%	3,042		3,042	-	3,042
Veteran's Affairs	106,731	0.447%	223		223	-	223
Agricultural Extension	212,470	0.889%	443		443	-	443
Domestic Relations	832,065	3.481%	1,733		1,733	-	1,733
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,360,811	9.876%	4,916		4,916	-	4,916
VOJO		0.000%	-		-	-	-
Operational Services	236,582	0.990%	493		493	-	493
Other		0.001%	(1)		(1)	-	(1)

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	23,903,843	100.000%	49,779	-	49,779	-	49,779
Second Allocation Total	23,903,843						
Total	23,903,843	100.000%	49,779	-	49,779	-	49,779

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

Source: General Ledger Trial Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 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	24	4.615%	2,872		2,872	-	2,872
Building Security	8	1.538%	957		957	-	957
Finance	5	0.962%	599		599	-	599
Human Resources	6	1.154%	718		718	-	718
Information Technology	11	2.115%	1,316		1,316	-	1,316
Commissioners	7	1.346%	838		838	-	838
Solicitor	4	0.769%	478		478	-	478
Purchasing		0.000%	-		-	-	-
Controller	7	1.346%	838		838	-	838
Treasurer	4	0.769%	478		478	-	478
Election & Voter	3	0.577%	359		359	-	359
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.654%	2,274		2,274	-	2,274
Public Defender	7	1.346%	838		838	-	838
Reg & Recorder	6	1.154%	718		718	-	718
Planning	16	3.077%	1,915		1,915	-	1,915
Courts	12	2.308%	1,436		1,436	-	1,436
DJ Harvey	4	0.769%	478		478	-	478
DJ Bowman	3	0.577%	359		359	-	359
DJ Little	3	0.577%	359		359	-	359
DJ Beauchat	3	0.577%	359		359	-	359
Law Library	1	0.192%	119		119	-	119
Victim Witness	7	1.346%	838		838	-	838
Clerk Courts	11	2.115%	1,316		1,316	-	1,316
Coroner	1	0.192%	119		119	-	119
District Attorney	15	2.885%	1,795		1,795	-	1,795
Prothonotary	6	1.154%	718		718	-	718
Sheriff	17	3.269%	2,034		2,034	-	2,034
Fire Marshalls		0.000%	-		-	-	-
Prison	137	26.346%	16,393		16,393	-	16,393
Probation Services	45	8.654%	5,385		5,385	-	5,385
Emergency Services	29	5.577%	3,470		3,470	-	3,470
Veteran's Affairs	2	0.385%	240		240	-	240
Conservation	11	2.115%	1,316		1,316	-	1,316
Agricultural Extension	5	0.962%	599		599	-	599
Domestic Relations	23	4.423%	2,752		2,752	-	2,752
Children & Youth	54	10.385%	6,462		6,462	-	6,462

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	4	0.769%	478		478	-	478
Other		0.001%	1		1	-	1
Subtotal	520	100.00%	62,224	-	62,224	-	62,224
Second Allocation Total	520						
Total	520	100.00%	62,224	-	62,224	-	62,224

(A) Alloc Basis: Full-Time Equivalent Employees By Dept (Ex. Tax Collectors)

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	11	16.418%	4,086		4,086	-	4,086
Information Technology		0.000%	-		-	-	-
Commissioners	1	1.493%	372		372	-	372
Tax Services	2	2.985%	743		743	-	743
Planning	1	1.493%	372		372	-	372
Coroner	2	2.985%	743		743	-	743
District Attorney	5	7.463%	1,857		1,857	-	1,857
Prothonotary		0.000%	-		-	-	-
Sheriff	8	11.940%	2,972		2,972	-	2,972
Fire Marshalls		0.000%	-		-	-	-
Prison	6	8.955%	2,229		2,229	-	2,229
Probation Services	15	22.388%	5,572		5,572	-	5,572
Protect Insp		0.000%	-		-	-	-
Emergency Services	2	2.985%	743		743	-	743
Conservation	7	10.448%	2,600		2,600	-	2,600
Children & Youth	6	8.955%	2,229		2,229	-	2,229
Other	1	1.492%	371		371	-	371
Subtotal	67	100.000%	24,889	-	24,889	-	24,889
Second Allocation Total	67						
Total	67	100.000%	24,889	-	24,889	-	24,889

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2019 Actual
Detail Allocation of
Law Enforcement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	10	5.988%	6,334		6,334	-	6,334
District Attorney	2	1.198%	1,267		1,267	-	1,267
Sheriff	20	11.976%	12,668		12,668	-	12,668
Prison	99	59.281%	62,708		62,708	-	62,708
Probation Services	36	21.557%	22,803		22,803	-	22,803
Other		0.000%	0		0	-	0
Subtotal	167	100.000%	105,780	-	105,780	-	105,780
Second Allocation Total	167						
Total	167	100.000%	105,780	-	105,780	-	105,780

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	66,411		66,411	66,411
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance		-	-	
Workers' Compensation		-	-	
Retirement		-	-	
Building Maintenance		-	-	
Building Security		-	-	
Finance		-	-	
Human Resources		-	-	
Information Technology		-	-	
Commissioners		-	-	
Solicitor		-	-	
Purchasing		-	-	
Controller		-	-	
Treasurer			-	
Central Phone			-	
County Complex			-	
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	66,411	-	66,411	66,411

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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
Wages and Benefits									
	-								
Other Expenses and Cost									
Property Insurance	66,411		10,710	3,313	9,834	32,443	5,567	2,344	2,200
	-								
Departmental Expenditures	66,411	-	10,710	3,313	9,834	32,443	5,567	2,344	2,200
Cost Adjustments									
Deductions	-		-						
Departmental Cost Adjustments									
	-								
Functional Cost	66,411	-	10,710	3,313	9,834	32,443	5,567	2,344	2,200
Additions: 1st									
Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs	66,411	-	10,710	3,313	9,834	32,443	5,567	2,344	2,200
Unallocated	-								
1st Allocation	66,411	-	10,710	3,313	9,834	32,443	5,567	2,344	2,200
Additions: 2nd									
Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-	-
Unallocated	-								
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	66,411	-	10,710	3,313	9,834	32,443	5,567	2,344	2,200

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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	2,510	487	59	1,543	-	-	421	-
Building Security	86	45	-	41	-	-	-	-
Finance	370	159	201	-	-	-	10	-
Human Resources	278	278	-	-	-	-	-	-
Information Technology	825	159	-	631	-	-	35	-
Commissioners	571	493	68	-	-	-	10	-
Solicitor	348	219	119	-	-	-	10	-
Purchasing	-	-	-	-	-	-	-	-
Controller	415	99	306	-	-	-	10	-
Treasurer	288	278	-	-	-	-	10	-
Central Phone	20	20	-	-	-	-	-	-
County Complex	-	-	-	-	-	-	-	-
Election & Voter	424	159	135	-	-	-	130	-
Tax Services	805	795	-	-	-	-	10	-
Public Defender	563	260	303	-	-	-	-	-
Reg & Recorder	690	586	-	-	-	-	104	-
Planning	60	-	-	-	-	-	60	-
Courts	5,097	3,313	1,134	593	-	-	57	-
Law Library	239	239	-	-	-	-	-	-
Victim Witness	238	164	74	-	-	-	-	-
Clerk Courts	537	477	-	-	-	-	60	-
Coroner	608	-	-	-	608	-	-	-
District Attorney	848	544	304	-	-	-	-	-
Prothonotary	497	497	-	-	-	-	-	-
Sheriff	589	529	-	-	-	-	60	-
Fire Marshalls	33	-	-	-	-	33	-	-
Prison	26,800	-	-	-	25,700	-	-	1,100
Probation Services	8,092	-	-	1,831	6,135	-	126	-
Protect Insp	33	-	-	-	-	33	-	-
Veteran's Affairs	105	89	-	-	-	-	16	-
Conservation	-	-	-	-	-	-	-	-
Agricultural Extension	-	-	-	-	-	-	-	-
911 Telecommunications	6,484	-	-	-	-	5,384	-	1,100
Other	3,629	821	610	866	-	117	1,215	-
Subtotal	66,411	10,710	3,313	9,834	32,443	5,567	2,344	2,200
Total	66,411	10,710	3,313	9,834	32,443	5,567	2,344	2,200

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,448	4.543%	487		487	-	487
Building Security	225	0.418%	45		45	-	45
Finance	800	1.485%	159		159	-	159
Human Resources	1,400	2.598%	278		278	-	278
Information Technology	800	1.485%	159		159	-	159
Commissioners	2,480	4.603%	493		493	-	493
Solicitor	1,100	2.042%	219		219	-	219
Controller	500	0.928%	99		99	-	99
Treasurer	1,400	2.598%	278		278	-	278
Central Phone	100	0.186%	20		20	-	20
Election & Voter	800	1.485%	159		159	-	159
Tax Services	4,000	7.424%	795		795	-	795
Public Defender	1,309	2.429%	260		260	-	260
Reg & Recorder	2,950	5.475%	586		586	-	586
Courts	16,665	30.930%	3,313		3,313	-	3,313
Law Library	1,205	2.236%	239		239	-	239
Victim Witness	825	1.530%	164		164	-	164
Clerk Courts	2,400	4.454%	477		477	-	477
District Attorney	2,738	5.082%	544		544	-	544
Prothonotary	2,500	4.640%	497		497	-	497
Sheriff	2,659	4.935%	529		529	-	529
Veteran's Affairs	450	0.834%	89		89	-	89
Other	4,127	7.66%	821		821	-	821
Subtotal	53,880	100.000%	10,710	-	10,710	-	10,710
Second Allocation Total	53,880						
Total	53,880	100.000%	10,710	-	10,710	-	10,710

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.774%	59		59	-	59
Finance	430	6.055%	201		201	-	201
Commissioners	145	2.042%	68		68	-	68
Solicitor	255	3.591%	119		119	-	119
Controller	656	9.238%	306		306	-	306
Election & Voter	289	4.070%	135		135	-	135
Public Defender	650	9.154%	303		303	-	303
Courts	2,431	34.235%	1,134		1,134	-	1,134
Victim Witness	160	2.246%	74		74	-	74
District Attorney	653	9.189%	304		304	-	304
Prothonotary		0.000%	-		-	-	-
Other	1,307	18.406%	610		610	-	610
Subtotal	7,101	100.000%	3,313	-	3,313	-	3,313
Second Allocation Total	7,101						
Total	7,101	100.000%	3,313	-	3,313	-	3,313

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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%	1,543		1,543	-	1,543
Building Security	282	0.417%	41		41	-	41
Information Technology	4,343	6.419%	631		631	-	631
Courts	4,083	6.034%	593		593	-	593
DJ Harvey	3,021	4.464%	439		439	-	439
DJ Beauchat	3,021	4.464%	439		439	-	439
Probation Services	12,595	18.614%	1,831		1,831	-	1,831
Domestic Relations	8,830	13.050%	1,283		1,283	-	1,283
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	1,834		1,834	-	1,834
Operational Services	2,298	3.396%	334		334	-	334
Other	5,952	8.797%	866		866	-	866
Subtotal	67,663	100.000%	9,834	-	9,834	-	9,834
Second Allocation Total	67,663						
Total	67,663	100.000%	9,834	-	9,834	-	9,834

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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%	608		608	-	608
Prison	92,741	79.217%	25,700		25,700	-	25,700
Probation Services	22,138	18.910%	6,135		6,135	-	6,135
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	32,443	-	32,443	-	32,443
Second Allocation Total	117,072						
Total	117,072	100.000%	32,443	-	32,443	-	32,443

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 Actual
Detail Allocation of
Emergency Training Facility

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Marshalls	233	0.588%	33		33	-	33
Protect Insp	233	0.588%	33		33	-	33
911 Telecommunications	38,299	96.715%	5,384		5,384	-	5,384
Other	835	2.109%	117		117	-	117
Subtotal	39,600	100.000%	5,567	-	5,567	-	5,567
Second Allocation Total	39,600						
Total	39,600	100.000%	5,567	-	5,567	-	5,567

