

# A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA  
ACTUAL 2023

BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

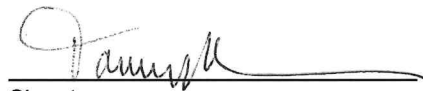
Susquehanna Accounting and Consulting Solutions, Inc.

**ADAMS COUNTY, PENNSYLVANIA**  
**COUNTYWIDE COST ALLOCATION PLAN**  
Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal for the period ending December 31, 2023 to establish cost allocations or billings for January 1, 2025 through December 31, 2025 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

  
Signature

Controller  
Title

Adams  
County

3/10/2025  
Date

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

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	4,572	10,144	2,031	8,622	1,545	71,134	17,173	-
Equipment Depreciation	315	1,564	517	1,142	43	9,156	656	656
Employee Benefits	-	6,760	3,120	520	-	10,400	-	-
Liability Insurance	493	2,662	927	719	2,348	2,078	444	368
Property Insurance	146	537	375	426	40	3,637	292	-
Building Maintenance	89,839	101,440	32,725	51,554	1,164	411,206	55,430	10,203
Building Security	2,588	25,878	11,917	19,085	-	153,603	9,515	-
Budget & Purchasing	12,561	30,090	6,084	7,892	9,077	50,262	5,397	5,397
Human Resources	7,683	41,645	13,328	12,475	26,021	31,899	6,641	6,647
Information Technology	21,904	93,174	40,301	49,385	83,823	158,807	23,623	23,715
Commissioners	8,180	22,751	6,116	6,623	10,211	31,881	4,485	4,485
Solicitor	-	-	-	-	-	-	-	-
Controller	18,321	38,516	8,399	10,510	12,380	78,425	7,223	7,223
Treasurer	1,431	3,986	794	1,015	1,294	6,064	662	662
Central Phone	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>168,033</b>	<b>379,147</b>	<b>126,634</b>	<b>169,968</b>	<b>147,946</b>	<b>1,018,552</b>	<b>131,541</b>	<b>59,356</b>
<b>Roll Forward</b>								
<b>Proposed Costs</b>	<b>168,033</b>	<b>379,147</b>	<b>126,634</b>	<b>169,968</b>	<b>147,946</b>	<b>1,018,552</b>	<b>131,541</b>	<b>59,356</b>

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

Central Services Departments	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner	District Attorney
Building Depreciation	-	17,173	2,978	2,720	5,932	-	10,568
Equipment Depreciation	656	650	461	328	946	-	1,079
Employee Benefits	-	-	-	520	3,120	-	4,680
Liability Insurance	436	426	105	450	1,181	761	11,208
Property Insurance	-	292	160	146	318	383	653
Building Maintenance	10,082	44,317	20,433	18,653	54,376	37	77,526
Building Security	-	9,515	7,797	7,114	15,526	-	28,399
Budget & Purchasing	5,397	5,402	4,445	13,090	9,241	7,936	15,602
Human Resources	6,647	6,628	1,666	8,620	19,099	2,655	31,607
Information Technology	23,715	23,329	7,524	28,000	54,953	7,407	111,377
Commissioners	4,485	4,488	2,718	8,453	9,020	4,520	14,853
Solicitor	-	-	-	-	-	-	-
Controller	7,223	7,230	5,989	16,533	12,127	10,813	21,568
Treasurer	662	662	497	1,529	1,196	905	2,049
Central Phone	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>59,303</b>	<b>120,112</b>	<b>54,773</b>	<b>106,156</b>	<b>187,035</b>	<b>35,417</b>	<b>331,169</b>
<b>Roll Forward</b>							
<b>Proposed Costs</b>	<b>59,303</b>	<b>120,112</b>	<b>54,773</b>	<b>106,156</b>	<b>187,035</b>	<b>35,417</b>	<b>331,169</b>

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

Central Services Departments	Prothonotary	Sheriff	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	8,970	14,621	478	71,610	-	-
Equipment Depreciation	968	1,064	196	5,452	-	53
Employee Benefits	1,560	4,680	-	-	-	-
Liability Insurance	716	12,156	72,841	25,681	95	980
Property Insurance	404	740	21,961	1,219	-	131
Building Maintenance	47,183	94,261	124,547	122,132	34	8
Building Security	16,172	34,223	-	39,674	-	-
Budget & Purchasing	5,975	14,020	52,956	17,132	3,326	11,856
Human Resources	11,572	35,729	96,276	67,645	468	8,206
Information Technology	45,350	119,730	227,073	220,637	-	94,283
Commissioners	5,634	14,889	77,505	25,850	1,716	7,816
Solicitor	-	-	-	-	-	-
Controller	8,049	19,774	74,276	24,182	4,320	16,100
Treasurer	769	1,934	8,384	2,718	378	1,379
Central Phone	-	-	-	-	-	-
<b>Total Allocated</b>	<b>153,322</b>	<b>367,821</b>	<b>756,493</b>	<b>623,932</b>	<b>10,337</b>	<b>140,812</b>
<b>Roll Forward</b>						
<b>Proposed Costs</b>	<b>153,322</b>	<b>367,821</b>	<b>756,493</b>	<b>623,932</b>	<b>10,337</b>	<b>140,812</b>

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

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Domestic Relations	911 Telecommunications	Children & Youth
Building Depreciation	1,515	-	-	50,204	478	71,752
Equipment Depreciation	175	41	-	3,813	-	5,470
Employee Benefits	520	-	-	-	-	2,080
Liability Insurance	277	2,847	380	2,602	3,191	7,887
Property Insurance	70	-	-	855	4,075	1,222
Building Maintenance	7,873	5	4,207	104,751	482,418	128,011
Building Security	2,911	-	-	27,815	-	39,753
Budget & Purchasing	4,307	4,714	4,383	11,962	12,518	52,383
Human Resources	3,854	21,516	5,788	37,092	43,965	105,725
Information Technology	12,975	62,466	1,165	90,026	36,527	174,119
Commissioners	3,072	7,109	3,538	15,101	15,387	49,987
Solicitor	-	-	-	-	-	-
Controller	5,870	6,222	5,869	16,698	17,327	74,251
Treasurer	504	754	534	1,815	1,946	6,844
Central Phone	-	-	-	-	-	-
<b>Total Allocated</b>	43,923	105,674	25,864	362,734	617,832	719,484
<b>Roll Forward</b>				2,786		
<b>Proposed Costs</b>	43,923	105,674	25,864	365,520	617,832	719,484

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

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	13,065	71,158	458,443	-	-	458,443
Equipment Depreciation	-	10	2,958	38,369	-	-	38,369
Employee Benefits	-	-	-	37,960	-	-	37,960
Liability Insurance	-	425	765	155,449	-	-	155,449
Property Insurance	-	222	1,885	40,189	-	-	40,189
Building Maintenance	-	21,953	100,172	2,216,540	-	-	2,216,540
Building Security	-	7,238	29,342	488,065	-	-	488,065
Budget & Purchasing	-	3,673	72,029	459,107	-	-	459,107
Human Resources	-	4,963	4,340	670,400	-	-	670,400
Information Technology	-	13,225	13,856	1,862,469	-	-	1,862,469
Commissioners	2,192	3,171	38,433	414,669	-	1,039,641	1,454,309
Solicitor	-	-	16,514	16,514	-	-	16,514
Controller	324	4,874	91,578	632,194	-	133,391	765,584
Treasurer	-	455	7,720	59,542	-	420,467	480,009
Central Phone	-	-	-	-	-	-	-
					-		
<b>Total Allocated</b>	<b>2,516</b>	<b>73,274</b>	<b>450,749</b>	<b>7,549,909</b>	<b>-</b>	<b>1,593,498</b>	<b>9,143,407</b>
<b>Roll Forward</b>				<b>2,786</b>	<b>-</b>	<b>-</b>	<b>2,786</b>
<b>Proposed Costs</b>	<b>2,516</b>	<b>73,274</b>	<b>450,749</b>	<b>7,552,695</b>	<b>-</b>	<b>1,593,498</b>	<b>9,146,193</b>

**ADAMS COUNTY, PENNSYLVANIA  
Fixed Costs Proposed**

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2023</u>	<u>Fixed Costs Fiscal 2021</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Election & Voter	168,033			168,033		168,033
Tax Services	379,147			379,147		379,147
Public Defender	126,634			126,634		126,634
Reg & Recorder	169,968			169,968		169,968
Planning	147,946			147,946		147,946
Courts	1,018,552			1,018,552		1,018,552
DJ Harvey	131,541			131,541		131,541
DJ Bowman	59,356			59,356		59,356
DJ Little	59,303			59,303		59,303
DJ Beauchat	120,112			120,112		120,112
Law Library	54,773			54,773		54,773
Victim Witness	106,156			106,156		106,156
Clerk Courts	187,035			187,035		187,035
Coroner	35,417			35,417		35,417
District Attorney	331,169			331,169		331,169
Prothonotary	153,322			153,322		153,322
Sheriff	367,821			367,821		367,821
Prison	756,493			756,493		756,493
Probation Services	623,932			623,932		623,932
Protect Insp	10,337			10,337		10,337
Emergency Services	140,812			140,812		140,812
Veteran's Affairs	43,923			43,923		43,923
Conservation	105,674			105,674		105,674
Agricultural Extension	25,864			25,864		25,864
Domestic Relations	362,734	359,948	2,786	365,520		365,520
911 Telecommunications	617,832			617,832		617,832
Children & Youth	719,484			719,484		719,484
Liquid Fuels	2,516			2,516		2,516
Operational Services	73,274			73,274		73,274
Other	450,749			450,749		450,749
<b>Sub Total</b>	<b>7,549,909</b>	<b>359,948</b>	<b>2,786</b>	<b>7,552,695</b>		<b>7,552,695</b>
Direct Billed	-					-
Unallocated	1,593,498					1,593,498
<b>Total</b>	<b>9,143,407</b>					<b>9,146,193</b>

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	590,816	-
Equipment Depreciation	-	191,628	-
Employee Benefits	49,920	-	-
Liability Insurance	171,513	-	-
Property Insurance	44,236	-	-
Building Maintenance	2,129,374	-	-
Building Security	538,589	-	-
Budget & Purchasing	487,818	-	-
Human Resources	689,499	-	-
Information Technology	1,850,678	-	-
Commissioners	817,209	-	-
Solicitor	434,490	-	-
Controller	769,193	-	-
Treasurer	378,444	-	-
Election & Voter			168,033
Tax Services			379,147
Public Defender			126,634
Reg & Recorder			169,968
Planning			147,946
Courts			1,018,552
DJ Harvey			131,541
DJ Bowman			59,356
DJ Little			59,303
DJ Beauchat			120,112
Law Library			54,773
Victim Witness			106,156
Clerk Courts			187,035
Coroner			35,417
District Attorney			331,169
Prothonotary			153,322
Sheriff			367,821
Prison			756,493
Probation Services			623,932

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Protect Insp			10,337
Emergency Services			140,812
Veteran's Affairs			43,923
Conservation			105,674
Agricultural Extension			25,864
Domestic Relations			362,734
911 Telecommunications			617,832
Children & Youth			719,484
Liquid Fuels			2,516
Operational Services			73,274
Other			450,749
Direct Billed			-
Unallocated			1,593,498
	<hr/>	<hr/>	<hr/>
Totals	<u>8,360,963</u>	<u>782,444</u>	<u>9,143,407</u>

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

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Workers' Compensation	Retirement	Building Maintenance	Building Security	Budget & Purchasing
Schedule Reference:										
Building Depreciation	(590,816)	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(191,628)	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(49,920)	-	-	-	-	-	-	-
Liability Insurance	-	-	-	(171,513)	-	-	-	-	-	-
Property Insurance	-	-	-	-	(44,236)	-	-	-	-	-
Building Maintenance	79,086	20,096	2,080	5,424	1,849	-	-	(2,458,344)	49,802	23,641
Building Security	2,161	1,381	1,040	4,586	57	-	-	6,510	(622,250)	7,727
Budget & Purchasing	1,296	319	2,080	564	199	-	-	16,093	6,093	(544,092)
Human Resources	3,460	545	1,560	587	185	-	-	23,795	9,057	13,762
Information Technology	27,803	128,773	1,040	1,643	562	-	-	55,467	18,856	7,909
Commissioners	6,736	961	-	1,224	399	-	-	47,602	18,089	14,461
Solicitor	5,695	431	520	565	298	-	-	37,428	14,233	4,174
Controller	1,791	208	2,600	1,043	290	-	-	24,011	8,998	5,667
Treasurer	4,345	545	1,040	428	208	-	-	30,898	9,057	7,644
Election & Voter	4,572	315	-	493	146	-	-	89,839	2,588	12,561
Tax Services	10,144	1,564	6,760	2,662	537	-	-	101,440	25,878	30,090
Public Defender	2,031	517	3,120	927	375	-	-	32,725	11,917	6,084
Reg & Recorder	8,622	1,142	520	719	426	-	-	51,554	19,085	7,892
Planning	1,545	43	-	2,348	40	-	-	1,164	-	9,077
Courts	71,134	9,156	10,400	2,078	3,637	-	-	411,206	153,603	50,262
DJ Harvey	17,173	656	-	444	292	-	-	55,430	9,515	5,397
DJ Bowman	-	656	-	368	-	-	-	10,203	-	5,397
DJ Little	-	656	-	436	-	-	-	10,082	-	5,397
DJ Beauchat	17,173	650	-	426	292	-	-	44,317	9,515	5,402
Law Library	2,978	461	-	105	160	-	-	20,433	7,797	4,445
Victim Witness	2,720	328	520	450	146	-	-	18,653	7,114	13,090
Clerk Courts	5,932	946	3,120	1,181	318	-	-	54,376	15,526	9,241
Coroner	-	-	-	761	383	-	-	37	-	7,936
District Attorney	10,568	1,079	4,680	11,208	653	-	-	77,526	28,399	15,602
Prothonotary	8,970	968	1,560	716	404	-	-	47,183	16,172	5,975
Sheriff	14,621	1,064	4,680	12,156	740	-	-	94,261	34,223	14,020
Prison	478	196	-	72,841	21,961	-	-	124,547	-	52,956
Probation Services	71,610	5,452	-	25,681	1,219	-	-	122,132	39,674	17,132
Protect Insp	-	-	-	95	-	-	-	34	-	3,326
Emergency Services	-	53	-	980	131	-	-	8	-	11,856
Veteran's Affairs	1,515	175	520	277	70	-	-	7,873	2,911	4,307
Conservation	-	41	-	2,847	-	-	-	5	-	4,714
Agricultural Extension	-	-	-	380	-	-	-	4,207	-	4,383
Domestic Relations	50,204	3,813	-	2,602	855	-	-	104,751	27,815	11,962
911 Telecommunications	478	-	-	3,191	4,075	-	-	482,418	-	12,518
Children & Youth	71,752	5,470	2,080	7,887	1,222	-	-	128,011	39,753	52,383
Liquid Fuels	-	-	-	-	-	-	-	-	-	-
Operational Services	13,065	10	-	425	222	-	-	21,953	7,238	3,673
Other	71,158	2,958	-	765	1,885	-	-	100,172	29,342	72,029
Unallocated	-	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:										
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-	-
Building Maintenance	36,715	58,483	13,469	-	-	35,193	3,132	-	-	-
Building Security	15,305	28,278	4,795	-	-	10,735	1,086	-	-	-
Budget & Purchasing	7,050	14,201	2,408	-	-	5,451	520	-	-	-
Human Resources	(787,219)	20,342	5,456	-	-	17,454	1,517	-	-	-
Information Technology	20,575	(2,130,184)	5,198	-	-	10,593	1,087	-	-	-
Commissioners	11,518	42,932	(1,500,185)	518,360	-	19,065	1,629	-	-	-
Solicitor	5,803	21,769	3,430	(534,874)	-	5,540	498	-	-	-
Controller	13,598	45,657	5,900	-	-	(879,696)	740	-	-	-
Treasurer	6,255	36,053	5,220	-	-	10,081	(490,218)	-	-	-
Election & Voter	7,683	21,904	8,180	-	-	18,321	1,431	-	-	168,033
Tax Services	41,645	93,174	22,751	-	-	38,516	3,986	-	-	379,147
Public Defender	13,328	40,301	6,116	-	-	8,399	794	-	-	126,634
Reg & Recorder	12,475	49,385	6,623	-	-	10,510	1,015	-	-	169,968
Planning	26,021	83,823	10,211	-	-	12,380	1,294	-	-	147,946
Courts	31,899	158,807	31,881	-	-	78,425	6,064	-	-	1,018,552
DJ Harvey	6,641	23,623	4,485	-	-	7,223	662	-	-	131,541
DJ Bowman	6,647	23,715	4,485	-	-	7,223	662	-	-	59,356
DJ Little	6,647	23,715	4,485	-	-	7,223	662	-	-	59,303
DJ Beauchat	6,628	23,329	4,488	-	-	7,230	662	-	-	120,112
Law Library	1,666	7,524	2,718	-	-	5,989	497	-	-	54,773
Victim Witness	8,620	28,000	8,453	-	-	16,533	1,529	-	-	106,156
Clerk Courts	19,099	54,953	9,020	-	-	12,127	1,196	-	-	187,035
Coroner	2,655	7,407	4,520	-	-	10,813	905	-	-	35,417
District Attorney	31,607	111,377	14,853	-	-	21,568	2,049	-	-	331,169
Prothonotary	11,572	45,350	5,634	-	-	8,049	769	-	-	153,322
Sheriff	35,729	119,730	14,889	-	-	19,774	1,934	-	-	367,821
Prison	96,276	227,073	77,505	-	-	74,276	8,384	-	-	756,493
Probation Services	67,645	220,637	25,850	-	-	24,182	2,718	-	-	623,932
Protect Insp	468	-	1,716	-	-	4,320	378	-	-	10,337
Emergency Services	8,206	94,283	7,816	-	-	16,100	1,379	-	-	140,812
Veteran's Affairs	3,854	12,975	3,072	-	-	5,870	504	-	-	43,923
Conservation	21,516	62,466	7,109	-	-	6,222	754	-	-	105,674
Agricultural Extension	5,788	1,165	3,538	-	-	5,869	534	-	-	25,864
Domestic Relations	37,092	90,026	15,101	-	-	16,698	1,815	-	-	362,734
911 Telecommunications	43,965	36,527	15,387	-	-	17,327	1,946	-	-	617,832
Children & Youth	105,725	174,119	49,987	-	-	74,251	6,844	-	-	719,484
Liquid Fuels	-	-	2,192	-	-	324	-	-	-	2,516
Operational Services	4,963	13,225	3,171	-	-	4,874	455	-	-	73,274
Other	4,340	13,856	38,433	16,514	-	91,578	7,720	-	-	450,749
Unallocated	-	-	1,039,641	-	-	133,391	420,467	-	-	1,593,498
Direct Billings	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,143,407</b>

