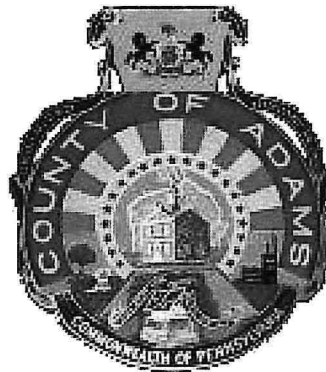


**A CENTRAL SERVICE  
COST ALLOCATION PLAN**



**ADAMS COUNTY, PENNSYLVANIA  
ACTUAL 2016**

**BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, 2016 to establish cost allocations or billings for January 1, 2018 through December 31, 2018 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

2/12/18  
Date

**ADAMS COUNTY, PENNSYLVANIA**  
**Table of Contents**

|  | <u>Page No.</u> |
|--|-----------------|
| <b>Summary Data</b>                              |                 |
| 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             |
| <b>Building Depreciation</b>                     |                 |
| 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     Agricultural Res Ctr.   | 01.8            |
| Detail Allocation of     County Complex          | 01.9            |
| Detail Allocation of     St Francis Bldg         | 01.10           |
| <b>Equipment Depreciation</b>                    |                 |
| 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            |
| <b>Employee Benefits</b>                         |                 |
| 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            |

2016 Actual

**ADAMS COUNTY, PENNSYLVANIA**  
**Table of Contents**

|  |       |
|--|-------|
| <b>Liability Insurance</b>                           |       |
| 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 |
| <br>   |       |
| <b>Property Insurance</b>                            |       |
| 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     Agricultural Res Cir.       | 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 |
| <br>   |       |
| <b>Building Maintenance</b>                          |       |
| 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          | 06.7  |
| Detail Allocation of     Mailroom                    | 06.8  |
| Detail Allocation of     Other Depts                 | 06.9  |
| Detail Allocation of     Legion Bldg                 | 06.10 |

2016 Actual

**ADAMS COUNTY, PENNSYLVANIA**  
**Table of Contents**

|  |       |
|--|-------|
| Detail Allocation of St Francis Bldg             | 06.11 |
| <b>Building Security</b>                         |       |
| 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  |
| <b>Finance</b>                                   |       |
| 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                | 08.11 |
| <b>Human Resources</b>                           |       |
| 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 | 09.5  |
| Detail Allocation of Personnel Admin             | 09.7  |
| Detail Allocation of Payroll                     | 09.9  |
| <b>Information Technology</b>                    |       |
| 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  |
| <b>Commissioners</b>                             |       |
| 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             | 11.8  |

2016 Actual

**ADAMS COUNTY, PENNSYLVANIA  
Table of Contents**

|  |             |
|--|-------------|
| <b>Solicitor</b>                                 | <b>12.1</b> |
| Narrative  | 12.2        |
| Costs to be Allocated                            | 12.3        |
| Schedule of Costs to be Allocated by Function    | 12.5        |
| Department Cost Allocation Summary - Total Costs | 12.6        |
| Detail Allocation of     Legal Counsel           |             |
| <b>Purchasing</b>                                | <b>13.1</b> |
| Narrative  | 13.2        |
| Costs to be Allocated                            | 13.3        |
| Schedule of Costs to be Allocated by Function    | 13.5        |
| Department Cost Allocation Summary - Total Costs | 13.7        |
| Detail Allocation of     Purchasing              |             |
| <b>Controller</b>                                | <b>14.1</b> |
| Narrative  | 14.2        |
| Costs to be Allocated                            | 14.3        |
| Schedule of Costs to be Allocated by Function    | 14.5        |
| Department Cost Allocation Summary - Total Costs | 14.7        |
| Detail Allocation of     Accounts Payable        | 14.9        |
| Detail Allocation of     Accting/Auditing        |             |
| <b>Treasurer</b>                                 | <b>15.1</b> |
| Narrative  | 15.2        |
| Costs to be Allocated                            | 15.3        |
| Schedule of Costs to be Allocated by Function    | 15.5        |
| Department Cost Allocation Summary - Total Costs | 15.7        |
| Detail Allocation of     Check Process           |             |
| <b>Central Phone</b>                             | <b>16.1</b> |
| Narrative  | 16.2        |
| Costs to be Allocated                            | 16.3        |
| Schedule of Costs to be Allocated by Function    | 16.4        |
| Department Cost Allocation Summary - Total Costs | 16.5        |
| Detail Allocation of     Phone System            |             |
| <b>County Complex</b>                            | <b>17.1</b> |
| Narrative  | 17.2        |
| Costs to be Allocated                            | 17.3        |
| Schedule of Costs to be Allocated by Function    | 17.4        |
| Department Cost Allocation Summary - Total Costs | 17.5        |
| Detail Allocation of     County Complex          |             |

Actual 2016

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

| Central Services<br>Departments | Election & Voter | Tax Services   | Public Defender | Reg & Recorder | Planning       | Courts         | DJ Harvey     | DJ Bowman     |
|---------------------------------|------------------|----------------|-----------------|----------------|----------------|----------------|---------------|---------------|
| Building Depreciation           | 5,321            | 5,430          | 2,240           | 6,961          | 18,385         | 27,158         | -             | -             |
| Equipment Depreciat             | -                | -              | -               | -              | -              | -              | -             | -             |
| Employee Benefits               | 188              | 1,881          | 376             | 188            | -              | 1,881          | -             | -             |
| Liability Insurance             | 489              | 4,700          | 1,627           | 1,104          | 4,697          | 3,206          | 653           | 618           |
| Property Insurance              | 639              | 1,345          | 581             | 1,161          | 85             | 7,219          | -             | -             |
| Workers' Compensati             | -                | -              | -               | -              | -              | -              | -             | -             |
| Retirement                      | -                | -              | -               | -              | -              | -              | -             | -             |
| Building Maintenance            | 37,360           | 69,262         | 23,591          | 38,942         | 1,458          | 240,131        | 10,079        | 5,482         |
| Building Security               | 6,337            | 23,271         | 10,154          | 17,747         | -              | 111,104        | -             | -             |
| Finance                         | 10,215           | 18,827         | 3,762           | 5,195          | 8,144          | 33,298         | 3,488         | 3,488         |
| Human Resources                 | 2,994            | 25,087         | 10,414          | 7,508          | 23,807         | 20,309         | 4,480         | 4,480         |
| Information Technolog           | 5,116            | 41,466         | 13,307          | 22,871         | 49,976         | 80,101         | 172           | 129           |
| Commissioners                   | 7,308            | 19,127         | 5,570           | 5,547          | 12,446         | 26,798         | 3,560         | 3,560         |
| Solicitor                       | -                | -              | -               | -              | -              | -              | -             | -             |
| Purchasing                      | 592              | 529            | 328             | 556            | 1,552          | 1,653          | 495           | 497           |
| Controller                      | 8,417            | 11,241         | 2,493           | 3,244          | 5,506          | 28,161         | 2,321         | 2,324         |
| Treasurer                       | 187              | 455            | 91              | 112            | 200            | 681            | 73            | 73            |
| Central Phone                   | 187              | 1,869          | 654             | 841            | 1,495          | 2,990          | -             | -             |
| County Complex                  | -                | -              | -               | -              | -              | -              | -             | -             |
| <b>Total Allocated</b>          | <b>85,350</b>    | <b>224,490</b> | <b>75,188</b>   | <b>111,977</b> | <b>127,751</b> | <b>584,690</b> | <b>25,321</b> | <b>20,651</b> |
| <b>Roll Forward</b>             |                  |                |                 |                |                |                |               |               |
| <b>Proposed Costs</b>           | <b>85,350</b>    | <b>224,490</b> | <b>75,188</b>   | <b>111,977</b> | <b>127,751</b> | <b>584,690</b> | <b>25,321</b> | <b>20,651</b> |

Actual 2016

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

| Central Services<br>Departments | DJ Little     | DJ Beauchat   | Law Library   | Victim Witness | Clerk Courts   | Coroner       | District Attorney | Prothonotary   |
|---------------------------------|---------------|---------------|---------------|----------------|----------------|---------------|-------------------|----------------|
| Building Depreciation           | -             | -             | 1,547         | 1,078          | 4,721          | -             | 4,400             | 4,039          |
| Equipment Depreciation          | -             | -             | -             | -              | -              | -             | -                 | -              |
| Employee Benefits               | -             | -             | 188           | 376            | 940            | -             | 752               | 376            |
| Liability Insurance             | 629           | 794           | 198           | 865            | 2,281          | 690           | 6,008             | 1,283          |
| Property Insurance              | -             | -             | 401           | 420            | 850            | 855           | 1,714             | 1,155          |
| Workers' Compensation           | -             | -             | -             | -              | -              | -             | -                 | -              |
| Retirement                      | -             | -             | -             | -              | -              | -             | -                 | -              |
| Building Maintenance            | 5,014         | -             | 15,018        | 7,976          | 37,636         | 105           | 37,375            | 39,165         |
| Building Security               | -             | -             | 7,011         | 3,725          | 13,383         | -             | 15,196            | 17,413         |
| Finance                         | 3,488         | 3,488         | 2,147         | 12,805         | 7,034          | 6,112         | 16,858            | 4,141          |
| Human Resources                 | 4,483         | 5,904         | 1,487         | 7,521          | 16,368         | 1,567         | 20,843            | 8,929          |
| Information Technology          | 129           | 129           | 1,539         | 20,804         | 45,885         | -             | 38,723            | 21,661         |
| Commissioners                   | 3,560         | 4,020         | 1,803         | 10,306         | 9,455          | 4,282         | 16,977            | 5,348          |
| Solicitor                       | -             | -             | -             | -              | -              | -             | -                 | -              |
| Purchasing                      | 497           | 497           | 25            | 341            | 959            | 365           | 1,400             | 693            |
| Controller                      | 2,324         | 2,324         | 1,511         | 7,384          | 4,299          | 4,120         | 12,067            | 2,562          |
| Treasurer                       | 73            | 73            | 41            | 247            | 163            | 115           | 346               | 94             |
| Central Phone                   | -             | -             | 187           | 561            | 1,308          | 374           | 1,308             | 748            |
| County Complex                  | -             | -             | -             | -              | -              | -             | -                 | -              |
| <b>Total Allocated</b>          | <b>20,197</b> | <b>17,229</b> | <b>33,103</b> | <b>74,409</b>  | <b>145,282</b> | <b>18,585</b> | <b>173,967</b>    | <b>107,607</b> |
| Roll Forward                    |               |               |               |                |                |               |                   |                |
| <b>Proposed Costs</b>           | <b>20,197</b> | <b>17,229</b> | <b>33,103</b> | <b>74,409</b>  | <b>145,282</b> | <b>18,585</b> | <b>173,967</b>    | <b>107,607</b> |



Actual 2016

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

| Central Services<br>Departments         | Sheriff        | Fire Marshalls | Prison         | Probation Services | Protect Insp | Emergency Services | Veteran's Affairs | Conservation  |
|---|----------------|----------------|----------------|--------------------|--------------|--------------------|-------------------|---------------|
| Building Depreciation                   | 6,318          | -              | -              | 9,780              | -            | -                  | 623               | 10,985        |
| Equipment Depreciat                     | -              | -              | -              | -                  | -            | -                  | -                 | -             |
| Employee Benefits                       | 1,128          | -              | -              | 2,821              | -            | -                  | 188               | -             |
| Liability Insurance                     | 14,926         | 1              | 76,767         | 33,808             | 693          | 5,081              | 421               | 5,182         |
| Property Insurance                      | 1,264          | 46             | 44,770         | 1,757              | 46           | -                  | 64                | -             |
| Workers' Compensati                     | -              | -              | -              | -                  | -            | -                  | -                 | -             |
| Retirement                              | -              | -              | -              | -                  | -            | -                  | -                 | -             |
| Building Maintenance                    | 47,835         | -              | 27,602         | 62,705             | 28           | 18                 | 1,679             | 2,207         |
| Building Security                       | 20,625         | -              | -              | 27,635             | -            | -                  | 734               | -             |
| Finance                                 | 8,042          | 223            | 31,222         | 13,530             | 2,007        | 22,821             | 3,442             | 2,729         |
| Human Resources                         | 21,161         | 10             | 169,877        | 66,960             | 1,487        | 37,714             | 2,935             | 14,887        |
| Information Technolog                   | 23,060         | -              | 79,227         | 124,525            | -            | 39,625             | 5,113             | 24,915        |
| Commissioners                           | 11,464         | 140            | 71,915         | 29,141             | 1,716        | 25,761             | 3,073             | 6,303         |
| Solicitor                               | -              | -              | -              | -                  | -            | -                  | -                 | -             |
| Purchasing                              | 1,576          | -              | 12,436         | 2,573              | 25           | 4,326              | 303               | 25            |
| Controller                              | 5,380          | 121            | 22,460         | 9,416              | 1,179        | 15,788             | 2,446             | 1,646         |
| Treasurer                               | 208            | 4              | 963            | 396                | 39           | 516                | 65                | 83            |
| Central Phone                           | 1,495          | -              | 7,943          | 4,579              | -            | 561                | 187               | 1,589         |
| County Complex                          | -              | -              | 194,123        | -                  | -            | -                  | -                 | -             |
| <b>Total Allocated<br/>Roll Forward</b> | <b>164,482</b> | <b>545</b>     | <b>739,305</b> | <b>389,626</b>     | <b>7,220</b> | <b>152,211</b>     | <b>21,273</b>     | <b>70,551</b> |
| <b>Proposed Costs</b>                   | <b>164,482</b> | <b>545</b>     | <b>739,305</b> | <b>389,626</b>     | <b>7,220</b> | <b>152,211</b>     | <b>21,273</b>     | <b>70,551</b> |

Actual 2016

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

| Central Services<br>Departments | Agricultural Extension | Haz Mat Emg Response | Domestic Relations | 911 Telecommunications | Children & Youth | Liquid Fuels  | Operational Services |
|---------------------------------|------------------------|----------------------|--------------------|------------------------|------------------|---------------|----------------------|
| Building Depreciation           | 26,904                 | -                    | -                  | -                      | -                | -             | -                    |
| Equipment Depreciatir           | -                      | -                    | -                  | -                      | -                | -             | -                    |
| Employee Benefits               | -                      | -                    | 2,069              | -                      | 5,830            | -             | -                    |
| Liability Insurance             | 1,097                  | 74                   | 4,612              | 1,538                  | 11,921           | -             | 972                  |
| Property Insurance              | -                      | -                    | -                  | 7,619                  | -                | -             | -                    |
| Workers' Compensati             | -                      | -                    | -                  | -                      | -                | -             | -                    |
| Retirement                      | -                      | -                    | -                  | -                      | -                | -             | -                    |
| Building Maintenance            | 5,856                  | 42                   | 24,932             | 145,931                | 7,956            | -             | 2                    |
| Building Security               | -                      | -                    | -                  | -                      | -                | -             | -                    |
| Finance                         | 3,745                  | -                    | 10,353             | -                      | 33,057           | 10,679        | 2,387                |
| Human Resources                 | 7,442                  | -                    | 31,264             | -                      | 69,929           | -             | 5,953                |
| Information Technolog           | 3,237                  | -                    | 40,147             | -                      | 139,824          | -             | 1,033                |
| Commissioners                   | 4,641                  | -                    | 16,126             | -                      | 42,273           | -             | 3,331                |
| Solicitor                       | -                      | -                    | -                  | -                      | -                | -             | -                    |
| Purchasing                      | 693                    | -                    | 1,804              | -                      | 2,182            | -             | 290                  |
| Controller                      | 2,561                  | -                    | 6,510              | -                      | 25,700           | -             | 1,505                |
| Treasurer                       | 83                     | -                    | 256                | -                      | 746              | -             | 56                   |
| Central Phone                   | 2,056                  | -                    | 2,336              | -                      | 5,233            | -             | 374                  |
| County Complex                  | -                      | -                    | -                  | 194,123                | -                | -             | -                    |
| <b>Total Allocated</b>          | <b>58,315</b>          | <b>116</b>           | <b>140,409</b>     | <b>349,211</b>         | <b>344,651</b>   | <b>10,679</b> | <b>15,903</b>        |
| <b>Roll Forward</b>             |                        |                      | <b>50,530</b>      |                        |                  |               |                      |
| <b>Proposed Costs</b>           | <b>58,315</b>          | <b>116</b>           | <b>190,939</b>     | <b>349,211</b>         | <b>344,651</b>   | <b>10,679</b> | <b>15,903</b>        |

Actual 2016

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

| Central Services<br>Departments | Other   | Subtotal  | Direct Billed | Unallocated | Total     |
|---------------------------------|---------|-----------|---------------|-------------|-----------|
| Building Depreciation           | 45,071  | 180,961   | -             | -           | 180,961   |
| Equipment Depreciation          | 1       | 1         | -             | -           | 1         |
| Employee Benefits               | 2       | 19,184    | -             | -           | 19,184    |
| Liability Insurance             | 253     | 187,352   | -             | -           | 187,352   |
| Property Insurance              | 2,202   | 74,193    | -             | -           | 74,193    |
| Workers' Compensation           | -       | -         | -             | -           | -         |
| Retirement                      | -       | -         | -             | -           | -         |
| Building Maintenance            | 148,489 | 1,043,876 | -             | -           | 1,043,876 |
| Building Security               | 6,611   | 280,946   | -             | -           | 280,946   |
| Finance                         | 77,558  | 364,285   | -             | -           | 364,285   |
| Human Resources                 | (18)    | 595,782   | -             | -           | 595,782   |
| Information Technology          | 2,424   | 825,138   | 15,271        | -           | 840,409   |
| Commissioners                   | 48,491  | 404,042   | -             | 796,451     | 1,200,492 |
| Solicitor                       | 6,196   | 6,196     | -             | -           | 6,196     |
| Purchasing                      | 10,082  | 47,294    | -             | -           | 47,294    |
| Controller                      | 47,130  | 242,140   | -             | 227,568     | 469,708   |
| Treasurer                       | 1,362   | 7,801     | -             | 332,073     | 339,873   |
| Central Phone                   | (4)     | 38,871    | -             | -           | 38,871    |
| County Complex                  | (1)     | 388,245   | -             | (6,964)     | 381,281   |
| <hr/>                           |         |           |               |             |           |
| Total Allocated                 | 395,849 | 4,706,307 | 15,271        | 1,349,127   | 6,070,706 |
| Roll Forward                    |         | 50,530    | -             | -           | 50,530    |
| <hr/>                           |         |           |               |             |           |
| Proposed Costs                  | 395,849 | 4,756,837 | 15,271        | 1,349,127   | 6,121,236 |

Actual 2016

ADAMS COUNTY, PENNSYLVANIA  
Fixed Costs Proposed

| Receiving Departments  | Final Costs<br>Fiscal 2016 | Fixed Costs<br>Fiscal 2014 | Roll Forward<br>Differences | Actual Costs W/<br>Roll Forward | Adjustments | Proposed For<br>Following Year |
|------------------------|----------------------------|----------------------------|-----------------------------|---------------------------------|-------------|--------------------------------|
| Services Building      | -                          |                            |                             | -                               |             | -                              |
| Election & Voter       | 85,350                     |                            |                             | 85,350                          |             | 85,350                         |
| Tax Services           | 224,490                    |                            |                             | 224,490                         |             | 224,490                        |
| Public Defender        | 75,188                     |                            |                             | 75,188                          |             | 75,188                         |
| Reg & Recorder         | 111,977                    |                            |                             | 111,977                         |             | 111,977                        |
| Planning               | 127,751                    |                            |                             | 127,751                         |             | 127,751                        |
| Courts                 | 584,690                    |                            |                             | 584,690                         |             | 584,690                        |
| DJ Harvey              | 25,321                     |                            |                             | 25,321                          |             | 25,321                         |
| DJ Bowman              | 20,651                     |                            |                             | 20,651                          |             | 20,651                         |
| DJ Little              | 20,197                     |                            |                             | 20,197                          |             | 20,197                         |
| DJ Beauchat            | 17,229                     |                            |                             | 17,229                          |             | 17,229                         |
| Law Library            | 33,103                     |                            |                             | 33,103                          |             | 33,103                         |
| Victim Witness         | 74,409                     |                            |                             | 74,409                          |             | 74,409                         |
| Clerk Courts           | 145,282                    |                            |                             | 145,282                         |             | 145,282                        |
| Coroner                | 18,585                     |                            |                             | 18,585                          |             | 18,585                         |
| District Attorney      | 173,967                    |                            |                             | 173,967                         |             | 173,967                        |
| Prothonotary           | 107,607                    |                            |                             | 107,607                         |             | 107,607                        |
| Sheriff                | 164,482                    |                            |                             | 164,482                         |             | 164,482                        |
| Fire Marshalls         | 545                        |                            |                             | 545                             |             | 545                            |
| Prison                 | 739,305                    |                            |                             | 739,305                         |             | 739,305                        |
| Probation Services     | 389,626                    |                            |                             | 389,626                         |             | 389,626                        |
| Protect Insp           | 7,220                      |                            |                             | 7,220                           |             | 7,220                          |
| Emergency Services     | 152,211                    |                            |                             | 152,211                         |             | 152,211                        |
| Veteran's Affairs      | 21,273                     |                            |                             | 21,273                          |             | 21,273                         |
| Conservation           | 70,551                     |                            |                             | 70,551                          |             | 70,551                         |
| Agricultural Extension | 58,315                     |                            |                             | 58,315                          |             | 58,315                         |
| VOCA                   | 132                        |                            |                             | 132                             |             | 132                            |
| Haz Mat Emg Response   | 116                        |                            |                             | 116                             |             | 116                            |
| Domestic Relations     | 140,409                    | 89,879                     | 50,530                      | 190,939                         |             | 190,939                        |
| 911 Telecommunications | 349,211                    |                            |                             | 349,211                         |             | 349,211                        |
| Children & Youth       | 344,651                    |                            |                             | 344,651                         |             | 344,651                        |
| Liquid Fuels           | 10,679                     |                            |                             | 10,679                          |             | 10,679                         |
| VOJO                   | 32                         |                            |                             | 32                              |             | 32                             |
| Operational Services   | 15,903                     |                            |                             | 15,903                          |             | 15,903                         |
| Other                  | 395,849                    |                            |                             | 395,849                         |             | 395,849                        |
| <b>Sub Total</b>       | <b>4,706,307</b>           | <b>89,879</b>              | <b>50,530</b>               | <b>4,756,837</b>                |             | <b>4,756,837</b>               |
| Direct Billed          | 15,271                     |                            |                             |                                 |             | 15,271                         |
| Unallocated            | 1,349,127                  |                            |                             |                                 |             | 1,349,127                      |
| <b>Total</b>           | <b>6,070,706</b>           |                            |                             |                                 |             | <b>6,121,236</b>               |

Actual 2016

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

| <u>Departments</u>     | <u>Total Expenditures</u> | <u>Cost Adjustments</u> | <u>Total Allocated</u> |
|------------------------|---------------------------|-------------------------|------------------------|
| Building Depreciation  | -                         | 214,227                 | -                      |
| Equipment Depreciation | -                         | 172,717                 | -                      |
| Employee Benefits      | 25,145                    | -                       | -                      |
| Liability Insurance    | 211,951                   | -                       | -                      |
| Property Insurance     | 82,426                    | -                       | -                      |
| Building Maintenance   | 1,223,299                 | (42,275)                | -                      |
| Building Security      | 310,371                   | -                       | -                      |
| Finance                | 359,937                   | 6,784                   | -                      |
| Human Resources        | 584,975                   | -                       | -                      |
| Information Technology | 792,401                   | -                       | -                      |
| Commissioners          | 780,646                   | (2,068)                 | -                      |
| Solicitor              | 329,809                   | -                       | -                      |
| Purchasing             | 49,105                    | (1,174)                 | -                      |
| Controller             | 460,513                   | (4,210)                 | -                      |
| Treasurer              | 262,196                   | (940)                   | -                      |
| Central Phone          | -                         | 42,275                  | -                      |
| County Complex         | 212,594                   | -                       | -                      |
| Election & Voter       |                           |                         | 85,350                 |
| Tax Appraising         |                           |                         | -                      |
| Tax Services           |                           |                         | 224,490                |
| Public Defender        |                           |                         | 75,188                 |
| Reg & Recorder         |                           |                         | 111,977                |
| Planning               |                           |                         | 127,751                |
| Courts                 |                           |                         | 584,690                |
| DJ Harvey              |                           |                         | 25,321                 |
| DJ Bowman              |                           |                         | 20,651                 |
| DJ Little              |                           |                         | 20,197                 |
| DJ Beauchat            |                           |                         | 17,229                 |
| Law Library            |                           |                         | 33,103                 |
| Victim Witness         |                           |                         | 74,409                 |
| Clerk Courts           |                           |                         | 145,282                |
| Coroner                |                           |                         | 18,585                 |
| District Attorney      |                           |                         | 173,967                |

Actual 2016

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

| <u>Departments</u>     | <u>Total Expenditures</u> | <u>Cost Adjustments</u> | <u>Total Allocated</u> |
|------------------------|---------------------------|-------------------------|------------------------|
| Prothonotary           |                           |                         | 107,607                |
| Sheriff                |                           |                         | 164,482                |
| Fire Marshalls         |                           |                         | 545                    |
| Prison                 |                           |                         | 739,305                |
| Probation Services     |                           |                         | 389,626                |
| Protect Insp           |                           |                         | 7,220                  |
| Emergency Services     |                           |                         | 152,211                |
| Veteran's Affairs      |                           |                         | 21,273                 |
| Conservation           |                           |                         | 70,551                 |
| Agricultural Extension |                           |                         | 58,315                 |
| VOCA                   |                           |                         | 132                    |
| Haz Mat Emg Response   |                           |                         | 116                    |
| Domestic Relations     |                           |                         | 140,409                |
| 911 Telecommunications |                           |                         | 349,211                |
| Children & Youth       |                           |                         | 344,651                |
| Liquid Fuels           |                           |                         | 10,679                 |
| VOJO                   |                           |                         | 32                     |
| Operational Services   |                           |                         | 15,903                 |
| Other                  |                           |                         | 395,849                |
| Direct Billed          |                           |                         | 15,271                 |
| Unallocated            |                           |                         | 1,349,127              |
|                        |                           |                         | <hr/>                  |
| Totals                 | <u>5,685,369</u>          | <u>385,337</u>          | <u>6,070,706</u>       |

Actual 2016

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

| Departments            | Building<br>Depreciation | Equipment<br>Depreciation | Employee Benefits | Liability<br>Insurance | Property<br>Insurance | Building Maintenance | Building Security | Finance   | Human<br>Resources |
|------------------------|--------------------------|---------------------------|-------------------|------------------------|-----------------------|----------------------|-------------------|-----------|--------------------|
| Schedule Reference:    |                          |                           |                   |                        |                       |                      |                   |           |                    |
| Building Depreciation  | (214,227)                | -                         | -                 | -                      | -                     | -                    | -                 | -         | -                  |
| Equipment Depreciation | -                        | (172,717)                 | -                 | -                      | -                     | -                    | -                 | -         | -                  |
| Employee Benefits      | -                        | -                         | (25,145)          | -                      | -                     | -                    | -                 | -         | -                  |
| Liability Insurance    | -                        | -                         | -                 | (211,951)              | -                     | -                    | -                 | -         | -                  |
| Property Insurance     | -                        | -                         | -                 | -                      | (82,426)              | -                    | -                 | -         | -                  |
| Workers' Compensation  | -                        | -                         | -                 | -                      | -                     | -                    | -                 | -         | -                  |
| Retirement             | -                        | -                         | -                 | -                      | -                     | -                    | -                 | -         | -                  |
| Building Maintenance   | 16,628                   | 18,109                    | 564               | 9,178                  | 1,489                 | (1,337,099)          | 13,662            | 15,668    | 28,258             |
| Building Security      | 289                      | 3,745                     | 564               | 6,115                  | 75                    | 2,805                | (352,172)         | 3,388     | 7,047              |
| Finance                | 1,835                    | 2,898                     | 752               | 1,052                  | 413                   | 14,974               | 6,983             | (425,642) | 6,733              |
| Human Resources        | 1,797                    | 927                       | 752               | 1,380                  | 466                   | 17,668               | 8,146             | 15,166    | (679,469)          |
| Information Technology | 2,040                    | 134,456                   | 2,389             | 1,929                  | 315                   | 10,029               | 4,654             | 4,382     | 13,289             |
| Commissioners          | 3,894                    | 6,664                     | 188               | 1,603                  | 947                   | 35,088               | 16,313            | 10,817    | 8,998              |
| Solicitor              | 1,514                    | -                         | 188               | 828                    | 442                   | 9,909                | 4,594             | 2,986     | 4,465              |
| Purchasing             | 513                      | 552                       | 188               | 52                     | 133                   | 4,994                | 2,327             | -         | -                  |
| Controller             | 1,579                    | 339                       | 376               | 1,387                  | 347                   | 12,739               | 5,819             | 3,412     | 8,929              |
| Treasurer              | 2,092                    | 2,760                     | -                 | 906                    | 480                   | 21,568               | 8,146             | 5,538     | 5,968              |
| Central Phone          | 129                      | -                         | -                 | -                      | 33                    | 1,246                | 582               | -         | -                  |
| County Complex         | 956                      | 2,266                     | -                 | 169                    | 3,093                 | 162,203              | -                 | -         | -                  |
| Services Building      | -                        | -                         | -                 | -                      | -                     | -                    | -                 | -         | -                  |
| Election & Voter       | 5,321                    | -                         | 188               | 489                    | 639                   | 37,360               | 6,337             | 10,215    | 2,994              |
| Tax Services           | 5,430                    | -                         | 1,881             | 4,700                  | 1,345                 | 69,262               | 23,271            | 18,827    | 25,087             |
| Public Defender        | 2,240                    | -                         | 376               | 1,627                  | 581                   | 23,591               | 10,154            | 3,762     | 10,414             |
| Reg & Recorder         | 6,961                    | -                         | 188               | 1,104                  | 1,161                 | 38,942               | 17,747            | 5,195     | 7,508              |
| Planning               | 18,385                   | -                         | -                 | 4,697                  | 85                    | 1,458                | -                 | 8,144     | 23,807             |
| Courts                 | 27,158                   | -                         | 1,881             | 3,206                  | 7,219                 | 240,131              | 111,104           | 33,298    | 20,309             |
| DJ Harvey              | -                        | -                         | -                 | 653                    | -                     | 10,079               | -                 | 3,488     | 4,480              |
| DJ Bowman              | -                        | -                         | -                 | 618                    | -                     | 5,482                | -                 | 3,488     | 4,480              |
| DJ Little              | -                        | -                         | -                 | 629                    | -                     | 5,014                | -                 | 3,488     | 4,483              |
| DJ Beauchat            | -                        | -                         | -                 | 794                    | -                     | -                    | -                 | 3,488     | 5,904              |
| Law Library            | 1,547                    | -                         | 188               | 198                    | 401                   | 15,018               | 7,011             | 2,147     | 1,487              |
| Victim Witness         | 1,078                    | -                         | 376               | 865                    | 420                   | 7,976                | 3,725             | 12,805    | 7,521              |
| Clerk Courts           | 4,721                    | -                         | 940               | 2,281                  | 850                   | 37,636               | 13,383            | 7,034     | 16,368             |
| Coroner                | -                        | -                         | -                 | 690                    | 855                   | 105                  | -                 | 6,112     | 1,567              |
| District Attorney      | 4,400                    | -                         | 752               | 6,008                  | 1,714                 | 37,375               | 15,196            | 16,858    | 20,843             |
| Prothonotary           | 4,039                    | -                         | 376               | 1,283                  | 1,155                 | 39,165               | 17,413            | 4,141     | 8,929              |
| Sheriff                | 6,318                    | -                         | 1,128             | 14,926                 | 1,264                 | 47,835               | 20,625            | 8,042     | 21,161             |
| Fire Marshalls         | -                        | -                         | -                 | 1                      | 46                    | -                    | -                 | 223       | 10                 |
| Prison                 | -                        | -                         | -                 | 76,767                 | 44,770                | 27,602               | -                 | 31,222    | 169,877            |

Actual 2016

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

| Departments            | Building<br>Depreciation | Equipment<br>Depreciation | Employee Benefits | Liability<br>Insurance | Property<br>Insurance | Building Maintenance | Building Security | Finance | Human<br>Resources |
|------------------------|--------------------------|---------------------------|-------------------|------------------------|-----------------------|----------------------|-------------------|---------|--------------------|
| Schedule Reference:    |                          |                           |                   |                        |                       |                      |                   |         |                    |
| Probation Services     | 9,780                    | -                         | 2,821             | 33,808                 | 1,757                 | 62,705               | 27,635            | 13,530  | 66,960             |
| Protect Insp           | -                        | -                         | -                 | 693                    | 46                    | 28                   | -                 | 2,007   | 1,487              |
| Emergency Services     | -                        | -                         | -                 | 5,081                  | -                     | 18                   | -                 | 22,821  | 37,714             |
| Veteran's Affairs      | 623                      | -                         | 188               | 421                    | 64                    | 1,679                | 734               | 3,442   | 2,935              |
| Conservation           | 10,985                   | -                         | -                 | 5,182                  | -                     | 2,207                | -                 | 2,729   | 14,887             |
| Agricultural Extension | 26,904                   | -                         | -                 | 1,097                  | -                     | 5,856                | -                 | 3,745   | 7,442              |
| VOCA                   | -                        | -                         | -                 | 132                    | -                     | -                    | -                 | -       | -                  |
| Haz Mat Emg Response   | -                        | -                         | -                 | 74                     | -                     | 42                   | -                 | -       | -                  |
| Domestic Relations     | -                        | -                         | 2,069             | 4,612                  | -                     | 24,932               | -                 | 10,353  | 31,264             |
| 911 Telecommunications | -                        | -                         | -                 | 1,538                  | 7,619                 | 145,931              | -                 | -       | -                  |
| Children & Youth       | -                        | -                         | 5,830             | 11,921                 | -                     | 7,956                | -                 | 33,057  | 69,929             |
| Liquid Fuels           | -                        | -                         | -                 | -                      | -                     | -                    | -                 | 10,679  | -                  |
| VOJO                   | -                        | -                         | -                 | 32                     | -                     | -                    | -                 | -       | -                  |
| Operational Services   | -                        | -                         | -                 | 972                    | -                     | 2                    | -                 | 2,387   | 5,953              |
| Other                  | 45,071                   | 1                         | 2                 | 253                    | 2,202                 | 148,489              | 6,611             | 77,558  | (18)               |
| Unallocated            | -                        | -                         | -                 | -                      | -                     | -                    | -                 | -       | -                  |
| Direct Billings        | -                        | -                         | -                 | -                      | -                     | -                    | -                 | -       | -                  |
| Totals                 | -                        | -                         | -                 | -                      | -                     | -                    | -                 | -       | -                  |