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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%	421		421	-	421
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	10		10	-	10
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	35		35	-	35
Commissioners	144	0.429%	10		10	-	10
Solicitor	144	0.429%	10		10	-	10
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	10		10	-	10
Treasurer	144	0.429%	10		10	-	10
Election & Voter	1,860	5.538%	130		130	-	130
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	10		10	-	10
Reg & Recorder	1,488	4.430%	104		104	-	104
Planning	864	2.572%	60		60	-	60
Courts	816	2.429%	57		57	-	57
Clerk Courts	864	2.572%	60		60	-	60
Sheriff	864	2.572%	60		60	-	60
Probation Services	1,799	5.356%	126		126	-	126
Veteran's Affairs	225	0.670%	16		16	-	16
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	1,215		1,215	-	1,215
Subtotal	33,588	100.000%	2,344	-	2,344	-	2,344
Second Allocation Total	33,588						
Total	33,588	100.000%	2,344	-	2,344	-	2,344

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2019 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%	1,100		1,100	-	1,100
911 Telecommunications	50	50.000%	1,100		1,100	-	1,100
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	2,200	-	2,200	-	2,200
Second Allocation Total	100						
Total	100	100.000%	2,200	-	2,200	-	2,200

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Stateme	1,672,258		1,672,258	1,672,258
Allocated Additions				
Building Depreciation	61,317	-	61,317	
Equipment Depreciation	10,852	-	10,852	
Employee Benefits	1,484	-	1,484	
Liability Insurance	8,529	-	8,529	
Property Insurance	2,510	-	2,510	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		66,993	66,993	
Building Security		44,758	44,758	
Finance		21,363	21,363	
Human Resources		30,347	30,347	
Information Technology		48,454	48,454	
Commissioners		8,858	8,858	
Solicitor		-	-	
Purchasing		-	-	
Controller		21,796	21,796	
Treasurer		399	399	
Central Phone		284	284	
County Complex		-	-	
Total Allocated Additions	84,692	243,252	327,944	327,944
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	-		-	
	-		-	
Total Departmental Cost Adjustmer	-	-	-	-
Total to be Allocated	1,756,950	243,252	2,000,202	2,000,202

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building
Wages and Benefits								
Salaries and Wages	754,118	77,175	309,182	45,646	241,091	-	1,900	79,124
Other Expenses and Cost								
Supplies	60,291	6,170	24,719	3,649	19,275	-	152	6,326
Minor Equipment	28,760	2,943	11,791	1,741	9,195	-	72	3,018
Other Costs	2,258	231	926	137	722	-	6	237
Software License	-	-	-	-	-	-	-	-
Advertising	1,829	187	750	111	585	-	5	192
Telephone	16,481	8,685	3,561	526	2,777	-	22	911
Postage	-	-	-	-	-	-	-	-
Shipping Expense	82	8	34	5	26	-	0	9
Utilities	146,629	15,006	60,117	8,875	46,877	-	370	15,385
Building Repairs & Maintenance	77,817	7,964	31,904	4,710	24,878	-	196	8,165
Archive Lease	-	-	-	-	-	-	-	-
Contracted Services	70,173	7,181	28,771	4,248	22,434	-	177	7,363
Vehicle Repair	6,393	654	2,621	387	2,044	-	16	671
Gasoline	7,140	731	2,927	432	2,283	-	18	749
Computer Maint	-	-	-	-	-	-	-	-
Equip/Equip Rental	16,395	1,678	6,722	992	5,242	-	41	1,720
Mileage	-	-	-	-	-	-	-	-
Training	2,210	226	906	134	707	-	6	232
Equipment Repair	-	-	-	-	-	-	-	-
Employee Benefits	449,207	45,971	184,171	27,190	143,611	-	1,132	47,132
Uniforms	762	78	312	46	244	-	2	80
Prof Services	5,681	581	2,329	344	1,816	-	14	596
Rental of Land and Buildings	26,031	2,664	10,672	1,576	8,322	-	66	2,731
							-	-
Departmental Expenditures	1,672,258	178,134	682,415	100,749	532,127	-	4,194	174,639
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
Reclass to Central Telephone	-							
Reclass from IT	-							
Functional Cost	1,672,258	178,134	682,415	100,749	532,127	-	4,194	174,639

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building
Additions: 1st								
Central Service Centers	84,692	84,692						
REALLOCATE ADMIN		(262,826)	120,042	17,722	93,604	-	738	30,720
Allocable Costs	1,756,950	-	802,457	118,471	625,731	-	4,932	205,359
Unallocated	-							
1st Allocation	1,756,950	-	802,457	118,471	625,731	-	4,932	205,359
Additions: 2nd								
Central Service Centers	243,252	243,252						
REALLOCATE ADMIN		(243,252)	111,102	16,402	86,633	-	683	28,432
Allocable Costs	243,252	-	111,102	16,402	86,633	-	683	28,432
Unallocated	-							
2nd Allocation	243,252	-	111,102	16,402	86,633	-	683	28,432
Total Allocated	2,000,202	-	913,559	134,873	712,364	-	5,615	233,791

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building
Building Maintenance	66,993	33,872	7	-	-	885	32,229
Building Security	4,388	3,389	2	-	-	-	997
Finance	18,552	18,526	1	-	-	25	-
Human Resources	21,183	21,086	97	-	-	-	-
Information Technology	27,482	12,049	1	-	-	85	15,347
Commissioners	39,695	39,536	134	-	-	25	-
Solicitor	20,501	20,408	68	-	-	25	-
Controller	17,596	17,411	160	-	-	25	-
Treasurer	26,470	21,086	5,359	-	-	25	-
Central Phone	1,506	1,506	-	-	-	-	-
Election & Voter	58,296	16,401	8,458	33,118	-	319	-
Tax Services	101,834	60,245	41,564	-	-	25	-
Public Defender	31,490	29,505	1,985	-	-	-	-
Reg & Recorder	45,609	44,432	921	-	-	256	-
Planning	1,496	-	1,348	-	-	148	-
Courts	304,592	287,611	2,415	-	-	140	14,426
DJ Harvey	28,093	-	7,391	10,030	-	-	10,672
DJ Bowman	10,092	-	62	10,030	-	-	-
DJ Little	10,127	-	97	10,030	-	-	-
DJ Beauchat	25,557	-	4,855	10,030	-	-	10,672
Law Library	18,150	18,149	1	-	-	-	-
Victim Witness	14,828	14,828	-	-	-	-	-
Clerk Courts	48,148	36,147	11,853	-	-	148	-
Constables	-	-	-	-	-	-	-
Coroner	118	-	118	-	-	-	-
District Attorney	53,911	51,057	2,854	-	-	-	-
Prothonotary	40,152	37,654	2,498	-	-	-	-
Sheriff	43,883	40,048	3,687	-	-	148	-
Prison	247,620	-	1,284	246,336	-	-	-
Probation Services	48,396	-	3,584	-	-	309	44,503
Juvenile Probation	-	-	-	-	-	-	-
Protect Insp	19	-	19	-	-	-	-
Emergency Services	188	-	188	-	-	-	-
Veteran's Affairs	6,916	6,770	107	-	-	39	-
Agricultural Extension	1,521	-	538	983	-	-	-
Haz Mat Emg Response	58	-	58	-	-	-	-
Domestic Relations	57,833	-	26,633	-	-	-	31,200
911 Telecommunications	391,796	-	2	391,794	-	-	-
Children & Youth	51,114	-	6,523	-	-	-	44,591
Operational Services	8,120	-	1	-	-	-	8,119
Other	105,879	81,843	(0)	13	-	2,988	21,035
Subtotal	2,000,202	913,559	134,873	712,364	-	5,615	233,791
Total	2,000,202	913,559	134,873	712,364	-	5,615	233,791

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 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%	33,872		33,872		33,872
Building Security	225	0.369%	2,961		2,961	428	3,389
Finance	1,230	2.017%	16,186		16,186	2,340	18,526
Human Resources	1,400	2.296%	18,423		18,423	2,663	21,086
Information Technology	800	1.312%	10,527		10,527	1,522	12,049
Commissioners	2,625	4.305%	34,543		34,543	4,993	39,536
Solicitor	1,355	2.222%	17,831		17,831	2,577	20,408
Purchasing		0.000%	-		-	-	-
Controller	1,156	1.896%	15,212		15,212	2,199	17,411
Treasurer	1,400	2.296%	18,423		18,423	2,663	21,086
Central Phone	100	0.164%	1,316		1,316	190	1,506
Election & Voter	1,089	1.786%	14,330		14,330	2,071	16,401
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.559%	52,636		52,636	7,609	60,245
Public Defender	1,959	3.213%	25,779		25,779	3,726	29,505
Reg & Recorder	2,950	4.838%	38,820		38,820	5,612	44,432
Courts	19,096	31.315%	251,287		251,287	36,324	287,611
Law Library	1,205	1.976%	15,857		15,857	2,292	18,149
Victim Witness	985	1.614%	12,955		12,955	1,873	14,828
Clerk Courts	2,400	3.936%	31,582		31,582	4,565	36,147
District Attorney	3,390	5.559%	44,609		44,609	6,448	51,057
Prothonotary	2,500	4.100%	32,898		32,898	4,756	37,654
Sheriff	2,659	4.360%	34,990		34,990	5,058	40,048
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	450	0.737%	5,915		5,915	855	6,770
Operational Services		0.000%	-		-	-	-
Other	5,434	8.911%	71,505		71,505	10,338	81,843
Subtotal	60,981	100.000%	802,457	-	802,457	111,102	913,559
Second Allocation Total	58,407						
Total	60,981	100.000%	802,457	-	802,457	111,102	913,559

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 Actual
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	11	0.006%	7		7		7
Building Security	4	0.002%	2		2	-	2
Finance	1	0.001%	1		1	-	1
Human Resources	136	0.072%	85		85	12	97
Information Technology	1	0.001%	1		1	-	1
Commissioners	190	0.100%	118		118	16	134
Solicitor	97	0.051%	60		60	8	68
Purchasing		0.000%	-		-	-	-
Controller	226	0.119%	141		141	19	160
Treasurer	7,554	3.973%	4,707		4,707	652	5,359
Election & Voter	11,923	6.271%	7,429		7,429	1,029	8,458
Tax Services	58,588	30.817%	36,509		36,509	5,055	41,564
Public Defender	2,798	1.472%	1,744		1,744	241	1,985
Reg & Recorder	1,299	0.683%	809		809	112	921
Planning	1,900	0.999%	1,184		1,184	164	1,348
Courts	3,403	1.790%	2,121		2,121	294	2,415
DJ Harvey	10,418	5.480%	6,492		6,492	899	7,391
DJ Bowman	87	0.046%	54		54	8	62
DJ Little	137	0.072%	85		85	12	97
DJ Beauchat	6,844	3.600%	4,265		4,265	590	4,855
Law Library	1	0.001%	1		1	-	1
Victim Witness		0.000%	-		-	-	-
Clerk Courts	16,708	8.788%	10,411		10,411	1,442	11,853
Coroner	168	0.088%	104		104	14	118
District Attorney	4,022	2.116%	2,507		2,507	347	2,854
Prothonotary	3,520	1.852%	2,194		2,194	304	2,498
Sheriff	5,197	2.734%	3,239		3,239	448	3,687
Prison	1,809	0.952%	1,128		1,128	156	1,284
Probation Services	5,052	2.657%	3,148		3,148	436	3,584
Protect Insp	26	0.014%	17		17	2	19
Emergency Services	264	0.139%	165		165	23	188
Veteran's Affairs	150	0.079%	94		94	13	107
Agricultural Extension	758	0.399%	473		473	65	538
Haz Mat Emg Response	81	0.043%	51		51	7	58
Domestic Relations	37,543	19.747%	23,394		23,394	3,239	26,633
911 Telecommunications	3	0.002%	2		2	-	2
Children & Youth	9,196	4.837%	5,730		5,730	793	6,523
Operational Services	1	0.001%	1		1	-	1
Other		-0.004%	(2)		(2)	2	(0)
Subtotal	190,116	100.000%	118,471	-	118,471	16,402	134,873
Second Allocation Total	190,105						
Total	190,116	100.000%	118,471	-	118,471	16,402	134,873

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 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	12,840	4.649%	29,090		29,090	4,028	33,118
DJ Harvey	3,890	1.408%	8,810		8,810	1,220	10,030
DJ Bowman	3,890	1.408%	8,810		8,810	1,220	10,030
DJ Little	3,890	1.408%	8,810		8,810	1,220	10,030
DJ Beauchat	3,890	1.408%	8,810		8,810	1,220	10,030
Prison	95,503	34.580%	216,378		216,378	29,958	246,336
Agricultural Extension	380	0.138%	864		864	119	983
911 Telecommunications	151,898	54.999%	344,146		344,146	47,648	391,794
Other		0.00200%	13		13	-	13
Subtotal	276,181	100.000%	625,731	-	625,731	86,633	712,364
Second Allocation Total	276,181						
Total	276,181	100.00%	625,731	-	625,731	86,633	712,364