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

<u>Department</u>	<u>Basis of Allocation</u>
1 Building Depreciation	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse
Human Service Building	Net Usable Square Footage Occupied - Human Services Building
County Complex	Direct Allocation - County Complex
St Francis Bldg	Net Usable Square Footage Occupied - St Francis
2 Equipment Depreciation	
Equipment	Actual Depreciation Cost By Department
Phone System	Number of Telephone Units By Department
Data Processing	Direct Allocation - Information Technology
3 Employee Benefits	
Health	Directly Charged to Departments
Life Insurance	Directly Charged to Departments
Tuition Reimb	Direct Allocation based on use per Department
Employ Opt-Out	Directly Charged to Departments
Parking Expense	Direct Allocation based on use per Department
Administration	Directly Charged to Departments
Unemployment	Directly Charged to Departments
Short Term Disability	Directly Charged to Departments
4 Liability Insurance	
General Liability	Gross Salary/Wages By Department
Employee Liability	Full-Time Equivalent Employees By Dept
Automobile	Number Of Covered Vehicles By Department
Law Enforcement	Number Of Covered Employees By Department
5 Property Insurance	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse

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

<u>Department</u>	<u>Basis of Allocation</u>
Human Services Building	Net Usable Square Footage Occupied - Human Service Building
Adult Correctional Complex	Net Usable Square Footage Occupied - Correctional Complex
Emergency Training Facility	Net Usable Square Footage Occupied - Emergency Training Facility
St Francis	Net Usable Square Footage Occupied - County Complex
County Complex	Net Usable Square Footage Occupied - St Francis
6 Building Maintenance	
Courthouse Complex	Net Usable Square Footage Occupied - New & Old Courthouses
Mailroom	Total Pieces Of Mail Processed By Department
Other Depts	Total Labor Hours Converted To Salaries By Department
	Net Usable Square Footage Occupied
St Francis Bldg	Net Usable Square Footage Occupied
Human Services Building	Net Usable Square Footage Occupied
7 Building Security	
Courthouse Complex	Net Usable Square Footage Occupied
Human Service Building	Net Usable Square Footage Occupied
8 Budget & Purchasing	
Accounting/ Budgeting	Total Accounting Transactions (Exp & Rev) By Department
External Audit	Total Accounting Transactions (Exp & Rev) By Department
Liquid Fuels	Direct Allocation - Liquid Fuels
9 Human Resources	
Personnel Admin	Full-Time Equivalent Employees By Department (Excluding Court Umbrella)
Payroll	Total Payroll Checks Issued By Department
Benefit Administration	Full-Time Equivalent Employees By Department
HR Generalist - Courts	Full-Time Equivalent Employees By Department (ONLY Court Umbrella)
10 Information Technology	
Technological Support	Support Tickets By Department

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

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation - 2023 Actual**  
**Nature and Extent Of Services**

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

**New and Old Courthouse**

The majority of offices are housed in the New Courthouse and the total cost for the depreciation calculation is \$3,844,572. A chiller was added to the New Courthouse in 2017 adding a total cost of \$189,645. In the year of 2019, there was work performed to improve the chiller, back door and vestibule. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete. In 2023 there was a fire alarm system and a fire pump installed with a total installation cost of \$62,717 and \$16,249 respectively. This brings the total depreciable cost to the New Courthouse to the amount of \$133,180.

The Adams County Courthouse (Old Courthouse) was originally built in 1859 at a cost of \$15,675. Various minor renovations have been made over the years, the majority of which are undocumented. However, during 1981, improvements to the Courthouse amounted to \$16,938 In addition, during 1982, 1983, and 1984 extensive renovations were made to the Old Courthouse, which amounted to \$284,550, \$249,578, and \$12,385, respectively. In 2002 improvements amounted to \$15,554 and in 2003 improvements totaled \$3,392. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete, Bringing the total cost for depreciation purposes to \$598,071. The corresponding depreciation expense for 2023 is 11,961.

**Human Service Building**

The Human Services Building was purchased in 2016. Renovations were done in phases and allowed the first wave of departments to move in during 2017. Total building cost and renovations as of 12/31/2017 were \$10,285,352. After completion of the 2017 cost allocation plan, it was

discovered that work was performed to finish the parking area of this building and that these costs were not included in the 2017 plan, nor in the original depreciation calculation. The total costs associated with the completion of the parking area are \$213,043 and was assigned a useful life of 15 years. This depreciation expense of \$14,203 was included to begin in the 2018 plan. The building was put into service into three phases and annual depreciation was calculated based on number of months. Beginning in the year of 2018, the building was fully occupied for all twelve months out of the year. After a couple property improvements in 2019 and 2020, the total depreciable cost is \$10,585,399. In 2023, Adams county installed a new roof costing \$202,699 and a water softening system that cost \$7,679. Total depreciation for the Human Service Building is \$384,709.

### **County Complex**

The County Complex is valued at \$ 35,000 and had additional work of \$12,778 in 2011, totaling \$47,778. Total depreciation for the County Complex is \$956.

### **St Francis Building**

In 2012, the County purchased the St Francis Building at a cost of \$1,375,000. The depreciation cost of this property has begun during the 2014 cost allocation plan and is being allocated based on net usable square footage occupied. In 2023, a new roof was install on the St Francis building that cost \$165,600. Total depreciation for the St Francis building is \$60,010.

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	590,816		590,816	590,816
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>590,816</u>	<u>-</u>	<u>590,816</u>	<u>590,816</u>
Total to be Allocated	<u><u>590,816</u></u>	<u><u>-</u></u>	<u><u>590,816</u></u>	<u><u>590,816</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Departmental Cost Adjustments							
Building Depreciation	590,816		133,180	11,961	384,709	956	60,010
Major Repairs - Elevator	-				-		
Functional Cost	590,816	-	133,180	11,961	384,709	956	60,010
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	590,816	-	133,180	11,961	384,709	956	60,010
Unallocated	-						
1st Allocation	590,816	-	133,180	11,961	384,709	956	60,010
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	590,816	-	133,180	11,961	384,709	956	60,010

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	79,086	7,040	887	60,376	-	10,783
Building Security	2,161	557	-	1,604	-	-
Budget & Purchasing	1,296	-	1,039	-	-	257
Human Resources	3,460	3,460	-	-	-	-
Information Technology	27,803	2,224	-	24,694	-	885
Commissioners	6,736	6,130	349	-	-	257
Solicitor	5,695	5,438	-	-	-	257
Controller	1,791	-	1,534	-	-	257
Treasurer	4,345	3,460	-	-	-	885
Election & Voter	4,572	988	-	-	-	3,584
Tax Services	10,144	9,887	-	-	-	257
Public Defender	2,031	-	2,031	-	-	-
Reg & Recorder	8,622	7,292	-	-	-	1,330
Planning	1,545	-	-	-	-	1,545
Courts	71,134	41,885	5,306	23,213	-	730
DJ Harvey	17,173	-	-	17,173	-	-
DJ Beauchat	17,173	-	-	17,173	-	-
Law Library	2,978	2,978	-	-	-	-
Victim Witness	2,720	2,720	-	-	-	-
Clerk Courts	5,932	5,932	-	-	-	-
District Attorney	10,568	9,022	816	-	-	730
Prothonotary	8,970	6,180	-	-	-	2,790
Sheriff	14,621	13,076	-	-	-	1,545
Prison	478	-	-	-	478	-
Probation Services	71,610	-	-	71,610	-	-
Veteran's Affairs	1,515	1,112	-	-	-	403
Domestic Relations	50,204	-	-	50,204	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	71,752	-	-	71,752	-	-
Operational Services	13,065	-	-	13,065	-	-
Other	71,158	3,799	(1)	33,845	(0)	33,515
Subtotal	590,816	133,180	11,961	384,709	956	60,010
Total	590,816	133,180	11,961	384,709	956	60,010

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Detail Allocation of**  
**New Courthouse**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,848	5.286%	7,040		7,040	-	7,040
Building Security	225	0.418%	557		557	-	557
Human Resources	1,400	2.598%	3,460		3,460	-	3,460
Information Technology	900	1.670%	2,224		2,224	-	2,224
Commissioners	2,480	4.603%	6,130		6,130	-	6,130
Solicitor	2,200	4.083%	5,438		5,438	-	5,438
Treasurer	1,400	2.598%	3,460		3,460	-	3,460
Election & Voter	400	0.742%	988		988	-	988
Tax Services	4,000	7.424%	9,887		9,887	-	9,887
Reg & Recorder	2,950	5.475%	7,292		7,292	-	7,292
Courts	16,945	31.450%	41,885		41,885	-	41,885
Law Library	1,205	2.236%	2,978		2,978	-	2,978
Victim Witness	1,100	2.042%	2,720		2,720	-	2,720
Clerk Courts	2,400	4.454%	5,932		5,932	-	5,932
District Attorney	3,650	6.774%	9,022		9,022	-	9,022
Prothonotary	2,500	4.640%	6,180		6,180	-	6,180
Sheriff	5,290	9.818%	13,076		13,076	-	13,076
Veteran's Affairs	450	0.835%	1,112		1,112	-	1,112
Other	1,537	2.853%	3,799		3,799	-	3,799
Subtotal	53,880	100.000%	133,180	-	133,180	-	133,180
Second Allocation Total	53,880						
<b>Total</b>	<b>53,880</b>	<b>100.000%</b>	<b>133,180</b>	<b>-</b>	<b>133,180</b>	<b>-</b>	<b>133,180</b>

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Detail Allocation of**  
**Old Courthouse**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	804	7.413%	887		887	-	887
Budget & Purchasing	942	8.685%	1,039		1,039	-	1,039
Commissioners	316	2.914%	349		349	-	349
Controller	1,391	12.825%	1,534		1,534	-	1,534
Public Defender	1,842	16.983%	2,031		2,031	-	2,031
Courts	4,811	44.357%	5,306		5,306	-	5,306
District Attorney	740	6.823%	816		816	-	816
Other		0.000%	(1)		(1)	-	(1)
Subtotal	10,846	100.000%	11,961	-	11,961	-	11,961
Total	10,846	100.000%	11,961	-	11,961	-	11,961

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Detail Allocation of**  
**Human Service Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	60,376		60,376	-	60,376
Building Security	282	0.417%	1,604		1,604	-	1,604
Information Technology	4,343	6.419%	24,694		24,694	-	24,694
Courts	4,083	6.034%	23,213		23,213	-	23,213
DJ Harvey	3,021	4.464%	17,173		17,173	-	17,173
DJ Beauchat	3,021	4.464%	17,173		17,173	-	17,173
Probation Services	12,595	18.614%	71,610		71,610	-	71,610
Domestic Relations	8,830	13.050%	50,204		50,204	-	50,204
Children & Youth	12,620	18.651%	71,752		71,752	-	71,752
Operational Services	2,298	3.396%	13,065		13,065	-	13,065
Other	5,952	8.797%	33,845		33,845	-	33,845
Subtotal	67,663	100.000%	384,709	-	384,709	-	384,709
Total	67,663	100.000%	384,709	-	384,709	-	384,709

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

Source: Commissioner's Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Detail Allocation of**  
**County Complex**

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

(A) Alloc basis: Direct Allocation - County Complex

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Depreciation 2023 Actual**  
**Detail Allocation of**  
**St Francis Bldg**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.968%	10,783		10,783	-	10,783
Budget & Purchasing	144	0.429%	257		257	-	257
Information Technology	495	1.475%	885		885	-	885
Commissioners	144	0.429%	257		257	-	257
Solicitor	144	0.429%	257		257	-	257
Controller	144	0.429%	257		257	-	257
Treasurer	495	1.475%	885		885	-	885
Election & Voter	2,004	5.972%	3,584		3,584	-	3,584
Tax Services	144	0.429%	257		257	-	257
Reg & Recorder	744	2.217%	1,330		1,330	-	1,330
Planning	864	2.575%	1,545		1,545	-	1,545
Courts	408	1.216%	730		730	-	730
District Attorney	408	1.216%	730		730	-	730
Prothonotary	1,560	4.649%	2,790		2,790	-	2,790
Sheriff	864	2.575%	1,545		1,545	-	1,545
Veteran's Affairs	225	0.671%	403		403	-	403
Other	18,739	55.846%	33,515		33,515	-	33,515
Subtotal	33,555	100.000%	60,010	-	60,010	-	60,010
Total	33,555	100.000%	60,010	-	60,010	-	60,010

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

Source: Commissioner's Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Nature and Extent Of Services**

The Information Technology department is responsible for maintaining equipment and technological needs that support county functions. Each year the equipment purchases made by the county are reviewed to determine the relative benefit received by department(s).

Equipment Section

This function accounts for equipment purchases that have identifiable benefiting departments or require allocation to a specific building. Total purchases in 2017 and 2018 were \$101,346 and 67,551 respectively. This included equipment purchased for the County Complex, a lawn mower that is housed at the Human Services Building, furniture and technical equipment purchased by the information technology department for the Human Services Building. In 2020, a tractor and hydromantic pump was purchased, and a generator was installed at the Courthouse Complex. In the current year, multiple mowers, including two zero turn mowers, were purchased by Building Maintenance. In 2023, a tow behind lift was purchased to benefit the county complex in the amount of \$53,528 and a Bobcat was also purchased in the amount of \$48,470. Total depreciation of 2023 that is allocable to a specific department or building is \$63,850.

Phone System

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

Data Processing

2020 will be the last depreciable year for items purchased in 2015. In 2019, there was a computer and server upgrade, including software, with a total cost of \$329,409. In addition, a shredding machine was purchased at a cost of \$26,146. In 2019, county wide software upgrades were completed in conjunction with a website rebuild. These purchases benefited all county departments and depreciation in total, amounting \$183,169, has been allocated to the information technology department. Multiple prior equipment purchases from 2016 and 2017 became fully depreciated at the end of 2019, therefore resulting in a small decrease of depreciation between 2019 and 2020. In 2023, multiple upgrades were made including the purchase of multiple switches, audio visual equipment and a VOIP upgrade in the Human Services Building totaling \$5,357, 51,453 and 77,332 respectively. This increases the annual deprecation to \$126,565.