Actual 2016

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     | -                      | -             | -         | -          | -          | -         | -             | -              | -                     |
| Workers' Compensation  | -                      | -             | -         | -          | -          | -         | -             | -              | -                     |
| Retirement             | -                      | -             | -         | -          | -          | -         | -             | -              | -                     |
| Building Maintenance   | 18,504                 | 14,851        | -         | 5,366      | 12,505     | 363       | 930           | -              | -                     |
| Building Security      | 11,289                 | 3,369         | -         | 520        | 2,218      | 98        | 279           | -              | -                     |
| Finance                | 15,204                 | 3,891         | -         | 707        | 3,007      | 100       | 372           | -              | -                     |
| Human Resources        | 28,099                 | 8,783         | -         | 744        | 9,636      | 279       | 651           | -              | -                     |
| Information Technology | (975,610)              | 5,036         | -         | 929        | 2,917      | 100       | 744           | -              | -                     |
| Commissioners          | 16,722                 | (1,249,860)   | 361,675   | 372        | 6,955      | 209       | 837           | -              | -                     |
| Solicitor              | 7,337                  | 3,245         | (367,871) | 322        | 1,892      | 61        | 279           | -              | -                     |
| Purchasing             | -                      | -             | -         | (56,783)   | -          | -         | 93            | -              | -                     |
| Controller             | 15,023                 | 4,892         | -         | 277        | (512,059)  | 79        | 558           | -              | -                     |
| Treasurer              | 23,023                 | 5,301         | -         | 252        | 3,221      | (341,162) | 651           | -              | -                     |
| Central Phone          | -                      | -             | -         | -          | -          | -         | (44,265)      | -              | -                     |
| County Complex         | -                      | -             | -         | -          | -          | -         | -             | (381,281)      | -                     |
| Services Building      | -                      | -             | -         | -          | -          | -         | -             | -              | -                     |
| Election & Voter       | 5,116                  | 7,308         | -         | 592        | 8,417      | 187       | 187           | -              | 85,350                |
| Tax Services           | 41,466                 | 19,127        | -         | 529        | 11,241     | 455       | 1,869         | -              | 224,490               |
| Public Defender        | 13,307                 | 5,570         | -         | 328        | 2,493      | 91        | 654           | -              | 75,188                |
| Reg & Recorder         | 22,871                 | 5,547         | -         | 556        | 3,244      | 112       | 841           | -              | 111,977               |
| Planning               | 49,976                 | 12,446        | -         | 1,552      | 5,506      | 200       | 1,495         | -              | 127,751               |
| Courts                 | 80,101                 | 26,798        | -         | 1,653      | 28,161     | 681       | 2,990         | -              | 584,690               |
| DJ Harvey              | 172                    | 3,560         | -         | 495        | 2,321      | 73        | -             | -              | 25,321                |
| DJ Bowman              | 129                    | 3,560         | -         | 497        | 2,324      | 73        | -             | -              | 20,651                |
| DJ Little              | 129                    | 3,560         | -         | 497        | 2,324      | 73        | -             | -              | 20,197                |
| DJ Beauchat            | 129                    | 4,020         | -         | 497        | 2,324      | 73        | -             | -              | 17,229                |
| Law Library            | 1,539                  | 1,803         | -         | 25         | 1,511      | 41        | 187           | -              | 33,103                |
| Victim Witness         | 20,804                 | 10,306        | -         | 341        | 7,384      | 247       | 561           | -              | 74,409                |
| Clerk Courts           | 45,885                 | 9,455         | -         | 959        | 4,299      | 163       | 1,308         | -              | 145,282               |
| Coroner                | -                      | 4,282         | -         | 365        | 4,120      | 115       | 374           | -              | 18,585                |
| District Attorney      | 38,723                 | 16,977        | -         | 1,400      | 12,067     | 346       | 1,308         | -              | 173,967               |
| Prothonotary           | 21,661                 | 5,348         | -         | 693        | 2,562      | 94        | 748           | -              | 107,607               |
| Sheriff                | 23,060                 | 11,464        | -         | 1,576      | 5,380      | 208       | 1,495         | -              | 164,482               |
| Fire Marshalls         | -                      | 140           | -         | -          | 121        | 4         | -             | -              | 545                   |
| Prison                 | 79,227                 | 71,915        | -         | 12,436     | 22,460     | 963       | 7,943         | 194,123        | 739,305               |

Actual 2016

ADAMS COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

| Departments            | Information Technology | Commissioners | Solicitor | Purchasing | Controller | Treasurer | Central Phone | County Complex | Total Plan Allocation |
|------------------------|------------------------|---------------|-----------|------------|------------|-----------|---------------|----------------|-----------------------|
| Schedule Reference:    |                        |               |           |            |            |           |               |                |                       |
| Probation Services     | 124,525                | 29,141        | -         | 2,573      | 9,416      | 396       | 4,579         | -              | 389,626               |
| Protect Insp           | -                      | 1,716         | -         | 25         | 1,179      | 39        | -             | -              | 7,220                 |
| Emergency Services     | 39,625                 | 25,761        | -         | 4,326      | 15,788     | 516       | 561           | -              | 152,211               |
| Veteran's Affairs      | 5,113                  | 3,073         | -         | 303        | 2,446      | 65        | 187           | -              | 21,273                |
| Conservation           | 24,915                 | 6,303         | -         | 25         | 1,646      | 83        | 1,589         | -              | 70,551                |
| Agricultural Extension | 3,237                  | 4,641         | -         | 693        | 2,561      | 83        | 2,056         | -              | 58,315                |
| VOCA                   | -                      | -             | -         | -          | -          | -         | -             | -              | 132                   |
| Haz Mat Emg Response   | -                      | -             | -         | -          | -          | -         | -             | -              | 116                   |
| Domestic Relations     | 40,147                 | 16,126        | -         | 1,804      | 6,510      | 256       | 2,336         | -              | 140,409               |
| 911 Telecommunications | -                      | -             | -         | -          | -          | -         | -             | 194,123        | 349,211               |
| Children & Youth       | 139,824                | 42,273        | -         | 2,182      | 25,700     | 746       | 5,233         | -              | 344,651               |
| Liquid Fuels           | -                      | -             | -         | -          | -          | -         | -             | -              | 10,679                |
| VOJO                   | -                      | -             | -         | -          | -          | -         | -             | -              | 32                    |
| Operational Services   | 1,033                  | 3,331         | -         | 290        | 1,505      | 56        | 374           | -              | 15,903                |
| Other                  | 2,424                  | 48,491        | 6,196     | 10,082     | 47,130     | 1,362     | (4)           | (1)            | 395,849               |
| Unallocated            | -                      | 796,451       | -         | -          | 227,568    | 332,073   | -             | (6,964)        | 1,349,127             |
| Direct Billings        | 15,271                 | -             | -         | -          | -          | -         | -             | -              | 15,271                |
| Totals                 | -                      | -             | -         | -          | -          | -         | -             | -              | 6,070,706             |

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

| <u>Department</u>      | <u>Basis of Allocation</u>                                |
|------------------------|---|
| Building Depreciation  |   |
| New Courthouse         | Net Usable Square Footage Occupied - New Courthouse       |
| Old Courthouse         | Net Usable Square Footage Occupied - Old Courthouse       |
| Agricultural Res Ctr.  | Net Usable Square Footage Occupied - Agricultural Res Ctr |
| County Complex         | Direct Allocation - County Complex                        |
| St Francis Bldg        | Net Usable Square Footage Occupied - St Francis           |
| Equipment Depreciation |   |
| Equipment              | Actual Equipment Cost By Department                       |
| Phone System           | Direct To Central Telephone For Further Distribution      |
| Data Processing        | Direct Allocation - Information Technology                |
| 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                           |
| Liability Insurance    |   |
| General Liability      | Gross Salary/Wages By Department                          |
| Employee Liability     | Full-Time Equivalent Employees By Dept                    |
| Automobile             | Number Of Covered Vehicles By Department                  |
| Law Enforcement        | Number Of Covered Employees By Department                 |
| Property Insurance     |   |
| New Courthouse         | Net Usable Square Footage Occupied - New Courthouse       |
| Old Courthouse         | Net Usable Square Footage Occupied - Old Courthouse       |

Actual 2016

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

| <u>Department</u>             | <u>Basis of Allocation</u>  |
|-------------------------------|---|
| Agricultural Res Ctr.         | Net Usable Square Footage Occupied - Agricultural Res Ctr         |
| 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                   |
| <b>Building Maintenance</b>   |   |
| Courthouse Complex            | Net Usable Square Footage Occupied - New & Old Courthouses        |
| Mailroom                      | Total Pieces Of Mail Processed By Department                      |
| Other Depts                   | Total Labor Hours Converted To Salaries By Department             |
| Legion Bldg                   | Net Usable Square Footage Occupied - Former Legion Bldg           |
| St Francis Bldg               | Net Usable Square Footage Occupied - St Francis                   |
| <b>Building Security</b>      |   |
| Courthouse Complex            | Net Usable Square Footage Occupied - New & Old Courthouses        |
| <b>Finance</b>                |   |
| Accounting/ Budgeting         | Total Accounting Transactions (Exp & Rev) By Department           |
| External Audit                | Total Accounting Transactions (Exp & Rev) By Department           |
| Liquid Fuels                  | Direct Allocation - Liquid Fuels                                  |
| <b>Human Resources</b>        |   |
| Personnel Admin               | Full-Time Equivalent Employees By Department (Ex. Tax Collectors) |
| Payroll                       | Total Payroll Checks Issued By Department                         |
| <b>Information Technology</b> |   |
| Technological Support         | Actual Hours By Department  |
| System Maintenance            | Number of Computers & Servers by Department                       |
| <b>Commissioners</b>          |   |
| Accounting                    | Total Accounting Transactions (Exp & Rev) By Department           |

Actual 2016

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

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

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation**  
**Nature and Extent Of Services**

Historically, use charges have been used to as a means to allocate the cost of fixed assets to periods benefitting from the assets use. To bring the cost allocation plan in alignment with the 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards all use charges have been converted to depreciation. The allocation of the depreciation has based on net usable square feet occupied by departments in the New Courthouse, Old Courthouse, and the Agricultural Resource Center.

**New and Old Courthouse**

The Adams County Courthouse was originally built in 1859 at a cost of \$15,675. Various minor renovations have been made over the years, the majority of which are undocumented. However, during 1981, improvements to the Courthouse amounted to \$16,938, in 2002 improvements amounted to \$15,554 and in 2003 improvements totaled \$3,392. In addition, during 1982, 1983, and 1984 extensive renovations were made to the Old Courthouse, which amounted to \$284,550, \$249,578, and \$12,385, respectively, bringing the total cost for depreciation purposes to \$598,071. Costs of the Historical Courtroom renovation are not included in the plan. Domestic Relations have been omitted for allocation purposes due to the fact a portion of the renovation costs were funded with IV-D dollars.

The Adams County Courthouse Annex (New Courthouse) was built in 1978 at a total cost of \$3,301,231. The majority of offices are housed in this complex. Additions were made in 1980 totaling \$15,574, and improvements were made in 2002 for \$114,065 and 2003 for \$ 27,442, bringing the total cost for the depreciation calculation to \$3,458,312.

Total depreciation for New and Old Courthouse for 2016 is \$81,127.

Actual 2016

**Agricultural Building**

During 2000, Adams County sold the County Service Building and thus eliminating the depreciation associated with this building. However, Adams County constructed a new building in its place called the Agricultural Resource Center. The total cost associated with the construction of the building as of 2001 is \$3,169,711. No additional costs were incurred since.

Total depreciation for the Agricultural Building for 2016 is \$63,394.

**County Complex**

The County Complex is valued at \$ 35,000 and had additional work of \$12,778 in 2011, totaling \$47,778.

Total depreciation for the County Complex in 2016 is \$956.

**St Francis Building**

In 2012, the County purchased the St Francis Building at a cost of \$1,375,000. The depreciation cost of this property has begun during the 2014 cost allocation plan and is being allocated based on net usable square footage occupied.

Total depreciation for the St Francis building in 2016 is \$68,750.

Actual 2016

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

|                                     | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|-------------------------------------|-----------------------|-----------------------|-----------------|----------------|
| Departmental Cost Adjustments       |                       |                       |                 |                |
| Building Depreciation               | 214,227               |                       | 214,227         | 214,227        |
| Major Repairs - Elevator            | -                     |                       | -               | -              |
|                                     | <u>-</u>              | <u>-</u>              | <u>-</u>        | <u>-</u>       |
| Total Departmental Cost Adjustments | <u>214,227</u>        | <u>-</u>              | <u>214,227</u>  | <u>214,227</u> |
| Total to be Allocated               | <u>214,227</u>        | <u>-</u>              | <u>214,227</u>  | <u>214,227</u> |



Actual 2016

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

|   | Total   | General And<br>Administration | New Courthouse | Old Courthouse | Agricultural Res<br>Ctr. | County Complex | St Francis Bldg |
|---|---------|-------------------------------|----------------|----------------|--------------------------|----------------|-----------------|
| Departmental Cost Adjustments             |         |                               |                |                |                          |                |                 |
| Building Depreciation                     | 214,227 |                               | 69,166         | 11,961         | 63,394                   | 956            | 68,750          |
| Major Repairs - Elevator                  | -       |                               |                |                | -                        |                |                 |
| <hr/>                                     |         |                               |                |                |                          |                |                 |
| Functional Cost                           | 214,227 | -                             | 69,166         | 11,961         | 63,394                   | 956            | 68,750          |
| Additions: 1st<br>Central Service Centers | -       | -                             |                |                |                          |                |                 |
| REALLOCATE ADMIN                          |         | -                             | -              | -              | -                        | -              | -               |
| <hr/>                                     |         |                               |                |                |                          |                |                 |
| Allocable Costs                           | 214,227 | -                             | 69,166         | 11,961         | 63,394                   | 956            | 68,750          |
| Unallocated                               | -       |                               |                |                |                          |                |                 |
| 1st Allocation                            | 214,227 | -                             | 69,166         | 11,961         | 63,394                   | 956            | 68,750          |
| Additions: 2nd<br>Central Service Centers | -       | -                             |                |                |                          |                |                 |
| REALLOCATE ADMIN                          |         | -                             | -              | -              | -                        | -              | -               |
| <hr/>                                     |         |                               |                |                |                          |                |                 |
| Allocable Costs                           | -       | -                             | -              | -              | -                        | -              | -               |
| Unallocated                               | -       |                               |                |                |                          |                |                 |
| 2nd Allocation                            | -       | -                             | -              | -              | -                        | -              | -               |
| <hr/>                                     |         |                               |                |                |                          |                |                 |
| Total Allocated                           | 214,227 | -                             | 69,166         | 11,961         | 63,394                   | 956            | 68,750          |

Actual 2016

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

| User Department        | Total          | New Courthouse | Old Courthouse | Agricultural Res Ctr. | County Complex | St Francis Bldg |
|------------------------|----------------|----------------|----------------|-----------------------|----------------|-----------------|
| Building Maintenance   | 16,628         | 3,142          | 212            | 933                   | -              | 12,341          |
| Building Security      | 289            | 289            | -              | -                     | -              | -               |
| Finance                | 1,835          | 1,540          | -              | -                     | -              | 295             |
| Human Resources        | 1,797          | 1,797          | -              | -                     | -              | -               |
| Information Technology | 2,040          | 1,027          | -              | -                     | -              | 1,013           |
| Commissioners          | 3,894          | 3,599          | -              | -                     | -              | 295             |
| Solicitor              | 1,514          | 360            | 859            | -                     | -              | 295             |
| Purchasing             | 513            | 513            | -              | -                     | -              | -               |
| Controller             | 1,579          | 1,284          | -              | -                     | -              | 295             |
| Treasurer              | 2,092          | 1,797          | -              | -                     | -              | 295             |
| Central Phone          | 129            | 129            | -              | -                     | -              | -               |
| County Complex         | 956            | -              | -              | -                     | 956            | -               |
| Election & Voter       | 5,321          | 1,027          | 487            | -                     | -              | 3,807           |
| Tax Services           | 5,430          | 5,135          | -              | -                     | -              | 295             |
| Public Defender        | 2,240          | 2,240          | -              | -                     | -              | -               |
| Reg & Recorder         | 6,961          | 3,915          | -              | -                     | -              | 3,046           |
| Planning               | 18,385         | -              | -              | 16,617                | -              | 1,768           |
| Courts                 | 27,158         | 21,393         | 4,095          | -                     | -              | 1,670           |
| Law Library            | 1,547          | 1,547          | -              | -                     | -              | -               |
| Victim Witness         | 1,078          | -              | 1,078          | -                     | -              | -               |
| Clerk Courts           | 4,721          | 2,953          | -              | -                     | -              | 1,768           |
| Constables             | -              | -              | -              | -                     | -              | -               |
| Coroner                | -              | -              | -              | -                     | -              | -               |
| District Attorney      | 4,400          | -              | 4,400          | -                     | -              | -               |
| Prothonotary           | 4,039          | 3,209          | 830            | -                     | -              | -               |
| Sheriff                | 6,318          | 4,550          | -              | -                     | -              | 1,768           |
| Probation Services     | 9,780          | 6,098          | -              | -                     | -              | 3,682           |
| Veteran's Affairs      | 623            | 162            | -              | -                     | -              | 461             |
| Conservation           | 10,985         | -              | -              | 10,985                | -              | -               |
| Agricultural Extension | 26,904         | -              | -              | 26,904                | -              | -               |
| Operational Services   | -              | -              | -              | -                     | -              | -               |
| Other                  | 45,071         | 1,460          | -              | 7,955                 | -              | 35,656          |
| <b>Subtotal</b>        | <b>214,227</b> | <b>69,166</b>  | <b>11,961</b>  | <b>63,394</b>         | <b>956</b>     | <b>68,750</b>   |
| <b>Total</b>           | <b>214,227</b> | <b>69,166</b>  | <b>11,961</b>  | <b>63,394</b>         | <b>956</b>     | <b>68,750</b>   |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Building Depreciation  
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%                | 3,142            |               | 3,142            | -                 | 3,142           |
| Building Security              | 225                  | 0.418%                | 289              |               | 289              | -                 | 289             |
| Finance                        | 1,200                | 2.227%                | 1,540            |               | 1,540            | -                 | 1,540           |
| Human Resources                | 1,400                | 2.598%                | 1,797            |               | 1,797            | -                 | 1,797           |
| Information Technology         | 800                  | 1.485%                | 1,027            |               | 1,027            | -                 | 1,027           |
| Commissioners                  | 2,804                | 5.204%                | 3,599            |               | 3,599            | -                 | 3,599           |
| Solicitor                      | 280                  | 0.520%                | 360              |               | 360              | -                 | 360             |
| Purchasing                     | 400                  | 0.742%                | 513              |               | 513              | -                 | 513             |
| Controller                     | 1,000                | 1.856%                | 1,284            |               | 1,284            | -                 | 1,284           |
| Treasurer                      | 1,400                | 2.598%                | 1,797            |               | 1,797            | -                 | 1,797           |
| Central Phone                  | 100                  | 0.186%                | 129              |               | 129              | -                 | 129             |
| Election & Voter               | 800                  | 1.485%                | 1,027            |               | 1,027            | -                 | 1,027           |
| Tax Appraising                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Tax Services                   | 4,000                | 7.424%                | 5,135            |               | 5,135            | -                 | 5,135           |
| Public Defender                | 1,745                | 3.239%                | 2,240            |               | 2,240            | -                 | 2,240           |
| Reg & Recorder                 | 3,050                | 5.661%                | 3,915            |               | 3,915            | -                 | 3,915           |
| Courts                         | 16,665               | 30.930%               | 21,393           |               | 21,393           | -                 | 21,393          |
| Law Library                    | 1,205                | 2.236%                | 1,547            |               | 1,547            | -                 | 1,547           |
| Victim Witness                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Clerk Courts                   | 2,300                | 4.269%                | 2,953            |               | 2,953            | -                 | 2,953           |
| Prothonotary                   | 2,500                | 4.640%                | 3,209            |               | 3,209            | -                 | 3,209           |
| Sheriff                        | 3,545                | 6.579%                | 4,550            |               | 4,550            | -                 | 4,550           |
| Probation Services             | 4,750                | 8.816%                | 6,098            |               | 6,098            | -                 | 6,098           |
| Veteran's Affairs              | 126                  | 0.234%                | 162              |               | 162              | -                 | 162             |
| Other                          | 1,137                | 2.110%                | 1,460            |               | 1,460            | -                 | 1,460           |
| <b>Subtotal</b>                | <b>53,880</b>        | <b>100.000%</b>       | <b>69,166</b>    | <b>-</b>      | <b>69,166</b>    | <b>-</b>          | <b>69,166</b>   |
| <b>Second Allocation Total</b> | <b>53,880</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>53,880</b>        | <b>100.000%</b>       | <b>69,166</b>    | <b>-</b>      | <b>69,166</b>    | <b>-</b>          | <b>69,166</b>   |

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

Source: Building Maintenance

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Building Depreciation  
Detail Allocation of  
Old Courthouse**

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

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

Source: Building Maintenance

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation**  
**Detail Allocation of**  
**Agricultural Res Ctr.**

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 334                  | 1.472%                | 933              |               | 933              | -                 | 933             |
| Planning               | 5,948                | 26.213%               | 16,617           |               | 16,617           | -                 | 16,617          |
| Conservation           | 3,932                | 17.328%               | 10,985           |               | 10,985           | -                 | 10,985          |
| Agricultural Extension | 9,630                | 42.440%               | 26,904           |               | 26,904           | -                 | 26,904          |
| Other                  | 2,847                | 12.547%               | 7,955            |               | 7,955            | -                 | 7,955           |
| Subtotal               | 22,691               | 100.000%              | 63,394           | -             | 63,394           | -                 | 63,394          |
| Total                  | 22,691               | 100.000%              | 63,394           | -             | 63,394           | -                 | 63,394          |

(A) Alloc basis: Net Usable Square Footage Occupied - Agricultural Res Ctr

Source: Commissioner's Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation**  
**Detail Allocation of**  
**County Complex**

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

(A) Alloc basis: Direct Allocation - County Complex

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Building Depreciation  
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          |
| <b>Subtotal</b>        | <b>33,588</b>        | <b>100.000%</b>       | <b>68,750</b>    | <b>-</b>      | <b>68,750</b>    | <b>-</b>          | <b>68,750</b>   |
| <b>Total</b>           | <b>33,588</b>        | <b>100.000%</b>       | <b>68,750</b>    | <b>-</b>      | <b>68,750</b>    | <b>-</b>          | <b>68,750</b>   |

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

Source: Commissioner's Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Equipment Depreciation  
Nature And Extent Of Services**

The Information Technology department is responsible for maintaining the technical equipment that supports all county functions. Each year the purchases made by this department are reviewed to determine the relative benefit received by each department. Depreciation related to equipment purchases made in 2003, totaling \$53,733 will end in the plan year 2017. In 2007 the County purchased equipment for the County Complex and assigned a useful life of fifteen years. The cost of the equipment was \$33,990 with depreciation amount of \$2,266 and will be directly allocated to the County Complex Department. This depreciation will end in the plan year 2021.

In 2009, the County upgraded its phone system purchasing \$29,382 of equipment with a useful life of seven years and an annual depreciation charge of \$4,197. Depreciation related to this upgrade ended in the 2015 plan year.

In 2015, multiple large purchases were made including three-year Enterprise Licenses from Microsoft totaling \$119,445, Cisco/Core totaling \$73,657 and fiber electric work. In 2016 additional switches were purchased through Cisco totaling \$9,558. In year 2016, \$9,558 of additional fiber electrical work was purchased through Cisco. Capital assets purchased in 2015 through 2016 were assigned a 7-year useful life.

Ref: OMB A-87, Attachment B, Section 15

Ref: OMB A-87, Attachment B, Paragraph B.11.

Ref: OMB 2 CFR 200.436 Depreciation



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Equipment Depreciation  
Costs to be Allocated**

|   | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|---|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements                 | -                     |                       | -               | -              |
| Departmental Cost Adjustments<br>Equipment Use Charge | 172,717               |                       | 172,717         | 172,717        |
|   | <u>-</u>              | <u></u>               | <u>-</u>        | <u>-</u>       |
| Total Departmental Cost Adjustments                   | <u>172,717</u>        | <u>-</u>              | <u>172,717</u>  | <u>172,717</u> |
| Total to be Allocated                                 | <u>172,717</u>        | <u>-</u>              | <u>172,717</u>  | <u>172,717</u> |

Actual 2016

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

|   | Total   | General And<br>Administration | Equipment | Phone System | Data Processing |
|---|---------|-------------------------------|-----------|--------------|-----------------|
| Departmental Expenditures                 | -       | -                             | -         | -            | -               |
| <u>Cost Adjustments</u>                   |         |                               |           |              |                 |
| Deductions                                | -       | -                             |           |              |                 |
| Departmental Cost Adjustments             |         |                               |           |              |                 |
| Equipment Use Charge                      | 172,717 |                               | 53,733    |              | 118,984         |
| Functional Cost                           | 172,717 | -                             | 53,733    | -            | 118,984         |
| Additions: 1st<br>Central Service Centers | -       | -                             |           |              |                 |
| REALLOCATE ADMIN                          |         |                               |           |              |                 |
| Allocable Costs                           | 172,717 | -                             | 53,733    | -            | 118,984         |
| Unallocated                               | -       |                               |           |              |                 |
| 1st Allocation                            | 172,717 | -                             | 53,733    | -            | 118,984         |
| Additions: 2nd<br>Central Service Centers | -       | -                             |           |              |                 |
| REALLOCATE ADMIN                          |         |                               |           |              |                 |
| Allocable Costs                           | -       | -                             | -         | -            | -               |
| Unallocated                               | -       |                               |           |              |                 |
| 2nd Allocation                            | -       | -                             | -         | -            | -               |
| Total Allocated                           | 172,717 | -                             | 53,733    | -            | 118,984         |

Actual 2016

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

| <u>User Department</u> | <u>Total</u> | <u>Equipment</u> | <u>Phone System</u> | <u>Data Processing</u> |
|------------------------|--------------|------------------|---------------------|------------------------|
| Building Maintenance   | 18,109       | 18,109           | -                   | -                      |
| Building Security      | 3,745        | 3,745            | -                   | -                      |
| Finance                | 2,898        | 2,898            | -                   | -                      |
| Human Resources        | 927          | 927              | -                   | -                      |
| Information Technology | 134,456      | 15,472           | -                   | 118,984                |
| Commissioners          | 6,664        | 6,664            | -                   | -                      |
| Solicitor              | -            | -                | -                   | -                      |
| Purchasing             | 552          | 552              | -                   | -                      |
| Controller             | 339          | 339              | -                   | -                      |
| Treasurer              | 2,760        | 2,760            | -                   | -                      |
| Central Phone          | -            | -                | -                   | -                      |
| County Complex         | 2,266        | 2,266            | -                   | -                      |
| Other                  | 1            | 1                | -                   | 0                      |
| Subtotal               | 172,717      | 53,733           | -                   | 118,984                |
| Total                  | 172,717      | 53,733           | -                   | 118,984                |

Actual 2016

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

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance    | 271,635              | 33.702%               | 18,109           |               | 18,109           | -                 | 18,109          |
| Building Security       | 56,175               | 6.970%                | 3,745            |               | 3,745            | -                 | 3,745           |
| Finance                 | 43,470               | 5.393%                | 2,898            |               | 2,898            | -                 | 2,898           |
| Human Resources         | 13,905               | 1.725%                | 927              |               | 927              | -                 | 927             |
| Information Technology  | 232,080              | 28.795%               | 15,472           |               | 15,472           | -                 | 15,472          |
| Commissioners           | 99,960               | 12.402%               | 6,664            |               | 6,664            | -                 | 6,664           |
| Solicitor               |                      | 0.000%                | -                |               | -                | -                 | -               |
| Purchasing              | 8,280                | 1.027%                | 552              |               | 552              | -                 | 552             |
| Controller              | 5,085                | 0.631%                | 339              |               | 339              | -                 | 339             |
| Treasurer               | 41,400               | 5.137%                | 2,760            |               | 2,760            | -                 | 2,760           |
| Central Phone           |                      | 0.000%                | -                |               | -                | -                 | -               |
| County Complex          | 33,990               | 4.217%                | 2,266            |               | 2,266            | -                 | 2,266           |
| Operational Services    |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                   |                      | 0.001%                | 1                |               | 1                | -                 | 1               |
| Subtotal                | 805,980              | 100.000%              | 53,733           | -             | 53,733           | -                 | 53,733          |
| Second Allocation Total | 805,980              |                       |                  |               |                  |                   |                 |
| Total                   | 805,980              | 100.000%              | 53,733           | -             | 53,733           | -                 | 53,733          |

(A) Alloc basis: Actual Equipment Cost By Department

Source: Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA  
Equipment Depreciation  
Detail Allocation of  
Phone System

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

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Equipment Depreciation  
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%                | -                |               | -                | -                 | -               |
| Building Security              |                      | 0.000%                | -                |               | -                | -                 | -               |
| Finance                        |                      | 0.000%                | -                |               | -                | -                 | -               |
| Human Resources                |                      | 0.000%                | -                |               | -                | -                 | -               |
| Information Technology         | 100                  | 100.000%              | 118,984          |               | 118,984          | -                 | 118,984         |
| Commissioners                  |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                          |                      | 0.000%                | 0                |               | 0                | -                 | 0               |
| <b>Subtotal</b>                | <b>100</b>           | <b>100.000%</b>       | <b>118,984</b>   | <b>-</b>      | <b>118,984</b>   | <b>-</b>          | <b>118,984</b>  |
| <b>Second Allocation Total</b> | <b>100</b>           |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>100</b>           | <b>100.000%</b>       | <b>118,984</b>   | <b>-</b>      | <b>118,984</b>   | <b>-</b>          | <b>118,984</b>  |

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

Actual 2016

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

Adams County employee benefits account used to accumulate the cost of hospitalization, life insurance, unemployment, employee opt-out, parking and tuition reimbursement. With the implementation of the new accounting software in 2013, most of the employee benefits began being directly charged to departments; therefore, an end of year allocation will no longer be included in this plan for the majority of the fringe benefits. However, the employer portion of the parking cards for each department and the tuition reimbursement is being captured and is being allocated based on the below criteria.

Employee parking expenses have been allocated based on the number of parking cards assigned by the department.  
Tuition reimbursements have been analyzed by individual and allocated applicable departments.

Ref: OMB Circular A-87, Attachment B, Section 8  
Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

Actual 2016

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

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>  |
|---------------------------------------|-----------------------|-----------------------|-----------------|---------------|
| Expenditures per Financial Statements | 25,145                |                       | 25,145          | 25,145        |
| Deductions                            |                       |                       | -               |               |
|                                       |                       |                       | -               |               |
| Total Deductions                      | -                     | -                     | -               | -             |
| Departmental Cost Adjustments         |                       |                       |                 |               |
|                                       | -                     |                       | -               |               |
| Total Departmental Cost Adjustments   | -                     | -                     | -               | -             |
| Total to be Allocated                 | <u>25,145</u>         | <u>-</u>              | <u>25,145</u>   | <u>25,145</u> |



Actual 2016

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

|                                      | Total         | General and Administration | Health   | Life Insurance | Tuition Reimb | Employ Opt-Out | Parking Expense |
|--------------------------------------|---------------|----------------------------|----------|----------------|---------------|----------------|-----------------|
| <b>Other Expenses and Cost</b>       |               |                            |          |                |               |                |                 |
| Healthcare Insurance                 | -             |                            |          |                |               |                |                 |
| Life Insurance                       | -             |                            |          |                |               |                |                 |
| Tuition Reimbursement                | 1,449         |                            |          |                | 1,449         |                |                 |
| Employee Opt-Out                     | -             |                            |          |                |               |                |                 |
| Parking Expense                      | 23,696        |                            |          |                |               |                | 23,696          |
| Insurance Admin Fees                 | -             |                            |          |                |               |                |                 |
| Unemployment Comp                    | -             |                            |          |                |               |                |                 |
| Short Term Disability                | -             |                            |          |                |               |                |                 |
| <b>Departmental Expenditures</b>     | <b>25,145</b> | <b>-</b>                   | <b>-</b> | <b>-</b>       | <b>1,449</b>  | <b>-</b>       | <b>23,696</b>   |
| <b>Cost Adjustments</b>              |               |                            |          |                |               |                |                 |
| Deductions                           | -             | -                          |          |                |               |                |                 |
| <b>Departmental Cost Adjustments</b> | <b>-</b>      |                            |          |                |               |                |                 |
| <b>Functional Cost</b>               | <b>25,145</b> | <b>-</b>                   | <b>-</b> | <b>-</b>       | <b>1,449</b>  | <b>-</b>       | <b>23,696</b>   |
| <b>Additions: 1st</b>                |               |                            |          |                |               |                |                 |
| Central Service Centers              | -             | -                          |          |                |               |                |                 |
| <b>REALLOCATE ADMIN</b>              |               |                            |          |                |               |                |                 |
| Allocable Costs                      | 25,145        | -                          | -        | -              | 1,449         | -              | 23,696          |
| Unallocated                          | -             |                            |          |                |               |                |                 |
| 1st Allocation                       | 25,145        | -                          | -        | -              | 1,449         | -              | 23,696          |
| <b>Additions: 2nd</b>                |               |                            |          |                |               |                |                 |
| Central Service Centers              | -             | -                          |          |                |               |                |                 |
| <b>REALLOCATE ADMIN</b>              |               |                            |          |                |               |                |                 |
| Allocable Costs                      | -             | -                          | -        | -              | -             | -              | -               |
| Unallocated                          | -             |                            |          |                |               |                |                 |
| 2nd Allocation                       | -             | -                          | -        | -              | -             | -              | -               |
| <b>Total Allocated</b>               | <b>25,145</b> | <b>-</b>                   | <b>-</b> | <b>-</b>       | <b>1,449</b>  | <b>-</b>       | <b>23,696</b>   |

Actual 2016

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

| User Department        | Total         | Health   | Life Insurance | Tuition Reimb | Employ Opt-Out | Parking Expense |
|------------------------|---------------|----------|----------------|---------------|----------------|-----------------|
| Building Maintenance   | 564           | -        | -              | -             | -              | 564             |
| Building Security      | 564           | -        | -              | -             | -              | 564             |
| Finance                | 752           | -        | -              | -             | -              | 752             |
| Human Resources        | 752           | -        | -              | -             | -              | 752             |
| Information Technology | 2,389         | -        | -              | 1,449         | -              | 940             |
| Commissioners          | 188           | -        | -              | -             | -              | 188             |
| Solicitor              | 188           | -        | -              | -             | -              | 188             |
| Purchasing             | 188           | -        | -              | -             | -              | 188             |
| Controller             | 376           | -        | -              | -             | -              | 376             |
| Election & Voter       | 188           | -        | -              | -             | -              | 188             |
| Tax Services           | 1,881         | -        | -              | -             | -              | 1,881           |
| Public Defender        | 376           | -        | -              | -             | -              | 376             |
| Reg & Recorder         | 188           | -        | -              | -             | -              | 188             |
| Courts                 | 1,881         | -        | -              | -             | -              | 1,881           |
| Law Library            | 188           | -        | -              | -             | -              | 188             |
| Victim Witness         | 376           | -        | -              | -             | -              | 376             |
| Clerk Courts           | 940           | -        | -              | -             | -              | 940             |
| Coroner                | -             | -        | -              | -             | -              | -               |
| District Attorney      | 752           | -        | -              | -             | -              | 752             |
| Prothonotary           | 376           | -        | -              | -             | -              | 376             |
| Sheriff                | 1,128         | -        | -              | -             | -              | 1,128           |
| Prison                 | -             | -        | -              | -             | -              | -               |
| Probation Services     | 2,821         | -        | -              | -             | -              | 2,821           |
| Domestic Relations     | 2,069         | -        | -              | -             | -              | 2,069           |
| 911 Telecommunications | -             | -        | -              | -             | -              | -               |
| Children & Youth       | 5,830         | -        | -              | -             | -              | 5,830           |
| Operational Services   | -             | -        | -              | -             | -              | -               |
| Other                  | 2             | -        | -              | -             | -              | 2               |
| <b>Subtotal</b>        | <b>25,145</b> | <b>-</b> | <b>-</b>       | <b>1,449</b>  | <b>-</b>       | <b>23,696</b>   |
| <b>Total</b>           | <b>25,145</b> | <b>-</b> | <b>-</b>       | <b>1,449</b>  | <b>-</b>       | <b>23,696</b>   |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Tuition Reimb**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Finance                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Human Resources         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Information Technology  | 1,449                | 100.000%              | 1,449            |               | 1,449            | -                 | 1,449           |
| Commissioners           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Solicitor               |                      | 0.000%                | -                |               | -                | -                 | -               |
| Purchasing              |                      | 0.000%                | -                |               | -                | -                 | -               |
| Controller              |                      | 0.000%                | -                |               | -                | -                 | -               |
| Haz Mat Emg Response    |                      | 0.000%                | -                |               | -                | -                 | -               |
| Domestic Relations      |                      | 0.000%                | -                |               | -                | -                 | -               |
| 911 Telecommunications  |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth        |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                   |                      | 0.000%                | -                |               | -                | -                 | -               |
| Subtotal                | 1,449                | 100.000%              | 1,449            | -             | 1,449            | -                 | 1,449           |
| Second Allocation Total | 1,449                |                       |                  |               |                  |                   |                 |
| Total                   | 1,449                | 100.000%              | 1,449            | -             | 1,449            | -                 | 1,449           |