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 Actual
Detail Allocation of
Legion Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	5,961	44.945%	-		-	-	-
Children & Youth	7,302	55.055%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	13,263	100.000%	-	-	-	-	-
Second Allocation Total	13,263						
Total	13,263	100.000%	-	-	-	-	-

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 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%	885		885		885
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	21		21	4	25
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	73		73	12	85
Commissioners	144	0.429%	21		21	4	25
Solicitor	144	0.429%	21		21	4	25
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	21		21	4	25
Treasurer	144	0.429%	21		21	4	25
Election & Voter	1,860	5.538%	273		273	46	319
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	21		21	4	25
Reg & Recorder	1,488	4.430%	219		219	37	256
Planning	864	2.572%	127		127	21	148
Courts	816	2.429%	120		120	20	140
Clerk Courts	864	2.572%	127		127	21	148
Sheriff	864	2.572%	127		127	21	148
Probation Services	1,799	5.356%	264		264	45	309
Veteran's Affairs	225	0.670%	33		33	6	39
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	2,558		2,558	430	2,988
Subtotal	33,588	100.000%	4,932	-	4,932	683	5,615
Second Allocation Total	27,559						
Total	33,588	100.000%	4,932	-	4,932	683	5,615

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2019 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%	32,229		32,229		32,229
Building Security	282	0.417%	856		856	141	997
Information Technology	4,343	6.419%	13,182		13,182	2,165	15,347
Courts	4,083	6.034%	12,391		12,391	2,035	14,426
DJ Harvey	3,021	4.464%	9,167		9,167	1,505	10,672
DJ Beauchat	3,021	4.464%	9,167		9,167	1,505	10,672
Probation Services	12,595	18.614%	38,225		38,225	6,278	44,503
Domestic Relations	8,830	13.050%	26,799		26,799	4,401	31,200
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	38,301		38,301	6,290	44,591
Operational Services	2,298	3.396%	6,974		6,974	1,145	8,119
Other	5,952	8.797%	18,068		18,068	2,967	21,035
Subtotal	67,663	100.000%	205,359	-	205,359	28,432	233,791
Second Allocation Total	57,044						
Total	67,663	100.000%	205,359	-	205,359	28,432	233,791

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	493,180		493,180	493,180
Allocated Additions				
Building Depreciation	1,539	-	1,539	
Equipment Depreciation	1,214	-	1,214	
Employee Benefits	371	-	371	
Liability Insurance	8,006	-	8,006	
Property Insurance	86	-	86	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	3,819	569	4,388	
Building Security		1,973	1,973	
Finance		7,685	7,685	
Human Resources		10,267	10,267	
Information Technology		24,207	24,207	
Commissioners		3,094	3,094	
Solicitor		-	-	
Purchasing		-	-	
Controller		6,832	6,832	
Treasurer		150	150	
Central Phone		142	142	
County Complex		-	-	
Total Allocated Additions	15,035	54,919	69,954	69,954
Departmental Cost Adjustments				
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	508,215	54,919	563,134	563,134

ADAMS COUNTY, PENNSYLVANIA
Building Security 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Courthouse Complex	Human Service Building
Wages and Benefits				
Salaries & Wages	343,488		206,189	137,299
	-			
Other Expenses and Cost				
Supplies	4,954		2,974	1,980
Minor Equipment	3,769		2,262	1,507
Advertising	-		-	-
Miscellaneous	150		90	60
Utilities	692		415	276
Training	10		6	4
Contracted Services	5,917		3,552	2,365
Employee Benefits	133,435		80,098	53,337
Equipment Repairs	370		222	148
Uniforms	-		-	-
Travel	395		237	158
	-			
	-		-	-
Departmental Expenditures	493,180	-	296,046	197,134
Cost Adjustments				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from IT	-			
Functional Cost	493,180	-	296,046	197,134
Additions: 1st				
Central Service Centers	15,035	15,035		
REALLOCATE ADMIN		(15,035)	9,025	6,010
Allocable Costs	508,215	-	305,071	203,144
Unallocated	-			
1st Allocation	508,215	-	305,071	203,144
Additions: 2nd				
Central Service Centers	54,919	54,919		
REALLOCATE ADMIN		(54,919)	32,967	21,952
Allocable Costs	54,919	-	32,967	21,952
Unallocated	-			
2nd Allocation	54,919	-	32,967	21,952
Total Allocated	563,134	-	338,038	225,096

ADAMS COUNTY, PENNSYLVANIA
Building Security 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	44,758	12,877	31,881
Building Security	1,973	1,126	847
Finance	6,850	6,850	-
Human Resources	7,797	7,797	-
Information Technology	19,176	4,456	14,720
Commissioners	14,620	14,620	-
Solicitor	7,547	7,547	-
Purchasing	-	-	-
Controller	6,439	6,439	-
Treasurer	7,797	7,797	-
Central Phone	557	557	-
Election & Voter	6,066	6,066	-
Tax Appraising	-	-	-
Tax Services	22,276	22,276	-
Public Defender	10,909	10,909	-
Reg & Recorder	16,431	16,431	-
Courts	120,190	106,353	13,837
DJ Harvey	10,236	-	10,236
DJ Beauchat	10,236	-	10,236
Law Library	6,711	6,711	-
Victim Witness	5,482	5,482	-
Clerk Courts	13,368	13,368	-
District Attorney	18,880	18,880	-
Prothonotary	13,925	13,925	-
Sheriff	14,808	14,808	-
Probation Services	42,684	-	42,684
Veteran's Affairs	2,503	2,503	-
Domestic Relations	29,925	-	29,925
Children & Youth	42,769	-	42,769
Operational Services	7,788	-	7,788
Other	50,433	30,260	20,173
Subtotal	563,134	338,038	225,096
Total	563,134	338,038	225,096

ADAMS COUNTY, PENNSYLVANIA
Building Security 2019 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%	12,877		12,877		12,877
Building Security	225	0.369%	1,126		1,126		1,126
Finance	1,230	2.017%	6,153		6,153	697	6,850
Human Resources	1,400	2.296%	7,004		7,004	793	7,797
Information Technology	800	1.312%	4,003		4,003	453	4,456
Commissioners	2,625	4.305%	13,133		13,133	1,487	14,620
Solicitor	1,355	2.222%	6,779		6,779	768	7,547
Purchasing		0.000%	-		-	-	-
Controller	1,156	1.896%	5,784		5,784	655	6,439
Treasurer	1,400	2.296%	7,004		7,004	793	7,797
Central Phone	100	0.164%	500		500	57	557
Election & Voter	1,089	1.786%	5,449		5,449	617	6,066
Tax Services	4,000	6.559%	20,010		20,010	2,266	22,276
Public Defender	1,959	3.212%	9,799		9,799	1,110	10,909
Reg & Recorder	2,950	4.838%	14,759		14,759	1,672	16,431
Courts	19,096	31.315%	95,533		95,533	10,820	106,353
Law Library	1,205	1.976%	6,028		6,028	683	6,711
Victim Witness	985	1.614%	4,924		4,924	558	5,482
Clerk Courts	2,400	3.936%	12,008		12,008	1,360	13,368
District Attorney	3,390	5.559%	16,959		16,959	1,921	18,880
Prothonotary	2,500	4.100%	12,508		12,508	1,417	13,925
Sheriff	2,659	4.360%	13,301		13,301	1,507	14,808
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	450	0.737%	2,248		2,248	255	2,503
Other	5,434	8.911%	27,182		27,182	3,078	30,260
Subtotal	60,981	100.000%	305,071	-	305,071	32,967	338,038
Second Allocation Total	58,182						
Total	60,981	100.000%	305,071	-	305,071	32,967	338,038

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2019 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%	31,881		31,881		31,881
Building Security	282	0.417%	847		847		847
Information Technology	4,343	6.419%	13,040		13,040	1,680	14,720
Courts	4,083	6.034%	12,258		12,258	1,579	13,837
DJ Harvey	3,021	4.464%	9,068		9,068	1,168	10,236
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	9,068		9,068	1,168	10,236
Probation Services	12,595	18.614%	37,813		37,813	4,871	42,684
Domestic Relations	8,830	13.050%	26,510		26,510	3,415	29,925
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	37,888		37,888	4,881	42,769
Operational Services	2,298	3.396%	6,899		6,899	889	7,788
Other	5,952	8.797%	17,872		17,872	2,301	20,173
Subtotal	67,663	100.000%	203,144	-	203,144	21,952	225,096
Second Allocation Total	56,762						
Total	67,663	100.000%	203,144	-	203,144	21,952	225,096

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 Actual
Nature And Extent Of Services

Within the Finance department, specific staff is assigned to perform the general accounting, budget preparation and monitoring. Historically, the payroll function was performed by this department. However, in mid to late 2015, it was moved to the Human Resources department. The costs associated with this function are now captured under that department. Accounting fees associated with the County's External Audit are budgeted within Finance. The Department has salary and wage expenses (actual hours worked supported by timesheet x employee's hourly rate) related to work performed on the liquid fuels program by the department's staff. Beginning in 2018, the purchasing costs have been included in the Finance 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
Finance 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	484,874		484,874	484,874
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,234	-	2,234	
Equipment Depreciation	30	-	30	
Employee Benefits	1,113	-	1,113	
Liability Insurance	1,053	-	1,053	
Property Insurance	370	-	370	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	16,208	2,344	18,552	
Building Security	6,153	697	6,850	
Finance		6,835	6,835	
Human Resources		6,293	6,293	
Information Technology		21,283	21,283	
Commissioners		2,446	2,446	
Solicitor		-	-	
Purchasing		-	-	
Controller		6,059	6,059	
Treasurer		119	119	
Central Phone		249	249	
County Complex		-	-	
Total Allocated Additions	27,161	46,325	73,486	73,486
Departmental Cost Adjustments				
Reclass from Commissioners	-		-	
Reclass from Treasurer	-		-	
Reclass from Controller	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	512,035	46,325	558,360	558,360

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Wages and Benefits					
Salaries & Wages	218,128		216,790		1,338
Other Expenses and Cost					
Supplies	1,134		1,127		7
Publications	-		-		-
Minor Equipment	4,706		4,677		29
Professional Services	124,787	-	31,740	92,282	765
Accounting Fees	-		-		-
Software License	-		-		-
Telephone Expense	48		48		0
Postage Expense	1		0		0
Contract Services	30,703		30,515		188
Equipment Repairs/Maint	168		167		1
Training	6,133		6,095		38
Conferences	1,290		1,282		8
Dues/Memberships	1,460		1,451		9
Benefits	94,888		94,306		582
Travel	1,429		1,420		9
Advertising Expenses	-		-		-
Capital purchases	-		-		-
Departmental Expenditures	484,874	-	389,619	92,282	2,973
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments					

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 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	484,874	-	389,619	92,282	2,973
Additions: 1st					
Central Service Centers	27,161	27,161	-		
REALLOCATE ADMIN		(27,161)	21,825	5,169	167
Allocable Costs	512,035	-	411,444	97,451	3,140
Unallocated	-				
1st Allocation	512,035	-	411,444	97,451	3,140
Additions: 2nd					
Central Service Centers	46,325	46,325			
REALLOCATE ADMIN		(46,325)	37,224	8,817	284
Allocable Costs	46,325	-	37,224	8,817	284
Unallocated	-				
2nd Allocation	46,325	-	37,224	8,817	284
Total Allocated	558,360	-	448,668	106,268	3,424