Ref: OMB 2 CFR 200.436 Depreciation

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Departmental Cost Adjustments Equipment Depreciation	191,628		191,628	191,628
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>191,628</u>	<u>-</u>	<u>191,628</u>	<u>191,628</u>
Total to be Allocated	<u><u>191,628</u></u>	<u><u>-</u></u>	<u><u>191,628</u></u>	<u><u>191,628</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	Equipment	Phone System	Data Processing
Departmental Expenditures	-	-	-	-	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Equipment Depreciation	191,628		63,850	1,213	126,565
	-				
Functional Cost	191,628	-	63,850	1,213	126,565
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	191,628	-	63,850	1,213	126,565
Unallocated	-				
1st Allocation	191,628	-	63,850	1,213	126,565
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	191,628	-	63,850	1,213	126,565

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	20,096	20,078	18	-
Building Security	1,381	1,373	8	-
Budget & Purchasing	319	305	14	-
Human Resources	545	533	12	-
Information Technology	128,773	2,182	26	126,565
Commissioners	961	945	16	-
Solicitor	431	419	12	-
Controller	208	190	18	-
Treasurer	545	533	12	-
Election & Voter	315	305	10	-
Tax Services	1,564	1,523	41	-
Public Defender	517	499	18	-
Reg & Recorder	1,142	1,124	18	-
Planning	43	-	43	-
Courts	9,156	9,049	107	-
DJ Harvey	656	640	16	-
DJ Bowman	656	640	16	-
DJ Little	656	640	16	-
DJ Beauchat	650	638	12	-
Law Library	461	459	2	-
Victim Witness	328	314	14	-
Clerk Courts	946	914	32	-
District Attorney	1,079	1,043	36	-
Prothonotary	968	952	16	-
Sheriff	1,064	1,013	51	-
Prison	196	-	196	-
Probation Services	5,452	5,333	119	-
Emergency Services	53	-	53	-
Veteran's Affairs	175	171	4	-
Conservation	41	-	41	-
Domestic Relations	3,813	3,738	75	-
Children & Youth	5,470	5,344	126	-
Operational Services	10	-	10	-
Other	2,958	2,953	5	-
<b>Subtotal</b>	<b>191,628</b>	<b>63,850</b>	<b>1,213</b>	<b>126,565</b>
<b>Total</b>	<b>191,628</b>	<b>63,850</b>	<b>1,213</b>	<b>126,565</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Detail Allocation of**  
**Equipment**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20,078	31.446%	20,078		20,078	-	20,078
Building Security	1,373	2.150%	1,373		1,373	-	1,373
Budget & Purchasing	305	0.478%	305		305	-	305
Human Resources	533	0.835%	533		533	-	533
Information Technology	2,182	3.418%	2,182		2,182	-	2,182
Commissioners	945	1.480%	945		945	-	945
Solicitor	419	0.656%	419		419	-	419
Controller	190	0.298%	190		190	-	190
Treasurer	533	0.835%	533		533	-	533
Election & Voter	305	0.478%	305		305	-	305
Tax Services	1,523	2.385%	1,523		1,523	-	1,523
Public Defender	499	0.782%	499		499	-	499
Reg & Recorder	1,124	1.760%	1,124		1,124	-	1,124
Courts	9,049	14.172%	9,049		9,049	-	9,049
DJ Harvey	640	1.002%	640		640	-	640
DJ Bowman	640	1.002%	640		640	-	640
DJ Little	640	1.002%	640		640	-	640
DJ Beauchat	638	0.999%	638		638	-	638
Law Library	459	0.719%	459		459	-	459
Victim Witness	314	0.492%	314		314	-	314
Clerk Courts	914	1.431%	914		914	-	914
District Attorney	1,043	1.634%	1,043		1,043	-	1,043
Prothonotary	952	1.491%	952		952	-	952
Sheriff	1,013	1.587%	1,013		1,013	-	1,013
Probation Services	5,333	8.352%	5,333		5,333	-	5,333
Veteran's Affairs	171	0.268%	171		171	-	171
Domestic Relations	3,739	5.855%	3,738		3,738	-	3,738
Children & Youth	5,344	8.370%	5,344		5,344	-	5,344
Other	2,953	4.623%	2,953		2,953	-	2,953
Subtotal	63,850	100.000%	63,850	-	63,850	-	63,850
Second Allocation Total	63,850						
Total	63,850	100.000%	63,850	-	63,850	-	63,850

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Detail Allocation of**  
**Phone System**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	9	1.503%	18		18	-	18
Building Security	4	0.668%	8		8	-	8
Budget & Purchasing	7	1.169%	14		14	-	14
Human Resources	6	1.002%	12		12	-	12
Information Technology	13	2.170%	26		26	-	26
Commissioners	8	1.336%	16		16	-	16
Solicitor	6	1.002%	12		12	-	12
Controller	9	1.503%	18		18	-	18
Treasurer	6	1.002%	12		12	-	12
Election & Voter	5	0.835%	10		10	-	10
Tax Services	20	3.339%	41		41	-	41
Public Defender	9	1.503%	18		18	-	18
Reg & Recorder	9	1.503%	18		18	-	18
Planning	21	3.506%	43		43	-	43
Courts	53	8.848%	107		107	-	107
DJ Harvey	8	1.336%	16		16	-	16
DJ Bowman	8	1.336%	16		16	-	16
DJ Little	8	1.336%	16		16	-	16
DJ Beauchat	6	1.002%	12		12	-	12
Law Library	1	0.167%	2		2	-	2
Victim Witness	7	1.169%	14		14	-	14
Clerk Courts	16	2.671%	32		32	-	32
District Attorney	18	3.005%	36		36	-	36
Prothonotary	8	1.336%	16		16	-	16
Sheriff	25	4.174%	51		51	-	51
Prison	97	16.194%	196		196	-	196
Probation Services	59	9.850%	119		119	-	119
Emergency Services	26	4.341%	53		53	-	53
Veteran's Affairs	2	0.334%	4		4	-	4
Conservation	20	3.339%	41		41	-	41
Domestic Relations	37	6.177%	75		75	-	75
Children & Youth	62	10.351%	126		126	-	126
Operational Services	5	0.835%	10		10	-	10
Other	1	0.158%	5		5	-	5
Subtotal	599	100.000%	1,213	-	1,213	-	1,213
Second Allocation Total	599						
Total	599	100.000%	1,213	-	1,213	-	1,213

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

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Equipment Depreciation 2023 Actual**  
**Detail Allocation of**  
**Data Processing**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance		0.000%	-		-	-	-
Human Resources		0.000%	-		-	-	-
Information Technology	100	100.000%	126,565		126,565	-	126,565
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	126,565	-	126,565	-	126,565
Second Allocation Total	100						
Total	100	100.000%	126,565	-	126,565	-	126,565

(A) Alloc basis: Direct Allocation - Information Technology

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2023 Actual**  
**Nature and Extent of Services**

Adams County employee benefits account has historically been used to accumulate the cost of hospitalization, life insurance, unemployment, employee opt-out, parking and tuition reimbursement. With the implementation of the new accounting software in 2013, most of the employee benefits began being directly charged to departments; therefore, an end of year allocation will no longer be included in this plan for the majority of the fringe benefits. However, employee parking expense continues to be allocated through the use of the central service cost allocation plan.

Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	49,920		49,920	49,920
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>49,920</u>	<u>-</u>	<u>49,920</u>	<u>49,920</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
<u>Other Expenses and Cost</u>					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	-				
Employee Opt-Out	-				
Parking Expense	49,920				49,920
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
<hr/>					
Departmental Expenditures	49,920	-	-	-	49,920
<u>Cost Adjustments</u>					
Deductions	-	-			
<hr/>					
Departmental Cost Adjustments	-				
<hr/>					
Functional Cost	49,920	-	-	-	49,920
<hr/>					
Additions: 1st Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
<hr/>					
Allocable Costs	49,920	-	-	-	49,920
Unallocated	-				
1st Allocation	49,920	-	-	-	49,920
<hr/>					
Additions: 2nd Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
<hr/>					
Total Allocated	49,920	-	-	-	49,920

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Tuition Reimb	Parking Expense
Building Maintenance	2,080	-	2,080
Building Security	1,040	-	1,040
Budget & Purchasing	2,080	-	2,080
Human Resources	1,560	-	1,560
Solicitor	520	-	520
Controller	2,600	-	2,600
Treasurer	1,040	-	1,040
Tax Services	6,760	-	6,760
Public Defender	3,120	-	3,120
Reg & Recorder	520	-	520
Courts	10,400	-	10,400
Victim Witness	520	-	520
Clerk Courts	3,120	-	3,120
District Attorney	4,680	-	4,680
Prothonotary	1,560	-	1,560
Sheriff	4,680	-	4,680
Veteran's Affairs	520	-	520
Children & Youth	2,080	-	2,080
Other	-	-	-
Subtotal	49,920	-	49,920
Total	49,920	-	49,920

**ADAMS COUNTY, PENNSYLVANIA**  
**Employee Benefits 2023 Actual**  
**Detail Allocation of**  
**Parking Expense**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	4	4.167%	2,080		2,080	-	2,080
Building Security	2	2.083%	1,040		1,040	-	1,040
Budget & Purchasing	4	4.167%	2,080		2,080	-	2,080
Human Resources	3	3.125%	1,560		1,560	-	1,560
Information Technology	2	2.083%	1,040		1,040	-	1,040
Solicitor	1	1.042%	520		520	-	520
Controller	5	5.208%	2,600		2,600	-	2,600
Treasurer	2	2.083%	1,040		1,040	-	1,040
Tax Services	13	13.542%	6,760		6,760	-	6,760
Public Defender	6	6.250%	3,120		3,120	-	3,120
Reg & Recorder	1	1.042%	520		520	-	520
Courts	20	20.833%	10,400		10,400	-	10,400
Victim Witness	1	1.042%	520		520	-	520
Clerk Courts	6	6.250%	3,120		3,120	-	3,120
District Attorney	9	9.375%	4,680		4,680	-	4,680
Prothonotary	3	3.125%	1,560		1,560	-	1,560
Sheriff	9	9.375%	4,680		4,680	-	4,680
Veteran's Affairs	1	1.042%	520		520	-	520
Children & Youth	4	4.167%	2,080		2,080	-	2,080
Other		0.000%	-		-	-	-
Subtotal	96	100.000%	49,920	-	49,920	-	49,920
Second Allocation Total	96						
Total	96	100.000%	49,920	-	49,920	-	49,920

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

Source:                                  Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Nature And Extent Of Services**

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

The general liability coverage has been allocated to departments based on gross salaries and wages paid.

Employee liability coverages, including public official liability insurance, have been allocated to individual departments based on the number of full-time equivalent employees in each department.

Adams County purchases automobile insurance for County-owned automobiles assigned to specific departments. Costs associated with auto insurance have been allocated based on the number of vehicles by department.

Law Enforcement liability insurance has been allocated based on full-time equivalent employees by covered department.

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	171,513		171,513	171,513
Deductions			-	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>171,513</u></u>	<u><u>                    </u></u>	<u><u>171,513</u></u>	<u><u>171,513</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	36,908		36,908			
Public Officials	23,882			23,882		
Crime	4,342			4,342		
Automobile	15,197				15,197	
Law Enforcement	91,184					91,184
<hr/>						
Departmental Expenditures	171,513	-	36,908	28,224	15,197	91,184
<u>Cost Adjustments</u>						
Deductions	-	-				
<hr/>						
Departmental Cost Adjustments	-					
<hr/>						
Functional Cost	171,513	-	36,908	28,224	15,197	91,184
<hr/>						
Additions: 1st Central Service Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	171,513	-	36,908	28,224	15,197	91,184
Unallocated	-					
1st Allocation	171,513	-	36,908	28,224	15,197	91,184
<hr/>						
Additions: 2nd Central Services Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
<hr/>						
Total Allocated	171,513	-	36,908	28,224	15,197	91,184

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	5,424	1,243	1,181	3,000	-
Building Security	4,586	467	472	-	3,647
Budget & Purchasing	564	328	236	-	-
Human Resources	587	351	236	-	-
Information Technology	1,643	1,053	590	-	-
Commissioners	1,224	670	354	200	-
Solicitor	565	388	177	-	-
Controller	1,043	630	413	-	-
Treasurer	428	251	177	-	-
Election & Voter	493	257	236	-	-
Tax Services	2,662	1,258	1,004	400	-
Public Defender	927	514	413	-	-
Reg & Recorder	719	365	354	-	-
Planning	2,348	1,180	768	400	-
Courts	2,078	1,251	827	-	-
DJ Harvey	444	208	236	-	-
DJ Bowman	368	132	236	-	-
DJ Little	436	200	236	-	-
DJ Beauchat	426	190	236	-	-
Law Library	105	46	59	-	-
Victim Witness	450	214	236	-	-
Clerk Courts	1,181	591	590	-	-
Coroner	761	102	59	600	-
District Attorney	11,208	1,368	945	1,600	7,295
Prothonotary	716	362	354	-	-
Sheriff	12,156	1,286	1,063	1,600	8,207
Prison	72,841	10,275	6,967	1,800	53,799
Probation Services	25,681	2,682	2,362	2,400	18,237
Protect Insp	95	95	-	-	-
Emergency Services	980	344	236	400	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Veteran's Affairs	277	159	118	-	-
Conservation	2,847	798	649	1,400	-
Agricultural Extension	380	203	177	-	-
Domestic Relations	2,602	1,362	1,240	-	-
911 Telecommunications	3,191	1,951	1,240	-	-
Children & Youth	7,887	3,499	3,188	1,200	-
Operational Services	425	248	177	-	-
Other	765	387	182	197	(1)
Subtotal	171,513	36,908	28,224	15,197	91,184
Total	171,513	36,908	28,224	15,197	91,184

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Detail Allocation of**  
**General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	931,307	3.368%	1,243		1,243	-	1,243
Building Security	349,994	1.266%	467		467	-	467
Budget & Purchasing	245,585	0.888%	328		328	-	328
Human Resources	263,118	0.951%	351		351	-	351
Information Technology	789,079	2.853%	1,053		1,053	-	1,053
Commissioners	501,699	1.814%	670		670	-	670
Solicitor	290,662	1.051%	388		388	-	388
Controller	472,054	1.707%	630		630	-	630
Treasurer	187,650	0.679%	251		251	-	251
Election & Voter	192,186	0.695%	257		257	-	257
Tax Services	942,437	3.408%	1,258		1,258	-	1,258
Public Defender	385,280	1.393%	514		514	-	514
Reg & Recorder	273,112	0.988%	365		365	-	365
Planning	883,979	3.197%	1,180		1,180	-	1,180
Courts	937,431	3.390%	1,251		1,251	-	1,251
DJ Harvey	155,802	0.563%	208		208	-	208
DJ Bowman	99,184	0.359%	132		132	-	132
DJ Little	149,832	0.542%	200		200	-	200
DJ Beauchat	142,588	0.516%	190		190	-	190
Law Library	34,627	0.125%	46		46	-	46
Victim Witness	160,113	0.579%	214		214	-	214
Clerk Courts	442,847	1.601%	591		591	-	591
Coroner	76,547	0.277%	102		102	-	102
District Attorney	1,024,847	3.706%	1,368		1,368	-	1,368
Prothonotary	271,558	0.982%	362		362	-	362
Sheriff	963,396	3.484%	1,286		1,286	-	1,286
Prison	7,698,352	27.839%	10,275		10,275	-	10,275
Probation Services	2,009,493	7.267%	2,682		2,682	-	2,682
Protect Insp	71,465	0.258%	95		95	-	95
Emergency Services	257,455	0.931%	344		344	-	344
Veteran's Affairs	119,001	0.430%	159		159	-	159
Conservation	598,085	2.163%	798		798	-	798
Agricultural Extension	152,381	0.551%	203		203	-	203
Domestic Relations	1,020,327	3.690%	1,362		1,362	-	1,362
911 Telecommunications	1,461,565	5.285%	1,951		1,951	-	1,951
Children & Youth	2,621,725	9.481%	3,499		3,499	-	3,499
Operational Services	185,679	0.671%	248		248	-	248
Other	291,002	1.052%	387		387	-	387
Subtotal	27,653,444	100.000%	36,908	-	36,908	-	36,908
Second Allocation Total	27,653,444						

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Detail Allocation of**  
**General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	27,653,444	100.000%	36,908	-	36,908	-	36,908

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

Source: General Ledger Trial Balance

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20	4.184%	1,181		1,181	-	1,181
Building Security	8	1.674%	472		472	-	472
Budget & Purchasing	4	0.837%	236		236	-	236
Human Resources	4	0.837%	236		236	-	236
Information Technology	10	2.092%	590		590	-	590
Commissioners	6	1.255%	354		354	-	354
Solicitor	3	0.628%	177		177	-	177
Controller	7	1.464%	413		413	-	413
Treasurer	3	0.628%	177		177	-	177
Election & Voter	4	0.837%	236		236	-	236
Tax Services	17	3.556%	1,004		1,004	-	1,004
Public Defender	7	1.464%	413		413	-	413
Reg & Recorder	6	1.255%	354		354	-	354
Planning	13	2.720%	768		768	-	768
Courts	14	2.929%	827		827	-	827
DJ Harvey	4	0.837%	236		236	-	236
DJ Bowman	4	0.837%	236		236	-	236
DJ Little	4	0.837%	236		236	-	236
DJ Beauchat	4	0.837%	236		236	-	236
Law Library	1	0.209%	59		59	-	59
Victim Witness	4	0.837%	236		236	-	236
Clerk Courts	10	2.092%	590		590	-	590
Coroner	1	0.209%	59		59	-	59
District Attorney	16	3.347%	945		945	-	945
Prothonotary	6	1.255%	354		354	-	354
Sheriff	18	3.766%	1,063		1,063	-	1,063
Prison	118	24.686%	6,967		6,967	-	6,967
Probation Services	40	8.368%	2,362		2,362	-	2,362
Emergency Services	4	0.837%	236		236	-	236
Veteran's Affairs	2	0.418%	118		118	-	118
Conservation	11	2.301%	649		649	-	649
Agricultural Extension	3	0.628%	177		177	-	177
Domestic Relations	21	4.393%	1,240		1,240	-	1,240
911 Telecommunications	21	4.393%	1,240		1,240	-	1,240
Children & Youth	54	11.297%	3,188		3,188	-	3,188
Operational Services	3	0.628%	177		177	-	177
Other	3	0.628%	182		182	-	182