(A) Alloc basis

Direct Allocation based on use per Department

Source:

Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Parking Expense**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance           | 3                    | 2.381%                | 564              |               | 564              | -                 | 564             |
| Building Security              | 3                    | 2.381%                | 564              |               | 564              | -                 | 564             |
| Finance                        | 4                    | 3.175%                | 752              |               | 752              | -                 | 752             |
| Human Resources                | 4                    | 3.175%                | 752              |               | 752              | -                 | 752             |
| Information Technology         | 5                    | 3.968%                | 940              |               | 940              | -                 | 940             |
| Commissioners                  | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Solicitor                      | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Purchasing                     | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Controller                     | 2                    | 1.587%                | 376              |               | 376              | -                 | 376             |
| Treasurer                      |                      | 0.000%                | -                |               | -                | -                 | -               |
| Election & Voter               | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Tax Services                   | 10                   | 7.937%                | 1,881            |               | 1,881            | -                 | 1,881           |
| Public Defender                | 2                    | 1.587%                | 376              |               | 376              | -                 | 376             |
| Reg & Recorder                 | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Planning                       | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Courts                         | 10                   | 7.937%                | 1,881            |               | 1,881            | -                 | 1,881           |
| Law Library                    | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Victim Witness                 | 2                    | 1.587%                | 376              |               | 376              | -                 | 376             |
| Clerk Courts                   | 5                    | 3.968%                | 940              |               | 940              | -                 | 940             |
| District Attorney              | 4                    | 3.175%                | 752              |               | 752              | -                 | 752             |
| Prothonotary                   | 2                    | 1.587%                | 376              |               | 376              | -                 | 376             |
| Sheriff                        | 6                    | 4.762%                | 1,128            |               | 1,128            | -                 | 1,128           |
| Probation Services             | 15                   | 11.905%               | 2,821            |               | 2,821            | -                 | 2,821           |
| Veteran's Affairs              | 1                    | 0.794%                | 188              |               | 188              | -                 | 188             |
| Domestic Relations             | 11                   | 8.730%                | 2,069            |               | 2,069            | -                 | 2,069           |
| 911 Telecommunications         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth               | 31                   | 24.603%               | 5,830            |               | 5,830            | -                 | 5,830           |
| Liquid Fuels                   |                      | 0.000%                | -                |               | -                | -                 | -               |
| Operational Services           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                          |                      | 0.000%                | 2                |               | 2                | -                 | 2               |
| <b>Subtotal</b>                | <b>126</b>           | <b>100.000%</b>       | <b>23,696</b>    | <b>-</b>      | <b>23,696</b>    | <b>-</b>          | <b>23,696</b>   |
| <b>Second Allocation Total</b> | <b>126</b>           |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>126</b>           | <b>100.000%</b>       | <b>23,696</b>    | <b>-</b>      | <b>23,696</b>    | <b>-</b>          | <b>23,696</b>   |

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

Source:                                      Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Liability Insurance  
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 Circular A-87, Attachment B, Section 22

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

Actual 2016

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

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|---------------------------------------|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements | 211,951               |                       | 211,951         | 211,951        |
| Deductions                            |                       |                       | -               |                |
|                                       |                       |                       | -               |                |
| Total Deductions                      | -                     | -                     | -               | -              |
| Departmental Cost Adjustments         |                       |                       |                 |                |
|                                       | -                     |                       | -               |                |
| Total Departmental Cost Adjustments   | -                     | -                     | -               | -              |
| Total to be Allocated                 | <u>211,951</u>        | <u>-</u>              | <u>211,951</u>  | <u>211,951</u> |

Actual 2016

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

|  | Total   | General &<br>Administration | General Liability | Employee Liability | Automobile | Law Enforcement |
|--|---------|-----------------------------|-------------------|--------------------|------------|-----------------|
| <u>Other Expenses and Cost</u>             |         |                             |                   |                    |            |                 |
| General Liability                          | 32,381  |                             | 32,381            |                    |            |                 |
| Public Officials                           | 64,763  |                             |                   | 64,763             |            |                 |
| Crime                                      | 8,831   |                             |                   | 8,831              |            |                 |
| Automobile                                 | 26,494  |                             |                   |                    | 26,494     |                 |
| Law Enforcement                            | 79,482  |                             |                   |                    |            | 79,482          |
|  | -       |                             |                   |                    |            |                 |
|  | -       |                             |                   |                    |            |                 |
|  | -       |                             |                   |                    |            |                 |
| Departmental Expenditures                  | 211,951 | -                           | 32,381            | 73,594             | 26,494     | 79,482          |
| <u>Cost Adjustments</u>                    |         |                             |                   |                    |            |                 |
| Deductions                                 | -       | -                           |                   |                    |            |                 |
| Departmental Cost Adjustments              | -       |                             |                   |                    |            |                 |
| Functional Cost                            | 211,951 | -                           | 32,381            | 73,594             | 26,494     | 79,482          |
| Additions: 1st<br>Central Service Centers  | -       | -                           |                   |                    |            |                 |
| REALLOCATE ADMIN                           | -       | -                           | -                 | -                  | -          | -               |
| Allocable Costs                            | 211,951 | -                           | 32,381            | 73,594             | 26,494     | 79,482          |
| Unallocated                                | -       |                             |                   |                    |            |                 |
| 1st Allocation                             | 211,951 | -                           | 32,381            | 73,594             | 26,494     | 79,482          |
| Additions: 2nd<br>Central Services Centers | -       | -                           |                   |                    |            |                 |
| REALLOCATE ADMIN                           | -       | -                           | -                 | -                  | -          | -               |
| Allocable Costs                            | -       | -                           | -                 | -                  | -          | -               |
| Unallocated                                | -       |                             |                   |                    |            |                 |
| 2nd Allocation                             | -       | -                           | -                 | -                  | -          | -               |
| Total Allocated                            | 211,951 | -                           | 32,381            | 73,594             | 26,494     | 79,482          |

Actual 2016

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

| User Department        | Total  | General Liability | Employee Liability | Automobile | Law Enforcement |
|------------------------|--------|-------------------|--------------------|------------|-----------------|
| Building Maintenance   | 9,178  | 900               | 3,338              | 4,940      | -               |
| Building Security      | 6,115  | 352               | 795                | -          | 4,968           |
| Finance                | 1,052  | 257               | 795                | -          | -               |
| Human Resources        | 1,380  | 426               | 954                | -          | -               |
| Information Technology | 1,929  | 498               | 1,431              | -          | -               |
| Commissioners          | 1,603  | 649               | 954                | -          | -               |
| Solicitor              | 828    | 351               | 477                | -          | -               |
| Purchasing             | 52     | 52                | -                  | -          | -               |
| Controller             | 1,387  | 433               | 954                | -          | -               |
| Treasurer              | 906    | 270               | 636                | -          | -               |
| Central Phone          | -      | -                 | -                  | -          | -               |
| County Complex         | 169    | 169               | -                  | -          | -               |
| Services Building      | -      | -                 | -                  | -          | -               |
| Election & Voter       | 489    | 171               | 318                | -          | -               |
| Tax Appraising         | -      | -                 | -                  | -          | -               |
| Tax Services           | 4,700  | 1,259             | 2,543              | 898        | -               |
| Tax Collectors         | -      | -                 | -                  | -          | -               |
| Tax Claim              | -      | -                 | -                  | -          | -               |
| Public Defender        | 1,627  | 514               | 1,113              | -          | -               |
| Reg & Recorder         | 1,104  | 309               | 795                | -          | -               |
| Planning               | 4,697  | 1,256             | 2,543              | 898        | -               |
| Courts                 | 3,206  | 1,139             | 2,067              | -          | -               |
| DJ Harvey              | 653    | 176               | 477                | -          | -               |
| DJ Bowman              | 618    | 141               | 477                | -          | -               |
| DJ Little              | 629    | 152               | 477                | -          | -               |
| DJ Beauchat            | 794    | 158               | 636                | -          | -               |
| Law Library            | 198    | 39                | 159                | -          | -               |
| Victim Witness         | 865    | 70                | 795                | -          | -               |
| Clerk Courts           | 2,281  | 532               | 1,749              | -          | -               |
| Constables             | -      | -                 | -                  | -          | -               |
| Coroner                | 690    | 82                | 159                | 449        | -               |
| District Attorney      | 6,008  | 993               | 2,225              | 1,796      | 994             |
| Prothonotary           | 1,283  | 329               | 954                | -          | -               |
| Sheriff                | 14,926 | 1,113             | 2,225              | 3,143      | 8,445           |
| Fire Marshalls         | 1      | 1                 | -                  | -          | -               |
| Prison                 | 76,767 | 9,706             | 18,120             | 2,245      | 46,696          |
| Probation Services     | 33,808 | 2,886             | 7,153              | 5,389      | 18,380          |
| Juvenile Probation     | -      | -                 | -                  | -          | -               |
| Protect Insp           | 693    | 85                | 159                | 449        | -               |
| Emergency Services     | 5,081  | 209               | 3,974              | 898        | -               |
| Veteran's Affairs      | 421    | 103               | 318                | -          | -               |
| Conservation           | 5,182  | -                 | 1,590              | 3,592      | -               |
| Agricultural Extension | 1,097  | 302               | 795                | -          | -               |



Actual 2016

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

| <u>User Department</u> | <u>Total</u>   | <u>General Liability</u> | <u>Employee Liability</u> | <u>Automobile</u> | <u>Law Enforcement</u> |
|------------------------|----------------|--------------------------|---------------------------|-------------------|------------------------|
| Gypsy Moth             | -              | -                        | -                         | -                 | -                      |
| VOCA                   | 132            | 132                      | -                         | -                 | -                      |
| Haz Mat Emg Response   | 74             | 74                       | -                         | -                 | -                      |
| Domestic Relations     | 4,612          | 1,274                    | 3,338                     | -                 | -                      |
| 911 Telecommunications | 1,538          | 1,538                    | -                         | -                 | -                      |
| Children & Youth       | 11,921         | 2,654                    | 7,471                     | 1,796             | -                      |
| Operational Services   | 972            | 336                      | 636                       | -                 | -                      |
| Other                  | 253            | 259                      | (6)                       | 1                 | (1)                    |
| <b>Subtotal</b>        | <b>211,951</b> | <b>32,381</b>            | <b>73,594</b>             | <b>26,494</b>     | <b>79,482</b>          |
| <b>Total</b>           | <b>211,951</b> | <b>32,381</b>            | <b>73,594</b>             | <b>26,494</b>     | <b>79,482</b>          |

Actual 2016

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

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 590,079              | 2.778%                | 900              |               | 900              | -                 | 900             |
| Building Security      | 230,556              | 1.086%                | 352              |               | 352              | -                 | 352             |
| Finance                | 168,642              | 0.794%                | 257              |               | 257              | -                 | 257             |
| Human Resources        | 279,270              | 1.315%                | 426              |               | 426              | -                 | 426             |
| Information Technology | 326,678              | 1.538%                | 498              |               | 498              | -                 | 498             |
| Commissioners          | 425,781              | 2.005%                | 649              |               | 649              | -                 | 649             |
| Solicitor              | 230,358              | 1.085%                | 351              |               | 351              | -                 | 351             |
| Purchasing             | 34,113               | 0.161%                | 52               |               | 52               | -                 | 52              |
| Controller             | 284,140              | 1.338%                | 433              |               | 433              | -                 | 433             |
| Treasurer              | 176,946              | 0.833%                | 270              |               | 270              | -                 | 270             |
| County Complex         | 110,916              | 0.522%                | 169              |               | 169              | -                 | 169             |
| Election & Voter       | 112,260              | 0.529%                | 171              |               | 171              | -                 | 171             |
| Tax Services           | 825,520              | 3.887%                | 1,259            |               | 1,259            | -                 | 1,259           |
| Public Defender        | 337,238              | 1.588%                | 514              |               | 514              | -                 | 514             |
| Reg & Recorder         | 202,636              | 0.954%                | 309              |               | 309              | -                 | 309             |
| Planning               | 823,793              | 3.879%                | 1,256            |               | 1,256            | -                 | 1,256           |
| Courts                 | 747,105              | 3.518%                | 1,139            |               | 1,139            | -                 | 1,139           |
| DJ Harvey              | 115,230              | 0.543%                | 176              |               | 176              | -                 | 176             |
| DJ Bowman              | 92,205               | 0.434%                | 141              |               | 141              | -                 | 141             |
| DJ Little              | 99,550               | 0.469%                | 152              |               | 152              | -                 | 152             |
| DJ Beauchat            | 103,672              | 0.488%                | 158              |               | 158              | -                 | 158             |
| Law Library            | 25,173               | 0.119%                | 39               |               | 39               | -                 | 39              |
| Victim Witness         | 46,060               | 0.217%                | 70               |               | 70               | -                 | 70              |
| Clerk Courts           | 348,946              | 1.643%                | 532              |               | 532              | -                 | 532             |
| Coroner                | 53,605               | 0.252%                | 82               |               | 82               | -                 | 82              |
| District Attorney      | 651,202              | 3.066%                | 993              |               | 993              | -                 | 993             |
| Prothonotary           | 215,754              | 1.016%                | 329              |               | 329              | -                 | 329             |
| Sheriff                | 730,202              | 3.438%                | 1,113            |               | 1,113            | -                 | 1,113           |
| Fire Marshalls         | 496                  | 0.002%                | 1                |               | 1                | -                 | 1               |
| Prison                 | 6,366,125            | 29.973%               | 9,706            |               | 9,706            | -                 | 9,706           |
| Probation Services     | 1,894,205            | 8.918%                | 2,886            |               | 2,886            | -                 | 2,886           |
| Protect Insp           | 56,154               | 0.264%                | 85               |               | 85               | -                 | 85              |
| Emergency Services     | 137,270              | 0.646%                | 209              |               | 209              | -                 | 209             |
| Veteran's Affairs      | 67,860               | 0.319%                | 103              |               | 103              | -                 | 103             |
| Conservation           | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Agricultural Extension | 198,123              | 0.933%                | 302              |               | 302              | -                 | 302             |
| Gypsy Moth             | -                    | 0.000%                | -                |               | -                | -                 | -               |
| VOCA                   | 86,648               | 0.408%                | 132              |               | 132              | -                 | 132             |
| Haz Mat Emg Response   | 48,206               | 0.227%                | 74               |               | 74               | -                 | 74              |

Actual 2016

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

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Domestic Relations             | 835,844              | 3.935%                | 1,274            |               | 1,274            | -                 | 1,274           |
| 911 Telecommunications         | 1,008,743            | 4.749%                | 1,538            |               | 1,538            | -                 | 1,538           |
| Children & Youth               | 1,739,636            | 8.191%                | 2,654            |               | 2,654            | -                 | 2,654           |
| VOJO                           | 20,748               | 0.098%                | 32               |               | 32               | -                 | 32              |
| Operational Services           | 220,262              | 1.037%                | 336              |               | 336              | -                 | 336             |
| Other                          | 171,577              | 0.805%                | 259              |               | 259              | -                 | 259             |
| <b>Subtotal</b>                | <b>21,239,525</b>    | <b>100.000%</b>       | <b>32,381</b>    | <b>-</b>      | <b>32,381</b>    | <b>-</b>          | <b>32,381</b>   |
| <b>Second Allocation Total</b> | <b>21,239,525</b>    |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>21,239,525</b>    | <b>100.000%</b>       | <b>32,381</b>    | <b>-</b>      | <b>32,381</b>    | <b>-</b>          | <b>32,381</b>   |

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

Source: General Ledger Trial Balance

Actual 2016

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

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 21                   | 4.536%                | 3,338            |               | 3,338            | -                 | 3,338           |
| Building Security      | 5                    | 1.080%                | 795              |               | 795              | -                 | 795             |
| Finance                | 5                    | 1.080%                | 795              |               | 795              | -                 | 795             |
| Human Resources        | 6                    | 1.296%                | 954              |               | 954              | -                 | 954             |
| Information Technology | 9                    | 1.944%                | 1,431            |               | 1,431            | -                 | 1,431           |
| Commissioners          | 6                    | 1.296%                | 954              |               | 954              | -                 | 954             |
| Solicitor              | 3                    | 0.648%                | 477              |               | 477              | -                 | 477             |
| Controller             | 6                    | 1.296%                | 954              |               | 954              | -                 | 954             |
| Treasurer              | 4                    | 0.864%                | 636              |               | 636              | -                 | 636             |
| Election & Voter       | 2                    | 0.432%                | 318              |               | 318              | -                 | 318             |
| Tax Services           | 16                   | 3.456%                | 2,543            |               | 2,543            | -                 | 2,543           |
| Public Defender        | 7                    | 1.512%                | 1,113            |               | 1,113            | -                 | 1,113           |
| Reg & Recorder         | 5                    | 1.080%                | 795              |               | 795              | -                 | 795             |
| Planning               | 16                   | 3.456%                | 2,543            |               | 2,543            | -                 | 2,543           |
| Courts                 | 13                   | 2.808%                | 2,067            |               | 2,067            | -                 | 2,067           |
| DJ Harvey              | 3                    | 0.648%                | 477              |               | 477              | -                 | 477             |
| DJ Bowman              | 3                    | 0.648%                | 477              |               | 477              | -                 | 477             |
| DJ Little              | 3                    | 0.648%                | 477              |               | 477              | -                 | 477             |
| DJ Beauchat            | 4                    | 0.864%                | 636              |               | 636              | -                 | 636             |
| Law Library            | 1                    | 0.216%                | 159              |               | 159              | -                 | 159             |
| Victim Witness         | 5                    | 1.080%                | 795              |               | 795              | -                 | 795             |
| Clerk Courts           | 11                   | 2.376%                | 1,749            |               | 1,749            | -                 | 1,749           |
| Coroner                | 1                    | 0.216%                | 159              |               | 159              | -                 | 159             |
| District Attorney      | 14                   | 3.024%                | 2,225            |               | 2,225            | -                 | 2,225           |
| Prothonotary           | 6                    | 1.296%                | 954              |               | 954              | -                 | 954             |
| Sheriff                | 14                   | 3.024%                | 2,225            |               | 2,225            | -                 | 2,225           |
| Fire Marshalls         | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Prison                 | 114                  | 24.622%               | 18,120           |               | 18,120           | -                 | 18,120          |
| Probation Services     | 45                   | 9.719%                | 7,153            |               | 7,153            | -                 | 7,153           |
| Protect Insp           | 1                    | 0.22%                 | 159              |               | 159              | -                 | 159             |
| Emergency Services     | 25                   | 5.40%                 | 3,974            |               | 3,974            | -                 | 3,974           |
| Veteran's Affairs      | 2                    | 0.43%                 | 318              |               | 318              | -                 | 318             |
| Conservation           | 10                   | 2.16%                 | 1,590            |               | 1,590            | -                 | 1,590           |
| Agricultural Extension | 5                    | 1.08%                 | 795              |               | 795              | -                 | 795             |
| Domestic Relations     | 21                   | 4.54%                 | 3,338            |               | 3,338            | -                 | 3,338           |
| 911 Telecommunications |                      | 0.00%                 | -                |               | -                | -                 | -               |
| Children & Youth       | 47                   | 10.15%                | 7,471            |               | 7,471            | -                 | 7,471           |
| Operational Services   | 4                    | 0.86%                 | 636              |               | 636              | -                 | 636             |

Actual 2016

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

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Other                   |                      | 0.00%                 | (6)              |               | (6)              | -                 | (6)             |
| Subtotal                | 463                  | 100.00%               | 73,594           | -             | 73,594           | -                 | 73,594          |
| Second Allocation Total | 463                  |                       |                  |               |                  |                   |                 |
| Total                   | 463                  | 100.00%               | 73,594           | -             | 73,594           | -                 | 73,594          |

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

Source: Human Resources

Actual 2016

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

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance           | 11                   | 18.644%               | 4,940            |               | 4,940            | -                 | 4,940           |
| Tax Services                   | 2                    | 3.390%                | 898              |               | 898              | -                 | 898             |
| Planning                       | 2                    | 3.390%                | 898              |               | 898              | -                 | 898             |
| Coroner                        | 1                    | 1.695%                | 449              |               | 449              | -                 | 449             |
| District Attorney              | 4                    | 6.780%                | 1,796            |               | 1,796            | -                 | 1,796           |
| Prothonotary                   |                      | 0.000%                | -                |               | -                | -                 | -               |
| Sheriff                        | 7                    | 11.864%               | 3,143            |               | 3,143            | -                 | 3,143           |
| Fire Marshalls                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Prison                         | 5                    | 8.475%                | 2,245            |               | 2,245            | -                 | 2,245           |
| Probation Services             | 12                   | 20.339%               | 5,389            |               | 5,389            | -                 | 5,389           |
| Protect Insp                   | 1                    | 1.695%                | 449              |               | 449              | -                 | 449             |
| Emergency Services             | 2                    | 3.390%                | 898              |               | 898              | -                 | 898             |
| Conservation                   | 8                    | 13.559%               | 3,592            |               | 3,592            | -                 | 3,592           |
| Children & Youth               | 4                    | 6.780%                | 1,796            |               | 1,796            | -                 | 1,796           |
| Other                          |                      | -0.001%               | 1                |               | 1                | -                 | 1               |
| <b>Subtotal</b>                | <b>59</b>            | <b>100.000%</b>       | <b>26,494</b>    | <b>-</b>      | <b>26,494</b>    | <b>-</b>          | <b>26,494</b>   |
| <b>Second Allocation Total</b> | <b>59</b>            |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>59</b>            | <b>100.000%</b>       | <b>26,494</b>    | <b>-</b>      | <b>26,494</b>    | <b>-</b>          | <b>26,494</b>   |

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

Source: Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA  
Liability Insurance  
Detail Allocation of  
Law Enforcement

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Security       | 10                   | 6.250%                | 4,968            |               | 4,968            | -                 | 4,968           |
| District Attorney       | 2                    | 1.250%                | 994              |               | 994              | -                 | 994             |
| Sheriff                 | 17                   | 10.625%               | 8,445            |               | 8,445            | -                 | 8,445           |
| Prison                  | 94                   | 58.750%               | 46,696           |               | 46,696           | -                 | 46,696          |
| Probation Services      | 37                   | 23.125%               | 18,380           |               | 18,380           | -                 | 18,380          |
| Other                   |                      | 0.000%                | (1)              |               | (1)              | -                 | (1)             |
| Subtotal                | 160                  | 100.000%              | 79,482           | -             | 79,482           | -                 | 79,482          |
| Second Allocation Total | 160                  |                       |                  |               |                  |                   |                 |
| Total                   | 160                  | 100.000%              | 79,482           | -             | 79,482           | -                 | 79,482          |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Property Insurance  
Nature and Extent of Services**

Adams County purchases various types of insurance to protect itself from the liability associated with property ownership and professional operations.

Property Insurance costs were allocated to specific buildings based on the most recent statement of values and premiums paid. These insurance costs have been further allocated to individual departments within the Courthouse Complex based on the net usable square footage occupied by each, respectively. Costs associated with the County Service Building have been directly allocated. Other insurance coverages have been directly allocated to benefiting departments.

Ref: OMB Circular A-87, Attachment B, Section 22  
Ref: OMB 2 CFR 200.447 Insurance and Indemnification



Actual 2016

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

|  | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>  |
|--|-----------------------|-----------------------|-----------------|---------------|
| Expenditures per Financial Statements      | 82,426                |                       | 82,426          | 82,426        |
| Deductions                                 |                       |                       | -               |               |
| <b>Total Deductions</b>                    | -                     | -                     | -               | -             |
| 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                             | -                     | -                     | -               |               |
| <b>Total Allocated Additions</b>           | -                     | -                     | -               | -             |
| Departmental Cost Adjustments              |                       |                       |                 |               |
| <b>Total Departmental Cost Adjustments</b> | -                     | -                     | -               | -             |
| <b>Total to be Allocated</b>               | <u>82,426</u>         | <u>-</u>              | <u>82,426</u>   | <u>82,426</u> |

Actual 2016

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

|   | Total         | General & Administration | New Courthouse | Old Courthouse | Agricultural Res Ctr. | Adult Correctional Complex | Emergency Training Facility | St Francis   | County Complex |
|---|---------------|--------------------------|----------------|----------------|-----------------------|----------------------------|-----------------------------|--------------|----------------|
| <u>Wages and Benefits</u>                         | -             |                          |                |                |                       |                            |                             |              |                |
| <u>Other Expenses and Cost Property Insurance</u> | 82,426        | 2,862                    | 15,062         | 4,659          |                       | 45,625                     | 7,829                       | 3,296        | 3,093          |
| Departmental Expenditures                         | 82,426        | 2,862                    | 15,062         | 4,659          | -                     | 45,625                     | 7,829                       | 3,296        | 3,093          |
| <u>Cost Adjustments Deductions</u>                | -             |                          |                |                |                       |                            |                             |              |                |
| Departmental Cost Adjustments                     | -             |                          |                |                |                       |                            |                             |              |                |
| Functional Cost                                   | 82,426        | 2,862                    | 15,062         | 4,659          | -                     | 45,625                     | 7,829                       | 3,296        | 3,093          |
| Additions: 1st Central Service Centers            | -             | -                        | -              |                |                       |                            |                             |              |                |
| REALLOCATE ADMIN                                  |               | (2,862)                  | 2,862          | -              | -                     | -                          | -                           | -            | -              |
| Allocable Costs Unallocated                       | 82,426        | -                        | 17,924         | 4,659          | -                     | 45,625                     | 7,829                       | 3,296        | 3,093          |
| 1st Allocation                                    | 82,426        | -                        | 17,924         | 4,659          | -                     | 45,625                     | 7,829                       | 3,296        | 3,093          |
| Additions: 2nd Central Service Centers            | -             | -                        | -              |                |                       |                            |                             |              |                |
| REALLOCATE ADMIN                                  |               | -                        | -              | -              | -                     | -                          | -                           | -            | -              |
| Allocable Costs Unallocated                       | -             | -                        | -              | -              | -                     | -                          | -                           | -            | -              |
| 2nd Allocation                                    | -             | -                        | -              | -              | -                     | -                          | -                           | -            | -              |
| <b>Total Allocated</b>                            | <b>82,426</b> | <b>-</b>                 | <b>17,924</b>  | <b>4,659</b>   | <b>-</b>              | <b>45,625</b>              | <b>7,829</b>                | <b>3,296</b> | <b>3,093</b>   |

Actual 2016

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

| User Department        | Total         | New Courthouse | Old Courthouse | Agricultural Res Ctr. | Adult Correctional Complex | Emergency Training Facility | St Francis   | County Complex |
|------------------------|---------------|----------------|----------------|-----------------------|----------------------------|-----------------------------|--------------|----------------|
| Building Maintenance   | 1,489         | 814            | 83             | -                     | -                          | -                           | 592          | -              |
| Building Security      | 75            | 75             | -              | -                     | -                          | -                           | -            | -              |
| Finance                | 413           | 399            | -              | -                     | -                          | -                           | 14           | -              |
| Human Resources        | 466           | 466            | -              | -                     | -                          | -                           | -            | -              |
| Information Technology | 315           | 266            | -              | -                     | -                          | -                           | 49           | -              |
| Commissioners          | 947           | 933            | -              | -                     | -                          | -                           | 14           | -              |
| Solicitor              | 442           | 93             | 335            | -                     | -                          | -                           | 14           | -              |
| Purchasing             | 133           | 133            | -              | -                     | -                          | -                           | -            | -              |
| Controller             | 347           | 333            | -              | -                     | -                          | -                           | 14           | -              |
| Treasurer              | 480           | 466            | -              | -                     | -                          | -                           | 14           | -              |
| Central Phone          | 33            | 33             | -              | -                     | -                          | -                           | -            | -              |
| County Complex         | 3,093         | -              | -              | -                     | -                          | -                           | -            | 3,093          |
| Election & Voter       | 639           | 266            | 190            | -                     | -                          | -                           | 183          | -              |
| Tax Services           | 1,345         | 1,331          | -              | -                     | -                          | -                           | 14           | -              |
| Public Defender        | 581           | 581            | -              | -                     | -                          | -                           | -            | -              |
| Reg & Recorder         | 1,161         | 1,015          | -              | -                     | -                          | -                           | 146          | -              |
| Planning               | 85            | -              | -              | -                     | -                          | -                           | 85           | -              |
| Courts                 | 7,219         | 5,544          | 1,595          | -                     | -                          | -                           | 80           | -              |
| Law Library            | 401           | 401            | -              | -                     | -                          | -                           | -            | -              |
| Victim Witness         | 420           | -              | 420            | -                     | -                          | -                           | -            | -              |
| Clerk Courts           | 850           | 765            | -              | -                     | -                          | -                           | 85           | -              |
| Coroner                | 855           | -              | -              | -                     | 855                        | -                           | -            | -              |
| District Attorney      | 1,714         | -              | 1,714          | -                     | -                          | -                           | -            | -              |
| Prothonotary           | 1,155         | 832            | 323            | -                     | -                          | -                           | -            | -              |
| Sheriff                | 1,264         | 1,179          | -              | -                     | -                          | -                           | 85           | -              |
| Fire Marshalls         | 46            | -              | -              | -                     | -                          | 46                          | -            | -              |
| Prison                 | 44,770        | -              | -              | -                     | 44,770                     | -                           | -            | -              |
| Probation Services     | 1,757         | 1,580          | -              | -                     | -                          | -                           | 177          | -              |
| Juvenile Probation     | -             | -              | -              | -                     | -                          | -                           | -            | -              |
| Protect Insp           | 46            | -              | -              | -                     | -                          | 46                          | -            | -              |
| Veteran's Affairs      | 64            | 42             | -              | -                     | -                          | -                           | 22           | -              |
| 911 Telecommunications | 7,619         | -              | -              | -                     | -                          | 7,619                       | -            | -              |
| Other                  | 2,202         | 377            | (1)            | -                     | -                          | 118                         | 1,708        | -              |
| <b>Subtotal</b>        | <b>82,426</b> | <b>17,924</b>  | <b>4,659</b>   | <b>-</b>              | <b>45,625</b>              | <b>7,829</b>                | <b>3,296</b> | <b>3,093</b>   |
| <b>Total</b>           | <b>82,426</b> | <b>17,924</b>  | <b>4,659</b>   | <b>-</b>              | <b>45,625</b>              | <b>7,829</b>                | <b>3,296</b> | <b>3,093</b>   |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Property Insurance  
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%                | 814              |               | 814              | -                 | 814             |
| Building Security              | 225                  | 0.418%                | 75               |               | 75               | -                 | 75              |
| Finance                        | 1,200                | 2.227%                | 399              |               | 399              | -                 | 399             |
| Human Resources                | 1,400                | 2.598%                | 466              |               | 466              | -                 | 466             |
| Information Technology         | 800                  | 1.485%                | 266              |               | 266              | -                 | 266             |
| Commissioners                  | 2,804                | 5.204%                | 933              |               | 933              | -                 | 933             |
| Solicitor                      | 280                  | 0.520%                | 93               |               | 93               | -                 | 93              |
| Purchasing                     | 400                  | 0.742%                | 133              |               | 133              | -                 | 133             |
| Controller                     | 1,000                | 1.856%                | 333              |               | 333              | -                 | 333             |
| Treasurer                      | 1,400                | 2.598%                | 466              |               | 466              | -                 | 466             |
| Central Phone                  | 100                  | 0.186%                | 33               |               | 33               | -                 | 33              |
| Election & Voter               | 800                  | 1.485%                | 266              |               | 266              | -                 | 266             |
| Tax Services                   | 4,000                | 7.424%                | 1,331            |               | 1,331            | -                 | 1,331           |
| Public Defender                | 1,745                | 3.239%                | 581              |               | 581              | -                 | 581             |
| Reg & Recorder                 | 3,050                | 5.661%                | 1,015            |               | 1,015            | -                 | 1,015           |
| Courts                         | 16,665               | 30.930%               | 5,544            |               | 5,544            | -                 | 5,544           |
| Law Library                    | 1,205                | 2.236%                | 401              |               | 401              | -                 | 401             |
| Clerk Courts                   | 2,300                | 4.269%                | 765              |               | 765              | -                 | 765             |
| Prothonotary                   | 2,500                | 4.640%                | 832              |               | 832              | -                 | 832             |
| Sheriff                        | 3,545                | 6.579%                | 1,179            |               | 1,179            | -                 | 1,179           |
| Probation Services             | 4,750                | 8.816%                | 1,580            |               | 1,580            | -                 | 1,580           |
| Veteran's Affairs              | 126                  | 0.234%                | 42               |               | 42               | -                 | 42              |
| Operational Services           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                          | 1,137                | 2.11%                 | 377              |               | 377              | -                 | 377             |
| <b>Subtotal</b>                | <b>53,880</b>        | <b>100.000%</b>       | <b>17,924</b>    | <b>-</b>      | <b>17,924</b>    | <b>-</b>          | <b>17,924</b>   |
| <b>Second Allocation Total</b> | <b>53,880</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>53,880</b>        | <b>100.000%</b>       | <b>17,924</b>    | <b>-</b>      | <b>17,924</b>    | <b>-</b>          | <b>17,924</b>   |

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

Source: Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA  
Property Insurance  
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%                | 83               |               | 83               | -                 | 83              |
| Solicitor               | 510                  | 7.182%                | 335              |               | 335              | -                 | 335             |
| Election & Voter        | 289                  | 4.070%                | 190              |               | 190              | -                 | 190             |
| Courts                  | 2,431                | 34.235%               | 1,595            |               | 1,595            | -                 | 1,595           |
| Victim Witness          | 640                  | 9.013%                | 420              |               | 420              | -                 | 420             |
| District Attorney       | 2,612                | 36.784%               | 1,714            |               | 1,714            | -                 | 1,714           |
| Prothonotary            | 493                  | 6.943%                | 323              |               | 323              | -                 | 323             |
| Other                   |                      | -0.001%               | (1)              |               | (1)              | -                 | (1)             |
| Subtotal                | 7,101                | 100.000%              | 4,659            | -             | 4,659            | -                 | 4,659           |
| Second Allocation Total | 7,101                |                       |                  |               |                  |                   |                 |
| Total                   | 7,101                | 100.000%              | 4,659            | -             | 4,659            | -                 | 4,659           |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**Detail Allocation of**  
**Agricultural Res Ctr.**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance    | 334                  | 1.472%                | -                | -             | -                | -                 | -               |
| Planning                | 5,948                | 26.213%               | -                | -             | -                | -                 | -               |
| Conservation            | 3,932                | 17.328%               | -                | -             | -                | -                 | -               |
| AG Land Pres            |                      | 0.000%                | -                | -             | -                | -                 | -               |
| Agricultural Extension  | 9,630                | 42.440%               | -                | -             | -                | -                 | -               |
| Other                   | 2,847                | 12.547%               | -                | -             | -                | -                 | -               |
| Subtotal                | 22,691               | 100.000%              | -                | -             | -                | -                 | -               |
| Second Allocation Total | 22,691               |                       |                  |               |                  |                   |                 |
| Total                   | 22,691               | 100.000%              | -                | -             | -                | -                 | -               |

(A) Alloc Basis: Net Usable Square Footage Occupied - Agricultural Res Ctr

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**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%                | 855              |               | 855              | -                 | 855             |
| Prison                  | 114,879              | 98.127%               | 44,770           |               | 44,770           | -                 | 44,770          |
| Other                   |                      | 0.00%                 | -                |               | -                | -                 | -               |
| Subtotal                | 117,072              | 100.000%              | 45,625           | -             | 45,625           | -                 | 45,625          |
| Second Allocation Total | 117,072              |                       |                  |               |                  |                   |                 |
| Total                   | 117,072              | 100.000%              | 45,625           | -             | 45,625           | -                 | 45,625          |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Property Insurance  
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%                | 46               |               | 46               | -                 | 46              |
| Protect Insp            | 233                  | 0.588%                | 46               |               | 46               | -                 | 46              |
| 911 Telecommunications  | 38,536               | 97.313%               | 7,619            |               | 7,619            | -                 | 7,619           |
| Other                   | 598                  | 1.511%                | 118              |               | 118              | -                 | 118             |
| Subtotal                | 39,600               | 100.000%              | 7,829            | -             | 7,829            | -                 | 7,829           |
| Second Allocation Total | 39,600               |                       |                  |               |                  |                   |                 |
| Total                   | 39,600               | 100.000%              | 7,829            | -             | 7,829            | -                 | 7,829           |

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

Source: Finance Office



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**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%               | 592              |               | 592              | -                 | 592             |
| Building Security              |                      | 0.000%                | -                |               | -                | -                 | -               |
| Finance                        | 144                  | 0.429%                | 14               |               | 14               | -                 | 14              |
| Human Resources                |                      | 0.000%                | -                |               | -                | -                 | -               |
| Information Technology         | 495                  | 1.474%                | 49               |               | 49               | -                 | 49              |
| Commissioners                  | 144                  | 0.429%                | 14               |               | 14               | -                 | 14              |
| Solicitor                      | 144                  | 0.429%                | 14               |               | 14               | -                 | 14              |
| Purchasing                     |                      | 0.000%                | -                |               | -                | -                 | -               |
| Controller                     | 144                  | 0.429%                | 14               |               | 14               | -                 | 14              |
| Treasurer                      | 144                  | 0.429%                | 14               |               | 14               | -                 | 14              |
| Election & Voter               | 1,860                | 5.538%                | 183              |               | 183              | -                 | 183             |
| Tax Appraising                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Tax Services                   | 144                  | 0.429%                | 14               |               | 14               | -                 | 14              |
| Reg & Recorder                 | 1,488                | 4.430%                | 146              |               | 146              | -                 | 146             |
| Planning                       | 864                  | 2.572%                | 85               |               | 85               | -                 | 85              |
| Courts                         | 816                  | 2.429%                | 80               |               | 80               | -                 | 80              |
| Clerk Courts                   | 864                  | 2.572%                | 85               |               | 85               | -                 | 85              |
| Sheriff                        | 864                  | 2.572%                | 85               |               | 85               | -                 | 85              |
| Probation Services             | 1,799                | 5.356%                | 177              |               | 177              | -                 | 177             |
| Veteran's Affairs              | 225                  | 0.670%                | 22               |               | 22               | -                 | 22              |
| Operational Services           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                          | 17,420               | 51.863%               | 1,708            |               | 1,708            | -                 | 1,708           |
| <b>Subtotal</b>                | <b>33,588</b>        | <b>100.000%</b>       | <b>3,296</b>     | <b>-</b>      | <b>3,296</b>     | <b>-</b>          | <b>3,296</b>    |
| <b>Second Allocation Total</b> | <b>33,588</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>33,588</b>        | <b>100.000%</b>       | <b>3,296</b>     | <b>-</b>      | <b>3,296</b>     | <b>-</b>          | <b>3,296</b>    |

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

Source: Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
County Complex

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| County Complex          | 100                  | 100.000%              | 3,093            |               | 3,093            | -                 | 3,093           |
| Other                   |                      | 0.000%                | -                |               | -                | -                 | -               |
| Subtotal                | 100                  | 100.000%              | 3,093            | -             | 3,093            | -                 | 3,093           |
| Second Allocation Total | 100                  |                       |                  |               |                  |                   |                 |
| Total                   | 100                  | 100.000%              | 3,093            | -             | 3,093            | -                 | 3,093           |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance**  
**Nature And Extent Of Services**

The Building Maintenance Department is responsible for custodial, security, boiler, and building and grounds maintenance in and around the Courthouse Complex, Service Building, and District Justices. Fuel, light, water, and other utility costs apply only to the Courthouse Complex.