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	21,363	17,272	4,091	-
Building Security	7,685	6,213	1,472	-
Finance	6,835	5,526	1,309	-
Human Resources	18,708	15,125	3,583	-
Information Technology	8,773	7,093	1,680	-
Commissioners	12,984	10,497	2,487	-
Solicitor	6,304	5,097	1,207	-
Controller	5,617	4,542	1,075	-
Treasurer	7,237	5,851	1,386	-
Election & Voter	10,124	8,185	1,939	-
Tax Services	22,840	18,466	4,374	-
Public Defender	5,964	4,822	1,142	-
Reg & Recorder	6,734	5,445	1,289	-
Planning	9,203	7,441	1,762	-
Courts	53,000	42,851	10,149	-
DJ Harvey	5,741	4,642	1,099	-
DJ Bowman	5,741	4,642	1,099	-
DJ Little	5,741	4,642	1,099	-
DJ Beauchat	5,741	4,642	1,099	-
Law Library	3,836	3,102	734	-
Victim Witness	17,647	14,268	3,379	-
Clerk Courts	9,426	7,621	1,805	-
Coroner	6,774	5,477	1,297	-
District Attorney	20,198	16,330	3,868	-
Prothonotary	6,092	4,926	1,166	-
Sheriff	11,671	9,436	2,235	-
Fire Marshalls	-	-	-	-
Prison	45,853	37,072	8,781	-
Probation Services	17,049	13,784	3,265	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Juvenile Probation	-	-	-	-
Protect Insp	2,866	2,317	549	-
Emergency Services	25,013	20,223	4,790	-
Veteran's Affairs	4,561	3,688	873	-
Conservation	4,440	3,590	850	-
Agricultural Extension	5,444	4,402	1,042	-
Domestic Relations	13,575	10,975	2,600	-
911 Telecommunications	-	-	-	-
Children & Youth	47,740	38,598	9,142	-
Liquid Fuels	3,424	-	-	3,424
Operational Services	4,618	3,734	884	-
Other	81,798	66,131	15,667	-
Subtotal	558,360	448,668	106,268	3,424
Total	558,360	448,668	106,268	3,424

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 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	2,945	4.198%	17,272		17,272		17,272
Building Security	1,059	1.510%	6,213		6,213		6,213
Finance	942	1.343%	5,526		5,526		5,526
Human Resources	2,350	3.350%	13,783		13,783	1,342	15,125
Information Technology	1,102	1.571%	6,464		6,464	629	7,093
Commissioners	1,631	2.325%	9,566		9,566	931	10,497
Solicitor	792	1.129%	4,645		4,645	452	5,097
Controller	706	1.006%	4,139		4,139	403	4,542
Treasurer	909	1.296%	5,332		5,332	519	5,851
Election & Voter	1,272	1.813%	7,459		7,459	726	8,185
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,869	4.090%	16,828		16,828	1,638	18,466
Public Defender	749	1.068%	4,394		4,394	428	4,822
Reg & Recorder	846	1.206%	4,962		4,962	483	5,445
Planning	1,156	1.648%	6,781		6,781	660	7,441
Courts	6,658	9.491%	39,050		39,050	3,801	42,851
DJ Harvey	721	1.028%	4,230		4,230	412	4,642
DJ Bowman	721	1.028%	4,230		4,230	412	4,642
DJ Little	721	1.028%	4,230		4,230	412	4,642
DJ Beauchat	721	1.028%	4,230		4,230	412	4,642
Law Library	482	0.687%	2,827		2,827	275	3,102
Victim Witness	2,217	3.160%	13,002		13,002	1,266	14,268
Clerk Courts	1,184	1.688%	6,945		6,945	676	7,621
Constables		0.000%	-		-	-	-
Coroner	851	1.213%	4,991		4,991	486	5,477
District Attorney	2,537	3.617%	14,882		14,882	1,448	16,330
Prothonotary	765	1.091%	4,489		4,489	437	4,926
Sheriff	1,466	2.090%	8,599		8,599	837	9,436
Fire Marshalls		0.000%	-		-	-	-
Prison	5,760	8.211%	33,784		33,784	3,288	37,072
Probation Services	2,142	3.053%	12,561		12,561	1,223	13,784
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	360	0.513%	2,111		2,111	206	2,317
Emergency Services	3,142	4.479%	18,429		18,429	1,794	20,223
Veteran's Affairs	573	0.817%	3,361		3,361	327	3,688
Conservation	558	0.795%	3,271		3,271	319	3,590
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 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	684	0.975%	4,012		4,012	390	4,402
Domestic Relations	1,705	2.431%	10,002		10,002	973	10,975
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	5,997	8.549%	35,174		35,174	3,424	38,598
Operational Services	580	0.827%	3,403		3,403	331	3,734
Other	10,277	14.648%	60,267		60,267	5,864	66,131
Subtotal	70,150	100.000%	411,444	-	411,444	37,224	448,668
Second Allocation Total	65,204						
Total	70,150	100.000%	411,444	-	411,444	37,224	448,668
					-	-	-

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 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	2,945	4.198%	4,091		4,091		4,091
Building Security	1,059	1.510%	1,472		1,472		1,472
Finance	942	1.343%	1,309		1,309		1,309
Human Resources	2,350	3.350%	3,265		3,265	318	3,583
Information Technology	1,102	1.571%	1,531		1,531	149	1,680
Commissioners	1,631	2.325%	2,266		2,266	221	2,487
Solicitor	792	1.129%	1,100		1,100	107	1,207
Controller	706	1.006%	980		980	95	1,075
Treasurer	909	1.296%	1,263		1,263	123	1,386
Election & Voter	1,272	1.813%	1,767		1,767	172	1,939
Tax Services	2,869	4.090%	3,986		3,986	388	4,374
Public Defender	749	1.068%	1,041		1,041	101	1,142
Reg & Recorder	846	1.206%	1,175		1,175	114	1,289
Planning	1,156	1.648%	1,606		1,606	156	1,762
Courts	6,658	9.491%	9,249		9,249	900	10,149
DJ Harvey	721	1.028%	1,002		1,002	97	1,099
DJ Bowman	721	1.028%	1,002		1,002	97	1,099
DJ Little	721	1.028%	1,002		1,002	97	1,099
DJ Beauchat	721	1.028%	1,002		1,002	97	1,099
Law Library	482	0.687%	669		669	65	734
Victim Witness	2,217	3.160%	3,079		3,079	300	3,379
Clerk Courts	1,184	1.688%	1,645		1,645	160	1,805
Coroner	851	1.213%	1,182		1,182	115	1,297
District Attorney	2,537	3.617%	3,525		3,525	343	3,868
Prothonotary	765	1.091%	1,063		1,063	103	1,166
Sheriff	1,466	2.090%	2,037		2,037	198	2,235
Fire Marshalls		0.000%	-		-	-	-
Prison	5,760	8.211%	8,002		8,002	779	8,781
Probation Services	2,142	3.053%	2,975		2,975	290	3,265
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	360	0.513%	500		500	49	549
Emergency Services	3,142	4.479%	4,365		4,365	425	4,790
Veteran's Affairs	573	0.817%	796		796	77	873
Conservation	558	0.795%	775		775	75	850
Agricultural Extension	684	0.975%	950		950	92	1,042
Domestic Relations	1,705	2.431%	2,369		2,369	231	2,600
Children & Youth	5,997	8.549%	8,331		8,331	811	9,142
Operational Services	580	0.827%	806		806	78	884
Other	10,277	14.648%	14,273		14,273	1,394	15,667
Subtotal	70,150	100.000%	97,451	-	97,451	8,817	106,268
Second Allocation Total	65,204						
Total	70,150	100.000%	97,451	-	97,451	8,817	106,268

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2019 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%	3,140		3,140	284	3,424
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	3,140	-	3,140	284	3,424
Second Allocation Total	100						
Total	100	100.000%	3,140	-	3,140	284	3,424

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2019 Actual
Nature And Extent Of Services

Human Resources is responsible for the recruitment, examination, classification, establishment of pay standards and other personnel related activities. Historically, the function of payroll was captured under the Finance Department. However, in mid to late 2015 the function was moved to the Human Resources department. Costs associated with overall personnel administration, including payroll, have been allocated based on full-time equivalent employees by department.

Ref: OMB 2 CFR 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	636,100		636,100	636,100
Deductions			-	
Legal Costs	(20,634)		(20,634)	
			-	
			-	
Total Deductions	(20,634)	-	(20,634)	(20,634)
Allocated Additions				
Building Depreciation	2,125	-	2,125	
Equipment Depreciation	53	-	53	
Employee Benefits	1,113	-	1,113	
Liability Insurance	1,323	-	1,323	
Property Insurance	278	-	278	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	18,508	2,675	21,183	
Building Security	7,004	793	7,797	
Finance	17,048	1,660	18,708	
Human Resources		7,633	7,633	
Information Technology		42,283	42,283	
Commissioners		5,160	5,160	
Solicitor		-	-	
Purchasing		-	-	
Controller		15,032	15,032	
Treasurer		285	285	
Central Phone		249	249	
County Complex		-	-	
Total Allocated Additions	47,452	75,770	123,222	123,222
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	662,917	75,770	738,687	738,687

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Payroll
Wages and Benefits				
Salaries & Wages	290,460		275,937	14,523
	-			
Other Expenses and Cost				
Supplies	4,605		4,375	230
Publications	-		-	-
Minor Equipment/Building Repair	1,303		1,238	65
Professional Services	178,718		169,782	8,936
Legal Costs	20,634		19,603	1,032
Advertising	-		-	-
Telephone	715		680	36
Miscellaneous	-		-	-
Postage	582		553	29
Travel	-		-	-
Contracted Services	1,809		1,719	90
Training	11,060		10,507	553
Dues / Memberships	1,502		1,427	75
Conf/Conventions	-		-	-
Employee Benefits	124,711		118,475	6,236
Departmental Expenditures	636,100	-	604,295	31,805
Cost Adjustments				
Deductions	(20,634)	(20,634)		
Departmental Cost Adjustments				
Reclass from Finance	-			
Functional Cost	615,465	(20,634)	604,295	31,805
Additions: 1st				
Central Service Centers	47,452	47,452		
REALLOCATE ADMIN		(26,818)	25,477	1,341
Allocable Costs	662,917	-	629,771	33,146
Unallocated	-			
1st Allocation	662,917	-	629,771	33,146
Additions: 2nd				
Central Service Centers	75,770	75,770		
REALLOCATE ADMIN		(75,770)	71,981	3,789
Allocable Costs	75,770	-	71,981	3,789
Unallocated	-			
2nd Allocation	75,770	-	71,981	3,789
Total Allocated	738,687	-	701,752	36,935

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Payroll
Building Maintenance	30,347	29,064	1,283
Building Security	10,267	9,686	581
Finance	6,293	6,058	235
Human Resources	7,633	7,268	365
Information Technology	15,701	14,980	721
Commissioners	9,897	9,533	364
Solicitor	5,660	5,447	213
Controller	10,025	9,533	492
Treasurer	5,726	5,447	279
Election & Voter	4,276	4,087	189
Tax Services	28,253	25,879	2,374
Public Defender	9,988	9,533	455
Reg & Recorder	8,600	8,173	427
Planning	22,804	21,792	1,012
Courts	18,295	16,346	1,949
DJ Harvey	5,673	5,447	226
DJ Bowman	4,313	4,087	226
DJ Little	4,313	4,087	226
DJ Beauchat	4,313	4,087	226
Law Library	1,427	1,360	67
Victim Witness	10,094	9,533	561
Clerk Courts	15,714	14,980	734
Coroner	1,504	1,360	144
District Attorney	21,463	20,433	1,030
Prothonotary	8,573	8,173	400
Sheriff	24,459	23,152	1,307
Fire Marshalls	-	-	-
Prison	195,370	186,594	8,776
Probation Services	64,437	61,291	3,146
Juvenile Probation	-	-	-
Protect Insp	65	-	65
Emergency Services	41,892	39,498	2,394
Veteran's Affairs	2,857	2,727	130
Conservation	15,661	14,980	681
Agricultural Extension	7,140	6,813	327
Domestic Relations	32,844	31,326	1,518
Children & Youth	77,103	73,551	3,552
Operational Services	5,709	5,447	262
Other	(2)	0	(2)
Subtotal	738,687	701,752	36,935
Total	738,687	701,752	36,935