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	478	100.00%	28,224	-	28,224	-	28,224
Second Allocation Total	478						
<b>Total</b>	<b>478</b>	<b>100.00%</b>	<b>28,224</b>	<b>-</b>	<b>28,224</b>	<b>-</b>	<b>28,224</b>

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Detail Allocation of**  
**Automobile**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	15	19.737%	3,000		3,000	-	3,000
Commissioners	1	1.316%	200		200	-	200
Tax Services	2	2.632%	400		400	-	400
Planning	2	2.632%	400		400	-	400
Coroner	3	3.947%	600		600	-	600
District Attorney	8	10.526%	1,600		1,600	-	1,600
Sheriff	8	10.526%	1,600		1,600	-	1,600
Prison	9	11.842%	1,800		1,800	-	1,800
Probation Services	12	15.789%	2,400		2,400	-	2,400
Emergency Services	2	2.632%	400		400	-	400
Conservation	7	9.211%	1,400		1,400	-	1,400
Children & Youth	6	7.895%	1,200		1,200	-	1,200
Other	1	1.315%	197		197	-	197
Subtotal	76	100.000%	15,197	-	15,197	-	15,197
Second Allocation Total	76						
Total	76	100.000%	15,197	-	15,197	-	15,197

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Liability Insurance 2023 Actual**  
**Detail Allocation of**  
**Law Enforcement**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	8	4.000%	3,647		3,647	-	3,647
District Attorney	16	8.000%	7,295		7,295	-	7,295
Sheriff	18	9.000%	8,207		8,207	-	8,207
Prison	118	59.000%	53,799		53,799	-	53,799
Probation Services	40	20.000%	18,237		18,237	-	18,237
Other		0.000%	(1)		(1)	-	(1)
Subtotal	200	100.000%	91,184	-	91,184	-	91,184
Second Allocation Total	200						
<b>Total</b>	<b>200</b>	<b>100.000%</b>	<b>91,184</b>	<b>-</b>	<b>91,184</b>	<b>-</b>	<b>91,184</b>

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Nature and Extent of Services**

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

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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	44,236		44,236	44,236
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance		-	-	
Workers' Compensation		-	-	
Retirement		-	-	
Building Maintenance		-	-	
Building Security		-	-	
Budget & Purchasing		-	-	
Human Resources		-	-	
Information Technology		-	-	
Commissioners		-	-	
Solicitor		-	-	
Purchasing		-	-	
Controller		-	-	
Treasurer		-	-	
Central Phone		-	-	
County Complex		-	-	
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments			-	
			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>44,236</u>	<u>-</u>	<u>44,236</u>	<u>44,236</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
<u>Wages and Benefits</u>	-								
<u>Other Expenses and Cost</u>									
Property Insurance	44,236		7,134	2,207	6,550	21,611	3,708	1,561	1,465
Departmental Expenditures	44,236	-	7,134	2,207	6,550	21,611	3,708	1,561	1,465
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	44,236	-	7,134	2,207	6,550	21,611	3,708	1,561	1,465
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	44,236	-	7,134	2,207	6,550	21,611	3,708	1,561	1,465
1st Allocation	44,236	-	7,134	2,207	6,550	21,611	3,708	1,561	1,465
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	44,236	-	7,134	2,207	6,550	21,611	3,708	1,561	1,465

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
Building Maintenance	1,849	377	164	1,028	-	-	280	-
Building Security	57	30	-	27	-	-	-	-
Budget & Purchasing	199	-	192	-	-	-	7	-
Human Resources	185	185	-	-	-	-	-	-
Information Technology	562	119	-	420	-	-	23	-
Commissioners	399	328	64	-	-	-	7	-
Solicitor	298	291	-	-	-	-	7	-
Controller	290	-	283	-	-	-	7	-
Treasurer	208	185	-	-	-	-	23	-
Central Phone	-	-	-	-	-	-	-	-
Election & Voter	146	53	-	-	-	-	93	-
Tax Services	537	530	-	-	-	-	7	-
Public Defender	375	-	375	-	-	-	-	-
Reg & Recorder	426	391	-	-	-	-	35	-
Planning	40	-	-	-	-	-	40	-
Courts	3,637	2,244	979	395	-	-	19	-
DJ Harvey	292	-	-	292	-	-	-	-
DJ Beauchat	292	-	-	292	-	-	-	-
Law Library	160	160	-	-	-	-	-	-
Victim Witness	146	146	-	-	-	-	-	-
Clerk Courts	318	318	-	-	-	-	-	-
Coroner	383	-	-	-	383	-	-	-
District Attorney	653	483	151	-	-	-	19	-
Prothonotary	404	331	-	-	-	-	73	-
Sheriff	740	700	-	-	-	-	40	-
Prison	21,961	-	-	-	21,228	-	-	733
Probation Services	1,219	-	-	1,219	-	-	-	-
Protect Insp	-	-	-	-	-	-	-	-
Veteran's Affairs	70	60	-	-	-	-	10	-
Domestic Relations	855	-	-	855	-	-	-	-
911 Telecommunications	4,075	-	-	-	-	3,342	-	733
Children & Youth	1,222	-	-	1,222	-	-	-	-
Operational Services	222	-	-	222	-	-	-	-
Other	1,885	203	(1)	578	-	235	871	(1)
<b>Subtotal</b>	<b>44,236</b>	<b>7,134</b>	<b>2,207</b>	<b>6,550</b>	<b>21,611</b>	<b>3,708</b>	<b>1,561</b>	<b>1,465</b>
<b>Total</b>	<b>44,236</b>	<b>7,134</b>	<b>2,207</b>	<b>6,550</b>	<b>21,611</b>	<b>3,708</b>	<b>1,561</b>	<b>1,465</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**New Courthouse**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,848	5.286%	377		377	-	377
Building Security	225	0.418%	30		30	-	30
Budget & Purchasing	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	185		185	-	185
Information Technology	900	1.670%	119		119	-	119
Commissioners	2,480	4.603%	328		328	-	328
Solicitor	2,200	4.083%	291		291	-	291
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	185		185	-	185
Central Phone		0.000%	-		-	-	-
Election & Voter	400	0.742%	53		53	-	53
Tax Services	4,000	7.424%	530		530	-	530
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	391		391	-	391
Courts	16,945	31.450%	2,244		2,244	-	2,244
Law Library	1,205	2.236%	160		160	-	160
Victim Witness	1,100	2.042%	146		146	-	146
Clerk Courts	2,400	4.454%	318		318	-	318
District Attorney	3,650	6.774%	483		483	-	483
Prothonotary	2,500	4.640%	331		331	-	331
Sheriff	5,290	9.818%	700		700	-	700
Veteran's Affairs	450	0.835%	60		60	-	60
Other	1,537	2.85%	203		203	-	203
Subtotal	53,880	100.000%	7,134	-	7,134	-	7,134
Second Allocation Total	53,880						
<b>Total</b>	<b>53,880</b>	<b>100.000%</b>	<b>7,134</b>	<b>-</b>	<b>7,134</b>	<b>-</b>	<b>7,134</b>

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**Old Courthouse**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	804	7.413%	164		164	-	164
Budget & Purchasing	942	8.685%	192		192	-	192
Commissioners	316	2.914%	64		64	-	64
Controller	1,391	12.825%	283		283	-	283
Public Defender	1,842	16.983%	375		375	-	375
Courts	4,811	44.357%	979		979	-	979
District Attorney	740	6.823%	151		151	-	151
Other		0.000%	(1)		(1)	-	(1)
Subtotal	10,846	100.000%	2,207	-	2,207	-	2,207
Second Allocation Total	10,846						
Total	10,846	100.000%	2,207	-	2,207	-	2,207

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**Human Services Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	1,028		1,028	-	1,028
Building Security	282	0.417%	27		27	-	27
Information Technology	4,343	6.419%	420		420	-	420
Courts	4,083	6.034%	395		395	-	395
DJ Harvey	3,021	4.464%	292		292	-	292
DJ Beauchat	3,021	4.464%	292		292	-	292
Probation Services	12,595	18.614%	1,219		1,219	-	1,219
Domestic Relations	8,830	13.050%	855		855	-	855
Children & Youth	12,620	18.651%	1,222		1,222	-	1,222
Operational Services	2,298	3.396%	222		222	-	222
Other	5,952	8.797%	578		578	-	578
Subtotal	67,663	100.000%	6,550	-	6,550	-	6,550
Second Allocation Total	67,663						
Total	67,663	100.000%	6,550	-	6,550	-	6,550

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**Adult Correctional Complex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coroner	2,193	1.773%	383		383	-	383
Prison	121,530	98.227%	21,228		21,228	-	21,228
Probation Services		0.000%	-		-	-	-
Other		0.00%	-		-	-	-
Subtotal	123,723	100.000%	21,611	-	21,611	-	21,611
Second Allocation Total	123,723						
Total	123,723	100.000%	21,611	-	21,611	-	21,611

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**Emergency Training Facility**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Emergency Services	1,350	3.539%	131		131	-	131
911 Telecommunications	34,378	90.122%	3,342		3,342	-	3,342
Other	2,418	6.339%	235		235	-	235
Subtotal	38,146	100.000%	3,708	-	3,708	-	3,708
Second Allocation Total	38,146						
Total	38,146	100.000%	3,708	-	3,708	-	3,708

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**St Francis**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.968%	280		280	-	280
Budget & Purchasing	144	0.429%	7		7	-	7
Information Technology	495	1.475%	23		23	-	23
Commissioners	144	0.429%	7		7	-	7
Solicitor	144	0.429%	7		7	-	7
Controller	144	0.429%	7		7	-	7
Treasurer	495	1.475%	23		23	-	23
Election & Voter	2,004	5.972%	93		93	-	93
Tax Services	144	0.429%	7		7	-	7
Reg & Recorder	744	2.217%	35		35	-	35
Planning	864	2.575%	40		40	-	40
Courts	408	1.216%	19		19	-	19
District Attorney	408	1.216%	19		19	-	19
Prothonotary	1,560	4.649%	73		73	-	73
Sheriff	864	2.575%	40		40	-	40
Veteran's Affairs	225	0.671%	10		10	-	10
Other	18,739	55.846%	871		871	-	871
Subtotal	33,555	100.000%	1,561	-	1,561	-	1,561
Second Allocation Total	33,555						
Total	33,555	100.000%	1,561	-	1,561	-	1,561

(A) Alloc Basis:

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Property Insurance 2023 Actual**  
**Detail Allocation of**  
**County Complex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	50	50.000%	733		733	-	733
911 Telecommunications	50	50.000%	733		733	-	733
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	1,465	-	1,465	-	1,465
Second Allocation Total	100						
Total	100	100.000%	1,465	-	1,465	-	1,465

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA  
Building Maintenance 2023 Actual  
Nature And Extent Of Services**

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

Costs have been further allocated to user departments based on the combined net usable square footage occupied in the Courthouse Complex. Other direct staff time has been directly allocated to applicable departments based on actual hours worked. The County Complex is included in the other department section and is equally allocated to the Prison and 911.

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

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	2,129,374		2,129,374	2,129,374
Allocated Additions				
Building Depreciation	79,086	-	79,086	
Equipment Depreciation	20,096	-	20,096	
Employee Benefits	2,080	-	2,080	
Liability Insurance	5,424	-	5,424	
Property Insurance	1,849	-	1,849	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		142,112	142,112	
Building Security		49,802	49,802	
Budget & Purchasing		23,641	23,641	
Human Resources		36,715	36,715	
Information Technology		58,483	58,483	
Commissioners		13,469	13,469	
Solicitor		-	-	
Purchasing		-	-	
Controller		35,193	35,193	
Treasurer		3,132	3,132	
Central Phone		-	-	
County Complex		-	-	
	<u>108,535</u>	<u>362,547</u>	<u>471,082</u>	<u>471,082</u>
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	-		-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,237,909</u></u>	<u><u>362,547</u></u>	<u><u>2,600,456</u></u>	<u><u>2,600,456</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
<u>Wages and Benefits</u>							
Salaries and Wages	984,100	88,329	374,941	53,327	241,193	9,283	217,026
<u>Other Expenses and Cost</u>							
Supplies	62,770	5,634	23,915	3,401	15,384	592	13,843
Minor Equipment	17,084	1,533	6,509	926	4,187	161	3,768
Other Costs	3,277	294	1,248	178	803	31	723
Software License	-	-	-	-	-	-	-
Advertising	975	88	371	53	239	9	215
Telephone	15,274	15,274					
Postage	178	16	68	10	44	2	39
Shipping Expense	-	-	-	-	-	-	-
Utilities	179,500	16,111	68,389	9,727	43,994	1,693	39,586
Building Repairs & Maintenance	102,589	9,208	39,086	5,559	25,143	968	22,624
Archive Lease	-	-	-	-	-	-	-
Contracted Services	139,239	12,498	53,050	7,545	34,126	1,313	30,707
Vehicle Repair	-	-	-	-	-	-	-
Gasoline	10,378	931	3,954	562	2,543	98	2,289
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	33,812	3,035	12,882	1,832	8,287	319	7,457
Mileage	-	-	-	-	-	-	-
Training	1,545	139	589	84	379	15	341
Equipment Repair	-	-	-	-	-	-	-
Employee Benefits	575,715	51,674	219,347	31,197	141,102	5,431	126,964
Uniforms	1,148	103	437	62	281	11	253
Prof Services	1,790	161	682	97	439	17	395
Rental of Land and Buildings	-	-	-	-	-	-	-
Departmental Expenditures	2,129,374	205,028	805,470	114,561	518,145	19,942	466,228
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Departmental Cost Adjustments							
Reclass to Central Telephone	-						
Reclass from IT	-						
Functional Cost	2,129,374	205,028	805,470	114,561	518,145	19,942	466,228
Additions: 1st Central Service Centers	108,535	108,535					
REALLOCATE ADMIN		(313,563)	131,247	18,667	84,429	3,250	75,970
Allocable Costs	2,237,909	-	936,717	133,228	602,574	23,192	542,198
Unallocated	-						
1st Allocation	2,237,909	-	936,717	133,228	602,574	23,192	542,198
Additions: 2nd Central Service Centers	362,547	362,547					
REALLOCATE ADMIN		(362,547)	151,751	21,583	97,619	3,757	87,837
Allocable Costs	362,547	-	151,751	21,583	97,619	3,757	87,837
Unallocated	-						
2nd Allocation	362,547	-	151,751	21,583	97,619	3,757	87,837
Total Allocated	2,600,456	-	1,088,468	154,811	700,193	26,949	630,035