Costs have been further allocated to user departments based on the combined net usable square footage occupied in the Courthouse Complex. Other direct staff time has been directly allocated to applicable departments based on actual hours worked.

Beginning in 1992, the position of central mailroom clerk consisted of one individual assigned to the Building Maintenance Department. Costs associated with the mailroom function have been allocated based on the total pieces of mail handled by the department.

In 2009 Domestic Relations moved to the former Legion building in June. Even though Domestic Relations is no longer in a County owned building the County's maintenance dept will still be providing maintenance services to them. Costs will be allocated based on the net usable square footage occupied in that facility.

Ref: OMB Circular A-87, Attachment B, Section 8 & 25  
Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

Actual 2016

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

|  | <u>1st Allocation</u>   | <u>2nd Allocation</u> | <u>Subtotal</u>         | <u>Total</u>            |
|--|-------------------------|-----------------------|-------------------------|-------------------------|
| Expenditures per Financial Statement       | 1,223,299               |                       | 1,223,299               | 1,223,299               |
| <b>Allocated Additions</b>                 |                         |                       |                         |                         |
| Building Depreciation                      | 16,628                  | -                     | 16,628                  |                         |
| Equipment Depreciation                     | 18,109                  | -                     | 18,109                  |                         |
| Employee Benefits                          | 564                     | -                     | 564                     |                         |
| Liability Insurance                        | 9,178                   | -                     | 9,178                   |                         |
| Property Insurance                         | 1,489                   | -                     | 1,489                   |                         |
| Workers' Compensation                      | -                       | -                     | -                       |                         |
| Retirement                                 | -                       | -                     | -                       |                         |
| Building Maintenance                       |                         | 30,794                | 30,794                  |                         |
| Building Security                          |                         | 13,662                | 13,662                  |                         |
| Finance                                    |                         | 15,668                | 15,668                  |                         |
| Human Resources                            |                         | 28,258                | 28,258                  |                         |
| Information Technology                     |                         | 18,504                | 18,504                  |                         |
| Commissioners                              |                         | 14,851                | 14,851                  |                         |
| Solicitor                                  |                         | -                     | -                       |                         |
| Purchasing                                 |                         | 5,366                 | 5,366                   |                         |
| Controller                                 |                         | 12,505                | 12,505                  |                         |
| Treasurer                                  |                         | 363                   | 363                     |                         |
| Central Phone                              |                         | 930                   | 930                     |                         |
| County Complex                             |                         | -                     | -                       |                         |
| <b>Total Allocated Additions</b>           | <u>45,968</u>           | <u>140,901</u>        | <u>186,869</u>          | <u>186,869</u>          |
| <b>Departmental Cost Adjustments</b>       |                         |                       |                         |                         |
| Reclass from Co Complex                    | -                       |                       | -                       |                         |
| Reclass to Central Telephone               | (42,275)                |                       | (42,275)                |                         |
|  | <u>-</u>                |                       | <u>-</u>                |                         |
| <b>Total Departmental Cost Adjustments</b> | <u>(42,275)</u>         | <u>-</u>              | <u>(42,275)</u>         | <u>(42,275)</u>         |
| <b>Total to be Allocated</b>               | <u><u>1,226,992</u></u> | <u><u>140,901</u></u> | <u><u>1,367,893</u></u> | <u><u>1,367,893</u></u> |

Actual 2016

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

|   | Total            | General & Administration | Courthouse Complex | Mailroom      | Other Depts    | Legion Bldg  | St Francis Bldg |
|---|------------------|--------------------------|--------------------|---------------|----------------|--------------|-----------------|
| <b>Wages and Benefits</b>                 |                  |                          |                    |               |                |              |                 |
| Salaries and Wages                        | 590,079          | 71,637                   | 286,723            | 36,129        | 190,908        | 3,217        | 1,467           |
| <b>Other Expenses and Cost</b>            |                  |                          |                    |               |                |              |                 |
| Supplies                                  | 40,356           | 4,899                    | 19,609             | 2,471         | 13,056         | 220          | 100             |
| Minor Equipment                           | -                | -                        | -                  | -             | -              | -            | -               |
| Other Costs                               | -                | -                        | -                  | -             | -              | -            | -               |
| Software License                          | -                | -                        | -                  | -             | -              | -            | -               |
| Advertising                               | 1,751            | 213                      | 851                | 107           | 566            | 10           | 4               |
| Telephone                                 | 42,275           | 42,275                   | -                  | -             | -              | -            | -               |
| Postage                                   | 72               | 9                        | 35                 | 4             | 23             | 0            | 0               |
| Shipping Expense                          | -                | -                        | -                  | -             | -              | -            | -               |
| Utilities                                 | 128,808          | 15,637                   | 62,589             | 7,886         | 41,673         | 702          | 320             |
| Building Repairs & Maintenance-           | 25,018           | 3,037                    | 12,156             | 1,532         | 8,094          | 136          | 62              |
| Archive Lease                             | -                | -                        | -                  | -             | -              | -            | -               |
| Contracted Services                       | 53,119           | 6,449                    | 25,811             | 3,252         | 17,186         | 290          | 132             |
| Vehicle Repair                            | 2,946            | 358                      | 1,431              | 180           | 953            | 16           | 7               |
| Gasoline                                  | 5,067            | 615                      | 2,462              | 310           | 1,639          | 28           | 13              |
| Computer Maint                            | -                | -                        | -                  | -             | -              | -            | -               |
| Equip/Equip Rental                        | 12,476           | 1,515                    | 6,062              | 764           | 4,036          | 68           | 31              |
| Mileage                                   | 10               | 1                        | 5                  | 1             | 3              | 0            | 0               |
| Training                                  | 1,043            | 127                      | 507                | 64            | 337            | 6            | 3               |
| Equipment Repair                          | -                | -                        | -                  | -             | -              | -            | -               |
| Employee Benefits                         | 320,235          | 38,877                   | 155,604            | 19,607        | 103,605        | 1,746        | 796             |
| Uniforms                                  | -                | -                        | -                  | -             | -              | -            | -               |
| Prof Services                             | 44               | 5                        | 21                 | 3             | 14             | 0            | 0               |
|   | -                | -                        | -                  | -             | -              | -            | -               |
| <b>Departmental Expenditures</b>          | <b>1,223,299</b> | <b>185,653</b>           | <b>573,867</b>     | <b>72,310</b> | <b>382,095</b> | <b>6,438</b> | <b>2,936</b>    |
| <b>Cost Adjustments</b>                   |                  |                          |                    |               |                |              |                 |
| Deductions                                | -                | -                        | -                  | -             | -              | -            | -               |
| <b>Departmental Cost Adjustments</b>      |                  |                          |                    |               |                |              |                 |
| Reclass to Central Telephone              | (42,275)         | (42,275)                 | -                  | -             | -              | -            | -               |
| Reclass from IT                           | -                | -                        | -                  | -             | -              | -            | -               |
| <b>Functional Cost</b>                    | <b>1,181,024</b> | <b>143,378</b>           | <b>573,867</b>     | <b>72,310</b> | <b>382,095</b> | <b>6,438</b> | <b>2,936</b>    |
| Additions: 1st<br>Central Service Centers | 45,968           | 45,968                   | -                  | -             | -              | -            | -               |
| <b>REALLOCATE ADMIN</b>                   |                  | <b>(189,346)</b>         | <b>104,717</b>     | <b>13,195</b> | <b>69,723</b>  | <b>1,175</b> | <b>536</b>      |

Actual 2016

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

|   | Total     | General & Administration | Courthouse Complex | Mailroom | Other Depts | Legion Bldg | St Francis Bldg |
|---|-----------|--------------------------|--------------------|----------|-------------|-------------|-----------------|
| Allocable Costs                           | 1,226,992 | -                        | 678,584            | 85,505   | 451,818     | 7,613       | 3,472           |
| Unallocated                               | -         | -                        | -                  | -        | -           | -           | -               |
| 1st Allocation                            | 1,226,992 | -                        | 678,584            | 85,505   | 451,818     | 7,613       | 3,472           |
| Additions: 2nd<br>Central Service Centers | 140,901   | 140,901                  | -                  | -        | -           | -           | -               |
| REALLOCATE ADMIN                          |           | (140,901)                | 77,925             | 9,819    | 51,884      | 874         | 399             |
| Allocable Costs                           | 140,901   | -                        | 77,925             | 9,819    | 51,884      | 874         | 399             |
| Unallocated                               | -         | -                        | -                  | -        | -           | -           | -               |
| 2nd Allocation                            | 140,901   | -                        | 77,925             | 9,819    | 51,884      | 874         | 399             |
| Total Allocated                           | 1,367,893 | -                        | 756,509            | 95,324   | 503,702     | 8,487       | 3,871           |

Actual 2016

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

| User Department        | Total   | Courthouse Complex | Mailroom | Other Depts | Legion Bldg | St Francis Bldg |
|------------------------|---------|--------------------|----------|-------------|-------------|-----------------|
| Building Maintenance   | 30,794  | 28,643             | 5        | 1,523       | -           | 623             |
| Building Security      | 2,805   | 2,804              | 1        | -           | -           | -               |
| Finance                | 14,974  | 14,954             | 3        | -           | -           | 17              |
| Human Resources        | 17,668  | 17,447             | 221      | -           | -           | -               |
| Information Technology | 10,029  | 9,969              | 2        | -           | -           | 58              |
| Commissioners          | 35,088  | 34,944             | 127      | -           | -           | 17              |
| Solicitor              | 9,909   | 9,845              | 47       | -           | -           | 17              |
| Purchasing             | 4,994   | 4,985              | 9        | -           | -           | -               |
| Controller             | 12,739  | 12,462             | 260      | -           | -           | 17              |
| Treasurer              | 21,568  | 17,447             | 4,104    | -           | -           | 17              |
| Central Phone          | 1,246   | 1,246              | -        | -           | -           | -               |
| County Complex         | 162,203 | -                  | -        | 162,203     | -           | -               |
| Election & Voter       | 37,360  | 13,571             | 11,250   | 12,320      | -           | 219             |
| Tax Services           | 69,262  | 49,848             | 19,397   | -           | -           | 17              |
| Public Defender        | 23,591  | 21,746             | 1,845    | -           | -           | -               |
| Reg & Recorder         | 38,942  | 38,009             | 757      | -           | -           | 176             |
| Planning               | -       | 1,458              | 1,356    | -           | -           | 102             |
| Courts                 | 240,131 | 237,974            | 2,061    | -           | -           | 96              |
| DJ Harvey              | 10,079  | -                  | 5,081    | 4,998       | -           | -               |
| DJ Bowman              | 5,482   | -                  | -        | 5,482       | -           | -               |
| DJ Little              | 5,014   | -                  | -        | 5,014       | -           | -               |
| Law Library            | 15,018  | 15,017             | 1        | -           | -           | -               |
| Victim Witness         | 7,976   | 7,976              | -        | -           | -           | -               |
| Clerk Courts           | 37,636  | 28,663             | 8,871    | -           | -           | 102             |
| Coroner                | 105     | -                  | 105      | -           | -           | -               |
| District Attorney      | 37,375  | 32,551             | 4,824    | -           | -           | -               |
| Prothonotary           | 39,165  | 37,299             | 1,866    | -           | -           | -               |
| Sheriff                | 47,835  | 44,178             | 3,555    | -           | -           | 102             |
| Prison                 | 27,602  | -                  | 1,254    | 26,348      | -           | -               |
| Probation Services     | 62,705  | 59,194             | 3,299    | -           | -           | 212             |
| Protect Insp           | 28      | -                  | 28       | -           | -           | -               |
| Emergency Services     | 18      | -                  | 18       | -           | -           | -               |
| Veteran's Affairs      | 1,679   | 1,570              | 83       | -           | -           | 26              |
| Conservation           | 2,207   | -                  | -        | 2,207       | -           | -               |
| Agricultural Extension | 5,856   | -                  | 449      | 5,407       | -           | -               |
| Haz Mat Emg Response   | 42      | -                  | 42       | -           | -           | -               |
| Domestic Relations     | 24,932  | -                  | 21,117   | -           | 3,815       | -               |
| 911 Telecommunications | 145,931 | -                  | 3        | 145,928     | -           | -               |
| Children & Youth       | 7,956   | -                  | 3,284    | -           | 4,672       | -               |
| Operational Services   | 2       | -                  | 2        | -           | -           | -               |
| Other                  | 148,489 | 14,167             | (3)      | 132,272     | 0           | 2,053           |

Actual 2016

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

| User Department | Total     | Courthouse Complex | Mailroom | Other Depts | Legion Bldg | St Francis Bldg |
|-----------------|-----------|--------------------|----------|-------------|-------------|-----------------|
| Subtotal        | 1,367,893 | 756,509            | 95,324   | 503,702     | 8,487       | 3,871           |
| Total           | 1,367,893 | 756,509            | 95,324   | 503,702     | 8,487       | 3,871           |



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Building Maintenance  
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%                | 28,643           |               | 28,643           |                   | 28,643          |
| Building Security              | 225                  | 0.369%                | 2,504            |               | 2,504            | 300               | 2,804           |
| Finance                        | 1,200                | 1.968%                | 13,353           |               | 13,353           | 1,601             | 14,954          |
| Human Resources                | 1,400                | 2.296%                | 15,579           |               | 15,579           | 1,868             | 17,447          |
| Information Technology         | 800                  | 1.312%                | 8,902            |               | 8,902            | 1,067             | 9,969           |
| Commissioners                  | 2,804                | 4.598%                | 31,203           |               | 31,203           | 3,741             | 34,944          |
| Solicitor                      | 790                  | 1.296%                | 8,791            |               | 8,791            | 1,054             | 9,845           |
| Purchasing                     | 400                  | 0.656%                | 4,451            |               | 4,451            | 534               | 4,985           |
| Controller                     | 1,000                | 1.640%                | 11,128           |               | 11,128           | 1,334             | 12,462          |
| Treasurer                      | 1,400                | 2.296%                | 15,579           |               | 15,579           | 1,868             | 17,447          |
| Central Phone                  | 100                  | 0.164%                | 1,113            |               | 1,113            | 133               | 1,246           |
| Election & Voter               | 1,089                | 1.786%                | 12,118           |               | 12,118           | 1,453             | 13,571          |
| Tax Services                   | 4,000                | 6.559%                | 44,511           |               | 44,511           | 5,337             | 49,848          |
| Public Defender                | 1,745                | 2.862%                | 19,418           |               | 19,418           | 2,328             | 21,746          |
| Reg & Recorder                 | 3,050                | 5.002%                | 33,940           |               | 33,940           | 4,069             | 38,009          |
| Courts                         | 19,096               | 31.315%               | 212,497          |               | 212,497          | 25,477            | 237,974         |
| Law Library                    | 1,205                | 1.976%                | 13,409           |               | 13,409           | 1,608             | 15,017          |
| Victim Witness                 | 640                  | 1.050%                | 7,122            |               | 7,122            | 854               | 7,976           |
| Clerk Courts                   | 2,300                | 3.772%                | 25,594           |               | 25,594           | 3,069             | 28,663          |
| District Attorney              | 2,612                | 4.283%                | 29,066           |               | 29,066           | 3,485             | 32,551          |
| Prothonotary                   | 2,993                | 4.908%                | 33,306           |               | 33,306           | 3,993             | 37,299          |
| Sheriff                        | 3,545                | 5.813%                | 39,448           |               | 39,448           | 4,730             | 44,178          |
| Probation Services             | 4,750                | 7.789%                | 52,857           |               | 52,857           | 6,337             | 59,194          |
| Veteran's Affairs              | 126                  | 0.207%                | 1,402            |               | 1,402            | 168               | 1,570           |
| Operational Services           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Other                          | 1,137                | 1.864%                | 12,650           |               | 12,650           | 1,517             | 14,167          |
| <b>Subtotal</b>                | <b>60,981</b>        | <b>100.000%</b>       | <b>678,584</b>   | <b>-</b>      | <b>678,584</b>   | <b>77,925</b>     | <b>756,509</b>  |
| <b>Second Allocation Total</b> | <b>58,407</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>60,981</b>        | <b>100.000%</b>       | <b>678,584</b>   | <b>-</b>      | <b>678,584</b>   | <b>77,925</b>     | <b>756,509</b>  |

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

Source: Building Maintenance

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Building Maintenance  
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%                | 5                |               | 5                |                   | 5               |
| Building Security              | 1                    | 0.001%                | 1                |               | 1                | -                 | 1               |
| Finance                        | 6                    | 0.003%                | 3                |               | 3                | -                 | 3               |
| Human Resources                | 454                  | 0.231%                | 198              |               | 198              | 23                | 221             |
| Information Technology         | 4                    | 0.002%                | 2                |               | 2                | -                 | 2               |
| Commissioners                  | 261                  | 0.133%                | 114              |               | 114              | 13                | 127             |
| Solicitor                      | 96                   | 0.049%                | 42               |               | 42               | 5                 | 47              |
| Purchasing                     | 17                   | 0.009%                | 8                |               | 8                | 1                 | 9               |
| Controller                     | 534                  | 0.272%                | 233              |               | 233              | 27                | 260             |
| Treasurer                      | 8,450                | 4.305%                | 3,681            |               | 3,681            | 423               | 4,104           |
| Election & Voter               | 23,167               | 11.802%               | 10,091           |               | 10,091           | 1,159             | 11,250          |
| Tax Services                   | 39,945               | 20.349%               | 17,399           |               | 17,399           | 1,998             | 19,397          |
| Public Defender                | 3,800                | 1.936%                | 1,655            |               | 1,655            | 190               | 1,845           |
| Reg & Recorder                 | 1,559                | 0.794%                | 679              |               | 679              | 78                | 757             |
| Planning                       | 2,792                | 1.422%                | 1,216            |               | 1,216            | 140               | 1,356           |
| Courts                         | 4,246                | 2.163%                | 1,849            |               | 1,849            | 212               | 2,061           |
| DJ Harvey                      | 10,465               | 5.331%                | 4,558            |               | 4,558            | 523               | 5,081           |
| DJ Bowman                      |                      | 0.000%                | -                |               | -                | -                 | -               |
| Law Library                    | 1                    | 0.001%                | 1                |               | 1                | -                 | 1               |
| Clerk Courts                   | 18,267               | 9.306%                | 7,957            |               | 7,957            | 914               | 8,871           |
| Coroner                        | 215                  | 0.110%                | 94               |               | 94               | 11                | 105             |
| District Attorney              | 9,932                | 5.060%                | 4,327            |               | 4,327            | 497               | 4,824           |
| Prothonotary                   | 3,843                | 1.958%                | 1,674            |               | 1,674            | 192               | 1,866           |
| Sheriff                        | 7,321                | 3.730%                | 3,189            |               | 3,189            | 366               | 3,555           |
| Fire Marshalls                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Prison                         | 2,584                | 1.316%                | 1,125            |               | 1,125            | 129               | 1,254           |
| Probation Services             | 6,794                | 3.461%                | 2,959            |               | 2,959            | 340               | 3,299           |
| Protect Insp                   | 56                   | 0.029%                | 25               |               | 25               | 3                 | 28              |
| Emergency Services             | 37                   | 0.019%                | 16               |               | 16               | 2                 | 18              |
| Veteran's Affairs              | 170                  | 0.087%                | 74               |               | 74               | 9                 | 83              |
| Agricultural Extension         | 924                  | 0.471%                | 403              |               | 403              | 46                | 449             |
| Haz Mat Emg Response           | 89                   | 0.045%                | 38               |               | 38               | 4                 | 42              |
| Domestic Relations             | 43,487               | 22.153%               | 18,942           |               | 18,942           | 2,175             | 21,117          |
| 911 Telecommunications         | 5                    | 0.003%                | 3                |               | 3                | -                 | 3               |
| Children & Youth               | 6,762                | 3.445%                | 2,946            |               | 2,946            | 338               | 3,284           |
| Operational Services           | 4                    | 0.002%                | 2                |               | 2                | -                 | 2               |
| Other                          |                      | -0.004%               | (4)              |               | (4)              | 1                 | (3)             |
| <b>Subtotal</b>                | <b>196,299</b>       | <b>100.000%</b>       | <b>85,505</b>    | <b>-</b>      | <b>85,505</b>    | <b>9,819</b>      | <b>95,324</b>   |
| <b>Second Allocation Total</b> | <b>196,288</b>       |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>196,299</b>       | <b>100.000%</b>       | <b>85,505</b>    | <b>-</b>      | <b>85,505</b>    | <b>9,819</b>      | <b>95,324</b>   |

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

Source: Building Maintenance

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance**  
**Detail Allocation of**  
**Other Depts**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance    | 805                  | 0.337%                | 1,523            |               | 1,523            |                   | 1,523           |
| County Complex          | 76,939.64            | 32.191%               | 145,445          |               | 145,445          | 16,758            | 162,203         |
| Election & Voter        | 5,844.06             | 2.445%                | 11,047           |               | 11,047           | 1,273             | 12,320          |
| DJ Harvey               | 2,370.57             | 0.992%                | 4,482            |               | 4,482            | 516               | 4,998           |
| DJ Bowman               | 2,599.75             | 1.088%                | 4,916            |               | 4,916            | 566               | 5,482           |
| DJ Little               | 2,377.73             | 0.995%                | 4,496            |               | 4,496            | 518               | 5,014           |
| Prison                  | 12,497.41            | 5.229%                | 23,626           |               | 23,626           | 2,722             | 26,348          |
| Conservation            | 1,047.43             | 0.438%                | 1,979            |               | 1,979            | 228               | 2,207           |
| Agricultural Extension  | 2,565.31             | 1.073%                | 4,848            |               | 4,848            | 559               | 5,407           |
| 911 Telecommunications  | 69,219.18            | 28.961%               | 130,851          |               | 130,851          | 15,077            | 145,928         |
| Other                   | 62,746               | 26.25100%             | 118,605          |               | 118,605          | 13,667            | 132,272         |
| Subtotal                | 239,012              | 100.000%              | 451,818          | -             | 451,818          | 51,884            | 503,702         |
| Second Allocation Total | 238,207              |                       |                  |               |                  |                   |                 |
| Total                   | 239,012              | 100.00%               | 451,818          | -             | 451,818          | 51,884            | 503,702         |

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

Source: Building Maintenance

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance**  
**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%               | 3,422            |               | 3,422            | 393               | 3,815           |
| Children & Youth        | 7,302                | 55.055%               | 4,191            |               | 4,191            | 481               | 4,672           |
| Other                   |                      | 0.000%                | 0                |               | 0                | -                 | 0               |
| Subtotal                | 13,263               | 100.000%              | 7,613            | -             | 7,613            | 874               | 8,487           |
| Second Allocation Total | 13,263               |                       |                  |               |                  |                   |                 |
| Total                   | 13,263               | 100.000%              | 7,613            | -             | 7,613            | 874               | 8,487           |

(A) Alloc basis:

Net Usable Square Footage Occupied - Former Legion Bldg

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance**  
**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%               | 623              |               | 623              |                   | 623             |
| Building Security              |                      | 0.000%                | -                |               | -                |                   | -               |
| Finance                        | 144                  | 0.429%                | 15               |               | 15               | 2                 | 17              |
| Human Resources                |                      | 0.000%                | -                |               | -                |                   | -               |
| Information Technology         | 495                  | 1.474%                | 51               |               | 51               | 7                 | 58              |
| Commissioners                  | 144                  | 0.429%                | 15               |               | 15               | 2                 | 17              |
| Solicitor                      | 144                  | 0.429%                | 15               |               | 15               | 2                 | 17              |
| Purchasing                     |                      | 0.000%                | -                |               | -                | 2                 | 2               |
| Controller                     | 144                  | 0.429%                | 15               |               | 15               |                   | 17              |
| Treasurer                      | 144                  | 0.429%                | 15               |               | 15               | 2                 | 17              |
| Election & Voter               | 1,860                | 5.538%                | 192              |               | 15               | 2                 | 17              |
| Tax Appraising                 |                      | 0.000%                | -                |               | 192              | 27                | 219             |
| Tax Services                   | 144                  | 0.429%                | 15               |               | -                |                   | -               |
| Reg & Recorder                 | 1,488                | 4.430%                | 154              |               | 15               | 2                 | 17              |
| Planning                       | 864                  | 2.572%                | 89               |               | 154              | 22                | 176             |
| Courts                         | 816                  | 2.429%                | 84               |               | 89               | 13                | 102             |
| Clerk Courts                   | 864                  | 2.572%                | 89               |               | 84               | 12                | 96              |
| Sheriff                        | 864                  | 2.572%                | 89               |               | 89               | 13                | 102             |
| Probation Services             | 1,799                | 5.356%                | 186              |               | 89               | 13                | 102             |
| Veteran's Affairs              | 225                  | 0.670%                | 23               |               | 186              | 26                | 212             |
| Operational Services           |                      | 0.000%                | -                |               | 23               | 3                 | 26              |
| Other                          | 17,420               | 51.863%               | 1,802            |               | -                |                   | -               |
| <b>Subtotal</b>                | <b>33,588</b>        | <b>100.000%</b>       | <b>3,472</b>     |               | <b>1,802</b>     | <b>251</b>        | <b>2,053</b>    |
| <b>Second Allocation Total</b> | <b>27,559</b>        |                       |                  |               | <b>3,472</b>     | <b>399</b>        | <b>3,871</b>    |
| <b>Total</b>                   | <b>33,588</b>        | <b>100.000%</b>       | <b>3,472</b>     |               | <b>3,472</b>     | <b>399</b>        | <b>3,871</b>    |

(A) Alloc basis:

Net Usable Square Footage Occupied - St Francis

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security**  
**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.