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
5/11/2021

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2019 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	24	4.615%	29,064		29,064		29,064
Building Security	8	1.538%	9,686		9,686		9,686
Finance	5	0.962%	6,058		6,058		6,058
Human Resources	6	1.154%	7,268		7,268		7,268
Information Technology	11	2.115%	13,320		13,320	1,660	14,980
Commissioners	7	1.346%	8,477		8,477	1,056	9,533
Solicitor	4	0.769%	4,843		4,843	604	5,447
Purchasing		0.000%	-		-	-	-
Controller	7	1.346%	8,477		8,477	1,056	9,533
Treasurer	4	0.769%	4,843		4,843	604	5,447
Election & Voter	3	0.577%	3,634		3,634	453	4,087
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.654%	23,012		23,012	2,867	25,879
Public Defender	7	1.346%	8,477		8,477	1,056	9,533
Reg & Recorder	6	1.154%	7,268		7,268	905	8,173
Planning	16	3.077%	19,378		19,378	2,414	21,792
Courts	12	2.308%	14,535		14,535	1,811	16,346
DJ Harvey	4	0.769%	4,843		4,843	604	5,447
DJ Bowman	3	0.577%	3,634		3,634	453	4,087
DJ Little	3	0.577%	3,634		3,634	453	4,087
DJ Beauchat	3	0.577%	3,634		3,634	453	4,087
Law Library	1	0.192%	1,209		1,209	151	1,360
Victim Witness	7	1.346%	8,477		8,477	1,056	9,533
Clerk Courts	11	2.115%	13,320		13,320	1,660	14,980
Constables		0.000%	-		-	-	-
Coroner	1	0.192%	1,209		1,209	151	1,360
District Attorney	15	2.885%	18,169		18,169	2,264	20,433
Prothonotary	6	1.154%	7,268		7,268	905	8,173
Sheriff	17	3.269%	20,587		20,587	2,565	23,152
Fire Marshalls		0.000%	-		-	-	-
Prison	137	26.346%	165,920		165,920	20,674	186,594
Probation Services	45	8.654%	54,500		54,500	6,791	61,291
Juvenile Probation		0.000%	-		-	-	-
Protect Insp		0.000%	-		-	-	-
Emergency Services	29	5.577%	35,122		35,122	4,376	39,498
Veteran's Affairs	2	0.385%	2,425		2,425	302	2,727
Conservation	11	2.115%	13,320		13,320	1,660	14,980
Agricultural Extension	5	0.962%	6,058		6,058	755	6,813
Domestic Relations	23	4.423%	27,855		27,855	3,471	31,326
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	54	10.385%	65,402		65,402	8,149	73,551
Operational Services	4	0.769%	4,843		4,843	604	5,447
Other		0.000%	2		2	(2)	0
					-		
Subtotal	520	100.000%	629,771	-	629,771	71,981	701,752
Second Allocation Total	477						
Total	520	100.000%	629,771	-	629,771	71,981	701,752

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2019 Actual
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	574	3.872%	1,283		1,283		1,283
Building Security	260	1.754%	581		581		581
Finance	105	0.708%	235		235		235
Human Resources	163	1.100%	365		365		365
Information Technology	287	1.936%	642		642	79	721
Commissioners	145	0.978%	324		324	40	364
Solicitor	85	0.573%	190		190	23	213
Controller	196	1.322%	438		438	54	492
Treasurer	111	0.749%	248		248	31	279
Election & Voter	75	0.506%	168		168	21	189
Tax Services	945	6.375%	2,113		2,113	261	2,374
Public Defender	181	1.221%	405		405	50	455
Reg & Recorder	170	1.147%	380		380	47	427
Planning	403	2.719%	901		901	111	1,012
Courts	776	5.235%	1,735		1,735	214	1,949
DJ Harvey	90	0.607%	201		201	25	226
DJ Bowman	90	0.607%	201		201	25	226
DJ Little	90	0.607%	201		201	25	226
DJ Beauchat	90	0.607%	201		201	25	226
Law Library	27	0.182%	60		60	7	67
Victim Witness	223	1.504%	499		499	62	561
Clerk Courts	292	1.970%	653		653	81	734
Coroner	57	0.385%	128		128	16	144
District Attorney	410	2.766%	917		917	113	1,030
Prothonotary	159	1.073%	356		356	44	400
Sheriff	520	3.508%	1,163		1,163	144	1,307
Fire Marshalls		0.000%	-		-	-	-
Prison	3,493	23.565%	7,811		7,811	965	8,776
Probation Services	1,252	8.446%	2,800		2,800	346	3,146
Protect Insp	26	0.175%	58		58	7	65
Emergency Services	953	6.429%	2,131		2,131	263	2,394
Veteran's Affairs	52	0.351%	116		116	14	130
Conservation	271	1.828%	606		606	75	681
Agricultural Extension	130	0.877%	291		291	36	327
Domestic Relations	604	4.075%	1,351		1,351	167	1,518
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,414	9.539%	3,162		3,162	390	3,552
Operational Services	104	0.702%	233		233	29	262
Other		0.000%	(1)		(1)	(1)	(2)
Subtotal	14,823	100.000%	33,146	-	33,146	3,789	36,935
Second Allocation Total	13,721						
Total	14,823	100.000%	33,146	-	33,146	3,789	36,935

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

Source: Personnel Department - Payroll

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 Actual
Nature And Extent Of Services

Information Technology, previously Management Information Systems (MIS), was established as a separate department in 1998. The department is responsible for providing Technological Support and System Maintenance in the County. Cost will be allocated for System Maintenance based on the number of servers and computers by department. Technological Support Costs have been allocated based on the personal activity reports which identify the number of technical service hours afforded each department throughout the calendar year. For the plan year 2019, Children and Youth Services were excluded as they were direct billed.

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	1,236,132		1,236,132	1,236,132
Deductions			-	
Minor Equipment	-		-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	20,653	-	20,653	
Equipment Depreciation	187,959	-	187,959	
Employee Benefits	-	-	-	
Liability Insurance	2,479	-	2,479	
Property Insurance	825	-	825	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	23,783	3,699	27,482	
Building Security	17,043	2,133	19,176	
Finance	7,995	778	8,773	
Human Resources	13,962	1,739	15,701	
Information Technology		49,295	49,295	
Commissioners		3,608	3,608	
Solicitor		-	-	
Purchasing		-	-	
Controller		7,917	7,917	
Treasurer		158	158	
Central Phone		711	711	
County Complex		-	-	
Total Allocated Additions	274,699	70,038	344,737	344,737
Departmental Cost Adjustments				
Reclass to Central Telephone	(16,844)		(16,844)	
	-		-	
Total Departmental Cost Adjustments	(16,844)	-	(16,844)	(16,844)
Total to be Allocated	1,493,988	70,038	1,564,026	1,564,026

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Wages and Benefits				
Salaries & Wages	558,317		284,741	273,575
	-			
Other Expenses and Cost				
Supplies	2,356	-	1,201	1,154
Minor Equipment	6,390	-	3,259	3,131
Other Costs	-	-	-	-
Computer Soft/Special	-	-	-	-
Professional Services	4,925		2,512	2,413
Computer Support	-	-	-	-
Maintenance Repair	19,978	-	10,189	9,789
Utilities	24,101	-	12,291	11,809
Postage/Shipping	182	-	93	89
Internet	-	-	-	-
Advertising	-		-	-
Equipment Repair	-	-	-	-
Travel	2,890	-	1,474	1,416
Training	10,255	-	5,230	5,025
Conference	670	-	342	328
Dues / Memberships	-	-	-	-
Employee Benefits	190,462	-	97,136	93,326
Contracted Services	415,608		211,960	203,648
Capital Purchases	-		-	-
Departmental Expenditures	1,236,132	-	630,427	605,705
Cost Adjustments				
Deductions	-		-	

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Departmental Cost Adjustments				
Reclass to Central Telephone	(16,844)		(16,844)	-
	-		-	-
Functional Cost	1,219,289	-	613,584	605,705
Additions: 1st				
Central Service Centers	274,699	274,699		
REALLOCATE ADMIN		(274,699)	140,096	134,603
Allocable Costs	1,493,988	-	753,680	740,308
Unallocated	-			
1st Allocation	1,493,988	-	753,680	740,308
Additions: 2nd				
Central Service Centers	70,038	70,038		
REALLOCATE ADMIN		(70,038)	35,719	34,319
Allocable Costs	70,038	-	35,719	34,319
Unallocated	-			
2nd Allocation	70,038	-	35,719	34,319
Total Allocated	1,564,026	-	789,399	774,627

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	48,454	20,485	27,969
Building Security	24,207	14,139	10,068
Finance	21,283	11,215	10,068
Human Resources	42,283	24,382	17,901
Information Technology	49,295	9,022	40,273
Commissioners	25,549	12,579	12,970
Solicitor	24,537	17,459	7,078
Purchasing	-	-	-
Controller	39,413	26,443	12,970
Treasurer	16,985	8,729	8,256
Election & Voter	6,877	3,341	3,536
Tax Appraising	-	-	-
Tax Services	63,104	27,729	35,375
Public Defender	26,990	12,841	14,149
Reg & Recorder	28,885	10,015	18,870
Planning	71,951	43,647	28,304
Courts	116,955	72,146	44,809
DJ Harvey	9,813	5,388	4,425
DJ Bowman	10,101	5,388	4,713
DJ Little	10,101	5,388	4,713
DJ Beauchat	8,924	5,388	3,536
Law Library	2,825	2,825	-
Victim Witness	24,477	13,864	10,613
Clerk Courts	49,879	27,474	22,405
Coroner	1,286	1,286	-
District Attorney	53,776	29,014	24,762
Prothonotary	29,405	16,435	12,970
Sheriff	88,250	41,076	47,174
Prison	140,206	88,319	51,887
Probation Services	156,329	69,067	87,262
Emergency Services	73,918	24,388	49,530
Veteran's Affairs	11,341	8,984	2,357
Conservation	50,648	28,243	22,405
Agricultural Extension	3,234	2,055	1,179
Domestic Relations	58,431	19,514	38,917
Children & Youth	-	-	-
Operational Services	16,062	8,984	7,078
Other	158,252	72,147	86,105
Subtotal	1,564,026	789,399	774,627
Direct Billed	-		-
Total	1,564,026	789,399	774,627

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 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	84	2.718%	20,485		20,485		20,485
Building Security	58	1.876%	14,139		14,139		14,139
Finance	46	1.488%	11,215		11,215		11,215
Human Resources	100	3.235%	24,382		24,382		24,382
Information Technology	37	1.197%	9,022		9,022		9,022
Commissioners	49	1.585%	11,946		11,946	633	12,579
Solicitor	68	2.200%	16,581		16,581	878	17,459
Controller	103	3.332%	25,113		25,113	1,330	26,443
Treasurer	34	1.100%	8,290		8,290	439	8,729
Election & Voter	13	0.421%	3,173		3,173	168	3,341
Tax Services	108	3.494%	26,334		26,334	1,395	27,729
Public Defender	50	1.618%	12,195		12,195	646	12,841
Reg & Recorder	39	1.262%	9,511		9,511	504	10,015
Planning	170	5.500%	41,452		41,452	2,195	43,647
Courts	281	9.091%	68,517		68,517	3,629	72,146
DJ Harvey	21	0.679%	5,117		5,117	271	5,388
DJ Bowman	21	0.679%	5,117		5,117	271	5,388
DJ Little	21	0.679%	5,117		5,117	271	5,388
DJ Beauchat	21	0.679%	5,117		5,117	271	5,388
Law Library	11	0.356%	2,683		2,683	142	2,825
Victim Witness	54	1.747%	13,167		13,167	697	13,864
Clerk Courts	107	3.462%	26,092		26,092	1,382	27,474
Constables		0.000%	-		-	-	-
Coroner	5	0.162%	1,221		1,221	65	1,286
District Attorney	113	3.656%	27,555		27,555	1,459	29,014
Prothonotary	64	2.071%	15,609		15,609	826	16,435
Sheriff	160	5.176%	39,010		39,010	2,066	41,076
Prison	344	11.129%	83,877		83,877	4,442	88,319
Probation Services	269	8.703%	65,593		65,593	3,474	69,067
Emergency Services	95	3.073%	23,161		23,161	1,227	24,388
Veteran's Affairs	35	1.132%	8,532		8,532	452	8,984
Conservation	110	3.559%	26,823		26,823	1,420	28,243
Agricultural Extension	8	0.259%	1,952		1,952	103	2,055
Domestic Relations	76	2.459%	18,533		18,533	981	19,514
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Operational Services	35	1.132%	8,532		8,532	452	8,984
Other	281	9.091%	68,517		68,517	3,630	72,147
Subtotal	3,091	100.000%	753,680	-	753,680	35,719	789,399
Second Allocation Total	2,766						
Direct Billed				-			-
Total	3,091	100.000%	753,680	-	753,680	35,719	789,399