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Building Maintenance	142,112	52,851	1	-	4,167	85,093
Building Security	6,510	3,815	-	-	-	2,695
Budget & Purchasing	16,093	15,974	-	-	119	-
Human Resources	23,795	23,740	55	-	-	-
Information Technology	55,467	13,566	-	-	410	41,491
Commissioners	47,602	47,410	73	-	119	-
Solicitor	37,428	37,304	5	-	119	-
Controller	24,011	23,587	305	-	119	-
Treasurer	30,898	23,740	6,748	-	410	-
Election & Voter	89,839	6,783	37,544	43,853	1,659	-
Tax Services	101,440	67,827	33,494	-	119	-
Public Defender	32,725	31,234	1,491	-	-	-
Reg & Recorder	51,554	50,023	915	-	616	-
Planning	1,164	-	449	-	715	-
Courts	411,206	368,911	2,955	-	338	39,002
DJ Harvey	55,430	-	10,372	16,203	-	28,855
DJ Bowman	10,203	-	141	10,062	-	-
DJ Little	10,082	-	20	10,062	-	-
DJ Beauchat	44,317	-	5,400	10,062	-	28,855
Law Library	20,433	20,433	-	-	-	-
Victim Witness	18,653	18,653	-	-	-	-
Clerk Courts	54,376	40,696	13,680	-	-	-
Coroner	37	-	37	-	-	-
District Attorney	77,526	74,440	2,748	-	338	-
Prothonotary	47,183	42,392	3,500	-	1,291	-
Sheriff	94,261	89,701	3,845	-	715	-
Prison	124,547	-	1,005	123,542	-	-
Probation Services	122,132	-	1,813	-	-	120,319
Protect Insp	34	-	34	-	-	-
Emergency Services	8	-	8	-	-	-
Veteran's Affairs	7,873	7,630	56	-	187	-
Conservation	5	-	5	-	-	-
Agricultural Extension	4,207	-	222	3,985	-	-
Domestic Relations	104,751	-	20,397	-	-	84,354
911 Telecommunications	482,418	-	-	482,418	-	-
Children & Youth	128,011	-	7,453	-	-	120,558
Operational Services	21,953	-	1	-	-	21,952
Other	100,172	27,758	39	6	15,508	56,861
<b>Subtotal</b>	<b>2,600,456</b>	<b>1,088,468</b>	<b>154,811</b>	<b>700,193</b>	<b>26,949</b>	<b>630,035</b>
<b>Total</b>	<b>2,600,456</b>	<b>1,088,468</b>	<b>154,811</b>	<b>700,193</b>	<b>26,949</b>	<b>630,035</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Detail Allocation of**  
**Courthouse Complex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,652	5.642%	52,851		52,851		52,851
Building Security	225	0.348%	3,256		3,256	559	3,815
Budget & Purchasing	942	1.455%	13,633		13,633	2,341	15,974
Human Resources	1,400	2.163%	20,261		20,261	3,479	23,740
Information Technology	800	1.236%	11,578		11,578	1,988	13,566
Commissioners	2,796	4.320%	40,463		40,463	6,947	47,410
Solicitor	2,200	3.399%	31,838		31,838	5,466	37,304
Controller	1,391	2.149%	20,131		20,131	3,456	23,587
Treasurer	1,400	2.163%	20,261		20,261	3,479	23,740
Election & Voter	400	0.618%	5,789		5,789	994	6,783
Tax Services	4,000	6.180%	57,888		57,888	9,939	67,827
Public Defender	1,842	2.846%	26,657		26,657	4,577	31,234
Reg & Recorder	2,950	4.558%	42,693		42,693	7,330	50,023
Courts	21,756	33.613%	314,854		314,854	54,057	368,911
Law Library	1,205	1.862%	17,439		17,439	2,994	20,433
Victim Witness	1,100	1.700%	15,920		15,920	2,733	18,653
Clerk Courts	2,400	3.708%	34,733		34,733	5,963	40,696
District Attorney	4,390	6.782%	63,532		63,532	10,908	74,440
Prothonotary	2,500	3.862%	36,180		36,180	6,212	42,392
Sheriff	5,290	8.173%	76,557		76,557	13,144	89,701
Veteran's Affairs	450	0.695%	6,512		6,512	1,118	7,630
Operational Services		0.000%	-		-	-	-
Other	1,637	2.529%	23,691		23,691	4,067	27,758
Subtotal	64,726	100.000%	936,717	-	936,717	151,751	1,088,468
Second Allocation Total	61,074						
Total	64,726	100.000%	936,717	-	936,717	151,751	1,088,468

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Detail Allocation of**  
**Mailroom**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3	0.001%	1		1		1
Human Resources	72	0.035%	47		47	8	55
Commissioners	98	0.047%	63		63	10	73
Solicitor	6	0.003%	4		4	1	5
Controller	407	0.197%	262		262	43	305
Treasurer	8,995	4.359%	5,807		5,807	941	6,748
Election & Voter	50,042	24.252%	32,310		32,310	5,234	37,544
Tax Services	44,642	21.635%	28,824		28,824	4,670	33,494
Public Defender	1,988	0.963%	1,283		1,283	208	1,491
Reg & Recorder	1,219	0.591%	787		787	128	915
Planning	599	0.290%	386		386	63	449
Courts	3,940	1.909%	2,543		2,543	412	2,955
DJ Harvey	13,824	6.700%	8,926		8,926	1,446	10,372
DJ Bowman	187	0.091%	121		121	20	141
DJ Little	27	0.013%	17		17	3	20
DJ Beauchat	7,197	3.488%	4,647		4,647	753	5,400
Clerk Courts	18,235	8.837%	11,773		11,773	1,907	13,680
Coroner	49	0.024%	32		32	5	37
District Attorney	3,662	1.775%	2,365		2,365	383	2,748
Prothonotary	4,666	2.261%	3,012		3,012	488	3,500
Sheriff	5,125	2.484%	3,309		3,309	536	3,845
Prison	1,340	0.649%	865		865	140	1,005
Probation Services	2,417	1.171%	1,560		1,560	253	1,813
Protect Insp	45	0.022%	29		29	5	34
Emergency Services	10	0.005%	7		7	1	8
Veteran's Affairs	74	0.036%	48		48	8	56
Conservation	7	0.003%	4		4	1	5
Agricultural Extension	295	0.143%	191		191	31	222
Domestic Relations	27,185	13.175%	17,553		17,553	2,844	20,397
Children & Youth	9,934	4.814%	6,414		6,414	1,039	7,453
Operational Services	2	0.001%	1		1	-	1
Other	47	0.026%	37		37	2	39
Subtotal	206,339	100.000%	133,228	-	133,228	21,583	154,811
Second Allocation Total	206,336						
Total	206,339	100.000%	133,228	-	133,228	21,583	154,811

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Detail Allocation of**  
**Other Depts**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance		0.000%	-		-		-
Election & Voter	15,107	6.263%	37,739		37,739	6,114	43,853
DJ Harvey	5,581	2.314%	13,944		13,944	2,259	16,203
DJ Bowman	3,466	1.437%	8,659		8,659	1,403	10,062
DJ Little	3,466	1.437%	8,659		8,659	1,403	10,062
DJ Beauchat	3,466	1.437%	8,659		8,659	1,403	10,062
Prison	42,557	17.644%	106,318		106,318	17,224	123,542
Agricultural Extension	1,373	0.569%	3,429		3,429	556	3,985
911 Telecommunications	166,177	68.898%	415,161		415,161	67,257	482,418
Other		0.00100%	6		6	-	6
Subtotal	241,193	100.000%	602,574	-	602,574	97,619	700,193
Second Allocation Total	241,193						
Total	241,193	100.00%	602,574	-	602,574	97,619	700,193

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

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Detail Allocation of**  
**St Francis Bldg**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.968%	4,167		4,167		4,167
Budget & Purchasing	144	0.429%	99		99	20	119
Information Technology	495	1.475%	342		342	68	410
Commissioners	144	0.429%	99		99	20	119
Solicitor	144	0.429%	99		99	20	119
Controller	144	0.429%	99		99	20	119
Treasurer	495	1.475%	342		342	68	410
Election & Voter	2,004	5.972%	1,385		1,385	274	1,659
Tax Services	144	0.429%	99		99	20	119
Reg & Recorder	744	2.217%	514		514	102	616
Planning	864	2.575%	597		597	118	715
Courts	408	1.216%	282		282	56	338
Sheriff	864	2.575%	597		597	118	715
Veteran's Affairs	225	0.671%	156		156	31	187
Other	18,739	55.846%	12,955		12,955	2,553	15,508
Subtotal	33,555	100.000%	23,192	-	23,192	3,757	26,949
Second Allocation Total	27,526						
<b>Total</b>	<b>33,555</b>	<b>100.000%</b>	<b>23,192</b>	<b>-</b>	<b>23,192</b>	<b>3,757</b>	<b>26,949</b>

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Maintenance 2023 Actual**  
**Detail Allocation of**  
**Human Services Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	85,093		85,093		85,093
Building Security	282	0.417%	2,261		2,261	434	2,695
Information Technology	4,343	6.419%	34,804		34,804	6,687	41,491
Courts	4,083	6.034%	32,716		32,716	6,286	39,002
DJ Harvey	3,021	4.464%	24,204		24,204	4,651	28,855
DJ Beauchat	3,021	4.464%	24,204		24,204	4,651	28,855
Probation Services	12,595	18.614%	100,925		100,925	19,394	120,319
Domestic Relations	8,830	13.050%	70,757		70,757	13,597	84,354
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	101,125		101,125	19,433	120,558
Operational Services	2,298	3.396%	18,413		18,413	3,539	21,952
Other	5,952	8.797%	47,696		47,696	9,165	56,861
Subtotal	67,663	100.000%	542,198	-	542,198	87,837	630,035
Second Allocation Total	57,044						
Total	67,663	100.000%	542,198	-	542,198	87,837	630,035

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2023 Actual**  
**Nature and Extent Of Services**

Beginning in 1996, the County established a Building Security Department consisting of metal detectors and security personnel located in the entrance of the Courthouse Complex. Expenditures associated with this cost center have been allocated based on the total square footage of the Courthouse Complex.

In 2017, the County established a Building Security Department including security cameras, metal detectors and security personal in the entrance of the Human Services Building. Expenditures associated with this cost center was also allocated based on the net usable square footage in this building.

Ref: OMB 2 CFR 200.457 Plant and Security Costs

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	538,589		538,589	538,589
Allocated Additions				
Building Depreciation	2,161	-	2,161	
Equipment Depreciation	1,381	-	1,381	
Employee Benefits	1,040	-	1,040	
Liability Insurance	4,586	-	4,586	
Property Insurance	57	-	57	
Building Maintenance	5,517	993	6,510	
Building Security		2,053	2,053	
Budget & Purchasing		7,727	7,727	
Human Resources		15,305	15,305	
Information Technology		28,278	28,278	
Commissioners		4,795	4,795	
Controller		10,735	10,735	
Treasurer		1,086	1,086	
Central Phone		-	-	
<b>Total Allocated Additions</b>	<b>14,742</b>	<b>70,972</b>	<b>85,714</b>	<b>85,714</b>
Departmental Cost Adjustments				
Reclass from IT	-		-	
<b>Total Departmental Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total to be Allocated</b>	<b>553,331</b>	<b>70,972</b>	<b>624,303</b>	<b>624,303</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	Courthouse Complex	Human Service Building
<u>Wages and Benefits</u>				
Salaries & Wages	353,531		235,413	118,118
	-			
<u>Other Expenses and Cost</u>				
Supplies	8,010		5,334	2,676
Minor Equipment	4,575		3,046	1,529
Advertising	-		-	-
Miscellaneous	950		633	317
Utilities	1,822		1,214	609
Training	300		200	100
Contracted Services	17,189		11,446	5,743
Employee Benefits	146,274		97,402	48,872
Equipment Repairs	1,136		756	380
Uniforms	4,781		3,184	1,597
Travel	20		14	7
Building Repair/Maintenance	-		-	-
	-		-	-
Departmental Expenditures	538,589	-	358,641	179,948
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from IT	-			
Functional Cost	538,589	-	358,641	179,948
Additions: 1st				
Central Service Centers	14,742	14,742		
REALLOCATE ADMIN		(14,742)	9,817	4,925
Allocable Costs	553,331	-	368,458	184,873
Unallocated	-			
1st Allocation	553,331	-	368,458	184,873
Additions: 2nd				
Central Service Centers	70,972	70,972		
REALLOCATE ADMIN		(70,972)	47,260	23,712
Allocable Costs	70,972	-	47,260	23,712
Unallocated	-			
2nd Allocation	70,972	-	47,260	23,712
Total Allocated	624,303	-	415,718	208,585

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	49,802	20,788	29,014
Building Security	2,053	1,282	771
Budget & Purchasing	6,093	6,093	-
Human Resources	9,057	9,057	-
Information Technology	18,856	5,175	13,681
Commissioners	18,089	18,089	-
Solicitor	14,233	14,233	-
Controller	8,998	8,998	-
Treasurer	9,057	9,057	-
Election & Voter	2,588	2,588	-
Tax Services	25,878	25,878	-
Public Defender	11,917	11,917	-
Reg & Recorder	19,085	19,085	-
Courts	153,603	140,743	12,860
DJ Harvey	9,515	-	9,515
DJ Beauchat	9,515	-	9,515
Law Library	7,797	7,797	-
Victim Witness	7,114	7,114	-
Clerk Courts	15,526	15,526	-
District Attorney	28,399	28,399	-
Prothonotary	16,172	16,172	-
Sheriff	34,223	34,223	-
Probation Services	39,674	-	39,674
Veteran's Affairs	2,911	2,911	-
Domestic Relations	27,815	-	27,815
Children & Youth	39,753	-	39,753
Operational Services	7,238	-	7,238
Other	29,342	10,593	18,749
Subtotal	624,303	415,718	208,585
Total	624,303	415,718	208,585

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2023 Actual**  
**Detail Allocation of**  
**Courthouse Complex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,652	5.642%	20,788		20,788		20,788
Building Security	225	0.348%	1,282		1,282		1,282
Budget & Purchasing	942	1.455%	5,361		5,361	732	6,093
Human Resources	1,400	2.163%	7,970		7,970	1,087	9,057
Information Technology	800	1.236%	4,554		4,554	621	5,175
Commissioners	2,796	4.320%	15,917		15,917	2,172	18,089
Solicitor	2,200	3.399%	12,524		12,524	1,709	14,233
Controller	1,391	2.149%	7,918		7,918	1,080	8,998
Treasurer	1,400	2.163%	7,970		7,970	1,087	9,057
Election & Voter	400	0.618%	2,277		2,277	311	2,588
Tax Services	4,000	6.180%	22,771		22,771	3,107	25,878
Public Defender	1,842	2.846%	10,486		10,486	1,431	11,917
Reg & Recorder	2,950	4.558%	16,794		16,794	2,291	19,085
Courts	21,756	33.612%	123,846		123,846	16,897	140,743
Law Library	1,205	1.862%	6,861		6,861	936	7,797
Victim Witness	1,100	1.699%	6,260		6,260	854	7,114
Clerk Courts	2,400	3.708%	13,662		13,662	1,864	15,526
District Attorney	4,390	6.782%	24,989		24,989	3,410	28,399
Prothonotary	2,500	3.862%	14,230		14,230	1,942	16,172
Sheriff	5,290	8.173%	30,114		30,114	4,109	34,223
Veteran's Affairs	450	0.695%	2,561		2,561	350	2,911
Other	1,637	2.529%	9,323		9,323	1,270	10,593
Subtotal	64,726	100.000%	368,458	-	368,458	47,260	415,718
Second Allocation Total	60,849						
Total	64,726	100.000%	368,458	-	368,458	47,260	415,718

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Building Security 2023 Actual**  
**Detail Allocation of**  
**Human Service Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	29,014		29,014		29,014
Building Security	282	0.417%	771		771		771
Information Technology	4,343	6.419%	11,867		11,867	1,814	13,681
Courts	4,083	6.034%	11,155		11,155	1,705	12,860
DJ Harvey	3,021	4.464%	8,253		8,253	1,262	9,515
DJ Beauchat	3,021	4.464%	8,253		8,253	1,262	9,515
Probation Services	12,595	18.614%	34,412		34,412	5,262	39,674
Domestic Relations	8,830	13.050%	24,126		24,126	3,689	27,815
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	34,481		34,481	5,272	39,753
Operational Services	2,298	3.396%	6,278		6,278	960	7,238
Other	5,952	8.797%	16,263		16,263	2,486	18,749
Subtotal	67,663	100.000%	184,873	-	184,873	23,712	208,585
Second Allocation Total	56,762						
Total	67,663	100.000%	184,873	-	184,873	23,712	208,585

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Nature And Extent Of Services**

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

These activities have been functionalized and allocated as follows:

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

Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	487,818		487,818	487,818
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,296	-	1,296	
Equipment Depreciation	319	-	319	
Employee Benefits	2,080	-	2,080	
Liability Insurance	564	-	564	
Property Insurance	199	-	199	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	13,732	2,361	16,093	
Building Security	5,361	732	6,093	
Budget & Purchasing		3,897	3,897	
Human Resources		7,050	7,050	
Information Technology		14,201	14,201	
Commissioners		2,408	2,408	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,451	5,451	
Treasurer		520	520	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	<u>23,551</u>	<u>36,620</u>	<u>60,171</u>	<u>60,171</u>
Departmental Cost Adjustments				
Reclass from Commissioners	-		-	
Reclass from Treasurer	-		-	
Reclass from Controller	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>511,369</u></u>	<u><u>36,620</u></u>	<u><u>547,989</u></u>	<u><u>547,989</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
<u>Wages and Benefits</u>					
Salaries & Wages	246,415		246,415		
<u>Other Expenses and Cost</u>					
Supplies	744		744		-
Publications	-		-		-
Minor Equipment	1,373		1,373		-
Professional Services	96,009	-	10,529	85,480	-
Accounting Fees	-		-		-
Software License	-		-		-
Utilities	2,627		2,627		-
Postage Expense	-		-		-
Contract Services	36,203		36,203		-
Equipment Repairs/Maint	-		-		-
Training	70		70		-
Conferences	475		475		-
Dues/Memberships	950		950		-
Benefits	102,859		102,859		-
Travel	94		94		-
Advertising Expenses	-		-		-
Capital purchases	-		-		-
<hr/>					
Departmental Expenditures	487,818	-	402,338	85,480	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Reclass from Commissioners	-				
Reclass from Treasurer	-				
Reclass from Controller	-				
Functional Cost	487,818	-	402,338	85,480	-
Additions: 1st Central Service Centers	23,551	23,551	-		
REALLOCATE ADMIN		(23,551)	19,424	4,127	-
Allocable Costs	511,369	-	421,762	89,607	-
Unallocated	-				
1st Allocation	511,369	-	421,762	89,607	-
Additions: 2nd Central Service Centers	36,620	36,620			
REALLOCATE ADMIN		(36,620)	30,203	6,417	-
Allocable Costs	36,620	-	30,203	6,417	-
Unallocated	-				
2nd Allocation	36,620	-	30,203	6,417	-
Total Allocated	547,989	-	451,965	96,024	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	23,641	19,498	4,143	-
Building Security	7,727	6,373	1,354	-
Budget & Purchasing	3,897	3,214	683	-
Human Resources	13,762	11,351	2,411	-
Information Technology	7,909	6,523	1,386	-
Commissioners	14,461	11,927	2,534	-
Solicitor	4,174	3,443	731	-
Purchasing	-	-	-	-
Controller	5,667	4,674	993	-
Treasurer	7,644	6,304	1,340	-
Election & Voter	12,561	10,360	2,201	-
Tax Services	30,090	24,817	5,273	-
Public Defender	6,084	5,018	1,066	-
Reg & Recorder	7,892	6,509	1,383	-
Planning	9,077	7,486	1,591	-
Courts	50,262	41,455	8,807	-
DJ Harvey	5,397	4,451	946	-
DJ Bowman	5,397	4,451	946	-
DJ Little	5,397	4,451	946	-
DJ Beauchat	5,402	4,455	947	-
Law Library	4,445	3,666	779	-
Victim Witness	13,090	10,796	2,294	-
Clerk Courts	9,241	7,621	1,620	-
Coroner	7,936	6,546	1,390	-
District Attorney	15,602	12,868	2,734	-
Prothonotary	5,975	4,928	1,047	-
Sheriff	14,020	11,564	2,456	-
Prison	52,956	43,676	9,280	-
Probation Services	17,132	14,130	3,002	-
Protect Insp	3,326	2,743	583	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Emergency Services	11,856	9,779	2,077	-
Veteran's Affairs	4,307	3,552	755	-
Conservation	4,714	3,888	826	-
Agricultural Extension	4,383	3,615	768	-
Domestic Relations	11,962	9,866	2,096	-
911 Telecommunications	12,518	10,324	2,194	-
Children & Youth	52,383	43,204	9,179	-
Liquid Fuels	-	-	-	-
Operational Services	3,673	3,029	644	-
Other	72,029	59,410	12,619	-
Subtotal	547,989	451,965	96,024	-
Total	547,989	451,965	96,024	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Detail Allocation of**  
**Accounting/ Budgeting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,397	4.623%	19,498		19,498		19,498
Building Security	1,110	1.511%	6,373		6,373		6,373
Budget & Purchasing	560	0.762%	3,214		3,214		3,214
Human Resources	1,836	2.499%	10,540		10,540	811	11,351
Information Technology	1,055	1.436%	6,057		6,057	466	6,523
Commissioners	1,930	2.626%	11,075		11,075	852	11,927
Solicitor	557	0.758%	3,197		3,197	246	3,443
Controller	756	1.029%	4,340		4,340	334	4,674
Treasurer	1,020	1.388%	5,854		5,854	450	6,304
Election & Voter	1,676	2.281%	9,620		9,620	740	10,360
Tax Services	4,015	5.464%	23,045		23,045	1,772	24,817
Public Defender	812	1.105%	4,660		4,660	358	5,018
Reg & Recorder	1,053	1.433%	6,044		6,044	465	6,509
Planning	1,211	1.648%	6,951		6,951	535	7,486
Courts	6,707	9.127%	38,494		38,494	2,961	41,455
DJ Harvey	720	0.980%	4,133		4,133	318	4,451
DJ Bowman	720	0.980%	4,133		4,133	318	4,451
DJ Little	720	0.980%	4,133		4,133	318	4,451
DJ Beauchat	721	0.981%	4,137		4,137	318	4,455
Law Library	593	0.807%	3,404		3,404	262	3,666
Victim Witness	1,747	2.377%	10,025		10,025	771	10,796
Clerk Courts	1,233	1.678%	7,077		7,077	544	7,621
Coroner	1,059	1.441%	6,078		6,078	468	6,546
District Attorney	2,082	2.833%	11,949		11,949	919	12,868
Prothonotary	797	1.085%	4,576		4,576	352	4,928
Sheriff	1,871	2.546%	10,738		10,738	826	11,564
Prison	7,066	9.616%	40,557		40,557	3,119	43,676
Probation Services	2,286	3.111%	13,121		13,121	1,009	14,130
Protect Insp	444	0.604%	2,547		2,547	196	2,743
Emergency Services	1,582	2.153%	9,081		9,081	698	9,779
Veteran's Affairs	575	0.782%	3,298		3,298	254	3,552
Conservation	629	0.856%	3,610		3,610	278	3,888

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Detail Allocation of**  
**Accounting/ Budgeting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Agricultural Extension	585	0.796%	3,357		3,357	258	3,615
Domestic Relations	1,596	2.172%	9,161		9,161	705	9,866
911 Telecommunications	1,670	2.273%	9,587		9,587	737	10,324
Children & Youth	6,990	9.512%	40,118		40,118	3,086	43,204
Operational Services	490	0.667%	2,813		2,813	216	3,029
Other	9,612	13.080%	55,167		55,167	4,243	59,410
Subtotal	73,483	100.000%	421,762	-	421,762	30,203	451,965
Second Allocation Total	68,416						
<b>Total</b>	<b>73,483</b>	<b>100.000%</b>	<b>421,762</b>	<b>-</b>	<b>421,762</b>	<b>30,203</b>	<b>451,965</b>

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

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Detail Allocation of**  
**External Audit**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,397	4.623%	4,143		4,143		4,143
Building Security	1,110	1.511%	1,354		1,354		1,354
Budget & Purchasing	560	0.762%	683		683		683
Human Resources	1,836	2.499%	2,239		2,239	172	2,411
Information Technology	1,055	1.436%	1,287		1,287	99	1,386
Commissioners	1,930	2.626%	2,353		2,353	181	2,534
Solicitor	557	0.758%	679		679	52	731
Controller	756	1.029%	922		922	71	993
Treasurer	1,020	1.388%	1,244		1,244	96	1,340
Election & Voter	1,676	2.281%	2,044		2,044	157	2,201
Tax Services	4,015	5.464%	4,896		4,896	377	5,273
Public Defender	812	1.105%	990		990	76	1,066
Reg & Recorder	1,053	1.433%	1,284		1,284	99	1,383
Planning	1,211	1.648%	1,477		1,477	114	1,591
Courts	6,707	9.127%	8,178		8,178	629	8,807
DJ Harvey	720	0.980%	878		878	68	946
DJ Bowman	720	0.980%	878		878	68	946
DJ Little	720	0.980%	878		878	68	946
DJ Beauchat	721	0.981%	879		879	68	947
Law Library	593	0.807%	723		723	56	779
Victim Witness	1,747	2.377%	2,130		2,130	164	2,294
Clerk Courts	1,233	1.678%	1,504		1,504	116	1,620
Coroner	1,059	1.441%	1,291		1,291	99	1,390
District Attorney	2,082	2.833%	2,539		2,539	195	2,734
Prothonotary	797	1.085%	972		972	75	1,047
Sheriff	1,871	2.546%	2,281		2,281	175	2,456
Prison	7,066	9.616%	8,617		8,617	663	9,280
Probation Services	2,286	3.111%	2,788		2,788	214	3,002
Protect Insp	444	0.604%	541		541	42	583
Emergency Services	1,582	2.153%	1,929		1,929	148	2,077
Veteran's Affairs	575	0.782%	701		701	54	755
Conservation	629	0.856%	767		767	59	826
Agricultural Extension	585	0.796%	713		713	55	768
Domestic Relations	1,596	2.172%	1,946		1,946	150	2,096
911 Telecommunications	1,670	2.273%	2,037		2,037	157	2,194
Children & Youth	6,990	9.512%	8,523		8,523	656	9,179
Operational Services	490	0.667%	598		598	46	644
Other	9,612	13.080%	11,721		11,721	898	12,619
Subtotal	73,483	100.000%	89,607	-	89,607	6,417	96,024
Second Allocation Total	68,416						
Total	73,483	100.000%	89,607	-	89,607	6,417	96,024

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

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Budget & Purchasing 2023 Actual**  
**Detail Allocation of**  
**Liquid Fuels**

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

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Budget & Purchasing Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Nature And Extent Of Services**

Human Resources is responsible for the recruitment, examination, classification, establishment of pay standards and other personnel related activities. Historically, the function of payroll was captured under the Finance Department. However, in mid to late 2015 the function was moved to the Human Resources department. Costs associated with overall personnel administration, including payroll, have been allocated based on full-time equivalent employees by department. In the 2022 plan, the functions were further broken out into benefit administration and personnel administration was broken out into the areas for which the work was completed. In the Human Resources department, there is staff time dedicated to benefit administration, that individual providers support to all county departments. Beginning in 2022, the personnel administration was split between the Human Resources department and a Human Resource Generalist specifically for the Courts Umbrella. The Courts Umbrella includes Courts, District Magistrate offices, the Law Library, Probation, Domestic Relations as well as the Operations department. The personnel administration function is broken into these two areas, personnel administration and HR Generalist – Courts, to accurately allocate the costs by full-time equivalent related to the departments supported.

Ref: OMB 2 CFR 200.430 Compensation

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	689,499		689,499	689,499
Deductions			-	
Legal Costs	-		-	
			-	
<b>Total Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocated Additions</b>				
Building Depreciation	3,460	-	3,460	
Equipment Depreciation	545	-	545	
Employee Benefits	1,560	-	1,560	
Liability Insurance	587	-	587	
Property Insurance	185	-	185	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	20,308	3,487	23,795	
Building Security	7,970	1,087	9,057	
Budget & Purchasing	12,779	983	13,762	
Human Resources		7,068	7,068	
Information Technology		20,342	20,342	
Commissioners		5,456	5,456	
Solicitor		-	-	
Purchasing		-	-	
Controller		17,454	17,454	
Treasurer		1,517	1,517	
Central Phone		-	-	
County Complex		-	-	
<b>Total Allocated Additions</b>	<b>47,394</b>	<b>57,394</b>	<b>104,788</b>	<b>104,788</b>
<b>Departmental Cost Adjustments</b>				
Reclass from Finance	-		-	
<b>Total Departmental Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total to be Allocated</b>	<b>736,893</b>	<b>57,394</b>	<b>794,287</b>	<b>794,287</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Personnel Admin	Payroll	Benefit Administration	HR Generalist - Courts
<u>Wages and Benefits</u>						
Salaries & Wages	310,832		143,568	44,446	75,540	47,279
	-					
<u>Other Expenses and Cost</u>						
Supplies	842		459	142	241	
Publications	293		160	49	84	
Minor Equipment/Building Repair	3,129		1,704	528	897	
Professional Services	225,724		36,360	184,793	4,571	
Legal Costs	-		-	-	-	
Advertising	5,229		2,849	882	1,499	
Utilities	3,069		1,672	518	880	
IT Subscriptions	3,000		1,634	506	860	
Postage	46		25	8	13	
Travel	716		390	121	205	
Contracted Services	3,065		1,669	517	878	
Training	7,214		3,930	1,217	2,068	
Dues / Memberships	1,878		1,023	317	538	
Conf/Conventions	1,040		567	175	298	
Employee Benefits	123,421		55,313	17,124	29,103	21,882
Departmental Expenditures	689,499	-	251,322	251,341	117,675	69,161
<u>Cost Adjustments</u>						
Deductions	-	-				
<u>Departmental Cost Adjustments</u>						
Reclass from Finance	-					
Functional Cost	689,499	-	251,322	251,341	117,675	69,161
<u>Additions: 1st</u>						
Central Service Centers	47,394	47,394				
REALLOCATE ADMIN		(47,394)	21,890	6,777	11,518	7,209
Allocable Costs Unallocated	736,893	-	273,212	258,118	129,193	76,370
1st Allocation	736,893	-	273,212	258,118	129,193	76,370
<u>Additions: 2nd</u>						
Central Service Centers	57,394	57,394				
REALLOCATE ADMIN		(57,394)	26,509	8,207	13,948	8,730
Allocable Costs Unallocated	57,394	-	26,509	8,207	13,948	8,730
2nd Allocation	57,394	-	26,509	8,207	13,948	8,730
Total Allocated	794,287	-	299,721	266,325	143,141	85,100

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Personnel Admin	Payroll	Benefit Administration	HR Generalist - Courts
Building Maintenance	36,715	20,619	10,691	5,405	-
Building Security	15,305	8,248	4,894	2,163	-
Budget & Purchasing	7,050	4,123	1,846	1,081	-
Human Resources	7,068	4,123	1,864	1,081	-
Information Technology	20,575	11,469	6,087	3,019	-
Commissioners	11,518	6,881	2,827	1,810	-
Solicitor	5,803	3,440	1,457	906	-
Controller	13,598	8,028	3,458	2,112	-
Treasurer	6,255	3,440	1,909	906	-
Election & Voter	7,683	4,586	1,890	1,207	-
Tax Services	41,645	19,495	17,020	5,130	-
Public Defender	13,328	8,028	3,188	2,112	-
Reg & Recorder	12,475	6,881	3,784	1,810	-
Planning	26,021	14,909	7,188	3,924	-
Courts	31,899	-	15,131	4,226	12,542
DJ Harvey	6,641	-	1,850	1,207	3,584
DJ Bowman	6,647	-	1,856	1,207	3,584
DJ Little	6,647	-	1,856	1,207	3,584
DJ Beauchat	6,628	-	1,837	1,207	3,584
Law Library	1,666	-	468	302	896
Victim Witness	8,620	4,586	2,827	1,207	-
Clerk Courts	19,099	11,469	4,611	3,019	-
Coroner	2,655	1,146	1,207	302	-
District Attorney	31,607	18,349	8,429	4,829	-
Prothonotary	11,572	6,881	2,881	1,810	-
Sheriff	35,729	20,641	9,655	5,433	-
Prison	96,276	-	60,659	35,617	-
Probation Services	67,645	-	19,741	12,073	35,831
Protect Insp	468	-	468	-	-
Emergency Services	8,206	4,586	2,413	1,207	-
Veteran's Affairs	3,854	2,295	956	603	-
Conservation	21,516	12,614	5,582	3,320	-
Agricultural Extension	5,788	3,440	1,442	906	-
Domestic Relations	37,092	-	11,943	6,338	18,811
911 Telecommunications	43,965	24,083	13,544	6,338	-
Children & Youth	105,725	61,923	27,503	16,299	-
Operational Services	4,963	-	1,369	906	2,688
Other	4,340	3,438	(6)	912	(4)
<b>Subtotal</b>	<b>794,287</b>	<b>299,721</b>	<b>266,325</b>	<b>143,141</b>	<b>85,100</b>
<b>Total</b>	<b>794,287</b>	<b>299,721</b>	<b>266,325</b>	<b>143,141</b>	<b>85,100</b>

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Detail Allocation of**  
**Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20	7.547%	20,619		20,619		20,619
Building Security	8	3.019%	8,248		8,248		8,248
Budget & Purchasing	4	1.509%	4,123		4,123		4,123
Human Resources	4	1.509%	4,123		4,123		4,123
Information Technology	10	3.774%	10,311		10,311	1,158	11,469
Commissioners	6	2.264%	6,186		6,186	695	6,881
Solicitor	3	1.132%	3,093		3,093	347	3,440
Controller	7	2.642%	7,218		7,218	810	8,028
Treasurer	3	1.132%	3,093		3,093	347	3,440
Election & Voter	4	1.509%	4,123		4,123	463	4,586
Tax Services	17	6.415%	17,527		17,527	1,968	19,495
Public Defender	7	2.642%	7,218		7,218	810	8,028
Reg & Recorder	6	2.264%	6,186		6,186	695	6,881
Planning	13	4.906%	13,404		13,404	1,505	14,909
Victim Witness	4	1.509%	4,123		4,123	463	4,586
Clerk Courts	10	3.774%	10,311		10,311	1,158	11,469
Coroner	1	0.377%	1,030		1,030	116	1,146
District Attorney	16	6.038%	16,497		16,497	1,852	18,349
Prothonotary	6	2.264%	6,186		6,186	695	6,881
Sheriff	18	6.792%	18,557		18,557	2,084	20,641
Emergency Services	4	1.509%	4,123		4,123	463	4,586
Veteran's Affairs	2	0.755%	2,063		2,063	232	2,295
Conservation	11	4.151%	11,341		11,341	1,273	12,614
Agricultural Extension	3	1.132%	3,093		3,093	347	3,440
911 Telecommunications	21	7.925%	21,652		21,652	2,431	24,083
Children & Youth	54	20.377%	55,672		55,672	6,251	61,923
Other	3	1.132%	3,092		3,092	346	3,438
Subtotal	265	100.000%	273,212	-	273,212	26,509	299,721
Second Allocation Total	229						
Total	265	100.000%	273,212	-	273,212	26,509	299,721