Ref: OMB Circular A-87, Attachment B, Section 30  
Ref: OMB 2 CFR 200.457 Plant and Security Costs

Actual 2016

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

|  | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|--|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements      | 310,371               |                       | 310,371         | 310,371        |
| <b>Allocated Additions</b>                 |                       |                       |                 |                |
| Building Depreciation                      | 289                   | -                     | 289             |                |
| Equipment Depreciation                     | 3,745                 | -                     | 3,745           |                |
| Employee Benefits                          | 564                   | -                     | 564             |                |
| Liability Insurance                        | 6,115                 | -                     | 6,115           |                |
| Property Insurance                         | 75                    | -                     | 75              |                |
| Workers' Compensation                      | -                     | -                     | -               |                |
| Retirement                                 | -                     | -                     | -               |                |
| Building Maintenance                       | 2,505                 | 300                   | 2,805           |                |
| Building Security                          |                       | 1,194                 | 1,194           |                |
| Finance                                    |                       | 3,388                 | 3,388           |                |
| Human Resources                            |                       | 7,047                 | 7,047           |                |
| Information Technology                     |                       | 11,289                | 11,289          |                |
| Commissioners                              |                       | 3,369                 | 3,369           |                |
| Solicitor                                  |                       | -                     | -               |                |
| Purchasing                                 |                       | 520                   | 520             |                |
| Controller                                 |                       | 2,218                 | 2,218           |                |
| Treasurer                                  |                       | 98                    | 98              |                |
| Central Phone                              |                       | 279                   | 279             |                |
| County Complex                             |                       | -                     | -               |                |
| <b>Total Allocated Additions</b>           | <b>13,293</b>         | <b>29,702</b>         | <b>42,995</b>   | <b>42,995</b>  |
| <b>Departmental Cost Adjustments</b>       |                       |                       |                 |                |
| Reclass from IT                            | -                     |                       | -               |                |
| <b>Total Departmental Cost Adjustments</b> | <b>-</b>              | <b>-</b>              | <b>-</b>        | <b>-</b>       |
| <b>Total to be Allocated</b>               | <b>323,664</b>        | <b>29,702</b>         | <b>353,366</b>  | <b>353,366</b> |

Actual 2016

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

|   | Total   | General And<br>Administration | Courthouse<br>Complex |
|---|---------|-------------------------------|-----------------------|
| <u>Wages and Benefits</u>                 |         |                               |                       |
| Salaries & Wages                          | 230,557 |                               | 230,557               |
| <u>Other Expenses and Cost</u>            |         |                               |                       |
| Supplies                                  | 2,067   |                               | 2,067                 |
| Minor Equipment                           | -       |                               |                       |
| Advertising                               | -       |                               |                       |
| Registration Fee                          | 550     |                               | 550                   |
| Telephone                                 | 405     |                               | 405                   |
| Training                                  | 959     |                               | 959                   |
| Contracted Services                       | 6,782   |                               | 6,782                 |
| Employee Benefits                         | 66,177  |                               | 66,177                |
| Equipment Repairs                         | 578     |                               | 578                   |
| Uniforms                                  | 2,296   |                               | 2,296                 |
| Departmental Expenditures                 | 310,371 | -                             | 310,371               |
| <u>Cost Adjustments</u>                   |         |                               |                       |
| Deductions                                | -       | -                             |                       |
| <u>Departmental Cost Adjustments</u>      |         |                               |                       |
| Reclass from IT                           | -       |                               |                       |
| Functional Cost                           | 310,371 | -                             | 310,371               |
| Additions: 1st<br>Central Service Centers | 13,293  | 13,293                        |                       |
| REALLOCATE ADMIN                          |         | (13,293)                      | 13,293                |
| Allocable Costs                           | 323,664 | -                             | 323,664               |
| Unallocated<br>1st Allocation             | 323,664 | -                             | 323,664               |
| Additions: 2nd<br>Central Service Centers | 29,702  | 29,702                        |                       |
| REALLOCATE ADMIN                          |         | (29,702)                      | 29,702                |
| Allocable Costs                           | 29,702  | -                             | 29,702                |
| Unallocated<br>2nd Allocation             | 29,702  | -                             | 29,702                |
| Total Allocated                           | 353,366 | -                             | 353,366               |



Actual 2016

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

| <u>User Department</u> | <u>Total</u> | <u>Courthouse Complex</u> |
|------------------------|--------------|---------------------------|
| Building Maintenance   | 13,662       | 13,662                    |
| Finance                | 6,983        | 6,983                     |
| Human Resources        | 8,146        | 8,146                     |
| Information Technology | 4,654        | 4,654                     |
| Commissioners          | 16,313       | 16,313                    |
| Purchasing             | 2,327        | 2,327                     |
| Controller             | 5,819        | 5,819                     |
| Treasurer              | 8,146        | 8,146                     |
| Central Phone          | 582          | 582                       |
| Election & Voter       | 6,337        | 6,337                     |
| Tax Services           | 23,271       | 23,271                    |
| Public Defender        | 10,154       | 10,154                    |
| Reg & Recorder         | 17,747       | 17,747                    |
| Courts                 | 111,104      | 111,104                   |
| Law Library            | 7,011        | 7,011                     |
| Clerk Courts           | 13,383       | 13,383                    |
| District Attorney      | 15,196       | 15,196                    |
| Prothonotary           | 17,413       | 17,413                    |
| Sheriff                | 20,625       | 20,625                    |
| Probation Services     | 27,635       | 27,635                    |
| Veteran's Affairs      | 734          | 734                       |
| Operational Services   | -            | -                         |
| Other                  | 6,611        | 6,611                     |
| Subtotal               | 353,366      | 353,366                   |
| Total                  | 353,366      | 353,366                   |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Building Security  
Detail Allocation of  
Courthouse Complex**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance           | 2,574                | 4.221%                | 13,662           |               | 13,662           |                   | 13,662          |
| Building Security              | 225                  | 0.369%                | 1,194            |               | 1,194            |                   | 1,194           |
| Finance                        | 1,200                | 1.968%                | 6,370            |               | 6,370            | 613               | 6,983           |
| Human Resources                | 1,400                | 2.296%                | 7,431            |               | 7,431            | 715               | 8,146           |
| Information Technology         | 800                  | 1.312%                | 4,246            |               | 4,246            | 408               | 4,654           |
| Commissioners                  | 2,804                | 4.598%                | 14,882           |               | 14,882           | 1,431             | 16,313          |
| Solicitor                      | 790                  | 1.295%                | 4,191            |               | 4,191            | 403               | 4,594           |
| Purchasing                     | 400                  | 0.656%                | 2,123            |               | 2,123            | 204               | 2,327           |
| Controller                     | 1,000                | 1.640%                | 5,308            |               | 5,308            | 511               | 5,819           |
| Treasurer                      | 1,400                | 2.296%                | 7,431            |               | 7,431            | 715               | 8,146           |
| Central Phone                  | 100                  | 0.164%                | 531              |               | 531              | 51                | 582             |
| Election & Voter               | 1,089                | 1.786%                | 5,781            |               | 5,781            | 556               | 6,337           |
| Tax Services                   | 4,000                | 6.559%                | 21,229           |               | 21,229           | 2,042             | 23,271          |
| Public Defender                | 1,745                | 2.862%                | 9,263            |               | 9,263            | 891               | 10,154          |
| Reg & Recorder                 | 3,050                | 5.002%                | 16,190           |               | 16,190           | 1,557             | 17,747          |
| Courts                         | 19,096               | 31.315%               | 101,355          |               | 101,355          | 9,749             | 111,104         |
| Law Library                    | 1,205                | 1.976%                | 6,396            |               | 6,396            | 615               | 7,011           |
| Victim Witness                 | 640                  | 1.050%                | 3,398            |               | 3,398            | 327               | 3,725           |
| Clerk Courts                   | 2,300                | 3.772%                | 12,209           |               | 12,209           | 1,174             | 13,383          |
| District Attorney              | 2,612                | 4.283%                | 13,863           |               | 13,863           | 1,333             | 15,196          |
| Prothonotary                   | 2,993                | 4.908%                | 15,885           |               | 15,885           | 1,528             | 17,413          |
| Sheriff                        | 3,545                | 5.813%                | 18,815           |               | 18,815           | 1,810             | 20,625          |
| Probation Services             | 4,750                | 7.789%                | 25,210           |               | 25,210           | 2,425             | 27,635          |
| Veteran's Affairs              | 126                  | 0.207%                | 670              |               | 670              | 64                | 734             |
| Other                          | 1,137                | 1.865%                | 6,031            |               | 6,031            | 580               | 6,611           |
| <b>Subtotal</b>                | <b>60,981</b>        | <b>100.000%</b>       | <b>323,664</b>   | <b>-</b>      | <b>323,664</b>   | <b>29,702</b>     | <b>353,366</b>  |
| <b>Second Allocation Total</b> | <b>58,182</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>60,981</b>        | <b>100.000%</b>       | <b>323,664</b>   | <b>-</b>      | <b>323,664</b>   | <b>29,702</b>     | <b>353,366</b>  |

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

Source: Building Maintenance

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Finance**  
**Nature And Extent Of Services**

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

- Accounting/Budgeting – Allocated on the basis of total accounting transactions (revenue and expense) by department.
- External Audit – Allocated on the basis of total accounting transactions (revenue and expense) by department.
- Liquid Fuels – Direct Allocation to the Liquid Fuels department

OMB Circular A-87, Attachment B, Section 4,8,19  
Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Finance  
Costs to be Allocated**

|  | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u>       | <u>Total</u>          |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Expenditures per Financial Statements      | 359,937               |                       | 359,937               | 359,937               |
| Deductions                                 |                       |                       | -                     |                       |
| Total Deductions                           | -                     | -                     | -                     | -                     |
| <b>Allocated Additions</b>                 |                       |                       |                       |                       |
| Building Depreciation                      | 1,835                 | -                     | 1,835                 |                       |
| Equipment Depreciation                     | 2,898                 | -                     | 2,898                 |                       |
| Employee Benefits                          | 752                   | -                     | 752                   |                       |
| Liability Insurance                        | 1,052                 | -                     | 1,052                 |                       |
| Property Insurance                         | 413                   | -                     | 413                   |                       |
| Workers' Compensation                      | -                     | -                     | -                     |                       |
| Retirement                                 | -                     | -                     | -                     |                       |
| Building Maintenance                       | 13,371                | 1,603                 | 14,974                |                       |
| Building Security                          | 6,370                 | 613                   | 6,983                 |                       |
| Finance                                    |                       | 4,458                 | 4,458                 |                       |
| Human Resources                            |                       | 6,733                 | 6,733                 |                       |
| Information Technology                     |                       | 15,204                | 15,204                |                       |
| Commissioners                              |                       | 3,891                 | 3,891                 |                       |
| Solicitor                                  |                       | -                     | -                     |                       |
| Purchasing                                 |                       | 707                   | 707                   |                       |
| Controller                                 |                       | 3,007                 | 3,007                 |                       |
| Treasurer                                  |                       | 100                   | 100                   |                       |
| Central Phone                              |                       | 372                   | 372                   |                       |
| County Complex                             |                       | -                     | -                     |                       |
| <b>Total Allocated Additions</b>           | <u>26,691</u>         | <u>36,688</u>         | <u>63,379</u>         | <u>63,379</u>         |
| <b>Departmental Cost Adjustments</b>       |                       |                       |                       |                       |
| Reclass from Commissioners                 | 3,021                 |                       | 3,021                 |                       |
| Reclass from Treasurer                     | 906                   |                       | 906                   |                       |
| Reclass from Controller                    | 2,857                 |                       | 2,857                 |                       |
| <b>Total Departmental Cost Adjustments</b> | <u>6,784</u>          | <u>-</u>              | <u>6,784</u>          | <u>6,784</u>          |
| <b>Total to be Allocated</b>               | <u><u>393,412</u></u> | <u><u>36,688</u></u>  | <u><u>430,100</u></u> | <u><u>430,100</u></u> |

Actual 2016

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

|                                | Total   | General And<br>Administration | Accounting/<br>Budgeting | External Audit | Liquid Fuels |
|--------------------------------|---------|-------------------------------|--------------------------|----------------|--------------|
| <u>Wages and Benefits</u>      |         |                               |                          |                |              |
| Salaries & Wages               | 167,559 |                               | 166,477                  |                | 1,083        |
| <u>Other Expenses and Cost</u> |         |                               |                          |                |              |
| Supplies                       | 1,473   |                               | 1,463                    |                | 10           |
| Publications                   | -       |                               | -                        |                | -            |
| Minor Equipment                | -       |                               | -                        |                | -            |
| Professional Services          | 97,544  | -                             | 21,458                   | 75,460         | 626          |
| Accounting Fees                | -       |                               | -                        |                | -            |
| Software License               | -       |                               | -                        |                | -            |
| Telephone Expense              | 48      |                               | 48                       |                | 0            |
| Postage Expense                | 5       |                               | 5                        |                | 0            |
| Contract Services              | 39,199  |                               | 38,946                   |                | 253          |
| Equipment Repairs/Maint        | -       |                               | -                        |                | -            |
| Training                       | 370     |                               | 368                      |                | 2            |
| Conferences                    | 2,924   |                               | 2,905                    |                | 19           |
| Dues/Memberships               | 750     |                               | 745                      |                | 5            |
| Benefits                       | 50,065  |                               | 49,742                   |                | 323          |
| Mileage                        | -       |                               | -                        |                | -            |
| Advertising Expenses           | -       |                               | -                        |                | -            |
| Capital purchases              | -       |                               | -                        |                | -            |
| <br>                           |         |                               |                          |                |              |
| Departmental Expenditures      | 359,937 | -                             | 282,156                  | 75,460         | 2,321        |
| <u>Cost Adjustments</u>        |         |                               |                          |                |              |
| Deductions                     | -       | -                             |                          |                |              |
| <br>                           |         |                               |                          |                |              |
| Departmental Cost Adjustments  |         |                               |                          |                |              |
| Reclass from Commissioners     | 3,021   |                               |                          |                | 3,021        |
| Reclass from Treasurer         | 906     |                               |                          |                | 906          |
| Reclass from Controller        | 2,857   |                               |                          |                | 2,857        |

Actual 2016

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

|   | Total          | General And<br>Administration | Accounting/<br>Budgeting | External Audit | Liquid Fuels  |
|---|----------------|-------------------------------|--------------------------|----------------|---------------|
| Functional Cost                           | 366,721        | -                             | 282,156                  | 75,460         | 9,105         |
| Additions: 1st<br>Central Service Centers | 26,691         | 26,691                        | -                        |                |               |
| REALLOCATE ADMIN                          |                | (26,691)                      | 20,536                   | 5,492          | 663           |
| Allocable Costs<br>Unallocated            | 393,412        | -                             | 302,692                  | 80,952         | 9,768         |
| 1st Allocation                            | 393,412        | -                             | 302,692                  | 80,952         | 9,768         |
| Additions: 2nd<br>Central Service Centers | 36,688         | 36,688                        |                          |                |               |
| REALLOCATE ADMIN                          |                | (36,688)                      | 28,228                   | 7,549          | 911           |
| Allocable Costs<br>Unallocated            | 36,688         | -                             | 28,228                   | 7,549          | 911           |
| 2nd Allocation                            | 36,688         | -                             | 28,228                   | 7,549          | 911           |
| <b>Total Allocated</b>                    | <b>430,100</b> | <b>-</b>                      | <b>330,920</b>           | <b>88,501</b>  | <b>10,679</b> |

Actual 2016

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

| User Department        | Total  | Accounting/<br>Budgeting | External Audit | Liquid Fuels |
|------------------------|--------|--------------------------|----------------|--------------|
| Building Maintenance   | 15,668 | 12,362                   | 3,306          | -            |
| Building Security      | 3,388  | 2,673                    | 715            | -            |
| Finance                | 4,458  | 3,517                    | 941            | -            |
| Human Resources        | 15,166 | 11,966                   | 3,200          | -            |
| Information Technology | 4,382  | 3,457                    | 925            | -            |
| Commissioners          | 10,817 | 8,535                    | 2,282          | -            |
| Solicitor              | 2,986  | 2,356                    | 630            | -            |
| Controller             | 3,412  | 2,692                    | 720            | -            |
| Treasurer              | 5,538  | 4,369                    | 1,169          | -            |
| Election & Voter       | 10,215 | 8,059                    | 2,156          | -            |
| Tax Services           | 18,827 | 14,854                   | 3,973          | -            |
| Public Defender        | 3,762  | 2,968                    | 794            | -            |
| Reg & Recorder         | 5,195  | 4,099                    | 1,096          | -            |
| Planning               | 8,144  | 6,426                    | 1,718          | -            |
| Courts                 | 33,298 | 26,272                   | 7,026          | -            |
| DJ Harvey              | 3,488  | 2,752                    | 736            | -            |
| DJ Bowman              | 3,488  | 2,752                    | 736            | -            |
| DJ Little              | 3,488  | 2,752                    | 736            | -            |
| DJ Beauchat            | 3,488  | 2,752                    | 736            | -            |
| Law Library            | 2,147  | 1,694                    | 453            | -            |
| Victim Witness         | 12,805 | 10,103                   | 2,702          | -            |
| Clerk Courts           | 7,034  | 5,550                    | 1,484          | -            |
| Coroner                | 6,112  | 4,822                    | 1,290          | -            |
| District Attorney      | 16,858 | 13,301                   | 3,557          | -            |
| Prothonotary           | 4,141  | 3,267                    | 874            | -            |
| Sheriff                | 8,042  | 6,345                    | 1,697          | -            |
| Fire Marshalls         | 223    | 176                      | 47             | -            |
| Prison                 | 31,222 | 24,634                   | 6,588          | -            |
| Probation Services     | 13,530 | 10,675                   | 2,855          | -            |
| Juvenile Probation     | -      | -                        | -              | -            |
| Protect Insp           | 2,007  | 1,584                    | 423            | -            |
| Emergency Services     | 22,821 | 18,006                   | 4,815          | -            |
| Veteran's Affairs      | 3,442  | 2,715                    | 727            | -            |
| Conservation           | 2,729  | 2,153                    | 576            | -            |
| Agricultural Extension | 3,745  | 2,955                    | 790            | -            |
| Domestic Relations     | 10,353 | 8,169                    | 2,184          | -            |
| 911 Telecommunications | -      | -                        | -              | -            |
| Children & Youth       | 33,057 | 26,082                   | 6,975          | -            |

Actual 2016

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

| <u>User Department</u> | <u>Total</u> | <u>Accounting/<br/>Budgeting</u> | <u>External Audit</u> | <u>Liquid Fuels</u> |
|------------------------|--------------|----------------------------------|-----------------------|---------------------|
| Liquid Fuels           | 10,679       | -                                | -                     | 10,679              |
| Operational Services   | 2,387        | 1,883                            | 504                   | -                   |
| Other                  | 77,558       | 61,193                           | 16,365                | -                   |
| Subtotal               | 430,101      | 330,920                          | 88,501                | 10,679              |
| Total                  | 430,101      | 330,920                          | 88,501                | 10,679              |



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Finance**  
**Detail Allocation of**  
**Accounting/ Budgeting**

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 2,221                | 4.084%                | 12,362           |               | 12,362           |                   | 12,362          |
| Building Security      | 480                  | 0.883%                | 2,673            |               | 2,673            |                   | 2,673           |
| Finance                | 632                  | 1.162%                | 3,517            |               | 3,517            |                   | 3,517           |
| Human Resources        | 1,956                | 3.596%                | 10,885           |               | 10,885           | 1,081             | 11,966          |
| Information Technology | 565                  | 1.039%                | 3,145            |               | 3,145            | 312               | 3,457           |
| Commissioners          | 1,395                | 2.565%                | 7,764            |               | 7,764            | 771               | 8,535           |
| Solicitor              | 385                  | 0.708%                | 2,143            |               | 2,143            | 213               | 2,356           |
| Purchasing             |                      | 0.000%                | -                |               | -                | -                 | -               |
| Controller             | 440                  | 0.809%                | 2,449            |               | 2,449            | 243               | 2,692           |
| Treasurer              | 714                  | 1.313%                | 3,974            |               | 3,974            | 395               | 4,369           |
| Election & Voter       | 1,317                | 2.422%                | 7,331            |               | 7,331            | 728               | 8,059           |
| Tax Services           | 2,428                | 4.464%                | 13,512           |               | 13,512           | 1,342             | 14,854          |
| Public Defender        | 485                  | 0.892%                | 2,700            |               | 2,700            | 268               | 2,968           |
| Reg & Recorder         | 670                  | 1.232%                | 3,729            |               | 3,729            | 370               | 4,099           |
| Planning               | 1,050                | 1.931%                | 5,845            |               | 5,845            | 581               | 6,426           |
| Courts                 | 4,294                | 7.895%                | 23,898           |               | 23,898           | 2,374             | 26,272          |
| DJ Harvey              | 450                  | 0.827%                | 2,503            |               | 2,503            | 249               | 2,752           |
| DJ Bowman              | 450                  | 0.827%                | 2,503            |               | 2,503            | 249               | 2,752           |
| DJ Little              | 450                  | 0.827%                | 2,503            |               | 2,503            | 249               | 2,752           |
| DJ Beauchat            | 450                  | 0.827%                | 2,503            |               | 2,503            | 249               | 2,752           |
| Law Library            | 277                  | 0.509%                | 1,541            |               | 1,541            | 153               | 1,694           |
| Victim Witness         | 1,651                | 3.036%                | 9,190            |               | 9,190            | 913               | 10,103          |
| Clerk Courts           | 907                  | 1.668%                | 5,049            |               | 5,049            | 501               | 5,550           |
| Constables             |                      | 0.000%                | -                |               | -                | -                 | -               |
| Coroner                | 788                  | 1.449%                | 4,386            |               | 4,386            | 436               | 4,822           |
| District Attorney      | 2,174                | 3.997%                | 12,099           |               | 12,099           | 1,202             | 13,301          |
| Prothonotary           | 534                  | 0.982%                | 2,972            |               | 2,972            | 295               | 3,267           |
| Sheriff                | 1,037                | 1.907%                | 5,772            |               | 5,772            | 573               | 6,345           |
| Fire Marshalls         | 29                   | 0.053%                | 160              |               | 160              | 16                | 176             |
| Prison                 | 4,026                | 7.403%                | 22,408           |               | 22,408           | 2,226             | 24,634          |
| Probation Services     | 1,745                | 3.208%                | 9,710            |               | 9,710            | 965               | 10,675          |
| Juvenile Probation     |                      | 0.000%                | -                |               | -                | -                 | -               |
| Protect Insp           | 259                  | 0.476%                | 1,441            |               | 1,441            | 143               | 1,584           |
| Emergency Services     | 2,943                | 5.411%                | 16,379           |               | 16,379           | 1,627             | 18,006          |
| Veteran's Affairs      | 444                  | 0.816%                | 2,470            |               | 2,470            | 245               | 2,715           |
| Conservation           | 352                  | 0.647%                | 1,958            |               | 1,958            | 195               | 2,153           |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Finance  
Detail Allocation of  
Accounting/ Budgeting**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Agricultural Extension         | 483                  | 0.888%                | 2,688            |               | 2,688            | 267               | 2,955           |
| Domestic Relations             | 1,335                | 2.455%                | 7,431            |               | 7,431            | 738               | 8,169           |
| 911 Telecommunications         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth               | 4,263                | 7.838%                | 23,725           |               | 23,725           | 2,357             | 26,082          |
| Operational Services           | 308                  | 0.566%                | 1,713            |               | 1,713            | 170               | 1,883           |
| Other                          | 10,000               | 18.388%               | 55,661           |               | 55,661           | 5,532             | 61,193          |
| <b>Subtotal</b>                | <b>54,387</b>        | <b>100.000%</b>       | <b>302,692</b>   | <b>-</b>      | <b>302,692</b>   | <b>28,228</b>     | <b>330,920</b>  |
| <b>Second Allocation Total</b> | <b>51,054</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>54,387</b>        | <b>100.000%</b>       | <b>302,692</b>   | <b>-</b>      | <b>302,692</b>   | <b>28,228</b>     | <b>330,920</b>  |

(A) Alloc basis:

Total Accounting Transactions (Exp & Rev) By Department

Source:

Finance Office

Actual 2016

ADAMS COUNTY, PENNSYLVANIA

Finance  
Detail Allocation of  
External Audit

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 2,221                | 4.084%                | 3,306            |               | 3,306            |                   | 3,306           |
| Building Security      | 480                  | 0.883%                | 715              |               | 715              |                   | 715             |
| Finance                | 632                  | 1.162%                | 941              |               | 941              |                   | 941             |
| Human Resources        | 1,956                | 3.596%                | 2,911            |               | 2,911            | 289               | 3,200           |
| Information Technology | 565                  | 1.039%                | 841              |               | 841              | 84                | 925             |
| Commissioners          | 1,395                | 2.566%                | 2,076            |               | 2,076            | 206               | 2,282           |
| Solicitor              | 385                  | 0.708%                | 573              |               | 573              | 57                | 630             |
| Controller             | 440                  | 0.809%                | 655              |               | 655              | 65                | 720             |
| Treasurer              | 714                  | 1.313%                | 1,063            |               | 1,063            | 106               | 1,169           |
| Election & Voter       | 1,317                | 2.422%                | 1,961            |               | 1,961            | 195               | 2,156           |
| Tax Services           | 2,428                | 4.464%                | 3,614            |               | 3,614            | 359               | 3,973           |
| Public Defender        | 485                  | 0.892%                | 722              |               | 722              | 72                | 794             |
| Reg & Recorder         | 670                  | 1.232%                | 997              |               | 997              | 99                | 1,096           |
| Planning               | 1,050                | 1.931%                | 1,563            |               | 1,563            | 155               | 1,718           |
| Courts                 | 4,294                | 7.895%                | 6,391            |               | 6,391            | 635               | 7,026           |
| DJ Harvey              | 450                  | 0.827%                | 669              |               | 669              | 67                | 736             |
| DJ Bowman              | 450                  | 0.827%                | 669              |               | 669              | 67                | 736             |
| DJ Little              | 450                  | 0.827%                | 669              |               | 669              | 67                | 736             |
| DJ Beauchat            | 450                  | 0.827%                | 669              |               | 669              | 67                | 736             |
| Law Library            | 277                  | 0.509%                | 412              |               | 412              | 41                | 453             |
| Victim Witness         | 1,651                | 3.036%                | 2,458            |               | 2,458            | 244               | 2,702           |
| Clerk Courts           | 907                  | 1.668%                | 1,350            |               | 1,350            | 134               | 1,484           |
| Constables             |                      | 0.000%                | -                |               | -                | -                 | -               |
| Coroner                | 788                  | 1.449%                | 1,173            |               | 1,173            | 117               | 1,290           |
| District Attorney      | 2,174                | 3.997%                | 3,236            |               | 3,236            | 321               | 3,557           |
| Prothonotary           | 534                  | 0.982%                | 795              |               | 795              | 79                | 874             |
| Sheriff                | 1,037                | 1.907%                | 1,544            |               | 1,544            | 153               | 1,697           |
| Fire Marshalls         | 29                   | 0.053%                | 43               |               | 43               | 4                 | 47              |
| Prison                 | 4,026                | 7.403%                | 5,993            |               | 5,993            | 595               | 6,588           |
| Probation Services     | 1,745                | 3.208%                | 2,597            |               | 2,597            | 258               | 2,855           |
| Protect Insp           | 259                  | 0.476%                | 385              |               | 385              | 38                | 423             |
| Emergency Services     | 2,943                | 5.411%                | 4,380            |               | 4,380            | 435               | 4,815           |
| Veteran's Affairs      | 444                  | 0.816%                | 661              |               | 661              | 66                | 727             |
| Conservation           | 352                  | 0.647%                | 524              |               | 524              | 52                | 576             |
| Agricultural Extension | 483                  | 0.888%                | 719              |               | 719              | 71                | 790             |
| Domestic Relations     | 1,335                | 2.455%                | 1,987            |               | 1,987            | 197               | 2,184           |
| 911 Telecommunications |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth       | 4,263                | 7.838%                | 6,345            |               | 6,345            | 630               | 6,975           |
| Operational Services   | 308                  | 0.566%                | 458              |               | 458              | 46                | 504             |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Finance**  
**Detail Allocation of**  
**External Audit**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Other                   | 10,000               | 18.388%               | 14,887           |               | 14,887           | 1,478             | 16,365          |
| Subtotal                | 54,387               | 100.000%              | 80,952           | -             | 80,952           | 7,549             | 88,501          |
| Second Allocation Total | 51,054               |                       |                  |               |                  |                   |                 |
| Total                   | 54,387               | 100.000%              | 80,952           | -             | 80,952           | 7,549             | 88,501          |

(A) Alloc basis:

Total Accounting Transactions (Exp & Rev) By Department

Source:

Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Finance**  
**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%              | 9,768            |               | 9,768            | 911               | 10,679          |
| Other                   |                      | 0.000%                | -                |               | -                | -                 | -               |
| Subtotal                | 100                  | 100.000%              | 9,768            | -             | 9,768            | 911               | 10,679          |
| Second Allocation Total | 100                  |                       |                  |               |                  |                   |                 |
| Total                   | 100                  | 100.000%              | 9,768            | -             | 9,768            | 911               | 10,679          |

(A) Alloc basis:

Direct Allocation - Liquid Fuels

Source:

Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Human Resources  
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 Circular A-87, Attachment B, Section 11  
Ref: OMB 2 CFR 200.430 Compensation

Actual 2016

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

|  | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|--|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements      | 584,975               |                       | 584,975         | 584,975        |
| Deductions                                 |                       |                       | -               |                |
|  |                       |                       | -               |                |
|  |                       |                       | -               |                |
| <b>Total Deductions</b>                    | -                     | -                     | -               | -              |
| <b>Allocated Additions</b>                 |                       |                       |                 |                |
| Building Depreciation                      | 1,797                 | -                     | 1,797           |                |
| Equipment Depreciation                     | 927                   | -                     | 927             |                |
| Employee Benefits                          | 752                   | -                     | 752             |                |
| Liability Insurance                        | 1,380                 | -                     | 1,380           |                |
| Property Insurance                         | 466                   | -                     | 466             |                |
| Workers' Compensation                      | -                     | -                     | -               |                |
| Retirement                                 | -                     | -                     | -               |                |
| Building Maintenance                       | 15,777                | 1,891                 | 17,668          |                |
| Building Security                          | 7,431                 | 715                   | 8,146           |                |
| Finance                                    | 13,796                | 1,370                 | 15,166          |                |
| Human Resources                            |                       | 8,085                 | 8,085           |                |
| Information Technology                     |                       | 28,099                | 28,099          |                |
| Commissioners                              |                       | 8,783                 | 8,783           |                |
| Solicitor                                  |                       | -                     | -               |                |
| Purchasing                                 |                       | 744                   | 744             |                |
| Controller                                 |                       | 9,636                 | 9,636           |                |
| Treasurer                                  |                       | 279                   | 279             |                |
| Central Phone                              |                       | 651                   | 651             |                |
| County Complex                             |                       | -                     | -               |                |
| <b>Total Allocated Additions</b>           | 42,326                | 60,253                | 102,579         | 102,579        |
| Departmental Cost Adjustments              |                       |                       |                 |                |
| Reclass from Finance                       | -                     |                       | -               |                |
| <b>Total Departmental Cost Adjustments</b> | -                     | -                     | -               | -              |
| <b>Total to be Allocated</b>               | <u>627,301</u>        | <u>60,253</u>         | <u>687,554</u>  | <u>687,554</u> |

Actual 2016

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

|                                | Total   | General and<br>Administration | Personnel Admin | Payroll |
|--------------------------------|---------|-------------------------------|-----------------|---------|
| <hr/>                          |         |                               |                 |         |
| <u>Wages and Benefits</u>      |         |                               |                 |         |
| Salaries & Wages               | 279,270 |                               | 265,307         | 13,964  |
|                                | -       |                               |                 |         |
| <u>Other Expenses and Cost</u> |         |                               |                 |         |
| Supplies                       | 2,248   |                               | 2,136           | 112     |
| Publications                   | -       |                               | -               | -       |
| Minor Equipment                | 1,876   |                               | 1,782           | 94      |
| Professional Services          | 149,260 |                               | 141,797         | 7,463   |
| Software License               | -       |                               | -               | -       |
| Advertising                    | -       |                               | -               | -       |
| Telephone                      | 243     |                               | 231             | 12      |
| Miscellaneous                  | -       |                               | -               | -       |
| Postage                        | 1,053   |                               | 1,000           | 53      |
| Travel                         | 61      |                               | 58              | 3       |
| Contracted Services            | 2,892   |                               | 2,747           | 145     |
| Training                       | 5,950   |                               | 5,653           | 298     |
| Dues / Memberships             | 1,330   |                               | 1,264           | 67      |
| Conf/Conventions               | -       |                               | -               | -       |
| Employee Benefits              | 140,792 |                               | 133,752         | 7,040   |
|                                |         |                               |                 |         |
| Departmental Expenditures      | 584,975 | -                             | 555,726         | 29,249  |
|                                |         |                               |                 |         |
| <u>Cost Adjustments</u>        |         |                               |                 |         |
| Deductions                     | -       | -                             |                 |         |
|                                |         |                               |                 |         |
| Departmental Cost Adjustments  |         |                               |                 |         |
| Reclass from Finance           | -       |                               |                 |         |
|                                |         |                               |                 |         |
| Functional Cost                | 584,975 | -                             | 555,726         | 29,249  |

Additions: 1st



Actual 2016

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

|   | Total        | General and<br>Administration | Personnel Admin | Payroll |
|---|--------------|-------------------------------|-----------------|---------|
| Central Service Centers                   | 42,326       | 42,326                        |                 |         |
| REALLOCATE ADMIN                          |              | (42,326)                      | 40,210          | 2,116   |
| Allocable Costs<br>Unallocated            | 627,301<br>- | -                             | 595,936         | 31,365  |
| 1st Allocation                            | 627,301      | -                             | 595,936         | 31,365  |
| Additions: 2nd<br>Central Service Centers | 60,253       | 60,253                        |                 |         |
| REALLOCATE ADMIN                          |              | (60,253)                      | 57,240          | 3,013   |
| Allocable Costs<br>Unallocated            | 60,253<br>-  | -                             | 57,240          | 3,013   |
| 2nd Allocation                            | 60,253       | -                             | 57,240          | 3,013   |
| Total Allocated                           | 687,554      | -                             | 653,176         | 34,378  |

Actual 2016

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

| User Department        | Total   | Personnel Admin | Payroll |
|------------------------|---------|-----------------|---------|
| Building Maintenance   | 28,258  | 27,032          | 1,226   |
| Building Security      | 7,047   | 6,436           | 611     |
| Finance                | 6,733   | 6,436           | 297     |
| Human Resources        | 8,085   | 7,723           | 362     |
| Information Technology | 13,289  | 12,794          | 495     |
| Commissioners          | 8,998   | 8,529           | 469     |
| Solicitor              | 4,465   | 4,265           | 200     |
| Controller             | 8,929   | 8,529           | 400     |
| Treasurer              | 5,968   | 5,686           | 282     |
| Election & Voter       | 2,994   | 2,843           | 151     |
| Tax Services           | 25,087  | 22,746          | 2,341   |
| Public Defender        | 10,414  | 9,952           | 462     |
| Reg & Recorder         | 7,508   | 7,108           | 400     |
| Planning               | 23,807  | 22,746          | 1,061   |
| Courts                 | 20,309  | 18,481          | 1,828   |
| DJ Harvey              | 4,480   | 4,265           | 215     |
| DJ Bowman              | 4,480   | 4,265           | 215     |
| DJ Little              | 4,483   | 4,265           | 218     |
| DJ Beauchat            | 5,904   | 5,686           | 218     |
| Law Library            | 1,487   | 1,421           | 66      |
| Victim Witness         | 7,521   | 7,108           | 413     |
| Clerk Courts           | 16,368  | 15,637          | 731     |
| Coroner                | 1,567   | 1,421           | 146     |
| District Attorney      | 20,843  | 19,902          | 941     |
| Prothonotary           | 8,929   | 8,529           | 400     |
| Sheriff                | 21,161  | 19,902          | 1,259   |
| Fire Marshalls         | 10      | -               | 10      |
| Prison                 | 169,877 | 162,049         | 7,828   |
| Probation Services     | 66,960  | 63,965          | 2,995   |
| Juvenile Probation     | -       | -               | -       |
| Protect Insp           | 1,487   | 1,421           | 66      |
| Emergency Services     | 37,714  | 35,540          | 2,174   |
| Veteran's Affairs      | 2,935   | 2,843           | 92      |
| Conservation           | 14,887  | 14,216          | 671     |
| Agricultural Extension | 7,442   | 7,108           | 334     |
| Domestic Relations     | 31,264  | 29,854          | 1,410   |
| Children & Youth       | 69,929  | 66,808          | 3,121   |
| Operational Services   | 5,953   | 5,686           | 267     |
| Other                  | (18)    | (21)            | 3       |

Actual 2016

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

| <u>User Department</u> | <u>Total</u>   | <u>Personnel Admin</u> | <u>Payroll</u> |
|------------------------|----------------|------------------------|----------------|
| Subtotal               | 687,554        | 653,176                | 34,378         |
| Total                  | <u>687,554</u> | <u>653,176</u>         | <u>34,378</u>  |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Detail Allocation of**  
**Personnel Admin**

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 21                   | 4.536%                | 27,032           |               | 27,032           |                   | 27,032          |
| Building Security      | 5                    | 1.080%                | 6,436            |               | 6,436            |                   | 6,436           |
| Finance                | 5                    | 1.080%                | 6,436            |               | 6,436            |                   | 6,436           |
| Human Resources        | 6                    | 1.296%                | 7,723            |               | 7,723            |                   | 7,723           |
| Information Technology | 9                    | 1.944%                | 11,585           |               | 11,585           | 1,209             | 12,794          |
| Commissioners          | 6                    | 1.296%                | 7,723            |               | 7,723            | 806               | 8,529           |
| Solicitor              | 3                    | 0.648%                | 3,862            |               | 3,862            | 403               | 4,265           |
| Purchasing             |                      | 0.000%                | -                |               | -                | -                 | -               |
| Controller             | 6                    | 1.296%                | 7,723            |               | 7,723            | 806               | 8,529           |
| Treasurer              | 4                    | 0.864%                | 5,149            |               | 5,149            | 537               | 5,686           |
| Election & Voter       | 2                    | 0.432%                | 2,574            |               | 2,574            | 269               | 2,843           |
| Tax Services           | 16                   | 3.456%                | 20,596           |               | 20,596           | 2,150             | 22,746          |
| Public Defender        | 7                    | 1.512%                | 9,011            |               | 9,011            | 941               | 9,952           |
| Reg & Recorder         | 5                    | 1.080%                | 6,436            |               | 6,436            | 672               | 7,108           |
| Planning               | 16                   | 3.456%                | 20,596           |               | 20,596           | 2,150             | 22,746          |
| Courts                 | 13                   | 2.808%                | 16,734           |               | 16,734           | 1,747             | 18,481          |
| DJ Harvey              | 3                    | 0.648%                | 3,862            |               | 3,862            | 403               | 4,265           |
| DJ Bowman              | 3                    | 0.648%                | 3,862            |               | 3,862            | 403               | 4,265           |
| DJ Little              | 3                    | 0.648%                | 3,862            |               | 3,862            | 403               | 4,265           |
| DJ Beauchat            | 4                    | 0.864%                | 5,149            |               | 5,149            | 537               | 5,686           |
| Law Library            | 1                    | 0.216%                | 1,287            |               | 1,287            | 134               | 1,421           |
| Victim Witness         | 5                    | 1.080%                | 6,436            |               | 6,436            | 672               | 7,108           |
| Clerk Courts           | 11                   | 2.376%                | 14,159           |               | 14,159           | 1,478             | 15,637          |
| Constables             |                      | 0.000%                | -                |               | -                | -                 | -               |
| Coroner                | 1                    | 0.216%                | 1,287            |               | 1,287            | 134               | 1,421           |
| District Attorney      | 14                   | 3.024%                | 18,021           |               | 18,021           | 1,881             | 19,902          |
| Prothonotary           | 6                    | 1.296%                | 7,723            |               | 7,723            | 806               | 8,529           |
| Sheriff                | 14                   | 3.024%                | 18,021           |               | 18,021           | 1,881             | 19,902          |
| Fire Marshalls         | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Prison                 | 114                  | 24.622%               | 146,731          |               | 146,731          | 15,318            | 162,049         |
| Probation Services     | 45                   | 9.719%                | 57,919           |               | 57,919           | 6,046             | 63,965          |
| Juvenile Probation     |                      | 0.000%                | -                |               | -                | -                 | -               |
| Protect Insp           | 1                    | 0.216%                | 1,287            |               | 1,287            | 134               | 1,421           |
| Emergency Services     | 25                   | 5.400%                | 32,181           |               | 32,181           | 3,359             | 35,540          |
| Veteran's Affairs      | 2                    | 0.432%                | 2,574            |               | 2,574            | 269               | 2,843           |
| Conservation           | 10                   | 2.160%                | 12,872           |               | 12,872           | 1,344             | 14,216          |
| Agricultural Extension | 5                    | 1.080%                | 6,436            |               | 6,436            | 672               | 7,108           |
| Domestic Relations     | 21                   | 4.536%                | 27,032           |               | 27,032           | 2,822             | 29,854          |
| 911 Telecommunications |                      | 0.000%                | -                |               | -                | -                 | -               |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Detail Allocation of**  
**Personnel Admin**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Children & Youth        | 47                   | 10.151%               | 60,493           |               | 60,493           | 6,315             | 66,808          |
| Operational Services    | 4                    | 0.864%                | 5,149            |               | 5,149            | 537               | 5,686           |
| Other                   |                      | 0.000%                | (23)             |               | (23)             | 2                 | (21)            |
| Subtotal                | 463                  | 100.000%              | 595,936          | -             | 595,936          | 57,240            | 653,176         |
| Second Allocation Total | 426                  |                       |                  |               |                  |                   |                 |
| Total                   | 463                  | 100.000%              | 595,936          | -             | 595,936          | 57,240            | 653,176         |