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

Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2019 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	25	3.778%	27,969		27,969		27,969
Building Security	9	1.360%	10,068		10,068		10,068
Finance	9	1.360%	10,068		10,068		10,068
Human Resources	16	2.418%	17,901		17,901		17,901
Information Technology	36	5.440%	40,273		40,273		40,273
Commissioners	11	1.662%	12,304		12,304	666	12,970
Solicitor	6	0.907%	6,715		6,715	363	7,078
Controller	11	1.662%	12,304		12,304	666	12,970
Treasurer	7	1.058%	7,832		7,832	424	8,256
Election & Voter	3	0.453%	3,354		3,354	182	3,536
Tax Services	30	4.533%	33,558		33,558	1,817	35,375
Public Defender	12	1.813%	13,422		13,422	727	14,149
Reg & Recorder	16	2.418%	17,901		17,901	969	18,870
Planning	24	3.627%	26,851		26,851	1,453	28,304
Courts	38	5.742%	42,508		42,508	2,301	44,809
DJ Harvey	4	0.567%	4,198		4,198	227	4,425
DJ Bowman	4	0.604%	4,471		4,471	242	4,713
DJ Little	4	0.604%	4,471		4,471	242	4,713
DJ Beauchat	3	0.453%	3,354		3,354	182	3,536
Victim Witness	9	1.360%	10,068		10,068	545	10,613
Clerk Courts	19	2.871%	21,254		21,254	1,151	22,405
District Attorney	21	3.173%	23,490		23,490	1,272	24,762
Prothonotary	11	1.662%	12,304		12,304	666	12,970
Sheriff	40	6.045%	44,752		44,752	2,422	47,174
Fire Marshalls	-	0.000%	-		-	-	-
Prison	44	6.649%	49,223		49,223	2,664	51,887
Probation Services	74	11.182%	82,781		82,781	4,481	87,262
Emergency Services	42	6.347%	46,987		46,987	2,543	49,530
Veteran's Affairs	2	0.302%	2,236		2,236	121	2,357
Conservation	19	2.871%	21,254		21,254	1,151	22,405
Agricultural Extension	1	0.151%	1,118		1,118	61	1,179
Domestic Relations	33	4.987%	36,919		36,919	1,998	38,917
Children & Youth		0.000%	-		-	-	-
Operational Services	6	0.907%	6,715		6,715	363	7,078
Other	73	11.034%	81,685		81,685	4,420	86,105
Subtotal	662	100.000%	740,308	-	740,308	34,319	774,627
Second Allocation Total	567						
Total	662	100.000%	740,308	-	740,308	34,319	774,627

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

Source: Information Technology

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
5/11/2021

ADAMS COUNTY, PENNSYLVANIA
County Commissioners 2019 Actual
Nature And Extent Of Services

The Adams County Commissioners' are the central governing body in the County organization. The majority of duties within this department are general government in nature and have been disallowed.

However, the Office of Chief Clerk/County Administrator, including staff support, is allowable for plan purposes. Within the Office of the Chief Clerk, specific staff are assigned to perform various functions including general accounting, payroll and employee administration. All costs associated with the Liquid Fuels program have been reclassified to Liquid Fuels.

Costs have been functionalized and allocated as follows:

- Accounting – Allocated based on total accounting transactions (expense and revenue) by department.
- Personnel Administration – Allocated based on the number of full-time equivalent employees by department, excluding Tax Collectors.

Ref: OMB Circular A-87, Attachment B, Section 1,8,19, & 27
Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	728,623		728,623	728,623
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	4,305	-	4,305	
Equipment Depreciation	94	-	94	
Employee Benefits	1,113	-	1,113	
Liability Insurance	2,020	-	2,020	
Property Insurance	571	-	571	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	34,682	5,013	39,695	
Building Security	13,133	1,487	14,620	
Finance	11,832	1,152	12,984	
Human Resources	8,801	1,096	9,897	
Information Technology	24,250	1,299	25,549	
Commissioners		3,992	3,992	
Solicitor		399,550	399,550	
Purchasing		-	-	
Controller		11,279	11,279	
Treasurer		202	202	
Central Phone		284	284	
County Complex		-	-	
Total Allocated Additions	100,801	425,354	526,155	526,155
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	-		-	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	829,424	425,354	1,254,778	1,254,778

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
Wages and Benefits						
Salaries & Wages	388,840	107,522	35,281	25,200	1,390	219,447
Other Expenses and Cost						
Supplies	2,814	1,823	561	421	10	
Publications	514	333	102	77	2	
Minor Equipment	2,207	1,429	440	330	8	
Other Costs	-	-	-	-	-	
Professional Services	66,133		15,552			50,581
Professional Services - Archives	-	-	-	-	-	
Software License	-	-	-	-	-	
Legal Fees	-	-	-	-	-	
Advertising	4,772	3,090	951	713	17	
Telephone	953	617	190	142	3	
Postage	252	163	50	38	1	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	6,879	4,455	1,371	1,028	25	
Parking/Tolls/Gasoline	-	-	-	-	-	
Mileage	-	-	-	-	-	
Training	3,171	2,054	632	474	11	
Conferences	1,265	819	252	189	5	
Dues / Memberships	22,796	14,765	4,543	3,407	81	
Employees Benefits	218,364	61,612	18,958	14,218	778	122,797
Misc Expenses	4,527	2,932	902	677	16	
Travel	5,137	3,327	1,024	768	18	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
Departmental Expenditures	728,623	204,942	80,808	47,682	2,365	392,826
Cost Adjustments						
Deductions	-					-
Departmental Cost Adjustments						
Dir Reclass - Finance (liquid Fuels)	-					
Reclass from IT	-					
Functional Cost	728,623	204,942	80,808	47,682	2,365	392,826
Additions: 1st						
Central Service Centers	100,801	100,801				
REALLOCATE ADMIN		(305,743)	47,179	27,838	1,381	229,345
Allocable Costs	829,424	-	127,987	75,520	3,746	622,171
Unallocated	(622,171)					(622,171)
1st Allocation	207,253	-	127,987	75,520	3,746	-
Additions: 2nd						
Central Service Centers	425,354	425,354				
REALLOCATE ADMIN		(425,354)	53,344	38,103	2,102	331,805
Allocable Costs	425,354	-	53,344	38,103	2,102	331,805
Unallocated	(331,805)					(331,805)
2nd Allocation	93,549	-	53,344	38,103	2,102	-
Total Allocated	300,802	-	181,331	113,623	5,848	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	8,858	5,373	3,485	-
Building Security	3,094	1,933	1,161	-
Finance	2,446	1,719	727	-
Human Resources	5,160	4,288	872	-
Information Technology	3,608	2,011	1,597	-
Commissioners	3,992	2,976	1,016	-
Solicitor	3,061	2,148	913	-
Purchasing	-	-	-	-
Controller	3,511	1,914	1,597	-
Treasurer	3,379	2,466	913	-
Election & Voter	4,134	3,449	685	-
Tax Services	12,118	7,781	4,337	-
Public Defender	3,629	2,032	1,597	-
Reg & Recorder	3,665	2,295	1,370	-
Planning	6,787	3,135	3,652	-
Courts	20,793	18,054	2,739	-
DJ Harvey	2,869	1,956	913	-
DJ Bowman	2,641	1,956	685	-
DJ Little	2,641	1,956	685	-
DJ Beauchat	2,641	1,956	685	-
Law Library	1,535	1,307	228	-
Victim Witness	7,608	6,011	1,597	-
Clerk Courts	5,721	3,211	2,510	-
Coroner	2,535	2,307	228	-
District Attorney	10,304	6,880	3,424	-
Prothonotary	3,445	2,075	1,370	-
Sheriff	7,856	3,976	3,880	-
Prison	46,890	15,620	31,270	-
Probation Services	16,080	5,808	10,272	-
Protect Insp	976	976	-	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Emergency Services	15,140	8,521	6,619	-
Veteran's Affairs	2,011	1,554	457	-
Conservation	4,022	1,512	2,510	-
Agricultural Extension	2,997	1,855	1,142	-
Domestic Relations	9,873	4,624	5,249	-
911 Telecommunications	-	-	-	-
Children & Youth	28,589	16,263	12,326	-
Liquid Fuels	5,848	-	-	5,848
Operational Services	2,486	1,573	913	-
Other	27,859	27,860	(1)	0
Subtotal	300,802	181,331	113,623	5,848
Total	300,802	181,331	113,623	5,848

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,945	4.198%	5,373		5,373		5,373
Building Security	1,059	1.510%	1,933		1,933		1,933
Finance	942	1.343%	1,719		1,719		1,719
Human Resources	2,350	3.350%	4,288		4,288		4,288
Information Technology	1,102	1.571%	2,011		2,011		2,011
Commissioners	1,631	2.325%	2,976		2,976		2,976
Solicitor	792	1.129%	1,445		1,445	703	2,148
Purchasing		0.000%	-		-	-	-
Controller	706	1.006%	1,288		1,288	626	1,914
Treasurer	909	1.296%	1,659		1,659	807	2,466
Election & Voter	1,272	1.813%	2,320		2,320	1,129	3,449
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,869	4.090%	5,235		5,235	2,546	7,781
Public Defender	749	1.068%	1,367		1,367	665	2,032
Reg & Recorder	846	1.206%	1,544		1,544	751	2,295
Planning	1,156	1.648%	2,109		2,109	1,026	3,135
Courts	6,658	9.491%	12,147		12,147	5,907	18,054
DJ Harvey	721	1.028%	1,316		1,316	640	1,956
DJ Bowman	721	1.028%	1,316		1,316	640	1,956
DJ Little	721	1.028%	1,316		1,316	640	1,956
DJ Beauchat	721	1.028%	1,316		1,316	640	1,956
Law Library	482	0.687%	879		879	428	1,307
Victim Witness	2,217	3.160%	4,044		4,044	1,967	6,011
Clerk Courts	1,184	1.688%	2,160		2,160	1,051	3,211
Constables		0.000%	-		-	-	-
Coroner	851	1.213%	1,552		1,552	755	2,307
District Attorney	2,537	3.617%	4,629		4,629	2,251	6,880
Prothonotary	765	1.091%	1,396		1,396	679	2,075
Sheriff	1,466	2.090%	2,675		2,675	1,301	3,976
Fire Marshalls		0.000%	-		-	-	-
Prison	5,760	8.211%	10,509		10,509	5,111	15,620
Probation Services	2,142	3.053%	3,907		3,907	1,901	5,808
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	360	0.513%	657		657	319	976
Emergency Services	3,142	4.479%	5,733		5,733	2,788	8,521
Veteran's Affairs	573	0.817%	1,046		1,046	508	1,554
Conservation	558	0.795%	1,017		1,017	495	1,512
Agricultural Extension	684	0.975%	1,248		1,248	607	1,855
Domestic Relations	1,705	2.431%	3,111		3,111	1,513	4,624
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	5,997	8.549%	10,942		10,942	5,321	16,263
Liquid Fuels		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	580	0.827%	1,058		1,058	515	1,573
Other	10,277	15.475%	18,746		18,746	9,114	27,860
Subtotal	70,150	100.000%	127,987	-	127,987	53,344	181,331
Second Allocation Total	60,121						
Total	70,150	100.000%	127,987	-	127,987	53,344	181,331

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 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	24	4.615%	3,485		3,485		3,485
Building Security	8	1.538%	1,161		1,161		1,161
Finance	5	0.962%	727		727		727
Human Resources	6	1.154%	872		872		872
Information Technology	11	2.115%	1,597		1,597		1,597
Commissioners	7	1.346%	1,016		1,016		1,016
Solicitor	4	0.769%	581		581	332	913
Controller	7	1.346%	1,016		1,016	581	1,597
Treasurer	4	0.769%	581		581	332	913
Election & Voter	3	0.577%	436		436	249	685
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.654%	2,760		2,760	1,577	4,337
Public Defender	7	1.346%	1,016		1,016	581	1,597
Reg & Recorder	6	1.154%	872		872	498	1,370
Planning	16	3.077%	2,324		2,324	1,328	3,652
Courts	12	2.308%	1,743		1,743	996	2,739
DJ Harvey	4	0.769%	581		581	332	913
DJ Bowman	3	0.577%	436		436	249	685
DJ Little	3	0.577%	436		436	249	685
DJ Beauchat	3	0.577%	436		436	249	685
Law Library	1	0.192%	145		145	83	228
Victim Witness	7	1.346%	1,016		1,016	581	1,597
Clerk Courts	11	2.115%	1,597		1,597	913	2,510
Constables		0.000%	-		-	-	-
Coroner	1	0.192%	145		145	83	228
District Attorney	15	2.885%	2,179		2,179	1,245	3,424
Prothonotary	6	1.154%	872		872	498	1,370
Sheriff	17	3.269%	2,469		2,469	1,411	3,880
Fire Marshalls		0.000%	-		-	-	-
Prison	137	26.346%	19,897		19,897	11,373	31,270
Probation Services	45	8.654%	6,536		6,536	3,736	10,272
Emergency Services	29	5.577%	4,212		4,212	2,407	6,619
Veteran's Affairs	2	0.385%	291		291	166	457
Conservation	11	2.115%	1,597		1,597	913	2,510
Agricultural Extension	5	0.962%	727		727	415	1,142