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Detail Allocation of**  
**Payroll**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	614	4.142%	10,691		10,691		10,691
Building Security	281	1.896%	4,894		4,894		4,894
Budget & Purchasing	106	0.715%	1,846		1,846		1,846
Human Resources	107	0.722%	1,864		1,864		1,864
Information Technology	338	2.280%	5,885		5,885	202	6,087
Commissioners	157	1.059%	2,733		2,733	94	2,827
Solicitor	81	0.546%	1,409		1,409	48	1,457
Controller	192	1.295%	3,343		3,343	115	3,458
Treasurer	106	0.715%	1,846		1,846	63	1,909
Election & Voter	105	0.708%	1,827		1,827	63	1,890
Tax Services	945	6.375%	16,455		16,455	565	17,020
Public Defender	177	1.194%	3,082		3,082	106	3,188
Reg & Recorder	210	1.417%	3,658		3,658	126	3,784
Planning	399	2.692%	6,949		6,949	239	7,188
Courts	840	5.667%	14,628		14,628	503	15,131
DJ Harvey	103	0.693%	1,789		1,789	61	1,850
DJ Bowman	103	0.695%	1,794		1,794	62	1,856
DJ Little	103	0.695%	1,794		1,794	62	1,856
DJ Beauchat	102	0.688%	1,776		1,776	61	1,837
Law Library	26	0.175%	452		452	16	468
Victim Witness	157	1.059%	2,733		2,733	94	2,827
Clerk Courts	256	1.727%	4,458		4,458	153	4,611
Coroner	67	0.452%	1,167		1,167	40	1,207
District Attorney	468	3.157%	8,149		8,149	280	8,429
Prothonotary	160	1.079%	2,785		2,785	96	2,881
Sheriff	536	3.616%	9,334		9,334	321	9,655
Prison	3,368	22.720%	58,644		58,644	2,015	60,659
Probation Services	1,096	7.394%	19,085		19,085	656	19,741
Protect Insp	26	0.175%	452		452	16	468
Emergency Services	134	0.904%	2,333		2,333	80	2,413
Veteran's Affairs	53	0.358%	924		924	32	956
Conservation	310	2.091%	5,397		5,397	185	5,582
Agricultural Extension	80	0.540%	1,394		1,394	48	1,442
Domestic Relations	663	4.473%	11,546		11,546	397	11,943
911 Telecommunications	752	5.073%	13,094		13,094	450	13,544
Children & Youth	1,527	10.301%	26,589		26,589	914	27,503
Operational Services	76	0.513%	1,324		1,324	45	1,369
Other		0.000%	(5)		(5)	(1)	(6)
Subtotal	14,824	100.000%	258,118	-	258,118	8,207	266,325
Second Allocation Total	13,716						
Total	14,824	100.000%	258,118	-	258,118	8,207	266,325

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

Source: Personnel Department - Payroll

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Detail Allocation of**  
**Benefit Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20	4.184%	5,405		5,405		5,405
Building Security	8	1.674%	2,163		2,163		2,163
Budget & Purchasing	4	0.837%	1,081		1,081		1,081
Human Resources	4	0.837%	1,081		1,081		1,081
Information Technology	10	2.092%	2,703		2,703	316	3,019
Commissioners	6	1.255%	1,621		1,621	189	1,810
Solicitor	3	0.628%	811		811	95	906
Controller	7	1.464%	1,891		1,891	221	2,112
Treasurer	3	0.628%	811		811	95	906
Election & Voter	4	0.837%	1,081		1,081	126	1,207
Tax Services	17	3.556%	4,594		4,594	536	5,130
Public Defender	7	1.464%	1,891		1,891	221	2,112
Reg & Recorder	6	1.255%	1,621		1,621	189	1,810
Planning	13	2.720%	3,514		3,514	410	3,924
Courts	14	2.929%	3,784		3,784	442	4,226
DJ Harvey	4	0.837%	1,081		1,081	126	1,207
DJ Bowman	4	0.837%	1,081		1,081	126	1,207
DJ Little	4	0.837%	1,081		1,081	126	1,207
DJ Beauchat	4	0.837%	1,081		1,081	126	1,207
Law Library	1	0.209%	270		270	32	302
Victim Witness	4	0.837%	1,081		1,081	126	1,207
Clerk Courts	10	2.092%	2,703		2,703	316	3,019
Coroner	1	0.209%	270		270	32	302
District Attorney	16	3.347%	4,324		4,324	505	4,829
Prothonotary	6	1.255%	1,621		1,621	189	1,810
Sheriff	18	3.766%	4,865		4,865	568	5,433
Prison	118	24.686%	31,893		31,893	3,724	35,617
Probation Services	40	8.368%	10,811		10,811	1,262	12,073
Emergency Services	4	0.837%	1,081		1,081	126	1,207
Veteran's Affairs	2	0.418%	540		540	63	603
Conservation	11	2.301%	2,973		2,973	347	3,320
Agricultural Extension	3	0.628%	811		811	95	906
Domestic Relations	21	4.393%	5,675		5,675	663	6,338
911 Telecommunications	21	4.393%	5,675		5,675	663	6,338
Children & Youth	54	11.297%	14,595		14,595	1,704	16,299
Operational Services	3	0.628%	811		811	95	906
Other	3	0.628%	818		818	94	912
Subtotal	478	100.000%	129,193	-	129,193	13,948	143,141
Second Allocation Total	442						
Total	478	100.000%	129,193	-	129,193	13,948	143,141

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Human Resources 2023 Actual**  
**Detail Allocation of**  
**HR Generalist - Courts**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Courts	14	14.737%	11,255		11,255	1,287	12,542
DJ Harvey	4	4.211%	3,216		3,216	368	3,584
DJ Bowman	4	4.211%	3,216		3,216	368	3,584
DJ Little	4	4.211%	3,216		3,216	368	3,584
DJ Beauchat	4	4.211%	3,216		3,216	368	3,584
Law Library	1	1.053%	804		804	92	896
Prison		0.000%	-		-	-	-
Probation Services	40	42.105%	32,155		32,155	3,676	35,831
Domestic Relations	21	22.105%	16,881		16,881	1,930	18,811
Operational Services	3	3.158%	2,412		2,412	276	2,688
Other		0.000%	(1)		(1)	(3)	(4)
Subtotal	95	100.000%	76,370	-	76,370	8,730	85,100
Second Allocation Total	95						
Total	95	100.000%	76,370	-	76,370	8,730	85,100

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Nature And Extent Of Services**

Information Technology, previously Management Information Systems (MIS), was established as a separate department in 1998. The department is responsible for providing Technological Support and System Maintenance for the County. Cost will be allocated for System Maintenance based on the number of servers and computers by department. Technological Support Costs have been allocated based on the personal activity reports which identify the number of technical service hours afforded each department throughout the calendar year. For the plan year 2019, Children and Youth Services were excluded as they were direct billed. The practice of direct billing the Children and Youth department ended in 2020, therefore they will be included in the central services cost allocation plan beginning in 2022.

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,850,678		1,850,678	1,850,678
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	27,803	-	27,803	
Equipment Depreciation	128,773	-	128,773	
Liability Insurance	1,643	-	1,643	
Property Insurance	562	-	562	
Building Maintenance	46,724	8,743	55,467	
Building Security	16,421	2,435	18,856	
Budget & Purchasing	7,344	565	7,909	
Human Resources	18,899	1,676	20,575	
Information Technology		79,918	79,918	
Commissioners		5,198	5,198	
Controller		10,593	10,593	
Treasurer		1,087	1,087	
Central Phone		-	-	
Total Allocated Additions	249,209	110,215	359,424	359,424
Departmental Cost Adjustments				
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>2,099,887</u>	<u>110,215</u>	<u>2,210,102</u>	<u>2,210,102</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	792,990		404,425	388,565
	-			
<u>Other Expenses and Cost</u>				
Supplies	11,559	-	5,895	5,664
Minor Equipment	5,074	-	2,588	2,486
Other Costs	80	-	41	39
Professional Services	107,456		54,803	52,653
Building Repair	2,590	-	1,321	1,269
Utilities	15,749	-	8,032	7,717
Travel	1,746	-	891	856
Training	2,784	-	1,420	1,364
Conference	260	-	133	127
IT Subscriptions	451,391	-	230,209	221,182
Employee Benefits	287,811	-	146,784	141,027
Contracted Services	171,187		87,305	83,882
Capital Purchases	-		-	-
Departmental Expenditures	1,850,678	-	943,846	906,832
<u>Cost Adjustments</u>				
Deductions	-		-	
Departmental Cost Adjustments	-		-	-
Functional Cost	1,850,678	-	943,846	906,832

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Technological Support	System Maintenance
Additions: 1st Central Service Centers	249,209	249,209		
REALLOCATE ADMIN		(249,209)	127,097	122,112
Allocable Costs	2,099,887	-	1,070,943	1,028,944
Unallocated	-			
1st Allocation	2,099,887	-	1,070,943	1,028,944
Additions: 2nd Central Service Centers	110,215	110,215		
REALLOCATE ADMIN		(110,215)	56,210	54,005
Allocable Costs	110,215	-	56,210	54,005
Unallocated	-			
2nd Allocation	110,215	-	56,210	54,005
Total Allocated	2,210,102	-	1,127,153	1,082,949

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Technological Support	System Maintenance
Building Maintenance	58,483	24,353	34,130
Building Security	28,278	12,916	15,362
Budget & Purchasing	14,201	7,379	6,822
Human Resources	20,342	11,812	8,530
Information Technology	79,918	9,960	69,958
Commissioners	42,932	28,453	14,479
Solicitor	21,769	10,913	10,856
Controller	45,657	31,178	14,479
Treasurer	36,053	23,386	12,667
Election & Voter	21,904	12,859	9,045
Tax Services	93,174	47,937	45,237
Public Defender	40,301	22,210	18,091
Reg & Recorder	49,385	27,672	21,713
Planning	83,823	38,586	45,237
Courts	158,807	95,480	63,327
DJ Harvey	23,623	12,767	10,856
DJ Bowman	23,715	12,859	10,856
DJ Little	23,715	12,859	10,856
DJ Beauchat	23,329	12,473	10,856
Law Library	7,524	3,902	3,622
Victim Witness	28,000	17,144	10,856
Clerk Courts	54,953	29,618	25,335
Coroner	7,407	7,407	-
District Attorney	111,377	69,763	41,614
Prothonotary	45,350	21,826	23,524
Sheriff	119,730	60,015	59,715
Prison	227,073	123,932	103,141
Probation Services	220,637	130,164	90,473
Emergency Services	94,283	38,190	56,093
Veteran's Affairs	12,975	9,353	3,622
Conservation	62,466	33,519	28,947
Agricultural Extension	1,165	1,165	-
Domestic Relations	90,026	39,366	50,660
911 Telecommunications	36,527	14,814	21,713
Children & Youth	174,119	56,510	117,609
Operational Services	13,225	7,792	5,433
Other	13,856	6,621	7,235
Subtotal	2,210,102	1,127,153	1,082,949
Direct Billed	-	-	-
Total	2,210,102	1,127,153	1,082,949

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Detail Allocation of**  
**Technological Support**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	66	2.274%	24,353		24,353		24,353
Building Security	35	1.206%	12,916		12,916		12,916
Budget & Purchasing	20	0.689%	7,379		7,379		7,379
Human Resources	32	1.103%	11,812		11,812		11,812
Information Technology	27	0.930%	9,960		9,960		9,960
Commissioners	73	2.516%	26,945		26,945	1,508	28,453
Solicitor	28	0.965%	10,335		10,335	578	10,913
Controllor	80	2.757%	29,526		29,526	1,652	31,178
Treasurer	60	2.068%	22,147		22,147	1,239	23,386
Election & Voter	33	1.137%	12,177		12,177	682	12,859
Tax Services	123	4.239%	45,397		45,397	2,540	47,937
Public Defender	57	1.964%	21,033		21,033	1,177	22,210
Reg & Recorder	71	2.447%	26,206		26,206	1,466	27,672
Planning	99	3.412%	36,541		36,541	2,045	38,586
Courts	245	8.443%	90,420		90,420	5,060	95,480
DJ Harvey	33	1.129%	12,091		12,091	676	12,767
DJ Bowman	33	1.137%	12,177		12,177	682	12,859
DJ Little	33	1.137%	12,177		12,177	682	12,859
DJ Beauchat	32	1.103%	11,812		11,812	661	12,473
Law Library	10	0.345%	3,695		3,695	207	3,902
Victim Witness	44	1.516%	16,235		16,235	909	17,144
Clerk Courts	76	2.619%	28,048		28,048	1,570	29,618
Coroner	19	0.655%	7,015		7,015	392	7,407
District Attorney	179	6.169%	66,066		66,066	3,697	69,763
Prothonotary	56	1.930%	20,669		20,669	1,157	21,826
Sheriff	154	5.307%	56,835		56,835	3,180	60,015
Prison	318	10.959%	117,365		117,365	6,567	123,932
Probation Services	334	11.510%	123,266		123,266	6,898	130,164
Emergency Services	98	3.377%	36,166		36,166	2,024	38,190
Veteran's Affairs	24	0.827%	8,857		8,857	496	9,353
Conservation	86	2.964%	31,743		31,743	1,776	33,519
Agricultural Extension	3	0.103%	1,103		1,103	62	1,165
Domestic Relations	101	3.481%	37,280		37,280	2,086	39,366
911 Telecommunications	38	1.310%	14,029		14,029	785	14,814
Children & Youth	145	4.997%	53,515		53,515	2,995	56,510
Operational Services	20	0.689%	7,379		7,379	413	7,792
Other	17	0.586%	6,273		6,273	348	6,621
Subtotal	2,902	100.000%	1,070,943	-	1,070,943	56,210	1,127,153
Second Allocation Total	2,722						
Direct Billed				-			-
Total	2,902	100.000%	1,070,943	-	1,070,943	56,210	1,127,153

(A) Alloc basis Support Tickets By Department

Source: Information Technology

**ADAMS COUNTY, PENNSYLVANIA**  
**Information Technology 2023 Actual**  
**Detail Allocation of**  
**System Maintenance**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20	3.317%	34,130		34,130		34,130
Building Security	9	1.493%	15,362		15,362		15,362
Budget & Purchasing	4	0.663%	6,822		6,822		6,822
Human Resources	5	0.829%	8,530		8,530		8,530
Information Technology	41	6.799%	69,958		69,958		69,958
Commissioners	8	1.327%	13,654		13,654	825	14,479
Solicitor	6	0.995%	10,238		10,238	618	10,856
Controller	8	1.327%	13,654		13,654	825	14,479
Treasurer	7	1.161%	11,946		11,946	721	12,667
Election & Voter	5	0.829%	8,530		8,530	515	9,045
Tax Services	25	4.146%	42,660		42,660	2,577	45,237
Public Defender	10	1.658%	17,060		17,060	1,031	18,091
Reg & Recorder	12	1.990%	20,476		20,476	1,237	21,713
Planning	25	4.146%	42,660		42,660	2,577	45,237
Courts	35	5.804%	59,720		59,720	3,607	63,327
DJ Harvey	6	0.995%	10,238		10,238	618	10,856
DJ Bowman	6	0.995%	10,238		10,238	618	10,856
DJ Little	6	0.995%	10,238		10,238	618	10,856
DJ Beauchat	6	0.995%	10,238		10,238	618	10,856
Law Library	2	0.332%	3,416		3,416	206	3,622
Victim Witness	6	0.995%	10,238		10,238	618	10,856
Clerk Courts	14	2.322%	23,892		23,892	1,443	25,335
District Attorney	23	3.814%	39,244		39,244	2,370	41,614
Prothonotary	13	2.156%	22,184		22,184	1,340	23,524
Sheriff	33	5.473%	56,314		56,314	3,401	59,715
Prison	57	9.453%	97,266		97,266	5,875	103,141
Probation Services	50	8.292%	85,320		85,320	5,153	90,473
Emergency Services	31	5.141%	52,898		52,898	3,195	56,093
Veteran's Affairs	2	0.332%	3,416		3,416	206	3,622
Conservation	16	2.653%	27,298		27,298	1,649	28,947
Domestic Relations	28	4.643%	47,774		47,774	2,886	50,660
911 Telecommunications	12	1.990%	20,476		20,476	1,237	21,713
Children & Youth	65	10.779%	110,910		110,910	6,699	117,609
Operational Services	3	0.498%	5,124		5,124	309	5,433
Other	4	0.663%	6,822		6,822	413	7,235
Subtotal	603	100.000%	1,028,944	-	1,028,944	54,005	1,082,949
Second Allocation Total	524						
Total	603	100.000%	1,028,944	-	1,028,944	54,005	1,082,949

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

Source:                                      Information Technology

**ADAMS COUNTY, PENNSYLVANIA**  
**County Commissioners 2023 Actual**  
**Nature And Extent Of Services**

The Adams County Commissioners' are the central governing body in the County organization. The majority of duties within this department are general government in nature and have been disallowed. In addition, any professional services related to unallowable legal services have also be excluded in accordance with OMB 2 CFR 200.