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

Source: Human Resources

Actual 2016

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

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 528                  | 3.909%                | 1,226            |               | 1,226            |                   | 1,226           |
| Building Security      | 263                  | 1.947%                | 611              |               | 611              |                   | 611             |
| Finance                | 128                  | 0.948%                | 297              |               | 297              |                   | 297             |
| Human Resources        | 156                  | 1.155%                | 362              |               | 362              |                   | 362             |
| Information Technology | 193                  | 1.429%                | 448              |               | 448              | 47                | 495             |
| Commissioners          | 183                  | 1.355%                | 425              |               | 425              | 44                | 469             |
| Solicitor              | 78                   | 0.577%                | 181              |               | 181              | 19                | 200             |
| Controller             | 156                  | 1.155%                | 362              |               | 362              | 38                | 400             |
| Treasurer              | 110                  | 0.814%                | 255              |               | 255              | 27                | 282             |
| Election & Voter       | 59                   | 0.437%                | 137              |               | 137              | 14                | 151             |
| Tax Services           | 913                  | 6.758%                | 2,120            |               | 2,120            | 221               | 2,341           |
| Public Defender        | 180                  | 1.332%                | 418              |               | 418              | 44                | 462             |
| Reg & Recorder         | 156                  | 1.155%                | 362              |               | 362              | 38                | 400             |
| Planning               | 414                  | 3.065%                | 961              |               | 961              | 100               | 1,061           |
| Courts                 | 713                  | 5.278%                | 1,655            |               | 1,655            | 173               | 1,828           |
| DJ Harvey              | 84                   | 0.622%                | 195              |               | 195              | 20                | 215             |
| DJ Bowman              | 84                   | 0.622%                | 195              |               | 195              | 20                | 215             |
| DJ Little              | 85                   | 0.629%                | 197              |               | 197              | 21                | 218             |
| DJ Beauchat            | 85                   | 0.629%                | 197              |               | 197              | 21                | 218             |
| Law Library            | 26                   | 0.192%                | 60               |               | 60               | 6                 | 66              |
| Victim Witness         | 161                  | 1.192%                | 374              |               | 374              | 39                | 413             |
| Clerk Courts           | 285                  | 2.110%                | 662              |               | 662              | 69                | 731             |
| Coroner                | 57                   | 0.422%                | 132              |               | 132              | 14                | 146             |
| District Attorney      | 367                  | 2.717%                | 852              |               | 852              | 89                | 941             |
| Prothonotary           | 156                  | 1.155%                | 362              |               | 362              | 38                | 400             |
| Sheriff                | 491                  | 3.635%                | 1,140            |               | 1,140            | 119               | 1,259           |
| Fire Marshalls         | 4                    | 0.030%                | 9                |               | 9                | 1                 | 10              |
| Prison                 | 3,053                | 22.600%               | 7,088            |               | 7,088            | 740               | 7,828           |
| Probation Services     | 1,168                | 8.646%                | 2,712            |               | 2,712            | 283               | 2,995           |
| Protect Insp           | 26                   | 0.192%                | 60               |               | 60               | 6                 | 66              |
| Emergency Services     | 848                  | 6.277%                | 1,969            |               | 1,969            | 205               | 2,174           |
| Veteran's Affairs      | 36                   | 0.266%                | 83               |               | 83               | 9                 | 92              |
| Conservation           | 262                  | 1.939%                | 608              |               | 608              | 63                | 671             |
| Agricultural Extension | 130                  | 0.962%                | 302              |               | 302              | 32                | 334             |
| Domestic Relations     | 550                  | 4.071%                | 1,277            |               | 1,277            | 133               | 1,410           |
| 911 Telecommunications |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth       | 1,217                | 9.009%                | 2,826            |               | 2,826            | 295               | 3,121           |
| Operational Services   | 104                  | 0.770%                | 242              |               | 242              | 25                | 267             |
| Other                  |                      | 0.000%                | 3                |               | 3                | -                 | 3               |

Actual 2016

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

| <u>User Department</u>  | <u>Allocation Units (A)</u> | <u>Allocation Percentage</u> | <u>Gross Allocation</u> | <u>Direct Billed</u> | <u>First Allocation</u> | <u>Second Allocation</u> | <u>Total Allocated</u> |
|-------------------------|-----------------------------|------------------------------|-------------------------|----------------------|-------------------------|--------------------------|------------------------|
| Subtotal                | 13,509                      | 100.000%                     | 31,365                  | -                    | 31,365                  | 3,013                    | 34,378                 |
| Second Allocation Total | 12,434                      |                              |                         |                      |                         |                          |                        |
| Total                   | 13,509                      | 100.000%                     | 31,365                  | -                    | 31,365                  | 3,013                    | 34,378                 |

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

Source: Personnel Department - Payroll

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology**  
**Nature And Extent Of Services**

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

Ref: OMB Circular A-87, Attachment B, Section 8

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services



Actual 2016

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

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u>  | <u>Total</u>     |
|---------------------------------------|-----------------------|-----------------------|------------------|------------------|
| Expenditures per Financial Statements | 792,401               |                       | 792,401          | 792,401          |
| Deductions                            |                       |                       | -                |                  |
| Minor Equipment                       | -                     |                       | -                |                  |
|                                       |                       |                       | -                |                  |
|                                       |                       |                       | -                |                  |
| Total Deductions                      | -                     | -                     | -                | -                |
| Allocated Additions                   |                       |                       |                  |                  |
| Building Depreciation                 | 2,040                 | -                     | 2,040            |                  |
| Equipment Depreciation                | 134,456               | -                     | 134,456          |                  |
| Employee Benefits                     | 2,389                 | -                     | 2,389            |                  |
| Liability Insurance                   | 1,929                 | -                     | 1,929            |                  |
| Property Insurance                    | 315                   | -                     | 315              |                  |
| Workers' Compensation                 | -                     | -                     | -                |                  |
| Retirement                            | -                     | -                     | -                |                  |
| Building Maintenance                  | 8,955                 | 1,074                 | 10,029           |                  |
| Building Security                     | 4,246                 | 408                   | 4,654            |                  |
| Finance                               | 3,986                 | 396                   | 4,382            |                  |
| Human Resources                       | 12,033                | 1,256                 | 13,289           |                  |
| Information Technology                |                       | 60,359                | 60,359           |                  |
| Commissioners                         |                       | 5,036                 | 5,036            |                  |
| Solicitor                             |                       | -                     | -                |                  |
| Purchasing                            |                       | 929                   | 929              |                  |
| Controller                            |                       | 2,917                 | 2,917            |                  |
| Treasurer                             |                       | 100                   | 100              |                  |
| Central Phone                         |                       | 744                   | 744              |                  |
| County Complex                        |                       | -                     | -                |                  |
| Total Allocated Additions             | 170,349               | 73,219                | 243,568          | 243,568          |
| Departmental Cost Adjustments         |                       |                       |                  |                  |
| Reclass to Other Departments          | -                     |                       | -                |                  |
|                                       | -                     |                       | -                |                  |
| Total Departmental Cost Adjustments   | -                     | -                     | -                | -                |
| Total to be Allocated                 | <u>962,750</u>        | <u>73,219</u>         | <u>1,035,969</u> | <u>1,035,969</u> |

Actual 2016

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

|                                | Total   | General &<br>Administration | Technological<br>Support | System<br>Maintenance |
|--------------------------------|---------|-----------------------------|--------------------------|-----------------------|
| <u>Wages and Benefits</u>      |         |                             |                          |                       |
| Salaries & Wages               | 326,139 |                             | 293,525                  | 32,614                |
| <u>Other Expenses and Cost</u> |         |                             |                          |                       |
| Supplies                       | 1,834   | -                           | 1,651                    | 183                   |
| Minor Equipment                | 5,469   | -                           | 4,922                    | 547                   |
| Other Costs                    | -       | -                           | -                        | -                     |
| Computer Soft/Special          | -       | -                           | -                        | -                     |
| Professional Services          | 39,392  |                             | 35,453                   | 3,939                 |
| Computer Support               | -       | -                           | -                        | -                     |
| Maintenance Repair             | -       | -                           | -                        | -                     |
| Telephone                      | 17,853  | -                           | 16,068                   | 1,785                 |
| Postage/Shipping               | 36      | -                           | 32                       | 4                     |
| Internet                       | -       | -                           | -                        | -                     |
| Advertising                    | -       | -                           | -                        | -                     |
| Equipment Repair               | -       | -                           | -                        | -                     |
| Mileage                        | 904     | -                           | 814                      | 90                    |
| Training                       | 240     | -                           | 216                      | 24                    |
| Conference                     | 333     | -                           | 300                      | 33                    |
| Dues / Memberships             | -       | -                           | -                        | -                     |
| Employee Benefits              | 105,831 | -                           | 95,248                   | 10,583                |
| Contracted Services            | 294,370 |                             | 264,933                  | 29,437                |
| Capital Purchases              | -       |                             | -                        | -                     |
| Departmental Expenditures      | 792,401 | -                           | 713,161                  | 79,240                |
| <u>Cost Adjustments</u>        |         |                             |                          |                       |
| Deductions                     | -       |                             | -                        |                       |
| Departmental Cost Adjustments  |         |                             |                          |                       |
| Reclass to Other Departments   | -       |                             | -                        | -                     |

Actual 2016

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

|   | Total            | General &<br>Administration | Technological<br>Support | System<br>Maintenance |
|---|------------------|-----------------------------|--------------------------|-----------------------|
| Reclass to Equipment Use                  | -                |                             | -                        | -                     |
| Functional Cost                           | 792,401          | -                           | 713,161                  | 79,240                |
| Additions: 1st<br>Central Service Centers | 170,349          | 170,349                     |                          |                       |
| REALLOCATE ADMIN                          |                  | (170,349)                   | 153,314                  | 17,035                |
| Allocable Costs<br>Unallocated            | 962,750          | -                           | 866,475                  | 96,275                |
| 1st Allocation                            | 962,750          | -                           | 866,475                  | 96,275                |
| Additions: 2nd<br>Central Service Centers | 73,219           | 73,219                      |                          |                       |
| REALLOCATE ADMIN                          |                  | (73,219)                    | 65,897                   | 7,322                 |
| Allocable Costs<br>Unallocated            | 73,219           | -                           | 65,897                   | 7,322                 |
| 2nd Allocation                            | 73,219           | -                           | 65,897                   | 7,322                 |
| <b>Total Allocated</b>                    | <b>1,035,969</b> | <b>-</b>                    | <b>932,372</b>           | <b>103,597</b>        |

Actual 2016

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

| User Department        | Total            | Technological<br>Support | System Maintenance |
|------------------------|------------------|--------------------------|--------------------|
| Building Maintenance   | 18,504           | 15,813                   | 2,691              |
| Building Security      | 11,289           | 10,181                   | 1,108              |
| Finance                | 15,204           | 13,621                   | 1,583              |
| Human Resources        | 28,099           | 26,358                   | 1,741              |
| Information Technology | 60,359           | 53,869                   | 6,490              |
| Commissioners          | 16,722           | 14,654                   | 2,068              |
| Solicitor              | 7,337            | 6,648                    | 689                |
| Controller             | 15,023           | 12,955                   | 2,068              |
| Treasurer              | 23,023           | 21,472                   | 1,551              |
| Election & Voter       | 5,116            | 4,771                    | 345                |
| Tax Services           | 41,466           | 36,813                   | 4,653              |
| Public Defender        | 13,307           | 11,929                   | 1,378              |
| Reg & Recorder         | 22,871           | 19,425                   | 3,446              |
| Planning               | 49,976           | 46,186                   | 3,790              |
| Courts                 | 80,101           | 75,276                   | 4,825              |
| DJ Harvey              | 172              | -                        | 172                |
| DJ Bowman              | 129              | -                        | 129                |
| DJ Little              | 129              | -                        | 129                |
| DJ Beauchat            | 129              | -                        | 129                |
| Law Library            | 1,539            | 1,367                    | 172                |
| Victim Witness         | 20,804           | 19,943                   | 861                |
| Clerk Courts           | 45,885           | 41,923                   | 3,962              |
| District Attorney      | 38,723           | 35,794                   | 2,929              |
| Prothonotary           | 21,661           | 20,283                   | 1,378              |
| Sheriff                | 23,060           | 18,407                   | 4,653              |
| Fire Marshalls         | -                | -                        | -                  |
| Prison                 | 79,227           | 70,439                   | 8,788              |
| Probation Services     | 124,525          | 113,843                  | 10,682             |
| Emergency Services     | 39,625           | 31,872                   | 7,753              |
| Veteran's Affairs      | 5,113            | 4,941                    | 172                |
| AG Land Pres           | -                | -                        | -                  |
| Agricultural Extension | 3,237            | 3,065                    | 172                |
| Domestic Relations     | 40,147           | 36,012                   | 4,135              |
| 911 Telecommunications | -                | -                        | -                  |
| Children & Youth       | 139,824          | 126,040                  | 13,784             |
| Operational Services   | 1,033            | -                        | 1,033              |
| Other                  | 2,424            | 1,560                    | 864                |
| <b>Subtotal</b>        | <b>1,020,698</b> | <b>917,101</b>           | <b>103,597</b>     |
| <b>Direct Billed</b>   | <b>15,271</b>    | <b>-</b>                 | <b>15,271</b>      |
| <b>Total</b>           | <b>1,035,969</b> | <b>917,101</b>           | <b>118,868</b>     |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Information Technology  
Detail Allocation of  
Technological Support**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed   | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|-----------------|------------------|-------------------|-----------------|
| Building Maintenance           | 25.25                | 1.825%                | 15,813           |                 | 15,813           |                   | 15,813          |
| Building Security              | 16.25                | 1.175%                | 10,181           |                 | 10,181           |                   | 10,181          |
| Finance                        | 21.75                | 1.572%                | 13,621           |                 | 13,621           |                   | 13,621          |
| Human Resources                | 42.08                | 3.042%                | 26,358           |                 | 26,358           |                   | 26,358          |
| Information Technology         | 86.00                | 6.217%                | 53,869           |                 | 53,869           |                   | 53,869          |
| Commissioners                  | 21.50                | 1.554%                | 13,465           |                 | 13,465           | 1,189             | 14,654          |
| Solicitor                      | 9.75                 | 0.705%                | 6,109            |                 | 6,109            | 539               | 6,648           |
| Controller                     | 19.00                | 1.374%                | 11,905           |                 | 11,905           | 1,050             | 12,955          |
| Treasurer                      | 31.50                | 2.277%                | 19,730           |                 | 19,730           | 1,742             | 21,472          |
| Election & Voter               | 7.00                 | 0.506%                | 4,384            |                 | 4,384            | 387               | 4,771           |
| Tax Services                   | 54.00                | 3.904%                | 33,827           |                 | 33,827           | 2,986             | 36,813          |
| Public Defender                | 17.50                | 1.265%                | 10,961           |                 | 10,961           | 968               | 11,929          |
| Reg & Recorder                 | 28.50                | 2.060%                | 17,849           |                 | 17,849           | 1,576             | 19,425          |
| Planning                       | 67.75                | 4.898%                | 42,440           |                 | 42,440           | 3,746             | 46,186          |
| Courts                         | 110.42               | 7.983%                | 69,171           |                 | 69,171           | 6,105             | 75,276          |
| Law Library                    | 2.00                 | 0.145%                | 1,256            |                 | 1,256            | 111               | 1,367           |
| Victim Witness                 | 29.25                | 2.115%                | 18,326           |                 | 18,326           | 1,617             | 19,943          |
| Clerk Courts                   | 61.50                | 4.446%                | 38,523           |                 | 38,523           | 3,400             | 41,923          |
| District Attorney              | 52.50                | 3.796%                | 32,891           |                 | 32,891           | 2,903             | 35,794          |
| Prothonotary                   | 29.75                | 2.151%                | 18,638           |                 | 18,638           | 1,645             | 20,283          |
| Sheriff                        | 27.00                | 1.952%                | 16,914           |                 | 16,914           | 1,493             | 18,407          |
| Prison                         | 103.33               | 7.470%                | 64,726           |                 | 64,726           | 5,713             | 70,439          |
| Probation Services             | 167.00               | 12.073%               | 104,610          |                 | 104,610          | 9,233             | 113,843         |
| Emergency Services             | 46.75                | 3.380%                | 29,287           |                 | 29,287           | 2,585             | 31,872          |
| Veteran's Affairs              | 7.25                 | 0.524%                | 4,540            |                 | 4,540            | 401               | 4,941           |
| Conservation                   | 31.75                | 2.295%                | 19,886           |                 | 19,886           | 1,755             | 21,641          |
| Agricultural Extension         | 4.50                 | 0.325%                | 2,816            |                 | 2,816            | 249               | 3,065           |
| Domestic Relations             | 52.83                | 3.819%                | 33,091           |                 | 33,091           | 2,921             | 36,012          |
| 911 Telecommunications         |                      | 0.000%                | -                |                 | -                | -                 | -               |
| Children & Youth               | 207.29               | 14.986%               | 129,850          | (15,271)        | 114,579          | 11,461            | 126,040         |
| Other                          | 2.25                 | 0.166%                | 1,438            |                 | 1,438            | 122               | 1,560           |
| <b>Subtotal</b>                | <b>1,383.20</b>      | <b>100.000%</b>       | <b>866,475</b>   | <b>(15,271)</b> | <b>851,204</b>   | <b>65,897</b>     | <b>917,101</b>  |
| <b>Second Allocation Total</b> | <b>1,191.87</b>      |                       |                  |                 |                  |                   |                 |
| <b>Direct Billed</b>           |                      |                       |                  | <b>15,271</b>   |                  |                   | <b>15,271</b>   |
| <b>Total</b>                   | <b>1,383.20</b>      | <b>100.000%</b>       | <b>866,475</b>   | <b>-</b>        | <b>851,204</b>   | <b>65,897</b>     | <b>932,372</b>  |

(A) Alloc basis

Actual Hours By Department

Source:

Information Technology

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Information Technology  
Detail Allocation of  
System Maintenance**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance           | 17                   | 2.795%                | 2,691            |               | 2,691            |                   | 2,691           |
| Building Security              | 7                    | 1.151%                | 1,108            |               | 1,108            |                   | 1,108           |
| Finance                        | 10                   | 1.644%                | 1,583            |               | 1,583            |                   | 1,583           |
| Human Resources                | 11                   | 1.808%                | 1,741            |               | 1,741            |                   | 1,741           |
| Information Technology         | 41                   | 6.741%                | 6,490            |               | 6,490            |                   | 6,490           |
| Commissioners                  | 12                   | 1.973%                | 1,900            |               | 1,900            | 168               | 2,068           |
| Solicitor                      | 4                    | 0.658%                | 633              |               | 633              | 56                | 689             |
| Controller                     | 12                   | 1.973%                | 1,900            |               | 1,900            | 168               | 2,068           |
| Treasurer                      | 9                    | 1.480%                | 1,425            |               | 1,425            | 126               | 1,551           |
| Election & Voter               | 2                    | 0.329%                | 317              |               | 317              | 28                | 345             |
| Tax Services                   | 27                   | 4.439%                | 4,274            |               | 4,274            | 379               | 4,653           |
| Public Defender                | 8                    | 1.315%                | 1,266            |               | 1,266            | 112               | 1,378           |
| Reg & Recorder                 | 20                   | 3.288%                | 3,166            |               | 3,166            | 280               | 3,446           |
| Planning                       | 22                   | 3.617%                | 3,482            |               | 3,482            | 308               | 3,790           |
| Courts                         | 28                   | 4.603%                | 4,432            |               | 4,432            | 393               | 4,825           |
| DJ Harvey                      | 1                    | 0.164%                | 158              |               | 158              | 14                | 172             |
| DJ Bowman                      | 1                    | 0.123%                | 118              |               | 118              | 11                | 129             |
| DJ Little                      | 1                    | 0.123%                | 118              |               | 118              | 11                | 129             |
| DJ Beauchat                    | 1                    | 0.123%                | 118              |               | 118              | 11                | 129             |
| Law Library                    | 1                    | 0.164%                | 158              |               | 158              | 14                | 172             |
| Victim Witness                 | 5                    | 0.822%                | 791              |               | 791              | 70                | 861             |
| Clerk Courts                   | 23                   | 3.781%                | 3,640            |               | 3,640            | 322               | 3,962           |
| Constables                     |                      | 0.000%                | -                |               | -                | -                 | -               |
| Coroner                        |                      | 0.000%                | -                |               | -                | -                 | -               |
| District Attorney              | 17                   | 2.795%                | 2,691            |               | 2,691            | 238               | 2,929           |
| Prothonotary                   | 8                    | 1.315%                | 1,266            |               | 1,266            | 112               | 1,378           |
| Sheriff                        | 27                   | 4.439%                | 4,274            |               | 4,274            | 379               | 4,653           |
| Fire Marshalls                 |                      | 0.000%                | -                |               | -                | -                 | -               |
| Prison                         | 51                   | 8.385%                | 8,073            |               | 8,073            | 715               | 8,788           |
| Probation Services             | 62                   | 10.193%               | 9,813            |               | 9,813            | 869               | 10,682          |
| Emergency Services             | 45                   | 7.398%                | 7,122            |               | 7,122            | 631               | 7,753           |
| Veteran's Affairs              | 1                    | 0.164%                | 158              |               | 158              | 14                | 172             |
| Conservation                   | 19                   | 3.124%                | 3,008            |               | 3,008            | 266               | 3,274           |
| Agricultural Extension         | 1                    | 0.164%                | 158              |               | 158              | 14                | 172             |
| Domestic Relations             | 24                   | 3.946%                | 3,799            |               | 3,799            | 336               | 4,135           |
| Children & Youth               | 80                   | 13.152%               | 12,662           |               | 12,662           | 1,122             | 13,784          |
| Operational Services           | 6                    | 0.986%                | 949              |               | 949              | 84                | 1,033           |
| Other                          | 5                    | 0.825%                | 793              |               | 793              | 71                | 864             |
| <b>Subtotal</b>                | <b>608</b>           | <b>100.000%</b>       | <b>96,275</b>    | <b>-</b>      | <b>96,275</b>    | <b>7,322</b>      | <b>103,597</b>  |
| <b>Second Allocation Total</b> | <b>522</b>           |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>608</b>           | <b>100.000%</b>       | <b>96,275</b>    | <b>-</b>      | <b>96,275</b>    | <b>7,322</b>      | <b>103,597</b>  |

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

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
County Commissioners  
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.

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

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Commissioners  
Costs to be Allocated**

|  | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u>  | <u>Total</u>     |
|--|-----------------------|-----------------------|------------------|------------------|
| Expenditures per Financial Statements      | 780,646               |                       | 780,646          | 780,646          |
| Deductions                                 |                       |                       | -                |                  |
| Professional Services                      |                       |                       | -                |                  |
| Capital Purchases                          |                       |                       | -                |                  |
| <b>Total Deductions</b>                    | -                     | -                     | -                | -                |
| Allocated Additions                        |                       |                       |                  |                  |
| Building Depreciation                      | 3,894                 | -                     | 3,894            |                  |
| Equipment Depreciation                     | 6,664                 | -                     | 6,664            |                  |
| Employee Benefits                          | 188                   | -                     | 188              |                  |
| Liability Insurance                        | 1,603                 | -                     | 1,603            |                  |
| Property Insurance                         | 947                   | -                     | 947              |                  |
| Workers' Compensation                      | -                     | -                     | -                |                  |
| Retirement                                 | -                     | -                     | -                |                  |
| Building Maintenance                       | 31,332                | 3,756                 | 35,088           |                  |
| Building Security                          | 14,882                | 1,431                 | 16,313           |                  |
| Finance                                    | 9,840                 | 977                   | 10,817           |                  |
| Human Resources                            | 8,148                 | 850                   | 8,998            |                  |
| Information Technology                     | 15,365                | 1,357                 | 16,722           |                  |
| Commissioners                              |                       | 6,857                 | 6,857            |                  |
| Solicitor                                  |                       | 361,675               | 361,675          |                  |
| Purchasing                                 |                       | 372                   | 372              |                  |
| Controller                                 |                       | 6,955                 | 6,955            |                  |
| Treasurer                                  |                       | 209                   | 209              |                  |
| Central Phone                              |                       | 837                   | 837              |                  |
| County Complex                             |                       | -                     | -                |                  |
| <b>Total Allocated Additions</b>           | 92,863                | 385,276               | 478,139          | 478,139          |
| Departmental Cost Adjustments              |                       |                       |                  |                  |
| Dir Reclass - Finance (liquid Fuels)       | (2,068)               |                       | (2,068)          |                  |
| Reclass from IT                            | -                     |                       | -                |                  |
| <b>Total Departmental Cost Adjustments</b> | (2,068)               | -                     | (2,068)          | (2,068)          |
| <b>Total to be Allocated</b>               | <u>871,441</u>        | <u>385,276</u>        | <u>1,256,717</u> | <u>1,256,717</u> |



Actual 2016

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

|                                  | Total   | General and<br>Administration | Accounting | Personnel Admin | General Government |
|----------------------------------|---------|-------------------------------|------------|-----------------|--------------------|
| <u>Wages and Benefits</u>        |         |                               |            |                 |                    |
| Salaries & Wages                 | 425,782 | 146,962                       | 48,222     | 34,444          | 196,154            |
| <u>Other Expenses and Cost</u>   |         |                               |            |                 |                    |
| Supplies                         | 3,486   | 2,580                         | 418        | 488             | -                  |
| Publications                     | 323     | 239                           | 39         | 45              | -                  |
| Minor Equipment                  | 5,987   | 4,430                         | 718        | 838             | -                  |
| Other Costs                      | -       | -                             | -          | -               | -                  |
| Professional Services            | 120,995 | -                             | 22,495     | 16,939          | 81,561             |
| Professional Services - Archives | -       | -                             | -          | -               | -                  |
| Software License                 | -       | -                             | -          | -               | -                  |
| Legal Fees                       | 2,902   | 2,147                         | 348        | 406             | -                  |
| Advertising                      | 2,950   | 2,183                         | 354        | 413             | -                  |
| Telephone                        | 782     | 579                           | 94         | 109             | -                  |
| Postage                          | 276     | 204                           | 33         | 39              | -                  |
| Insurance/Bond Expense           | -       | -                             | -          | -               | -                  |
| Contracted Services              | 1,100   | 814                           | 132        | 154             | -                  |
| Parking/Tolls/Gasoline           | -       | -                             | -          | -               | -                  |
| Mileage                          | 6,301   | 4,663                         | 756        | 882             | -                  |
| Training                         | 1,370   | 1,014                         | 164        | 192             | -                  |
| Conferences                      | 3,671   | 2,717                         | 441        | 514             | -                  |
| Dues / Memberships               | 21,641  | 16,014                        | 2,597      | 3,030           | -                  |
| Employees Benefits               | 178,706 | 132,242                       | 21,445     | 25,019          | -                  |
| Misc Expenses                    | 4,374   | 3,237                         | 525        | 612             | -                  |
| Tourism Promotion                | -       | -                             | -          | -               | -                  |
| Drug and Alcohol Program Costs   | -       | -                             | -          | -               | -                  |
| Local County Grant               | -       | -                             | -          | -               | -                  |
| Departmental Expenditures        | 780,646 | 320,025                       | 98,781     | 84,125          | 277,715            |

Actual 2016

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

|   | Total     | General and<br>Administration | Accounting | Personnel Admin | General Government |
|---|-----------|-------------------------------|------------|-----------------|--------------------|
| <u>Cost Adjustments</u>                   |           |                               |            |                 |                    |
| Deductions                                | -         |                               |            |                 | -                  |
| Departmental Cost Adjustments             |           |                               |            |                 |                    |
| Dir Reclass - Finance (liquid Fuels)      | (2,068)   | (2,068)                       |            |                 |                    |
| Reclass from IT                           | -         |                               |            |                 |                    |
| Functional Cost                           | 778,578   | 317,957                       | 98,781     | 84,125          | 277,715            |
| Additions: 1st<br>Central Service Centers | 92,863    | 92,863                        |            |                 |                    |
| REALLOCATE ADMIN                          |           | (410,820)                     | 88,101     | 75,030          | 247,689            |
| Allocable Costs                           | 871,441   | -                             | 186,882    | 159,155         | 525,404            |
| Unallocated                               | (525,404) |                               |            |                 | (525,404)          |
| 1st Allocation                            | 346,038   | -                             | 186,882    | 159,155         | -                  |
| Additions: 2nd<br>Central Service Centers | 385,276   | 385,276                       |            |                 |                    |
| REALLOCATE ADMIN                          |           | (385,276)                     | 66,634     | 47,595          | 271,047            |
| Allocable Costs                           | 385,276   | -                             | 66,634     | 47,595          | 271,047            |
| Unallocated                               | (271,047) |                               |            |                 | (271,047)          |
| 2nd Allocation                            | 114,229   | -                             | 66,634     | 47,595          | -                  |
| Total Allocated                           | 460,267   | -                             | 253,516    | 206,750         | -                  |

Actual 2016

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

| User Department        | Total  | Accounting | Personnel Admin |
|------------------------|--------|------------|-----------------|
| Building Maintenance   | 14,851 | 7,632      | 7,219           |
| Building Security      | 3,369  | 1,650      | 1,719           |
| Finance                | 3,891  | 2,172      | 1,719           |
| Human Resources        | 8,783  | 6,720      | 2,063           |
| Information Technology | 5,036  | 1,942      | 3,094           |
| Commissioners          | 6,857  | 4,794      | 2,063           |
| Solicitor              | 3,245  | 1,867      | 1,378           |
| Purchasing             | -      | -          | -               |
| Controller             | 4,892  | 2,134      | 2,758           |
| Treasurer              | 5,301  | 3,463      | 1,838           |
| Election & Voter       | 7,308  | 6,388      | 920             |
| Tax Services           | 19,127 | 11,774     | 7,353           |
| Public Defender        | 5,570  | 2,353      | 3,217           |
| Reg & Recorder         | 5,547  | 3,249      | 2,298           |
| Planning               | 12,446 | 5,093      | 7,353           |
| Courts                 | 26,798 | 20,824     | 5,974           |
| DJ Harvey              | 3,560  | 2,182      | 1,378           |
| DJ Bowman              | 3,560  | 2,182      | 1,378           |
| DJ Little              | 3,560  | 2,182      | 1,378           |
| DJ Beauchat            | 4,020  | 2,182      | 1,838           |
| Law Library            | 1,803  | 1,343      | 460             |
| Victim Witness         | 10,306 | 8,008      | 2,298           |
| Clerk Courts           | 9,455  | 4,399      | 5,056           |
| Constables             | -      | -          | -               |
| Coroner                | 4,282  | 3,822      | 460             |
| District Attorney      | 16,977 | 10,543     | 6,434           |
| Prothonotary           | 5,348  | 2,590      | 2,758           |
| Sheriff                | 11,464 | 5,030      | 6,434           |
| Fire Marshalls         | 140    | 140        | -               |
| Prison                 | 71,915 | 19,526     | 52,389          |
| Probation Services     | 29,141 | 8,462      | 20,679          |
| Juvenile Probation     | -      | -          | -               |
| Protect Insp           | 1,716  | 1,256      | 460             |
| Emergency Services     | 25,761 | 14,272     | 11,489          |
| Veteran's Affairs      | 3,073  | 2,153      | 920             |
| Conservation           | 6,303  | 1,707      | 4,596           |
| Agricultural Extension | 4,641  | 2,343      | 2,298           |
| Domestic Relations     | 16,126 | 6,475      | 9,651           |
| 911 Telecommunications | -      | -          | -               |

Actual 2016

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

| <u>User Department</u> | <u>Total</u>   | <u>Accounting</u> | <u>Personnel Admin</u> |
|------------------------|----------------|-------------------|------------------------|
| Children & Youth       | 42,273         | 20,674            | 21,599                 |
| Liquid Fuels           | -              | -                 | -                      |
| Operational Services   | 3,331          | 1,493             | 1,838                  |
| Other                  | 48,491         | 48,497            | (7)                    |
| <b>Subtotal</b>        | <b>460,267</b> | <b>253,516</b>    | <b>206,750</b>         |
| <b>Total</b>           | <b>460,267</b> | <b>253,516</b>    | <b>206,750</b>         |