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 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	23	4.423%	3,340		3,340	1,909	5,249
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	54	10.385%	7,843		7,843	4,483	12,326
Operational Services	4	0.769%	581		581	332	913
Other		0.770%	(3)		(3)	2	(1)
Subtotal	520	100.000%	75,520	-	75,520	38,103	113,623
Second Allocation Total	459						
Total	520	100.000%	75,520	-	75,520	38,103	113,623

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2019 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%	3,746		3,746	2,102	5,848
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	3,746	-	3,746	2,102	5,848
Second Allocation Total	100						
Total	100	100.000%	3,746	-	3,746	2,102	5,848

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Solicitor 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	414,837		414,837	414,837
Deductions			-	
Advertising	(1,725)		(1,725)	
Legal Fees	(79,205)		(79,205)	
Total Deductions	(80,930)	-	(80,930)	(80,930)
Allocated Additions				
Building Depreciation	2,396	-	2,396	
Equipment Depreciation	41	-	41	
Employee Benefits	1,113	-	1,113	
Liability Insurance	955	-	955	
Property Insurance	348	-	348	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	17,912	2,589	20,501	
Building Security	6,779	768	7,547	
Finance	5,745	559	6,304	
Human Resources	5,033	627	5,660	
Information Technology	23,296	1,241	24,537	
Commissioners	2,026	1,035	3,061	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,540	5,540	
Treasurer		100	100	
Central Phone		249	249	
County Complex		-	-	
			-	
Total Allocated Additions	65,644	12,708	78,352	78,352
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	399,550	12,708	412,258	412,258

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
Wages and Benefits			
Salary & Wages	229,263		229,263
	-		
Other Expenses and Cost			
Supplies	7,266		7,266
Publications	-		
Minor Equipment	8,142		8,142
Software License	-		
Telephone	3,791		3,791
Postage	270		270
Travel	1,170		1,170
Training	90		90
Conference/Convention	753		753
Dues/Membership	922		922
Advertising	1,725		1,725
Employee Benefits	82,239		82,239
Legal Fees	79,205		79,205
Departmental Expenditures	414,837	-	414,837
Cost Adjustments			
Deductions	(80,930)	(80,930)	
Departmental Cost Adjustments			
	-		
Functional Cost	333,906	(80,930)	414,837

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
Additions: 1st			
Central Service Centers	65,644	65,644	
REALLOCATE ADMIN		15,286	(15,286)
Allocable Costs	399,550	-	399,550
Unallocated	-		
1st Allocation	399,550	-	399,550
Additions: 2nd			
Central Service Centers	12,708	12,708	
REALLOCATE ADMIN		(12,708)	12,708
Allocable Costs	12,708	-	12,708
Unallocated	-		
2nd Allocation	12,708	-	12,708
Total Allocated	412,258	-	412,258

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Legal Counsel
Commissioners	399,550	399,550
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	12,708	12,708
Subtotal	412,258	412,258
Total	412,258	412,258

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2019 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%	399,550		399,550		399,550
Other		0.000%	0		0	12,708	12,708
Subtotal	100	100.000%	399,550	-	399,550	12,708	412,258
Second Allocation Total	-						
Total	100	100.000%	399,550	-	399,550	12,708	412,258

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Purchasing 2019 Actual
Nature And Extent Of Services

The Purchasing Department is responsible for processing requisitions from County departments, contacting suppliers for price quotes, selecting suppliers and approving purchase requests. Costs associated with the Central Purchasing function have been including in the Finance Section and therefore will no longer have a separate section in the plan.

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

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	537,643		537,643	537,643
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,159	-	2,159	
Equipment Depreciation	19	-	19	
Employee Benefits	2,227	-	2,227	
Liability Insurance	1,517	-	1,517	
Property Insurance	415	-	415	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	15,374	2,222	17,596	
Building Security	5,784	655	6,439	
Finance	5,119	498	5,617	
Human Resources	8,915	1,110	10,025	
Information Technology	37,417	1,996	39,413	
Commissioners	2,304	1,207	3,511	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		4,651	4,651	
Treasurer		102	102	
Central Phone		284	284	
County Complex		-	-	
Total Allocated Additions	81,250	12,725	93,975	93,975
Departmental Cost Adjustments				
	-			
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	618,893	12,725	631,618	631,618

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
Wages and Benefits						
Salary & Wages	326,120		40,775	219,691	1,485	64,169
	-					
Other Expenses and Cost						
Supplies	-		-	-	-	-
Minor Equipment	2,010		251	1,354	9	396
Professional Services	1,900		238	1,280	9	374
Contracted Services	1,708		213	1,150	8	336
Legal Fees	2,960		370	1,994	13	582
Advertising	826		103	557	4	163
Telephone	2,583		323	1,740	12	508
Postage	127		16	85	1	25
Training	808		101	544	4	159
Conferences	205		26	138	1	40
Dues / Memberships	743		93	500	3	146
Travel	1,590		199	1,071	7	313
Parking/Tolls	-		-	-	-	-
Meals	-		-	-	-	-
Employee Benefits	196,064		24,514	132,079	893	38,579
Other	-		-	-	-	-
Departmental Expenditures	537,643	-	67,221	362,185	2,448	105,790
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments						
	-					
	-					
Functional Cost	537,643	-	67,221	362,185	2,448	105,790

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
Additions: 1st						
Central Service Centers	81,250	81,250				
REALLOCATE ADMIN		(81,250)	10,159	54,734	370	15,987
Allocable Costs	618,893	-	77,380	416,919	2,818	121,777
Unallocated	(121,777)					(121,777)
1st Allocation	497,117	-	77,380	416,919	2,818	-
Additions: 2nd						
Central Service Centers	12,725	12,725				
REALLOCATE ADMIN		(12,725)	1,591	8,572	58	2,504
Allocable Costs	12,725	-	1,591	8,572	58	2,504
Unallocated	(2,504)					(2,504)
2nd Allocation	10,221	-	1,591	8,572	58	-
Total Allocated	507,338	-	78,971	425,491	2,876	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	21,796	4,294	17,502	-
Building Security	6,832	537	6,295	-
Finance	6,059	460	5,599	-
Human Resources	15,032	1,065	13,967	-
Information Technology	7,917	1,367	6,550	-
Commissioners	11,279	1,586	9,693	-
Solicitor	5,540	833	4,707	-
Purchasing	-	-	-	-
Controller	4,651	457	4,194	-
Treasurer	5,974	438	5,536	-
Election & Voter	10,293	2,548	7,745	-
Tax Services	18,891	1,419	17,472	-
Public Defender	5,310	747	4,563	-
Reg & Recorder	5,675	523	5,152	-
Planning	8,248	1,208	7,040	-
Courts	58,534	17,990	40,544	-
DJ Harvey	4,949	558	4,391	-
DJ Bowman	4,947	556	4,391	-
DJ Little	4,947	556	4,391	-
DJ Beauchat	4,951	560	4,391	-
Law Library	3,490	556	2,934	-
Victim Witness	14,243	744	13,499	-
Clerk Courts	7,774	563	7,211	-
Constables	-	-	-	-
Coroner	5,948	767	5,181	-
District Attorney	19,491	4,040	15,451	-
Prothonotary	5,214	553	4,661	-
Sheriff	10,644	1,716	8,928	-
Fire Marshalls	-	-	-	-
Prison	43,548	8,473	35,075	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Probation Services	15,782	2,740	13,042	-
Juvenile Probation	-	-	-	-
Protect Insp	2,284	92	2,192	-
Emergency Services	22,715	3,582	19,133	-
Veteran's Affairs	4,142	652	3,490	-
Conservation	3,752	355	3,397	-
Agricultural Extension	5,005	840	4,165	-
Domestic Relations	12,127	1,743	10,384	-
Children & Youth	46,108	9,589	36,519	-
Liquid Fuels	2,876	-	-	2,876
Operational Services	3,977	444	3,533	-
Other	66,393	3,820	62,573	(0)
Subtotal	507,338	78,971	425,491	2,876
Total	507,338	78,971	425,491	2,876

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 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	1,335	5.549%	4,294		4,294		4,294
Building Security	167	0.694%	537		537		537
Finance	143	0.594%	460		460		460
Human Resources	331	1.376%	1,065		1,065		1,065
Information Technology	425	1.767%	1,367		1,367		1,367
Commissioners	493	2.049%	1,586		1,586		1,586
Solicitor	259	1.077%	833		833		833
Controller	142	0.590%	457		457		457
Treasurer	133	0.553%	428		428	10	438
Election & Voter	774	3.217%	2,489		2,489	59	2,548
Tax Appraising		0.000%	-		-	-	-
Tax Services	431	1.791%	1,386		1,386	33	1,419
Public Defender	227	0.944%	730		730	17	747
Reg & Recorder	159	0.661%	511		511	12	523
Planning	367	1.525%	1,180		1,180	28	1,208
GIS/Mapping		0.000%	-		-	-	-
Courts	5,463	22.707%	17,571		17,571	419	17,990
DJ Harvey	169	0.704%	545		545	13	558
DJ Bowman	169	0.702%	543		543	13	556
DJ Little	169	0.702%	543		543	13	556
DJ Beauchat	170	0.707%	547		547	13	560
Law Library	169	0.702%	543		543	13	556
Victim Witness	226	0.939%	727		727	17	744
Clerk Courts	171	0.711%	550		550	13	563
Coroner	233	0.968%	749		749	18	767
District Attorney	1,227	5.100%	3,946		3,946	94	4,040
Prothonotary	168	0.698%	540		540	13	553
Sheriff	521	2.166%	1,676		1,676	40	1,716
Fire Marshalls		0.000%	-		-	-	-
Prison	2,573	10.695%	8,276		8,276	197	8,473
Probation Services	832	3.458%	2,676		2,676	64	2,740
Protect Insp	28	0.116%	90		90	2	92
Emergency Services	1,088	4.522%	3,499		3,499	83	3,582
Veteran's Affairs	198	0.823%	637		637	15	652
Conservation	108	0.449%	347		347	8	355
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	255	1.060%	820		820	20	840

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	529	2.199%	1,702		1,702	41	1,743
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,912	12.104%	9,366		9,366	223	9,589
Operational Services	135	0.561%	434		434	10	444
Other	1,159	4.820%	3,730		3,730	90	3,820
Subtotal	24,058	100.000%	77,380	-	77,380	1,591	78,971
Second Allocation Total	20,763						
Total	24,058	100.000%	77,380	-	77,380	1,591	78,971