Actual 2016

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

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance           | 2,221                | 4.084%                | 7,632            |               | 7,632            |                   | 7,632           |
| Building Security              | 480                  | 0.883%                | 1,650            |               | 1,650            |                   | 1,650           |
| Finance                        | 632                  | 1.162%                | 2,172            |               | 2,172            |                   | 2,172           |
| Human Resources                | 1,956                | 3.596%                | 6,720            |               | 6,720            |                   | 6,720           |
| Information Technology         | 565                  | 1.039%                | 1,942            |               | 1,942            |                   | 1,942           |
| Commissioners                  | 1,395                | 2.565%                | 4,794            |               | 4,794            |                   | 4,794           |
| Solicitor                      | 385                  | 0.708%                | 1,323            |               | 1,323            | 544               | 1,867           |
| Controller                     | 440                  | 0.809%                | 1,512            |               | 1,512            | 622               | 2,134           |
| Treasurer                      | 714                  | 1.313%                | 2,454            |               | 2,454            | 1,009             | 3,463           |
| Election & Voter               | 1,317                | 2.422%                | 4,526            |               | 4,526            | 1,862             | 6,388           |
| Tax Services                   | 2,428                | 4.464%                | 8,342            |               | 8,342            | 3,432             | 11,774          |
| Public Defender                | 485                  | 0.892%                | 1,667            |               | 1,667            | 686               | 2,353           |
| Reg & Recorder                 | 670                  | 1.232%                | 2,302            |               | 2,302            | 947               | 3,249           |
| Planning                       | 1,050                | 1.931%                | 3,609            |               | 3,609            | 1,484             | 5,093           |
| Courts                         | 4,294                | 7.895%                | 14,754           |               | 14,754           | 6,070             | 20,824          |
| DJ Harvey                      | 450                  | 0.827%                | 1,546            |               | 1,546            | 636               | 2,182           |
| DJ Bowman                      | 450                  | 0.827%                | 1,546            |               | 1,546            | 636               | 2,182           |
| DJ Little                      | 450                  | 0.827%                | 1,546            |               | 1,546            | 636               | 2,182           |
| DJ Beauchat                    | 450                  | 0.827%                | 1,546            |               | 1,546            | 636               | 2,182           |
| Law Library                    | 277                  | 0.509%                | 951              |               | 951              | 392               | 1,343           |
| Victim Witness                 | 1,651                | 3.036%                | 5,674            |               | 5,674            | 2,334             | 8,008           |
| Clerk Courts                   | 907                  | 1.668%                | 3,117            |               | 3,117            | 1,282             | 4,399           |
| Coroner                        | 788                  | 1.449%                | 2,708            |               | 2,708            | 1,114             | 3,822           |
| District Attorney              | 2,174                | 3.997%                | 7,470            |               | 7,470            | 3,073             | 10,543          |
| Prothonotary                   | 534                  | 0.982%                | 1,835            |               | 1,835            | 755               | 2,590           |
| Sheriff                        | 1,037                | 1.907%                | 3,564            |               | 3,564            | 1,466             | 5,030           |
| Fire Marshalls                 | 29                   | 0.053%                | 99               |               | 99               | 41                | 140             |
| Prison                         | 4,026                | 7.403%                | 13,835           |               | 13,835           | 5,691             | 19,526          |
| Probation Services             | 1,745                | 3.208%                | 5,995            |               | 5,995            | 2,467             | 8,462           |
| Protect Insp                   | 259                  | 0.476%                | 890              |               | 890              | 366               | 1,256           |
| Emergency Services             | 2,943                | 5.411%                | 10,112           |               | 10,112           | 4,160             | 14,272          |
| Veteran's Affairs              | 444                  | 0.816%                | 1,525            |               | 1,525            | 628               | 2,153           |
| Conservation                   | 352                  | 0.647%                | 1,209            |               | 1,209            | 498               | 1,707           |
| Agricultural Extension         | 483                  | 0.888%                | 1,660            |               | 1,660            | 683               | 2,343           |
| Domestic Relations             | 1,335                | 2.455%                | 4,588            |               | 4,588            | 1,887             | 6,475           |
| 911 Telecommunications         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth               | 4,263                | 7.838%                | 14,648           |               | 14,648           | 6,026             | 20,674          |
| Operational Services           | 308                  | 0.566%                | 1,058            |               | 1,058            | 435               | 1,493           |
| Other                          | 10,000               | 18.954%               | 34,361           |               | 34,361           | 14,136            | 48,497          |
| <b>Subtotal</b>                | <b>54,387</b>        | <b>100.000%</b>       | <b>186,882</b>   | <b>-</b>      | <b>186,882</b>   | <b>66,634</b>     | <b>253,516</b>  |
| <b>Second Allocation Total</b> | <b>47,138</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>54,387</b>        | <b>100.000%</b>       | <b>186,882</b>   | <b>-</b>      | <b>186,882</b>   | <b>66,634</b>     | <b>253,516</b>  |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners**  
**Detail Allocation of**  
**Personnel Admin**

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 21                   | 4.536%                | 7,219            |               | 7,219            |                   | 7,219           |
| Building Security      | 5                    | 1.080%                | 1,719            |               | 1,719            |                   | 1,719           |
| Finance                | 5                    | 1.080%                | 1,719            |               | 1,719            |                   | 1,719           |
| Human Resources        | 6                    | 1.296%                | 2,063            |               | 2,063            |                   | 2,063           |
| Information Technology | 9                    | 1.944%                | 3,094            |               | 3,094            |                   | 3,094           |
| Commissioners          | 6                    | 1.296%                | 2,063            |               | 2,063            |                   | 2,063           |
| Solicitor              | 3                    | 0.648%                | 1,031            |               | 1,031            | 347               | 1,378           |
| Controller             | 6                    | 1.296%                | 2,063            |               | 2,063            | 695               | 2,758           |
| Treasurer              | 4                    | 0.864%                | 1,375            |               | 1,375            | 463               | 1,838           |
| Election & Voter       | 2                    | 0.432%                | 688              |               | 688              | 232               | 920             |
| Tax Services           | 16                   | 3.456%                | 5,500            |               | 5,500            | 1,853             | 7,353           |
| Public Defender        | 7                    | 1.512%                | 2,406            |               | 2,406            | 811               | 3,217           |
| Reg & Recorder         | 5                    | 1.080%                | 1,719            |               | 1,719            | 579               | 2,298           |
| Planning               | 16                   | 3.456%                | 5,500            |               | 5,500            | 1,853             | 7,353           |
| Courts                 | 13                   | 2.808%                | 4,469            |               | 4,469            | 1,505             | 5,974           |
| DJ Harvey              | 3                    | 0.648%                | 1,031            |               | 1,031            | 347               | 1,378           |
| DJ Bowman              | 3                    | 0.648%                | 1,031            |               | 1,031            | 347               | 1,378           |
| DJ Little              | 3                    | 0.648%                | 1,031            |               | 1,031            | 347               | 1,378           |
| DJ Beauchat            | 4                    | 0.864%                | 1,375            |               | 1,375            | 463               | 1,838           |
| Law Library            | 1                    | 0.216%                | 344              |               | 344              | 116               | 460             |
| Victim Witness         | 5                    | 1.080%                | 1,719            |               | 1,719            | 579               | 2,298           |
| Clerk Courts           | 11                   | 2.376%                | 3,782            |               | 3,782            | 1,274             | 5,056           |
| Constables             | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Coroner                | 1                    | 0.216%                | 344              |               | 344              | 116               | 460             |
| District Attorney      | 14                   | 3.024%                | 4,813            |               | 4,813            | 1,621             | 6,434           |
| Prothonotary           | 6                    | 1.296%                | 2,063            |               | 2,063            | 695               | 2,758           |
| Sheriff                | 14                   | 3.024%                | 4,813            |               | 4,813            | 1,621             | 6,434           |
| Fire Marshalls         | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Prison                 | 114                  | 24.622%               | 39,187           |               | 39,187           | 13,202            | 52,389          |
| Probation Services     | 45                   | 9.719%                | 15,468           |               | 15,468           | 5,211             | 20,679          |
| Protect Insp           | 1                    | 0.216%                | 344              |               | 344              | 116               | 460             |
| Emergency Services     | 25                   | 5.400%                | 8,594            |               | 8,594            | 2,895             | 11,489          |
| Veteran's Affairs      | 2                    | 0.432%                | 688              |               | 688              | 232               | 920             |
| Conservation           | 10                   | 2.160%                | 3,438            |               | 3,438            | 1,158             | 4,596           |
| Agricultural Extension | 5                    | 1.080%                | 1,719            |               | 1,719            | 579               | 2,298           |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners**  
**Detail Allocation of**  
**Personnel Admin**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Domestic Relations             | 21                   | 4.536%                | 7,219            |               | 7,219            | 2,432             | 9,651           |
| 911 Telecommunications         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth               | 47                   | 10.151%               | 16,156           |               | 16,156           | 5,443             | 21,599          |
| Operational Services           | 4                    | 0.864%                | 1,375            |               | 1,375            | 463               | 1,838           |
| Other                          |                      | 0.860%                | (7)              |               | (7)              | -                 | (7)             |
| <b>Subtotal</b>                | <b>463</b>           | <b>100.000%</b>       | <b>159,155</b>   | <b>-</b>      | <b>159,155</b>   | <b>47,595</b>     | <b>206,750</b>  |
| <b>Second Allocation Total</b> | <b>411</b>           |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>463</b>           | <b>100.000%</b>       | <b>159,155</b>   | <b>-</b>      | <b>159,155</b>   | <b>47,595</b>     | <b>206,750</b>  |

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

Source: Human Resources

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**County Solicitor**  
**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 Circular A-87, Attachment B, Section 8 & 10  
Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Solicitor  
Costs to be Allocated**

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u>       | <u>Total</u>          |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Expenditures per Financial Statements | 329,809               |                       | 329,809               | 329,809               |
| Deductions                            |                       |                       | -                     |                       |
| Advertising                           | -                     |                       | -                     |                       |
| Legal Fees                            | -                     |                       | -                     |                       |
| Total Deductions                      | -                     | -                     | -                     | -                     |
| Allocated Additions                   |                       |                       |                       |                       |
| Building Depreciation                 | 1,514                 | -                     | 1,514                 |                       |
| Equipment Depreciation                | -                     | -                     | -                     |                       |
| Employee Benefits                     | 188                   | -                     | 188                   |                       |
| Liability Insurance                   | 828                   | -                     | 828                   |                       |
| Property Insurance                    | 442                   | -                     | 442                   |                       |
| Workers' Compensation                 | -                     | -                     | -                     |                       |
| Retirement                            | -                     | -                     | -                     |                       |
| Building Maintenance                  | 8,848                 | 1,061                 | 9,909                 |                       |
| Building Security                     | 4,191                 | 403                   | 4,594                 |                       |
| Finance                               | 2,716                 | 270                   | 2,986                 |                       |
| Human Resources                       | 4,043                 | 422                   | 4,465                 |                       |
| Information Technology                | 6,742                 | 595                   | 7,337                 |                       |
| Commissioners                         | 2,354                 | 891                   | 3,245                 |                       |
| Solicitor                             |                       | -                     | -                     |                       |
| Purchasing                            |                       | 322                   | 322                   |                       |
| Controller                            |                       | 1,892                 | 1,892                 |                       |
| Treasurer                             |                       | 61                    | 61                    |                       |
| Central Phone                         |                       | 279                   | 279                   |                       |
| County Complex                        |                       | -                     | -                     |                       |
| Total Allocated Additions             | <u>31,866</u>         | <u>6,196</u>          | <u>38,062</u>         | <u>38,062</u>         |
| Departmental Cost Adjustments         | -                     |                       | -                     |                       |
| Total Departmental Cost Adjustments   | <u>-</u>              | <u>-</u>              | <u>-</u>              | <u>-</u>              |
| Total to be Allocated                 | <u><u>361,675</u></u> | <u><u>6,196</u></u>   | <u><u>367,871</u></u> | <u><u>367,871</u></u> |

Actual 2016

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

|   | Total   | General &<br>Administration | Legal Counsel |
|---|---------|-----------------------------|---------------|
| <u>Wages and Benefits</u>                 |         |                             |               |
| Salary & Wages                            | 230,359 |                             | 230,359       |
|   | -       |                             |               |
| <u>Other Expenses and Cost</u>            |         |                             |               |
| Supplies                                  | 1,588   |                             | 1,588         |
| Publications                              | 478     |                             | 478           |
| Minor Equipment                           | 1,541   |                             | 1,541         |
| Software License                          | -       |                             |               |
| Telephone                                 | 42      |                             | 42            |
| Postage                                   | 171     |                             | 171           |
| Electric                                  | -       |                             |               |
| Rent                                      | -       |                             |               |
| Contracted Services                       | 3,765   |                             | 3,765         |
| Equipment Repair                          | -       |                             |               |
| Mileage                                   | 805     |                             | 805           |
| Training                                  | 644     |                             | 644           |
| Conference/Convention                     | 1,146   |                             | 1,146         |
| Dues/Membership                           | 1,224   |                             | 1,224         |
| Advertising                               | -       |                             |               |
| Fringe Benefits                           | 88,046  |                             | 88,046        |
| Legal Fees                                | -       |                             |               |
|   | -       |                             |               |
| Departmental Expenditures                 | 329,809 | -                           | 329,809       |
| <u>Cost Adjustments</u>                   |         |                             |               |
| Deductions                                | -       | -                           |               |
| Departmental Cost Adjustments             | -       |                             |               |
|   | -       |                             |               |
| Functional Cost                           | 329,809 | -                           | 329,809       |
| Additions: 1st<br>Central Service Centers | 31,866  | 31,866                      |               |
| REALLOCATE ADMIN                          |         | (31,866)                    | 31,866        |
| Allocable Costs                           | 361,675 | -                           | 361,675       |
| Unallocated                               | -       |                             |               |
| 1st Allocation                            | 361,675 | -                           | 361,675       |

Actual 2016

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

|   | <u>Total</u>   | <u>General &amp;<br/>Administration</u> | <u>Legal Counsel</u> |
|---|----------------|---|----------------------|
| Additions: 2nd<br>Central Service Centers | 6,196          | 6,196                                   |                      |
| REALLOCATE ADMIN<br>Allocable Costs       | <u>6,196</u>   | <u>(6,196)</u>                          | <u>6,196</u>         |
| Unallocated<br>2nd Allocation             | <u>-</u>       | <u>-</u>                                | <u>6,196</u>         |
| Total Allocated                           | <u>367,871</u> | <u>-</u>                                | <u>367,871</u>       |

Actual 2016

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

| <u>User Department</u> | <u>Total</u>   | <u>Legal Counsel</u> |
|------------------------|----------------|----------------------|
| Commissioners          | 361,675        | 361,675              |
| Solicitor              | -              | -                    |
| Purchasing             | -              | -                    |
| Operational Services   | -              | -                    |
| Other                  | 6,196          | 6,196                |
|                        | <hr/>          | <hr/>                |
| Subtotal               | 367,871        | 367,871              |
|                        | <hr/>          | <hr/>                |
| Total                  | <u>367,871</u> | <u>367,871</u>       |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor**  
**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%              | 361,675          |               | 361,675          |                   | 361,675         |
| Other                   |                      | 0.000%                | -                |               | -                | 6,196             | 6,196           |
| Subtotal                | 100                  | 100.000%              | 361,675          | -             | 361,675          | 6,196             | 367,871         |
| Second Allocation Total | -                    |                       |                  |               |                  |                   |                 |
| Total                   | 100                  | 100.000%              | 361,675          | -             | 361,675          | 6,196             | 367,871         |

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Purchasing**  
**Nature And Extent Of Services**

The Purchasing Department is responsible for processing requisitions from County departments, contacting suppliers for price quotes, selecting suppliers and approving purchase requests. Costs associated with the Central Purchasing function have been allocated based on purchase orders processed by the department.

Ref: OMB Circular A-87, Attachment B, Section 8

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

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Purchasing  
Costs to be Allocated**

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u>      | <u>Total</u>         |
|---------------------------------------|-----------------------|-----------------------|----------------------|----------------------|
| Expenditures per Financial Statements | 49,105                |                       | 49,105               | 49,105               |
| Deductions                            |                       |                       | -                    |                      |
| Inventory Adjustment                  | <u>(1,174)</u>        |                       | <u>(1,174)</u>       |                      |
| Total Deductions                      | (1,174)               | -                     | (1,174)              | (1,174)              |
| Allocated Additions                   |                       |                       |                      |                      |
| Building Depreciation                 | 513                   | -                     | 513                  |                      |
| Equipment Depreciation                | 552                   | -                     | 552                  |                      |
| Employee Benefits                     | 188                   | -                     | 188                  |                      |
| Liability Insurance                   | 52                    | -                     | 52                   |                      |
| Property Insurance                    | 133                   | -                     | 133                  |                      |
| Workers' Compensation                 | -                     | -                     | -                    |                      |
| Retirement                            | -                     | -                     | -                    |                      |
| Building Maintenance                  | 4,459                 | 535                   | 4,994                |                      |
| Building Security                     | 2,123                 | 204                   | 2,327                |                      |
| Finance                               | -                     | -                     | -                    |                      |
| Human Resources                       | -                     | -                     | -                    |                      |
| Information Technology                | -                     | -                     | -                    |                      |
| Commissioners                         | -                     | -                     | -                    |                      |
| Solicitor                             | -                     | -                     | -                    |                      |
| Purchasing                            | -                     | -                     | -                    |                      |
| Controller                            | -                     | -                     | -                    |                      |
| Treasurer                             | -                     | -                     | -                    |                      |
| Central Phone                         | -                     | 93                    | 93                   |                      |
| County Complex                        | -                     | -                     | -                    |                      |
| Total Allocated Additions             | <u>8,020</u>          | <u>832</u>            | <u>8,852</u>         | <u>8,852</u>         |
| Departmental Cost Adjustments         |                       |                       |                      |                      |
| Reclass from IT                       | <u>-</u>              |                       | <u>-</u>             |                      |
| Total Departmental Cost Adjustments   | <u>-</u>              | <u>-</u>              | <u>-</u>             | <u>-</u>             |
| Total to be Allocated                 | <u><u>55,951</u></u>  | <u><u>832</u></u>     | <u><u>56,783</u></u> | <u><u>56,783</u></u> |

Actual 2016

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

|                                | Total   | General &<br>Administration | Purchasing |
|--------------------------------|---------|-----------------------------|------------|
| <u>Wages and Benefits</u>      |         |                             |            |
| Salary & Wages                 | 34,113  |                             | 34,113     |
| <u>Other Expenses and Cost</u> |         |                             |            |
| Supplies                       | 53      |                             | 53         |
| Minor Equipment                | -       |                             |            |
| Professional Fees              | -       |                             |            |
| Software License               | -       |                             |            |
| Advertising                    | -       |                             |            |
| Telephone                      | 14      |                             | 14         |
| Postage                        | 20      |                             | 20         |
| Hardware Rpr/Maint             | -       |                             |            |
| Shipping                       | -       |                             |            |
| Mileage                        | -       |                             |            |
| Training                       | 80      |                             | 80         |
| Dues / Memberships             | 355     |                             | 355        |
| Fringe Benefits                | 13,296  |                             | 13,296     |
| Inventory Adjustment           | 1,174   |                             | 1,174      |
| Departmental Expenditures      | 49,105  | -                           | 49,105     |
| <u>Cost Adjustments</u>        |         |                             |            |
| Deductions                     | (1,174) | (1,174)                     |            |
| Departmental Cost Adjustments  |         |                             |            |
| Reclass from IT                | -       |                             |            |
| Functional Cost                | 47,931  | (1,174)                     | 49,105     |



Actual 2016

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

|   | <u>Total</u>  | <u>General &amp;<br/>Administration</u> | <u>Purchasing</u> |
|---|---------------|---|-------------------|
| Additions: 1st<br>Central Service Centers | 8,020         | 8,020                                   |                   |
| REALLOCATE ADMIN                          |               | (6,846)                                 | 6,846             |
| Allocable Costs<br>Unallocated            | 55,951        | -                                       | 55,951            |
| 1st Allocation                            | 55,951        | -                                       | 55,951            |
| Additions: 2nd<br>Central Service Centers | 832           | 832                                     |                   |
| REALLOCATE ADMIN                          |               | (832)                                   | 832               |
| Allocable Costs<br>Unallocated            | 832           | -                                       | 832               |
| 2nd Allocation                            | 832           | -                                       | 832               |
| Total Allocated                           | <u>56,783</u> | <u>-</u>                                | <u>56,783</u>     |

Actual 2016

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

| User Department        | Total  | Purchasing |
|------------------------|--------|------------|
| Building Maintenance   | 5,366  | 5,366      |
| Building Security      | 520    | 520        |
| Finance                | 707    | 707        |
| Human Resources        | 744    | 744        |
| Information Technology | 929    | 929        |
| Commissioners          | 372    | 372        |
| Solicitor              | 322    | 322        |
| Controller             | 277    | 277        |
| Treasurer              | 252    | 252        |
| Election & Voter       | 592    | 592        |
| Tax Services           | 529    | 529        |
| Public Defender        | 328    | 328        |
| Reg & Recorder         | 556    | 556        |
| Planning               | 1,552  | 1,552      |
| Courts                 | 1,653  | 1,653      |
| DJ Harvey              | 495    | 495        |
| DJ Bowman              | 497    | 497        |
| DJ Little              | 497    | 497        |
| DJ Beauchat            | 497    | 497        |
| Law Library            | 25     | 25         |
| Victim Witness         | 341    | 341        |
| Clerk Courts           | 959    | 959        |
| Constables             | -      | -          |
| Coroner                | 365    | 365        |
| District Attorney      | 1,400  | 1,400      |
| Prothonotary           | 693    | 693        |
| Sheriff                | 1,576  | 1,576      |
| Fire Marshalls         | -      | -          |
| Prison                 | 12,436 | 12,436     |
| Probation Services     | 2,573  | 2,573      |
| Juvenile Probation     | -      | -          |
| Protect Insp           | 25     | 25         |
| Emergency Services     | 4,326  | 4,326      |
| Veteran's Affairs      | 303    | 303        |
| Conservation           | 25     | 25         |
| Agricultural Extension | 693    | 693        |
| Domestic Relations     | 1,804  | 1,804      |
| 911 Telecommunications | -      | -          |
| Children & Youth       | 2,182  | 2,182      |

Actual 2016

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

| <u>User Department</u> | <u>Total</u> | <u>Purchasing</u> |
|------------------------|--------------|-------------------|
| Operational Services   | 290          | 290               |
| Other                  | 10,082       | 10,082            |
| Subtotal               | 56,783       | 56,783            |
| Total                  | 56,783       | 56,783            |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Purchasing  
Detail Allocation of  
Purchasing**

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 433                  | 9.591%                | 5,366            |               | 5,366            |                   | 5,366           |
| Building Security      | 42                   | 0.930%                | 520              |               | 520              |                   | 520             |
| Finance                | 57                   | 1.263%                | 707              |               | 707              |                   | 707             |
| Human Resources        | 60                   | 1.329%                | 744              |               | 744              |                   | 744             |
| Information Technology | 75                   | 1.661%                | 929              |               | 929              |                   | 929             |
| Commissioners          | 30                   | 0.665%                | 372              |               | 372              |                   | 372             |
| Solicitor              | 26                   | 0.576%                | 322              |               | 322              |                   | 322             |
| Controller             | 22                   | 0.487%                | 272              |               | 272              | 5                 | 277             |
| Treasurer              | 20                   | 0.443%                | 248              |               | 248              | 4                 | 252             |
| County Complex         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Election & Voter       | 47                   | 1.041%                | 582              |               | 582              | 10                | 592             |
| Tax Services           | 42                   | 0.930%                | 520              |               | 520              | 9                 | 529             |
| Public Defender        | 26                   | 0.576%                | 322              |               | 322              | 6                 | 328             |
| Reg & Recorder         | 44                   | 0.975%                | 546              |               | 546              | 10                | 556             |
| Planning               | 123                  | 2.725%                | 1,525            |               | 1,525            | 27                | 1,552           |
| GIS/Mapping            |                      | 0.000%                | -                |               | -                | -                 | -               |
| Courts                 | 131                  | 2.902%                | 1,624            |               | 1,624            | 29                | 1,653           |
| DJ Harvey              | 39                   | 0.869%                | 486              |               | 486              | 9                 | 495             |
| DJ Bowman              | 39                   | 0.873%                | 488              |               | 488              | 9                 | 497             |
| DJ Little              | 39                   | 0.873%                | 488              |               | 488              | 9                 | 497             |
| DJ Beauchat            | 39                   | 0.873%                | 488              |               | 488              | 9                 | 497             |
| Law Library            | 2                    | 0.044%                | 25               |               | 25               | -                 | 25              |
| Victim Witness         | 27                   | 0.598%                | 335              |               | 335              | 6                 | 341             |
| Clerk Courts           | 76                   | 1.683%                | 942              |               | 942              | 17                | 959             |
| Coroner                | 29                   | 0.642%                | 359              |               | 359              | 6                 | 365             |
| District Attorney      | 111                  | 2.459%                | 1,376            |               | 1,376            | 24                | 1,400           |
| Prothonotary           | 55                   | 1.218%                | 681              |               | 681              | 12                | 693             |
| Sheriff                | 125                  | 2.769%                | 1,549            |               | 1,549            | 27                | 1,576           |
| Fire Marshalls         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Prison                 | 986                  | 21.841%               | 12,220           |               | 12,220           | 216               | 12,436          |
| Probation Services     | 204                  | 4.519%                | 2,528            |               | 2,528            | 45                | 2,573           |
| Protect Insp           | 2                    | 0.044%                | 25               |               | 25               | -                 | 25              |
| Emergency Services     | 343                  | 7.598%                | 4,251            |               | 4,251            | 75                | 4,326           |
| Veteran's Affairs      | 24                   | 0.532%                | 298              |               | 298              | 5                 | 303             |
| Conservation           | 2                    | 0.044%                | 25               |               | 25               | -                 | 25              |
| AG Land Pres           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Agricultural Extension | 55                   | 1.218%                | 681              |               | 681              | 12                | 693             |
| Domestic Relations     | 143                  | 3.168%                | 1,773            |               | 1,773            | 31                | 1,804           |
| 911 Telecommunications |                      | 0.000%                | -                |               | -                | -                 | -               |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Purchasing**  
**Detail Allocation of**  
**Purchasing**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Children & Youth        | 173                  | 3.832%                | 2,144            |               | 2,144            | 38                | 2,182           |
| Operational Services    | 23                   | 0.509%                | 285              |               | 285              | 5                 | 290             |
| Other                   | 799                  | 17.700%               | 9,905            |               | 9,905            | 177               | 10,082          |
| Subtotal                | 4,514                | 100.000%              | 55,951           | -             | 55,951           | 832               | 56,783          |
| Second Allocation Total | 3,791                |                       |                  |               |                  |                   |                 |
| Total                   | 4,514                | 100.000%              | 55,951           | -             | 55,951           | 832               | 56,783          |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller**  
**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 Circular A-87, Attachment B, Section 1 and 5

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

Actual 2016

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

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|---------------------------------------|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements | 460,513               |                       | 460,513         | 460,513        |
| Deductions                            |                       |                       | -               |                |
| Total Deductions                      | -                     | -                     | -               | -              |
| Allocated Additions                   |                       |                       |                 |                |
| Building Depreciation                 | 1,579                 | -                     | 1,579           |                |
| Equipment Depreciation                | 339                   | -                     | 339             |                |
| Employee Benefits                     | 376                   | -                     | 376             |                |
| Liability Insurance                   | 1,387                 | -                     | 1,387           |                |
| Property Insurance                    | 347                   | -                     | 347             |                |
| Workers' Compensation                 | -                     | -                     | -               |                |
| Retirement                            | -                     | -                     | -               |                |
| Building Maintenance                  | 11,376                | 1,363                 | 12,739          |                |
| Building Security                     | 5,308                 | 511                   | 5,819           |                |
| Finance                               | 3,104                 | 308                   | 3,412           |                |
| Human Resources                       | 8,085                 | 844                   | 8,929           |                |
| Information Technology                | 13,805                | 1,218                 | 15,023          |                |
| Commissioners                         | 3,575                 | 1,317                 | 4,892           |                |
| Solicitor                             | -                     | -                     | -               |                |
| Purchasing                            | 272                   | 5                     | 277             |                |
| Controller                            |                       | 2,108                 | 2,108           |                |
| Treasurer                             |                       | 79                    | 79              |                |
| Central Phone                         |                       | 558                   | 558             |                |
| County Complex                        |                       | -                     | -               |                |
| Total Allocated Additions             | 49,553                | 8,311                 | 57,864          | 57,864         |
| Departmental Cost Adjustments         |                       |                       |                 |                |
| Dir Reclass - Finance (Liquid Fuels)  | (4,210)               |                       | (4,210)         |                |
| Total Departmental Cost Adjustments   | (4,210)               | -                     | (4,210)         | (4,210)        |
| Total to be Allocated                 | <u>505,856</u>        | <u>8,311</u>          | <u>514,167</u>  | <u>514,167</u> |

Actual 2016

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

|                                      | Total   | General &<br>Administration | Accounts Payable | Accting/Auditing | General<br>Government |
|--------------------------------------|---------|-----------------------------|------------------|------------------|-----------------------|
| <u>Wages and Benefits</u>            |         |                             |                  |                  |                       |
| Salary & Wages                       | 284,141 |                             | 32,365           | 126,017          | 125,760               |
|                                      | -       |                             |                  |                  |                       |
| <u>Other Expenses and Cost</u>       |         |                             |                  |                  |                       |
| Supplies                             | 2,355   |                             | 268              | 1,044            | 1,042                 |
| Minor Equipment                      | 135     |                             | 15               | 60               | 60                    |
| Professional Services                | 3,027   |                             | 345              | 1,342            | 1,340                 |
| Contracted Services                  | 2,161   |                             | 246              | 958              | 956                   |
| Legal Fees                           | 2,000   |                             | 228              | 887              | 885                   |
| Advertising                          | 677     |                             | 77               | 300              | 300                   |
| Telephone                            | 512     |                             | 58               | 227              | 227                   |
| Postage                              | 269     |                             | 31               | 119              | 119                   |
| Training                             | 1,037   |                             | 118              | 460              | 459                   |
| Conferences                          | 1,970   |                             | 224              | 874              | 872                   |
| Dues / Memberships                   | 930     |                             | 106              | 412              | 412                   |
| Mileage                              | 3,935   |                             | 448              | 1,745            | 1,742                 |
| Parking/Tolls                        | -       |                             | -                | -                | -                     |
| Meals                                | -       |                             | -                | -                | -                     |
| Fringe Benefits                      | 157,364 |                             | 17,924           | 69,791           | 69,649                |
| Other                                | -       |                             | -                | -                | -                     |
| Departmental Expenditures            | 460,513 | -                           | 52,454           | 204,238          | 203,821               |
| <u>Cost Adjustments</u>              |         |                             |                  |                  |                       |
| Deductions                           | -       | -                           |                  |                  |                       |
| Departmental Cost Adjustments        |         |                             |                  |                  |                       |
| Dir Reclass - Finance (Liquid Fuels) | (4,210) | (4,210)                     |                  |                  |                       |
|                                      | -       |                             |                  |                  |                       |
| Functional Cost                      | 456,303 | (4,210)                     | 52,454           | 204,238          | 203,821               |



Actual 2016

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

|   | Total     | General &<br>Administration | Accounts Payable | Accting/Auditing | General<br>Government |
|---|-----------|-----------------------------|------------------|------------------|-----------------------|
| Additions: 1st<br>Central Service Centers | 49,553    | 49,553                      |                  |                  |                       |
| REALLOCATE ADMIN                          |           | (45,343)                    | 5,164            | 20,110           | 20,069                |
| Allocable Costs                           | 505,856   | -                           | 57,618           | 224,348          | 223,890               |
| Unallocated                               | (223,890) |                             |                  |                  | (223,890)             |
| 1st Allocation                            | 281,966   | -                           | 57,618           | 224,348          | -                     |
| Additions: 2nd<br>Central Service Centers | 8,311     | 8,311                       |                  |                  |                       |
| REALLOCATE ADMIN                          |           | (8,311)                     | 947              | 3,686            | 3,678                 |
| Allocable Costs                           | 8,311     | -                           | 947              | 3,686            | 3,678                 |
| Unallocated                               | (3,678)   |                             |                  |                  | (3,678)               |
| 2nd Allocation                            | 4,633     | -                           | 947              | 3,686            | -                     |
| Total Allocated                           | 286,599   | -                           | 58,565           | 228,034          | -                     |

Actual 2016

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

| User Department        | Total  | Accounts Payable | Acct'g/Auditing |
|------------------------|--------|------------------|-----------------|
| Building Maintenance   | 12,505 | 3,343            | 9,162           |
| Building Security      | 2,218  | 237              | 1,981           |
| Finance                | 3,007  | 400              | 2,607           |
| Human Resources        | 9,636  | 1,568            | 8,068           |
| Information Technology | 2,917  | 586              | 2,331           |
| Commissioners          | 6,955  | 1,200            | 5,755           |
| Solicitor              | 1,892  | 304              | 1,588           |
| Purchasing             | -      | -                | -               |
| Controller             | 2,108  | 293              | 1,815           |
| Treasurer              | 3,221  | 218              | 3,003           |
| Election & Voter       | 8,417  | 2,878            | 5,539           |
| Tax Services           | 11,241 | 1,033            | 10,208          |
| Public Defender        | 2,493  | 453              | 2,040           |
| Reg & Recorder         | 3,244  | 427              | 2,817           |
| Planning               | 5,506  | 1,090            | 4,416           |
| GIS/Mapping            | -      | -                | -               |
| County Zoning          | -      | -                | -               |
| Courts                 | 28,161 | 10,107           | 18,054          |
| DJ Harvey              | 2,321  | 430              | 1,891           |
| DJ Bowman              | 2,324  | 433              | 1,891           |
| DJ Little              | 2,324  | 433              | 1,891           |
| DJ Beauchat            | 2,324  | 433              | 1,891           |
| Law Library            | 1,511  | 347              | 1,164           |
| Victim Witness         | 7,384  | 442              | 6,942           |
| Clerk Courts           | 4,299  | 485              | 3,814           |
| Constables             | -      | -                | -               |
| Coroner                | 4,120  | 806              | 3,314           |
| District Attorney      | 12,067 | 2,927            | 9,140           |
| Prothonotary           | 2,562  | 316              | 2,246           |
| Sheriff                | 5,380  | 1,019            | 4,361           |
| Fire Marshalls         | 121    | -                | 121             |
| Prison                 | 22,460 | 5,532            | 16,928          |
| Probation Services     | 9,416  | 2,080            | 7,336           |
| Juvenile Probation     | -      | -                | -               |
| Protect Insp           | 1,179  | 90               | 1,089           |
| Emergency Services     | 15,788 | 3,415            | 12,373          |
| TMI Act 147            | -      | -                | -               |
| Solid Waste            | -      | -                | -               |
| DUI Processing         | -      | -                | -               |

Actual 2016

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

| <u>User Department</u> | <u>Total</u> | <u>Accounts Payable</u> | <u>Accting/Auditing</u> |
|------------------------|--------------|-------------------------|-------------------------|
| Veteran's Affairs      | 2,446        | 580                     | 1,866                   |
| Conservation           | 1,646        | 166                     | 1,480                   |
| AG Land Pres           | -            | -                       | -                       |
| Agricultural Extension | 2,561        | 531                     | 2,030                   |
| Domestic Relations     | 6,510        | 896                     | 5,614                   |
| 911 Telecommunications | -            | -                       | -                       |
| Children & Youth       | 25,700       | 7,777                   | 17,923                  |
| Operational Services   | 1,505        | 210                     | 1,295                   |
| Other                  | 47,130       | 5,080                   | 42,050                  |
| Subtotal               | 286,599      | 58,565                  | 228,034                 |
| Total                  | 286,599      | 58,565                  | 228,034                 |

Actual 2016

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

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 1,187                | 5.802%                | 3,343            |               | 3,343            |                   | 3,343           |
| Building Security      | 84                   | 0.411%                | 237              |               | 237              |                   | 237             |
| Finance                | 142                  | 0.694%                | 400              |               | 400              |                   | 400             |
| Human Resources        | 557                  | 2.722%                | 1,568            |               | 1,568            |                   | 1,568           |
| Information Technology | 208                  | 1.017%                | 586              |               | 586              |                   | 586             |
| Commissioners          | 426                  | 2.082%                | 1,200            |               | 1,200            |                   | 1,200           |
| Solicitor              | 108                  | 0.528%                | 304              |               | 304              |                   | 304             |
| Controller             | 104                  | 0.508%                | 293              |               | 293              |                   | 293             |
| Treasurer              | 76                   | 0.371%                | 214              |               | 214              | 4                 | 218             |
| Election & Voter       | 1,003                | 4.902%                | 2,824            |               | 2,824            | 54                | 2,878           |
| Tax Appraising         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Tax Services           | 360                  | 1.760%                | 1,014            |               | 1,014            | 19                | 1,033           |
| Public Defender        | 158                  | 0.772%                | 445              |               | 445              | 8                 | 453             |
| Reg & Recorder         | 149                  | 0.728%                | 419              |               | 419              | 8                 | 427             |
| Planning               | 380                  | 1.857%                | 1,070            |               | 1,070            | 20                | 1,090           |
| GIS/Mapping            |                      | 0.000%                | -                |               | -                | -                 | -               |
| Courts                 | 3,522                | 17.214%               | 9,918            |               | 9,918            | 189               | 10,107          |
| DJ Harvey              | 150                  | 0.733%                | 422              |               | 422              | 8                 | 430             |
| DJ Bowman              | 151                  | 0.738%                | 425              |               | 425              | 8                 | 433             |
| DJ Little              | 151                  | 0.738%                | 425              |               | 425              | 8                 | 433             |
| DJ Beauchat            | 151                  | 0.738%                | 425              |               | 425              | 8                 | 433             |
| Law Library            | 121                  | 0.591%                | 341              |               | 341              | 6                 | 347             |
| Victim Witness         | 154                  | 0.753%                | 434              |               | 434              | 8                 | 442             |
| Clerk Courts           | 169                  | 0.826%                | 476              |               | 476              | 9                 | 485             |
| Coroner                | 281                  | 1.373%                | 791              |               | 791              | 15                | 806             |
| District Attorney      | 1,020                | 4.985%                | 2,872            |               | 2,872            | 55                | 2,927           |
| Prothonotary           | 110                  | 0.538%                | 310              |               | 310              | 6                 | 316             |
| Sheriff                | 355                  | 1.735%                | 1,000            |               | 1,000            | 19                | 1,019           |
| Fire Marshalls         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Prison                 | 1,928                | 9.423%                | 5,429            |               | 5,429            | 103               | 5,532           |
| Probation Services     | 725                  | 3.543%                | 2,041            |               | 2,041            | 39                | 2,080           |
| Protect Insp           | 31                   | 0.152%                | 88               |               | 88               | 2                 | 90              |
| Emergency Services     | 1,190                | 5.816%                | 3,351            |               | 3,351            | 64                | 3,415           |
| Veteran's Affairs      | 202                  | 0.987%                | 569              |               | 569              | 11                | 580             |
| Conservation           | 58                   | 0.283%                | 163              |               | 163              | 3                 | 166             |
| AG Land Pres           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Agricultural Extension | 185                  | 0.904%                | 521              |               | 521              | 10                | 531             |
| Domestic Relations     | 312                  | 1.525%                | 879              |               | 879              | 17                | 896             |

Actual 2016

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

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| 911 Telecommunications  |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth        | 2,710                | 13.245%               | 7,632            |               | 7,632            | 145               | 7,777           |
| Operational Services    | 73                   | 0.357%                | 206              |               | 206              | 4                 | 210             |
| Other                   | 1,769                | 8.649%                | 4,983            |               | 4,983            | 97                | 5,080           |
| <b>Subtotal</b>         | <b>20,460</b>        | <b>100.000%</b>       | <b>57,618</b>    | <b>-</b>      | <b>57,618</b>    | <b>947</b>        | <b>58,565</b>   |
| Second Allocation Total | 17,644               |                       |                  |               |                  |                   |                 |
| <b>Total</b>            | <b>20,460</b>        | <b>100.000%</b>       | <b>57,618</b>    | <b>-</b>      | <b>57,618</b>    | <b>947</b>        | <b>58,565</b>   |

(A) Alloc basis:

Total Acctng Trans Expenses

Source:

Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
Accting/Auditing**

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 2,221                | 4.084%                | 9,162            |               | 9,162            |                   | 9,162           |
| Building Security      | 480                  | 0.883%                | 1,981            |               | 1,981            |                   | 1,981           |
| Finance                | 632                  | 1.162%                | 2,607            |               | 2,607            |                   | 2,607           |
| Human Resources        | 1,956                | 3.596%                | 8,068            |               | 8,068            |                   | 8,068           |
| Information Technology | 565                  | 1.039%                | 2,331            |               | 2,331            |                   | 2,331           |
| Commissioners          | 1,395                | 2.565%                | 5,755            |               | 5,755            |                   | 5,755           |
| Solicitor              | 385                  | 0.708%                | 1,588            |               | 1,588            |                   | 1,588           |
| Purchasing             |                      | 0.000%                | -                |               | -                |                   | -               |
| Controller             | 440                  | 0.809%                | 1,815            |               | 1,815            |                   | 1,815           |
| Treasurer              | 714                  | 1.313%                | 2,946            |               | 2,946            | 57                | 3,003           |
| County Complex         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Election & Voter       | 1,317                | 2.422%                | 5,434            |               | 5,434            | 105               | 5,539           |
| Tax Services           | 2,428                | 4.464%                | 10,015           |               | 10,015           | 193               | 10,208          |
| Public Defender        | 485                  | 0.892%                | 2,001            |               | 2,001            | 39                | 2,040           |
| Reg & Recorder         | 670                  | 1.232%                | 2,764            |               | 2,764            | 53                | 2,817           |
| Planning               | 1,050                | 1.931%                | 4,332            |               | 4,332            | 84                | 4,416           |
| GIS/Mapping            |                      | 0.000%                | -                |               | -                | -                 | -               |
| Courts                 | 4,294                | 7.895%                | 17,712           |               | 17,712           | 342               | 18,054          |
| DJ Harvey              | 450                  | 0.827%                | 1,855            |               | 1,855            | 36                | 1,891           |
| DJ Bowman              | 450                  | 0.827%                | 1,855            |               | 1,855            | 36                | 1,891           |
| DJ Little              | 450                  | 0.827%                | 1,855            |               | 1,855            | 36                | 1,891           |
| DJ Beauchat            | 450                  | 0.827%                | 1,855            |               | 1,855            | 36                | 1,891           |
| Law Library            | 277                  | 0.509%                | 1,142            |               | 1,142            | 22                | 1,164           |
| Victim Witness         | 1,651                | 3.036%                | 6,811            |               | 6,811            | 131               | 6,942           |
| Clerk Courts           | 907                  | 1.668%                | 3,742            |               | 3,742            | 72                | 3,814           |
| Coroner                | 788                  | 1.449%                | 3,251            |               | 3,251            | 63                | 3,314           |
| District Attorney      | 2,174                | 3.997%                | 8,967            |               | 8,967            | 173               | 9,140           |
| Prothonotary           | 534                  | 0.982%                | 2,203            |               | 2,203            | 43                | 2,246           |
| Sheriff                | 1,037                | 1.907%                | 4,278            |               | 4,278            | 83                | 4,361           |
| Fire Marshalls         | 29                   | 0.053%                | 119              |               | 119              | 2                 | 121             |
| Prison                 | 4,026                | 7.403%                | 16,608           |               | 16,608           | 320               | 16,928          |
| Probation Services     | 1,745                | 3.208%                | 7,197            |               | 7,197            | 139               | 7,336           |
| Protect Insp           | 259                  | 0.476%                | 1,068            |               | 1,068            | 21                | 1,089           |
| Emergency Services     | 2,943                | 5.411%                | 12,139           |               | 12,139           | 234               | 12,373          |
| Veteran's Affairs      | 444                  | 0.816%                | 1,831            |               | 1,831            | 35                | 1,866           |
| Conservation           | 352                  | 0.647%                | 1,452            |               | 1,452            | 28                | 1,480           |
| AG Land Pres           |                      | 0.000%                | -                |               | -                | -                 | -               |
| Agricultural Extension | 483                  | 0.888%                | 1,992            |               | 1,992            | 38                | 2,030           |
| Domestic Relations     | 1,335                | 2.455%                | 5,508            |               | 5,508            | 106               | 5,614           |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller**  
**Detail Allocation of**  
**Accting/Auditing**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| 911 Telecommunications  |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth        | 4,263                | 7.838%                | 17,584           |               | 17,584           | 339               | 17,923          |
| Operational Services    | 308                  | 0.566%                | 1,270            |               | 1,270            | 25                | 1,295           |
| Other                   | 10,000               | 18.388%               | 41,255           |               | 41,255           | 795               | 42,050          |
| Subtotal                | 54,387               | 100.000%              | 224,348          | -             | 224,348          | 3,686             | 228,034         |
| Second Allocation Total | 46,313               |                       |                  |               |                  |                   |                 |
| Total                   | 54,387               | 100.000%              | 224,348          | -             | 224,348          | 3,686             | 228,034         |

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

Source: Controllers Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**County Treasurer**  
**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 Circular A-87, Attachment B, Section 1 and 16

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



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Costs to be Allocated**

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|---------------------------------------|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements | 262,196               |                       | 262,196         | 262,196        |
| Deductions                            |                       |                       | -               |                |
| Bank Fees                             | (70)                  |                       | (70)            |                |
|                                       |                       |                       | -               |                |
|                                       |                       |                       | -               |                |
| Total Deductions                      | (70)                  | -                     | (70)            | (70)           |
| Allocated Additions                   |                       |                       |                 |                |
| Building Depreciation                 | 2,092                 | -                     | 2,092           |                |
| Equipment Depreciation                | 2,760                 | -                     | 2,760           |                |
| Employee Benefits                     | -                     | -                     | -               |                |
| Liability Insurance                   | 906                   | -                     | 906             |                |
| Property Insurance                    | 480                   | -                     | 480             |                |
| Workers' Compensation                 | -                     | -                     | -               |                |
| Retirement                            | -                     | -                     | -               |                |
| Building Maintenance                  | 19,275                | 2,293                 | 21,568          |                |
| Building Security                     | 7,431                 | 715                   | 8,146           |                |
| Finance                               | 5,037                 | 501                   | 5,538           |                |
| Human Resources                       | 5,404                 | 564                   | 5,968           |                |
| Information Technology                | 21,155                | 1,868                 | 23,023          |                |
| Commissioners                         | 3,829                 | 1,472                 | 5,301           |                |
| Solicitor                             | -                     | -                     | -               |                |
| Purchasing                            | 248                   | 4                     | 252             |                |
| Controller                            | 3,160                 | 61                    | 3,221           |                |
| Treasurer                             |                       | 109                   | 109             |                |
| Central Phone                         |                       | 651                   | 651             |                |
| County Complex                        |                       | -                     | -               |                |
| Total Allocated Additions             | 71,777                | 8,238                 | 80,015          | 80,015         |
| Departmental Cost Adjustments         |                       |                       |                 |                |
| Dir Reclass - Finance (Liquid Fuels)  | -                     |                       | -               |                |
| Total Departmental Cost Adjustments   | (870)                 | -                     | (870)           | (870)          |
| Total to be Allocated                 | <u>333,033</u>        | <u>8,238</u>          | <u>341,271</u>  | <u>341,271</u> |

Actual 2016

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

|                                | Total   | General and<br>Administration | Check Process | General<br>Government |
|--------------------------------|---------|-------------------------------|---------------|-----------------------|
| <b>Wages and Benefits</b>      |         |                               |               |                       |
| Salaries & Wages               | 176,945 | 41,882                        | 3,642         | 131,421               |
| <b>Other Expenses and Cost</b> |         |                               |               |                       |
| Supplies                       | 1,348   | 319                           | 28            | 1,001                 |
| Publications                   | -       | -                             | -             | -                     |
| Minor Equipment                | 186     | 44                            | 4             | 138                   |
| Professional Services          | 800     | 189                           | 16            | 594                   |
| Shipping                       | -       | -                             | -             | -                     |
| Software License               | -       | -                             | -             | -                     |
| Legal Fees                     | 1,000   | 237                           | 21            | 743                   |
| Telephone                      | 54      | 13                            | 1             | 40                    |
| Postage                        | 4,430   | 1,049                         | 91            | 3,290                 |
| Contracted Services            | 4,487   | 1,062                         | 92            | 3,333                 |
| Computer Hardware              | -       | -                             | -             | -                     |
| Mileage                        | 82      | 19                            | 2             | 61                    |
| Training                       | -       | -                             | -             | -                     |
| Conference                     | -       | -                             | -             | -                     |
| Dues / Memberships             | 846     | 200                           | 17            | 628                   |
| Insurance / Bond Expense       | -       | -                             | -             | -                     |
| Commission Fees                | -       | -                             | -             | -                     |
| Fringe Benefits                | 71,896  | 17,018                        | 1,480         | 53,399                |
| Loss on Investments            | 122     | -                             | -             | 122                   |
| Bank Fees                      | -       | -                             | -             | -                     |
| Departmental Expenditures      | 262,196 | 62,032                        | 5,394         | 194,770               |

Actual 2016

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

|   | Total        | General and<br>Administration | Check Process | General<br>Government |
|---|--------------|-------------------------------|---------------|-----------------------|
| <b>Cost Adjustments</b>                   |              |                               |               |                       |
| Deductions                                | (70)         | (70)                          |               |                       |
| Departmental Cost Adjustments:            |              |                               |               |                       |
| Dir Reclass - Finance (Liquid Fuels)      | (870)        | (870)                         |               |                       |
| Reclass from IT                           | -            |                               |               |                       |
| Functional Cost                           | 261,256      | 61,093                        | 5,394         | 194,770               |
| Additions: 1st<br>Central Service Centers | 71,777       | 71,777                        |               |                       |
| REALLOCATE ADMIN                          |              | (132,870)                     | 3,583         | 129,287               |
| Allocable Costs                           | 333,033      | -                             | 8,977         | 324,057               |
| Unallocated                               | (324,057)    |                               |               | (324,057)             |
| 1st Allocation                            | 8,977        | -                             | 8,977         | -                     |
| Additions: 2nd<br>Central Service Centers | 8,238        | 8,238                         |               |                       |
| REALLOCATE ADMIN                          |              | (8,238)                       | 222           | 8,016                 |
| Allocable Costs                           | 8,238        | -                             | 222           | 8,016                 |
| Unallocated                               | (8,016)      |                               |               | (8,016)               |
| 2nd Allocation                            | 222          | -                             | 222           | -                     |
| <b>Total Allocated</b>                    | <b>9,199</b> | <b>-</b>                      | <b>9,199</b>  | <b>-</b>              |

Actual 2016

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

| User Department        | Total | Check Process |
|------------------------|-------|---------------|
| Building Maintenance   | 363   | 363           |
| Building Security      | 98    | 98            |
| Finance                | 100   | 100           |
| Human Resources        | 279   | 279           |
| Information Technology | 100   | 100           |
| Commissioners          | 209   | 209           |
| Solicitor              | 61    | 61            |
| Controller             | 79    | 79            |
| Treasurer              | 109   | 109           |
| Election & Voter       | 187   | 187           |
| Tax Appraising         | -     | -             |
| Tax Services           | 455   | 455           |
| Public Defender        | 91    | 91            |
| Reg & Recorder         | 112   | 112           |
| Planning               | 200   | 200           |
| Courts                 | 681   | 681           |
| DJ Harvey              | 73    | 73            |
| DJ Bowman              | 73    | 73            |
| DJ Little              | 73    | 73            |
| DJ Beauchat            | 73    | 73            |
| Law Library            | 41    | 41            |
| Victim Witness         | 247   | 247           |
| Clerk Courts           | 163   | 163           |
| Constables             | -     | -             |
| Coroner                | 115   | 115           |
| District Attorney      | 346   | 346           |
| Prothonotary           | 94    | 94            |
| Sheriff                | 208   | 208           |
| Fire Marshalls         | 4     | 4             |
| Prison                 | 963   | 963           |
| Probation Services     | 396   | 396           |
| Juvenile Probation     | -     | -             |
| Protect Insp           | 39    | 39            |
| Emergency Services     | 516   | 516           |
| Veteran's Affairs      | 65    | 65            |
| Conservation           | 83    | 83            |
| Agricultural Extension | 83    | 83            |
| Domestic Relations     | 256   | 256           |
| 911 Telecommunications | -     | -             |

Actual 2016

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

| <u>User Department</u> | <u>Total</u> | <u>Check Process</u> |
|------------------------|--------------|----------------------|
| Children & Youth       | 746          | 746                  |
| Operational Services   | 56           | 56                   |
| Other                  | 1,362        | 1,362                |
| Subtotal               | 9,199        | 9,199                |
| Total                  | 9,199        | 9,199                |

Actual 2016

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

| User Department        | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance   | 2,749                | 4.049%                | 363              |               | 363              |                   | 363             |
| Building Security      | 743                  | 1.094%                | 98               |               | 98               |                   | 98              |
| Finance                | 760                  | 1.119%                | 100              |               | 100              |                   | 100             |
| Human Resources        | 2,112                | 3.111%                | 279              |               | 279              |                   | 279             |
| Information Technology | 758                  | 1.116%                | 100              |               | 100              |                   | 100             |
| Commissioners          | 1,578                | 2.324%                | 209              |               | 209              |                   | 209             |
| Solicitor              | 463                  | 0.682%                | 61               |               | 61               |                   | 61              |
| Purchasing             | -                    | 0.000%                | -                |               | -                |                   | -               |
| Controller             | 596                  | 0.878%                | 79               |               | 79               |                   | 79              |
| Treasurer              | 824                  | 1.214%                | 109              |               | 109              |                   | 109             |
| Central Phone          | -                    | 0.000%                | -                |               | -                | -                 | -               |
| County Complex         | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Election & Voter       | 1,376                | 2.027%                | 182              |               | 182              | 5                 | 187             |
| Tax Services           | 3,341                | 4.921%                | 442              |               | 442              | 13                | 455             |
| Public Defender        | 665                  | 0.979%                | 88               |               | 88               | 3                 | 91              |
| Reg & Recorder         | 826                  | 1.217%                | 109              |               | 109              | 3                 | 112             |
| Planning               | 1,464                | 2.156%                | 194              |               | 194              | 6                 | 200             |
| GIS/Mapping            | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Courts                 | 5,007                | 7.375%                | 662              |               | 662              | 19                | 681             |
| DJ Harvey              | 534                  | 0.786%                | 71               |               | 71               | 2                 | 73              |
| DJ Bowman              | 534                  | 0.786%                | 71               |               | 71               | 2                 | 73              |
| DJ Little              | 535                  | 0.788%                | 71               |               | 71               | 2                 | 73              |
| DJ Beauchat            | 535                  | 0.788%                | 71               |               | 71               | 2                 | 73              |
| Law Library            | 303                  | 0.446%                | 40               |               | 40               | 1                 | 41              |
| Victim Witness         | 1,812                | 2.669%                | 240              |               | 240              | 7                 | 247             |
| Clerk Courts           | 1,192                | 1.756%                | 158              |               | 158              | 5                 | 163             |
| Coroner                | 845                  | 1.245%                | 112              |               | 112              | 3                 | 115             |
| District Attorney      | 2,541                | 3.742%                | 336              |               | 336              | 10                | 346             |
| Prothonotary           | 690                  | 1.016%                | 91               |               | 91               | 3                 | 94              |
| Sheriff                | 1,528                | 2.251%                | 202              |               | 202              | 6                 | 208             |
| Fire Marshalls         | 33                   | 0.049%                | 4                |               | 4                | -                 | 4               |
| Prison                 | 7,079                | 10.426%               | 936              |               | 936              | 27                | 963             |
| Probation Services     | 2,913                | 4.290%                | 385              |               | 385              | 11                | 396             |
| Juvenile Probation     | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Protect Insp           | 285                  | 0.420%                | 38               |               | 38               | 1                 | 39              |
| Emergency Services     | 3,791                | 5.584%                | 501              |               | 501              | 15                | 516             |
| Veteran's Affairs      | 480                  | 0.707%                | 63               |               | 63               | 2                 | 65              |
| Conservation           | 614                  | 0.904%                | 81               |               | 81               | 2                 | 83              |
| AG Land Pres           | -                    | 0.000%                | -                |               | -                | -                 | -               |

Actual 2016

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

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Economic Development           | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Commerce Center                | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Agricultural Extension         | 613                  | 0.903%                | 81               |               | 81               | 2                 | 83              |
| Haz Mat Emg Response           | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Domestic Relations             | 1,885                | 2.776%                | 249              |               | 249              | 7                 | 256             |
| 911 Telecommunications         | -                    | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth               | 5,480                | 8.071%                | 725              |               | 725              | 21                | 746             |
| Operational Services           | 412                  | 0.607%                | 54               |               | 54               | 2                 | 56              |
| Other                          | 10,000               | 14.728%               | 1,322            |               | 1,322            | 40                | 1,362           |
| <b>Subtotal</b>                | <b>67,896</b>        | <b>100.000%</b>       | <b>8,977</b>     | <b>-</b>      | <b>8,977</b>     | <b>222</b>        | <b>9,199</b>    |
| <b>Second Allocation Total</b> | <b>57,313</b>        |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>67,896</b>        | <b>100.000%</b>       | <b>8,977</b>     | <b>-</b>      | <b>8,977</b>     | <b>222</b>        | <b>9,199</b>    |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Central Telephone  
Nature And Extent of Services**

In 2006 the switchboard operator position was eliminated. All equipment, service and long distance calls are directly charged to user departments during the year. The costs associated with the telephone system were charged to the building maintenance's department. These costs along with the equipment use charge applicable to the new telephone system have been allocated based on the total number of telephones in use by department.

Ref: OMB Circular A-87, Attachment B, Section 10

Ref: OMB 2 CFR 200.430 Compensation & 200.439 Equipment



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Central Phone  
Costs to be Allocated**

|  | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>  |
|--|-----------------------|-----------------------|-----------------|---------------|
| Expenditures per Financial Statements      | -                     |                       | -               | -             |
| Deductions                                 |                       |                       | -               |               |
| <b>Total Deductions</b>                    | -                     | -                     | -               | -             |
| <b>Allocated Additions</b>                 |                       |                       |                 |               |
| Building Depreciation                      | 129                   | -                     | 129             |               |
| Equipment Depreciation                     | -                     | -                     | -               |               |
| Employee Benefits                          | -                     | -                     | -               |               |
| Liability Insurance                        | -                     | -                     | -               |               |
| Property Insurance                         | 33                    | -                     | 33              |               |
| Workers' Compensation                      | -                     | -                     | -               |               |
| Retirement                                 | -                     | -                     | -               |               |
| Building Maintenance                       | 1,113                 | 133                   | 1,246           |               |
| Building Security                          | 531                   | 51                    | 582             |               |
| Finance                                    | -                     | -                     | -               |               |
| Human Resources                            | -                     | -                     | -               |               |
| Information Technology                     | -                     | -                     | -               |               |
| Commissioners                              | -                     | -                     | -               |               |
| Solicitor                                  | -                     | -                     | -               |               |
| Purchasing                                 | -                     | -                     | -               |               |
| Controller                                 | -                     | -                     | -               |               |
| Treasurer                                  | -                     | -                     | -               |               |
| Central Phone                              | -                     | -                     | -               |               |
| County Complex                             | -                     | -                     | -               |               |
| <b>Total Allocated Additions</b>           | <b>1,806</b>          | <b>184</b>            | <b>1,990</b>    | <b>1,990</b>  |
| Departmental Cost Adjustments              |                       |                       |                 |               |
| Telephone                                  | 42,275                |                       | 42,275          |               |
| <b>Total Departmental Cost Adjustments</b> | <b>42,275</b>         | -                     | <b>42,275</b>   | <b>42,275</b> |
| <b>Total to be Allocated</b>               | <b>44,081</b>         | <b>184</b>            | <b>44,265</b>   | <b>44,265</b> |

Actual 2016

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

|   | Total  | General and<br>Administration | Phone System |
|---|--------|-------------------------------|--------------|
| <u>Cost Adjustments</u>                   |        |                               |              |
| Deductions                                | -      | -                             |              |
| Departmental Cost Adjustments             |        |                               |              |
| Telephone                                 | 42,275 |                               | 42,275       |
| Functional Cost                           | 42,275 | -                             | 42,275       |
| Additions: 1st<br>Central Service Centers | 1,806  | -                             | 1,806        |
| REALLOCATE ADMIN                          |        | -                             | -            |
| Allocable Costs                           | 44,081 | -                             | 44,081       |
| Unallocated                               | -      |                               |              |
| 1st Allocation                            | 44,081 | -                             | 44,081       |
| Additions: 2nd<br>Central Service Centers | 184    | -                             | 184          |
| REALLOCATE ADMIN                          |        | -                             | -            |
| Allocable Costs                           | 184    | -                             | 184          |
| Unallocated                               | -      |                               |              |
| 2nd Allocation                            | 184    | -                             | 184          |
| Total Allocated                           | 44,265 | -                             | 44,265       |

Actual 2016

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

| User Department        | Total  | Phone System |
|------------------------|--------|--------------|
| Building Maintenance   | 930    | 930          |
| Building Security      | 279    | 279          |
| Finance                | 372    | 372          |
| Human Resources        | 651    | 651          |
| Information Technology | 744    | 744          |
| Commissioners          | 837    | 837          |
| Solicitor              | 279    | 279          |
| Purchasing             | 93     | 93           |
| Controller             | 558    | 558          |
| Treasurer              | 651    | 651          |
| Election & Voter       | 187    | 187          |
| Tax Services           | 1,869  | 1,869        |
| Public Defender        | 654    | 654          |
| Reg & Recorder         | 841    | 841          |
| Planning               | 1,495  | 1,495        |
| Courts                 | 2,990  | 2,990        |
| Law Library            | 187    | 187          |
| Victim Witness         | 561    | 561          |
| Clerk Courts           | 1,308  | 1,308        |
| District Attorney      | 1,308  | 1,308        |
| Prothonotary           | 748    | 748          |
| Sheriff                | 1,495  | 1,495        |
| Probation Services     | 4,579  | 4,579        |
| Emergency Services     | 561    | 561          |
| Veteran's Affairs      | 187    | 187          |
| Domestic Relations     | 2,336  | 2,336        |
| 911 Telecommunications | -      | -            |
| Children & Youth       | 5,233  | 5,233        |
| Other                  | (4)    | (4)          |
| Subtotal               | 44,265 | 44,265       |
| Total                  | 44,265 | 44,265       |

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
Central Phone  
Detail Allocation of  
Phone System**

| User Department                | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|--------------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Building Maintenance           | 10                   | 2.110%                | 930              |               | 930              |                   | 930             |
| Building Security              | 3                    | 0.633%                | 279              |               | 279              |                   | 279             |
| Finance                        | 4                    | 0.844%                | 372              |               | 372              |                   | 372             |
| Human Resources                | 7                    | 1.477%                | 651              |               | 651              |                   | 651             |
| Information Technology         | 8                    | 1.688%                | 744              |               | 744              |                   | 744             |
| Commissioners                  | 9                    | 1.899%                | 837              |               | 837              |                   | 837             |
| Solicitor                      | 3                    | 0.633%                | 279              |               | 279              |                   | 279             |
| Purchasing                     | 1                    | 0.211%                | 93               |               | 93               |                   | 93              |
| Controller                     | 6                    | 1.266%                | 558              |               | 558              |                   | 558             |
| Treasurer                      | 7                    | 1.477%                | 651              |               | 651              |                   | 651             |
| Election & Voter               | 2                    | 0.422%                | 186              |               | 186              | 1                 | 187             |
| Tax Services                   | 20                   | 4.219%                | 1,860            |               | 1,860            | 9                 | 1,869           |
| Public Defender                | 7                    | 1.477%                | 651              |               | 651              | 3                 | 654             |
| Reg & Recorder                 | 9                    | 1.899%                | 837              |               | 837              | 4                 | 841             |
| Planning                       | 16                   | 3.376%                | 1,488            |               | 1,488            | 7                 | 1,495           |
| Courts                         | 32                   | 6.751%                | 2,976            |               | 2,976            | 14                | 2,990           |
| Law Library                    | 2                    | 0.422%                | 186              |               | 186              | 1                 | 187             |
| Victim Witness                 | 6                    | 1.266%                | 558              |               | 558              | 3                 | 561             |
| Clerk Courts                   | 14                   | 2.954%                | 1,302            |               | 1,302            | 6                 | 1,308           |
| Coroner                        | 4                    | 0.844%                | 372              |               | 372              | 2                 | 374             |
| District Attorney              | 14                   | 2.954%                | 1,302            |               | 1,302            | 6                 | 1,308           |
| Prothonotary                   | 8                    | 1.688%                | 744              |               | 744              | 4                 | 748             |
| Sheriff                        | 16                   | 3.376%                | 1,488            |               | 1,488            | 7                 | 1,495           |
| Prison                         | 85                   | 17.932%               | 7,905            |               | 7,905            | 38                | 7,943           |
| Probation Services             | 49                   | 10.338%               | 4,557            |               | 4,557            | 22                | 4,579           |
| Emergency Services             | 6                    | 1.266%                | 558              |               | 558              | 3                 | 561             |
| Veteran's Affairs              | 2                    | 0.422%                | 186              |               | 186              | 1                 | 187             |
| Conservation                   | 17                   | 3.586%                | 1,581            |               | 1,581            | 8                 | 1,589           |
| Agricultural Extension         | 22                   | 4.641%                | 2,046            |               | 2,046            | 10                | 2,056           |
| Domestic Relations             | 25                   | 5.274%                | 2,325            |               | 2,325            | 11                | 2,336           |
| 911 Telecommunications         |                      | 0.000%                | -                |               | -                | -                 | -               |
| Children & Youth               | 56                   | 11.814%               | 5,208            |               | 5,208            | 25                | 5,233           |
| Operational Services           | 4                    | 0.844%                | 372              |               | 372              | 2                 | 374             |
| Other                          |                      | -0.003%               | (1)              |               | (1)              | (3)               | (4)             |
| <b>Subtotal</b>                | <b>474</b>           | <b>100.000%</b>       | <b>44,081</b>    | <b>-</b>      | <b>44,081</b>    | <b>184</b>        | <b>44,265</b>   |
| <b>Second Allocation Total</b> | <b>416</b>           |                       |                  |               |                  |                   |                 |
| <b>Total</b>                   | <b>474</b>           | <b>100.000%</b>       | <b>44,081</b>    | <b>-</b>      | <b>44,081</b>    | <b>184</b>        | <b>44,265</b>   |

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

Source: Finance Office

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**County Complex**  
**Nature And Extent Of Service**

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

Ref: OMB Circular A-87, Attachment B, Section 11 & 8

Ref: OMB 2 CFR 200.430 Compensation

Actual 2016

**ADAMS COUNTY, PENNSYLVANIA  
County Complex  
Costs to be Allocated**

|                                       | <u>1st Allocation</u> | <u>2nd Allocation</u> | <u>Subtotal</u> | <u>Total</u>   |
|---------------------------------------|-----------------------|-----------------------|-----------------|----------------|
| Expenditures per Financial Statements | 212,594               |                       | 212,594         | 212,594        |
| Deductions                            |                       |                       | -               |                |
| Total Deductions                      | -                     | -                     | -               | -              |
| Allocated Additions                   |                       |                       |                 |                |
| Building Depreciation                 | 956                   | -                     | 956             |                |
| Equipment Depreciation                | 2,266                 | -                     | 2,266           |                |
| Employee Benefits                     | -                     | -                     | -               |                |
| Liability Insurance                   | 169                   | -                     | 169             |                |
| Property Insurance                    | 3,093                 | -                     | 3,093           |                |
| Workers' Compensation                 | -                     | -                     | -               |                |
| Retirement                            | -                     | -                     | -               |                |
| Building Maintenance                  | 145,445               | 16,758                | 162,203         |                |
| Building Security                     | -                     | -                     | -               |                |
| Finance                               | -                     | -                     | -               |                |
| Human Resources                       | -                     | -                     | -               |                |
| Information Technology                | -                     | -                     | -               |                |
| Commissioners                         | -                     | -                     | -               |                |
| Solicitor                             | -                     | -                     | -               |                |
| Purchasing                            | -                     | -                     | -               |                |
| Controller                            | -                     | -                     | -               |                |
| Treasurer                             | -                     | -                     | -               |                |
| Central Phone                         | -                     | -                     | -               |                |
| County Complex                        | -                     | -                     | -               |                |
| Total Allocated Additions             | 151,929               | 16,758                | 168,687         | 168,687        |
| Departmental Cost Adjustments         |                       |                       |                 |                |
| Reclass to Building Maintenance       | -                     | -                     | -               |                |
| Total Departmental Cost Adjustments   | -                     | -                     | -               | -              |
| Total to be Allocated                 | <u>364,523</u>        | <u>16,758</u>         | <u>381,281</u>  | <u>381,281</u> |

Actual 2016

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

|                                      | Total          | General and<br>Administration | County Complex |
|--------------------------------------|----------------|-------------------------------|----------------|
| <b>Wages and Benefits</b>            |                |                               |                |
| Salaries & Wages                     | 110,916        |                               | 110,916        |
| <b>Other Expenses and Cost</b>       |                |                               |                |
| Supplies                             | 6,468          |                               | 6,468          |
| Minor Equipment                      | 107            |                               | 107            |
| Utilities                            | 3,723          |                               | 3,723          |
| Mileage & Conference Exp             | 355            |                               | 355            |
| Repairs / Maintenance                | 6,245          |                               | 6,245          |
| Contracted Services                  | -              |                               | -              |
| Gasoline                             | 1,336          |                               | 1,336          |
| Vehicle Repair                       | 2,681          |                               | 2,681          |
| Postage Shipping                     | 17             |                               | 17             |
| Professional Services                | 5,285          |                               | 5,285          |
| Training & Uniforms                  | 505            |                               | 505            |
| Fringe Benefits                      | 67,480         |                               | 67,480         |
| Equipment Repair                     | 7,011          |                               | 7,011          |
| Dues & Membership                    | 465            |                               | 465            |
| Departmental Expenditures            | 212,594        | -                             | 212,594        |
| <b>Cost Adjustments</b>              |                |                               |                |
| Deductions                           | -              | -                             | -              |
| <b>Departmental Cost Adjustments</b> |                |                               |                |
| Reclass to Building Maintenance      | -              |                               | -              |
| Functional Cost                      | 212,594        | -                             | 212,594        |
| <b>Additions: 1st</b>                |                |                               |                |
| Central Service Centers              | 151,929        | -                             | 151,929        |
| <b>REALLOCATE ADMIN</b>              |                |                               |                |
| <hr/>                                |                |                               |                |
| Allocable Costs                      | 364,523        | -                             | 364,523        |
| Unallocated                          | -              |                               | -              |
| 1st Allocation                       | 364,523        | -                             | 364,523        |
| <b>Additions: 2nd</b>                |                |                               |                |
| Central Service Centers              | 16,758         | 23,722                        |                |
| <b>REALLOCATE ADMIN</b>              |                |                               |                |
| Allocable Costs                      | 16,758         | (23,722)                      | 23,722         |
| Unallocated                          | 6,964          | -                             | 23,722         |
| 2nd Allocation                       | 23,722         | -                             | 23,722         |
| <b>Total Allocated</b>               | <b>388,245</b> | <b>-</b>                      | <b>388,245</b> |

Actual 2016

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

| <u>User Department</u> | <u>Total</u>   | <u>County Complex</u> |
|------------------------|----------------|-----------------------|
| Prison                 | 194,123        | 194,123               |
| 911 Telecommunications | 194,123        | 194,123               |
| Other                  | (1)            | (1)                   |
| Subtotal               | 388,245        | 388,245               |
| Total                  | <u>388,245</u> | <u>388,245</u>        |



Actual 2016

**ADAMS COUNTY, PENNSYLVANIA**  
**County Complex**  
**Detail Allocation of**  
**County Complex**

| User Department         | Allocation Units (A) | Allocation Percentage | Gross Allocation | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|-----------------------|------------------|---------------|------------------|-------------------|-----------------|
| Prison                  | 50                   | 50.000%               | 182,262          |               | 182,262          | 11,861            | 194,123         |
| 911 Telecommunications  | 50                   | 50.000%               | 182,262          |               | 182,262          | 11,861            | 194,123         |
| Other                   |                      | 0.000%                | (1)              |               | (1)              | -                 | (1)             |
| Subtotal                | 100                  | 100.000%              | 364,523          | -             | 364,523          | 23,722            | 388,245         |
| Second Allocation Total | 100                  |                       |                  |               |                  |                   |                 |
| Total                   | 100                  | 100.000%              | 364,523          | -             | 364,523          | 23,722            | 388,245         |

(A) Alloc basis: Direct Allocation - Prison and 911 Telecommunications

Source: Finance Office