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 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	2,945	4.198%	17,502		17,502		17,502
Building Security	1,059	1.510%	6,295		6,295		6,295
Finance	942	1.343%	5,599		5,599		5,599
Human Resources	2,350	3.350%	13,967		13,967		13,967
Information Technology	1,102	1.571%	6,550		6,550		6,550
Commissioners	1,631	2.325%	9,693		9,693		9,693
Solicitor	792	1.129%	4,707		4,707		4,707
Controller	706	1.006%	4,194		4,194		4,194
Treasurer	909	1.296%	5,403		5,403	133	5,536
Election & Voter	1,272	1.813%	7,559		7,559	186	7,745
Tax Services	2,869	4.090%	17,052		17,052	420	17,472
Public Defender	749	1.068%	4,453		4,453	110	4,563
Reg & Recorder	846	1.206%	5,028		5,028	124	5,152
Planning	1,156	1.648%	6,871		6,871	169	7,040
GIS/Mapping		0.000%	-		-	-	-
Courts	6,658	9.491%	39,570		39,570	974	40,544
DJ Harvey	721	1.028%	4,286		4,286	105	4,391
DJ Bowman	721	1.028%	4,286		4,286	105	4,391
DJ Little	721	1.028%	4,286		4,286	105	4,391
DJ Beauchat	721	1.028%	4,286		4,286	105	4,391
Law Library	482	0.687%	2,864		2,864	70	2,934
Victim Witness	2,217	3.160%	13,175		13,175	324	13,499
Clerk Courts	1,184	1.688%	7,038		7,038	173	7,211
Coroner	851	1.213%	5,057		5,057	124	5,181
District Attorney	2,537	3.617%	15,080		15,080	371	15,451
Prothonotary	765	1.091%	4,549		4,549	112	4,661
Sheriff	1,466	2.090%	8,714		8,714	214	8,928
Fire Marshalls		0.000%	-		-	-	-
Prison	5,760	8.211%	34,233		34,233	842	35,075
Probation Services	2,142	3.053%	12,729		12,729	313	13,042
Protect Insp	360	0.513%	2,139		2,139	53	2,192
Emergency Services	3,142	4.479%	18,674		18,674	459	19,133
Veteran's Affairs	573	0.817%	3,406		3,406	84	3,490
Conservation	558	0.795%	3,315		3,315	82	3,397
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	684	0.975%	4,065		4,065	100	4,165
Domestic Relations	1,705	2.431%	10,135		10,135	249	10,384
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	5,997	8.549%	35,642		35,642	877	36,519
Operational Services	580	0.827%	3,448		3,448	85	3,533
Other	10,277	14.648%	61,069		61,069	1,504	62,573
Subtotal	70,150	100.000%	416,919	-	416,919	8,572	425,491
Second Allocation Total	58,623						
Total	70,150	100.000%	416,919	-	416,919	8,572	425,491

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

Source: Controllers Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2019 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%	2,818		2,818	58	2,876
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	2,818	-	2,818	58	2,876
Second Allocation Total	100						
Total	100	100.000%	2,818	-	2,818	58	2,876

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Treasurer 2019 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 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	289,565		289,565	289,565
Deductions			-	
Bank Fees	(168)		(168)	
			-	
			-	
Total Deductions	(168)	-	(168)	(168)
Allocated Additions				
Building Depreciation	2,420	-	2,420	
Equipment Depreciation	53	-	53	
Employee Benefits	-	-	-	
Liability Insurance	879	-	879	
Property Insurance	288	-	288	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	23,151	3,319	26,470	
Building Security	7,004	793	7,797	
Finance	6,595	642	7,237	
Human Resources	5,091	635	5,726	
Information Technology	16,122	863	16,985	
Commissioners	2,240	1,139	3,379	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	5,831	143	5,974	
Treasurer		116	116	
Central Phone		213	213	
County Complex		-	-	
Total Allocated Additions	69,674	7,863	77,537	77,537
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	(1,187)	-	(1,187)	(1,187)
Total to be Allocated	357,884	7,863	365,747	365,747

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
Wages and Benefits				
Salaries & Wages	192,479	45,559	3,962	142,958
	-			
Other Expenses and Cost				
Supplies	1,986	470	41	1,475
Publications	-	-	-	-
Minor Equipment	2,570	608	53	1,909
Telephone	38	9	1	28
Postage	4,202	995	86	3,121
Contracted Services	6,049	1,432	125	4,493
Computer Hardware	-	-	-	-
Travel	290	69	6	215
Training	-	-	-	-
Conference	1,700	402	35	1,263
Dues / Memberships	500	118	10	371
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	79,583	18,837	1,638	59,108
Loss on Investments	-			-
Bank Fees	168			168
Departmental Expenditures	289,565	68,500	5,956	215,109

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
Cost Adjustments				
Deductions	(168)	(168)		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(1,187)	(1,187)		
Reclass from IT	-			
Functional Cost	288,210	67,145	5,956	215,109
Additions: 1st				
Central Service Centers	69,674	69,674		
REALLOCATE ADMIN		(136,819)	3,690	133,129
Allocable Costs	357,884	-	9,646	348,238
Unallocated	(348,238)			(348,238)
1st Allocation	9,646	-	9,646	-
Additions: 2nd				
Central Service Centers	7,863	7,863		
REALLOCATE ADMIN		(7,863)	212	7,651
Allocable Costs	7,863	-	212	7,651
Unallocated	(7,651)			(7,651)
2nd Allocation	212	-	212	-
Total Allocated	9,858	-	9,858	-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Building Maintenance	399	399
Building Security	150	150
Finance	119	119
Human Resources	285	285
Information Technology	158	158
Commissioners	202	202
Solicitor	100	100
Controller	102	102
Treasurer	116	116
Election & Voter	157	157
Tax Appraising	-	-
Tax Services	444	444
Public Defender	109	109
Reg & Recorder	118	118
Planning	182	182
Courts	866	866
DJ Harvey	94	94
DJ Bowman	94	94
DJ Little	94	94
DJ Beauchat	94	94
Law Library	60	60
Victim Witness	284	284
Clerk Courts	172	172
Constables	-	-
Coroner	106	106
District Attorney	344	344
Prothonotary	108	108
Sheriff	231	231
Fire Marshalls	-	-
Prison	1,078	1,078

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Probation Services	395	395
Juvenile Probation	-	-
Protect Insp	45	45
Emergency Services	477	477
Veteran's Affairs	73	73
Conservation	96	96
Agricultural Extension	94	94
Domestic Relations	269	269
911 Telecommunications	-	-
Children & Youth	863	863
Operational Services	80	80
Other	1,200	1,200
Subtotal	9,858	9,858
Total	9,858	9,858

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2019 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,519	4.141%	399		399		399
Building Security	1,319	1.552%	150		150		150
Finance	1,047	1.232%	119		119		119
Human Resources	2,513	2.957%	285		285		285
Information Technology	1,389	1.635%	158		158		158
Commissioners	1,776	2.090%	202		202		202
Solicitor	877	1.032%	100		100		100
Purchasing		0.000%	-		-		-
Controller	902	1.062%	102		102		102
Treasurer	1,020	1.200%	116		116		116
Election & Voter	1,347	1.585%	153		153	4	157
Tax Services	3,814	4.488%	433		433	11	444
Public Defender	930	1.094%	106		106	3	109
Reg & Recorder	1,016	1.196%	115		115	3	118
Planning	1,559	1.835%	177		177	5	182
GIS/Mapping		0.000%	-		-	-	-
Courts	7,434	8.749%	844		844	22	866
DJ Harvey	811	0.954%	92		92	2	94
DJ Bowman	811	0.954%	92		92	2	94
DJ Little	811	0.954%	92		92	2	94
DJ Beauchat	811	0.954%	92		92	2	94
Law Library	509	0.599%	58		58	2	60
Victim Witness	2,440	2.872%	277		277	7	284
Clerk Courts	1,476	1.737%	168		168	4	172
Coroner	908	1.069%	103		103	3	106
District Attorney	2,947	3.468%	335		335	9	344
Prothonotary	924	1.087%	105		105	3	108
Sheriff	1,986	2.337%	225		225	6	231
Fire Marshalls		0.000%	-		-	-	-
Prison	9,253	10.889%	1,050		1,050	28	1,078
Probation Services	3,394	3.994%	385		385	10	395
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	386	0.454%	44		44	1	45
Emergency Services	4,095	4.819%	465		465	12	477
Veteran's Affairs	625	0.736%	71		71	2	73
Conservation	829	0.976%	94		94	2	96
Agricultural Extension	814	0.958%	92		92	2	94

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2019 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	2,309	2.717%	262		262	7	269
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	7,411	8.722%	841		841	22	863
Operational Services	684	0.805%	78		78	2	80
Other	10,277	12.097%	1,166		1,166	34	1,200
Subtotal	84,973	100.000%	9,646	-	9,646	212	9,858
Second Allocation Total	70,611						
Total	84,973	100.000%	9,646	-	9,646	212	9,858

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Central Telephone 2019 Actual
Nature And Extent of Services

In 2006 the switchboard operator position was eliminated. All equipment, service and long-distance calls are directly charged to user departments during the year. The costs associated with the telephone system were charged to the information technology department. These costs have been allocated by number of telephone units by department.

Ref: OMB 2 CFR 200.430 Compensation & 200.439 Equipment

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2019 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	152	-	152	
Equipment Depreciation	1,213	-	1,213	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	20	-	20	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,316	190	1,506	
Building Security	500	57	557	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	3,201	247	3,448	3,448
Departmental Cost Adjustments				
Telephone	16,844		16,844	
Total Departmental Cost Adjustments	16,844	-	16,844	16,844
Total to be Allocated	20,045	247	20,292	20,292

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2019 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Phone System
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Telephone	16,844		16,844
Functional Cost	16,844	-	16,844
Additions: 1st			
Central Service Centers	3,201	-	3,201
REALLOCATE ADMIN		-	-
Allocable Costs	20,045	-	20,045
Unallocated	-		
1st Allocation	20,045	-	20,045
Additions: 2nd			
Central Service Centers	247	-	247
REALLOCATE ADMIN		-	-
Allocable Costs	247	-	247
Unallocated	-		
2nd Allocation	247	-	247
Total Allocated	20,292	-	20,292

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2019 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Phone System
Building Maintenance	284	284
Building Security	142	142
Finance	249	249
Human Resources	249	249
Information Technology	711	711
Commissioners	284	284
Solicitor	249	249
Purchasing	-	-
Controller	284	284
Treasurer	213	213
Election & Voter	144	144
Tax Services	721	721
Public Defender	253	253
Reg & Recorder	360	360
Planning	721	721
Courts	1,983	1,983
Law Library	36	36
Victim Witness	253	253
Clerk Courts	541	541
District Attorney	541	541
Prothonotary	288	288
Sheriff	829	829
Probation Services	2,199	2,199
Emergency Services	-	-
Veteran's Affairs	72	72
Domestic Relations	1,334	1,334
911 Telecommunications	-	-
Children & Youth	2,235	2,235
Other	(1)	(1)
Subtotal	20,292	20,292
Total	20,292	20,292

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2019 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	8	1.418%	284		284		284
Building Security	4	0.709%	142		142		142
Finance	7	1.241%	249		249		249
Human Resources	7	1.241%	249		249		249
Information Technology	20	3.546%	711		711		711
Commissioners	8	1.418%	284		284		284
Solicitor	7	1.241%	249		249		249
Controller	8	1.418%	284		284		284
Treasurer	6	1.064%	213		213		213
Election & Voter	4	0.709%	142		142	2	144
Tax Services	20	3.546%	711		711	10	721
Public Defender	7	1.241%	249		249	4	253
Reg & Recorder	10	1.773%	355		355	5	360
Planning	20	3.546%	711		711	10	721
Courts	55	9.752%	1,955		1,955	28	1,983
DJ Harvey	6	1.064%	213		213	3	216
DJ Bowman	9	1.596%	320		320	5	325
DJ Little	7	1.241%	249		249	4	253
DJ Beauchat	6	1.064%	213		213	3	216
Law Library	1	0.177%	35		35	1	36
Victim Witness	7	1.241%	249		249	4	253
Clerk Courts	15	2.660%	533		533	8	541
Coroner		0.000%	-		-	-	-
District Attorney	15	2.660%	533		533	8	541
Prothonotary	8	1.418%	284		284	4	288
Sheriff	23	4.078%	817		817	12	829
Prison	86	15.248%	3,056		3,056	43	3,099
Probation Services	61	10.816%	2,168		2,168	31	2,199
Emergency Services		0.000%	-		-	-	-
Veteran's Affairs	2	0.355%	71		71	1	72
Conservation	20	3.546%	711		711	10	721
Agricultural Extension		0.000%	-		-	-	-
Domestic Relations	37	6.560%	1,315		1,315	19	1,334
Children & Youth	62	10.993%	2,204		2,204	31	2,235
Operational Services	8	1.418%	284		284	4	288
Other		0.002%	2		2	(3)	(1)
Subtotal	564	100.000%	20,045	-	20,045	247	20,292
Second Allocation Total	489						
Total	564	100.000%	20,045	-	20,045	247	20,292

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Complex 2019 Actual
Nature And Extent Of Service

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

This section will no longer be included as all costs were included in the Building Maintenance department beginning in 2018.

Ref: OMB 2 CFR 200.430 Compensation