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

Costs have been functionalized and allocated as follows:

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

Ref: OMB Circular A-87, Attachment B, Section 1,8,19, & 27

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	817,209		817,209	817,209
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	6,736	-	6,736	
Equipment Depreciation	961	-	961	
Employee Benefits	-	-	-	
Liability Insurance	1,224	-	1,224	
Property Insurance	399	-	399	
Building Maintenance	40,625	6,977	47,602	
Building Security	15,917	2,172	18,089	
Budget & Purchasing	13,428	1,033	14,461	
Human Resources	10,540	978	11,518	
Information Technology	40,599	2,333	42,932	
Commissioners		6,215	6,215	
Solicitor		518,360	518,360	
Controller		19,065	19,065	
Treasurer		1,629	1,629	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	130,429	558,762	689,191	689,191
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	-		-	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>947,638</u>	<u>558,762</u>	<u>1,506,400</u>	<u>1,506,400</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	495,866	168,015	55,130	39,379	464	232,878
<u>Other Expenses and Cost</u>						
Supplies	5,469	3,550	1,094	820	5	
Publications	163	106	33	24	0	
Minor Equipment	167	108	33	25	0	
Other Costs	-	-	-	-	-	
Professional Services	-	-	-	-	-	
Admin Fees	-	-	-	-	-	
Building Repair	10,735	6,968	2,147	1,610	10	
Legal Fees	-	-	-	-	-	
Advertising	3,838	2,491	768	576	4	
Telephone	3,750	2,434	750	562	4	
Postage	122	79	24	18	0	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	3,529	2,291	706	529	3	
Parking/Tolls/Gasoline	-	-	-	-	-	
Mileage	-	-	-	-	-	
Training	2,282	1,481	456	342	2	
Conferences	3,100	2,012	620	465	3	
Dues / Memberships	25,206	16,360	5,041	3,781	24	
Employees Benefits	251,254	86,381	26,651	19,988	235	117,999
Misc Expenses	5,020	3,258	1,004	753	5	
Travel	6,241	4,051	1,248	936	6	
Property /Vehicle Repair	-	-	-	-	-	
Gasoline	467	303	93	70	0	
	-	-	-	-	-	
Departmental Expenditures	817,209	299,888	95,799	69,880	765	350,877

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
<u>Cost Adjustments</u>						
Deductions	-					-
Departmental Cost Adjustments						
Dir Reclass - Finance (liquid Fuels)	-					
Reclass from IT	-					
Functional Cost	817,209	299,888	95,799	69,880	765	350,877
Additions: 1st Central Service Centers	130,429	130,429				
REALLOCATE ADMIN		(430,317)	79,687	58,128	636	291,866
Allocable Costs	947,638	-	175,486	128,008	1,401	642,743
Unallocated	(642,743)					(642,743)
1st Allocation	304,896	-	175,486	128,008	1,401	-
Additions: 2nd Central Service Centers	558,762	558,762				
REALLOCATE ADMIN		(558,762)	93,959	67,114	791	396,898
Allocable Costs	558,762	-	93,959	67,114	791	396,898
Unallocated	(396,898)					(396,898)
2nd Allocation	161,864	-	93,959	67,114	791	-
Total Allocated	466,760	-	269,445	195,122	2,192	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	13,469	8,113	5,356	-
Building Security	4,795	2,652	2,143	-
Budget & Purchasing	2,408	1,337	1,071	-
Human Resources	5,456	4,385	1,071	-
Information Technology	5,198	2,520	2,678	-
Commissioners	6,215	4,608	1,607	-
Solicitor	3,430	2,153	1,277	-
Controller	5,900	2,923	2,977	-
Treasurer	5,220	3,943	1,277	-
Election & Voter	8,180	6,479	1,701	-
Tax Services	22,751	15,521	7,230	-
Public Defender	6,116	3,139	2,977	-
Reg & Recorder	6,623	4,071	2,552	-
Planning	10,211	4,681	5,530	-
Courts	31,881	25,926	5,955	-
DJ Harvey	4,485	2,784	1,701	-
DJ Bowman	4,485	2,784	1,701	-
DJ Little	4,485	2,784	1,701	-
DJ Beauchat	4,488	2,787	1,701	-
Law Library	2,718	2,292	426	-
Victim Witness	8,453	6,752	1,701	-
Clerk Courts	9,020	4,767	4,253	-
Coroner	4,520	4,094	426	-
District Attorney	14,853	8,048	6,805	-
Prothonotary	5,634	3,082	2,552	-
Sheriff	14,889	7,232	7,657	-
Prison	77,505	27,315	50,190	-
Probation Services	25,850	8,836	17,014	-
Protect Insp	1,716	1,716	-	-
Emergency Services	7,816	6,115	1,701	-
Veteran's Affairs	3,072	2,222	850	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Conservation	7,109	2,431	4,678	-
Agricultural Extension	3,538	2,261	1,277	-
Domestic Relations	15,101	6,170	8,931	-
911 Telecommunications	15,387	6,456	8,931	-
Children & Youth	49,987	27,019	22,968	-
Liquid Fuels	2,192	-	-	2,192
Operational Services	3,171	1,894	1,277	-
Other	38,433	37,153	1,279	0
Subtotal	466,760	269,445	195,122	2,192
Total	466,760	269,445	195,122	2,192

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Detail Allocation of**  
**Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,397	4.623%	8,113		8,113		8,113
Building Security	1,110	1.511%	2,652		2,652		2,652
Budget & Purchasing	560	0.762%	1,337		1,337		1,337
Human Resources	1,836	2.499%	4,385		4,385		4,385
Information Technology	1,055	1.436%	2,520		2,520		2,520
Commissioners	1,930	2.626%	4,608		4,608		4,608
Solicitor	557	0.758%	1,330		1,330		2,153
Controller	756	1.029%	1,806		1,806	823	2,923
Treasurer	1,020	1.388%	2,436		2,436	1,507	3,943
Election & Voter	1,676	2.281%	4,003		4,003	2,476	6,479
Tax Services	4,015	5.464%	9,589		9,589	5,932	15,521
Public Defender	812	1.105%	1,939		1,939	1,200	3,139
Reg & Recorder	1,053	1.433%	2,515		2,515	1,556	4,071
Planning	1,211	1.648%	2,892		2,892	1,789	4,681
Courts	6,707	9.127%	16,017		16,017	9,909	25,926
DJ Harvey	720	0.980%	1,720		1,720	1,064	2,784
DJ Bowman	720	0.980%	1,720		1,720	1,064	2,784
DJ Little	720	0.980%	1,720		1,720	1,064	2,784
DJ Beauchat	721	0.981%	1,722		1,722	1,065	2,787
Law Library	593	0.807%	1,416		1,416	876	2,292
Victim Witness	1,747	2.377%	4,171		4,171	2,581	6,752
Coroner	1,059	1.441%	2,529		2,529	1,565	4,094
District Attorney	2,082	2.833%	4,972		4,972	3,076	8,048
Prothonotary	797	1.085%	1,904		1,904	1,178	3,082
Sheriff	1,871	2.546%	4,468		4,468	2,764	7,232
Prison	7,066	9.616%	16,875		16,875	10,440	27,315
Probation Services	2,286	3.111%	5,459		5,459	3,377	8,836
Protect Insp	444	0.604%	1,060		1,060	656	1,716
Emergency Services	1,582	2.153%	3,778		3,778	2,337	6,115
Veteran's Affairs	575	0.782%	1,372		1,372	850	2,222
Conservation	629	0.856%	1,502		1,502	929	2,431
Agricultural Extension	585	0.796%	1,397		1,397	864	2,261
Domestic Relations	1,596	2.172%	3,812		3,812	2,358	6,170
911 Telecommunications	1,670	2.273%	3,989		3,989	2,467	6,456
Children & Youth	6,990	9.512%	16,692		16,692	10,327	27,019
Liquid Fuels		0.000%	-		-	-	-
Operational Services	490	0.667%	1,170		1,170	724	1,894
Other	9,612	13.747%	22,951		22,951	14,202	37,153
Subtotal	73,483	100.000%	175,486	-	175,486	93,959	269,445
Second Allocation Total	63,595						

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Detail Allocation of**  
**Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	73,483	100.000%	175,486	-	175,486	93,959	269,445

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Detail Allocation of**  
**Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20	4.184%	5,356		5,356		5,356
Building Security	8	1.674%	2,143		2,143		2,143
Budget & Purchasing	4	0.837%	1,071		1,071		1,071
Human Resources	4	0.837%	1,071		1,071		1,071
Information Technology	10	2.092%	2,678		2,678		2,678
Commissioners	6	1.255%	1,607		1,607		1,607
Solicitor	3	0.628%	804		804	473	1,277
Controller	7	1.464%	1,874		1,874	1,103	2,977
Treasurer	3	0.628%	804		804	473	1,277
Election & Voter	4	0.837%	1,071		1,071	630	1,701
Tax Services	17	3.556%	4,552		4,552	2,678	7,230
Public Defender	7	1.464%	1,874		1,874	1,103	2,977
Reg & Recorder	6	1.255%	1,607		1,607	945	2,552
Planning	13	2.720%	3,482		3,482	2,048	5,530
Courts	14	2.929%	3,749		3,749	2,206	5,955
DJ Harvey	4	0.837%	1,071		1,071	630	1,701
DJ Bowman	4	0.837%	1,071		1,071	630	1,701
DJ Little	4	0.837%	1,071		1,071	630	1,701
DJ Beauchat	4	0.837%	1,071		1,071	630	1,701
Law Library	1	0.209%	268		268	158	426
Victim Witness	4	0.837%	1,071		1,071	630	1,701
Clerk Courts	10	2.092%	2,678		2,678	1,575	4,253
Coroner	1	0.209%	268		268	158	426
District Attorney	16	3.347%	4,284		4,284	2,521	6,805
Prothonotary	6	1.255%	1,607		1,607	945	2,552
Sheriff	18	3.766%	4,821		4,821	2,836	7,657
Prison	118	24.686%	31,600		31,600	18,590	50,190
Probation Services	40	8.368%	10,712		10,712	6,302	17,014
Emergency Services	4	0.837%	1,071		1,071	630	1,701
Veteran's Affairs	2	0.418%	535		535	315	850
Conservation	11	2.301%	2,945		2,945	1,733	4,678
Agricultural Extension	3	0.628%	804		804	473	1,277

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Detail Allocation of**  
**Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	21	4.393%	5,623		5,623	3,308	8,931
911 Telecommunications	21	4.393%	5,623		5,623	3,308	8,931
Children & Youth	54	11.297%	14,461		14,461	8,507	22,968
Operational Services	3	0.628%	804		804	473	1,277
Other	3	1.256%	806		806	473	1,279
Subtotal	478	100.000%	128,008	-	128,008	67,114	195,122
Second Allocation Total	426						
Total	478	100.000%	128,008	-	128,008	67,114	195,122

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

Source: Human Resources

**ADAMS COUNTY, PENNSYLVANIA**  
**Commissioners 2023 Actual**  
**Detail Allocation of**  
**Liquid Fuels**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	1,401		1,401	791	2,192
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	1,401	-	1,401	791	2,192
Second Allocation Total	100						
Total	100	100.000%	1,401	-	1,401	791	2,192

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**County Solicitor 2023 Actual**  
**Nature And Extent Of Services**

The Adams County Solicitor serves as legal counsel for the County. The County Solicitor and staff review all County contracts and provide legal guidance on all matters concerning the County including all suits brought by and against the County. The Solicitor also serves as counsel to various bureaus and departments. This function is allowable for plan purposes and is directly allocated to the commissioners section of the plan.

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	434,490		434,490	434,490
Deductions			-	
Advertising	-		-	
Legal Fees	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	5,695	-	5,695	
Equipment Depreciation	431	-	431	
Employee Benefits	520	-	520	
Liability Insurance	565	-	565	
Property Insurance	298	-	298	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	31,941	5,487	37,428	
Building Security	12,524	1,709	14,233	
Budget & Purchasing	3,876	298	4,174	
Human Resources	5,313	490	5,803	
Information Technology	20,573	1,196	21,769	
Commissioners	2,134	1,296	3,430	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,540	5,540	
Treasurer		498	498	
Central Phone		-	-	
County Complex		-	-	
			-	
Total Allocated Additions	83,870	16,514	100,384	100,384
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>518,360</u>	<u>16,514</u>	<u>534,874</u>	<u>534,874</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Legal Counsel
<u>Wages and Benefits</u>			
Salary & Wages	291,343		291,343
	-		
<u>Other Expenses and Cost</u>			
Supplies	1,605		1,605
Publications	6,814		6,814
Minor Equipment	538		538
Utilities	-		
Telephone	2,723		2,723
Postage	52		52
Rent	-		
Contracted Services	2,705		2,705
Professional Services	-		
Travel	323		323
Training	513		513
Conference/Convention	485		485
Dues/Membership	1,997		1,997
Advertising	-		
Employee Benefits	125,393		125,393
Legal Fees	-		
Building Repair/Maint	-		
Departmental Expenditures	434,490	-	434,490
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Legal Counsel
	-		
Functional Cost	434,490	-	434,490
Additions: 1st Central Service Centers	83,870	83,870	
REALLOCATE ADMIN		(83,870)	83,870
Allocable Costs Unallocated	518,360	-	518,360
1st Allocation	518,360	-	518,360
Additions: 2nd Central Service Centers	16,514	16,514	
REALLOCATE ADMIN		(16,514)	16,514
Allocable Costs Unallocated	16,514	-	16,514
2nd Allocation	16,514	-	16,514
Total Allocated	534,874	-	534,874

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Legal Counsel
Commissioners	518,360	518,360
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	16,514	16,514
Subtotal	534,874	534,874
Total	534,874	534,874

**ADAMS COUNTY, PENNSYLVANIA**  
**Solicitor 2023 Actual**  
**Detail Allocation of**  
**Legal Counsel**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	100	100.000%	518,360		518,360		518,360
Other		0.000%	(0)		(0)	16,514	16,514
Subtotal	100	100.000%	518,360	-	518,360	16,514	534,874
Second Allocation Total	-						
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>518,360</b>	<b>-</b>	<b>518,360</b>	<b>16,514</b>	<b>534,874</b>

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Nature And Extent Of Services**

The Controller's Office function is to oversee all of the County's financial procedures which includes preparation of financial and audit reports, departmental budget management, accounts payable, auditing and general ledger.

The costs associated with the Controllers Accounting/ Auditing function has been allocated based on the total number of accounting transactions (expense and revenue) for all County funds.

The costs associated with the Controllers Accounts Payable function has been allocated based on the total number of accounting transactions (expense) for all County funds.

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	769,193		769,193	769,193
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,791	-	1,791	
Equipment Depreciation	208	-	208	
Employee Benefits	2,600	-	2,600	
Liability Insurance	1,043	-	1,043	
Property Insurance	290	-	290	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	20,492	3,519	24,011	
Building Security	7,918	1,080	8,998	
Budget & Purchasing	5,262	405	5,667	
Human Resources	12,452	1,146	13,598	
Information Technology	43,180	2,477	45,657	
Commissioners	3,680	2,220	5,900	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		7,259	7,259	
Treasurer		740	740	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	98,916	18,846	117,762	117,762
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>868,109</u>	<u>18,846</u>	<u>886,955</u>	<u>886,955</u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Accounts Payable	Accting/Auditin g	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salary & Wages	471,088		42,182	357,886	172	70,848
	-					
<u>Other Expenses and Cost</u>						
Supplies	1,985		178	1,508	1	299
Minor Equipment	1,435		128	1,090	1	216
Professional Services	1,075		96	817	0	162
Contracted Services	2,572		230	1,954	1	387
Legal Fees	-		-	-	-	-
Advertising	101		9	77	0	15
Telephone	1,444		129	1,097	1	217
Postage	256		23	195	0	39
Training	1,149		103	873	0	173
Conferences	1,650		148	1,254	1	248
Dues / Memberships	1,350		121	1,026	0	203
Travel	2,754		247	2,092	1	414
Parking/Tolls	-		-	-	-	-
IT Subscriptions	8,628		773	6,555	3	1,298
Employee Benefits	272,929		24,439	207,344	100	41,046
Other	778		70	591	0	117
Departmental Expenditures	769,193	-	68,875	584,356	281	115,681
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Accounts Payable	Accting/Auditin g	Liquid Fuels	General Government
	-					
Functional Cost	769,193	-	68,875	584,356	281	115,681
Additions: 1st Central Service Centers	98,916	98,916				
REALLOCATE ADMIN		(98,916)	8,858	75,146	36	14,876
Allocable Costs	868,109	-	77,733	659,502	317	130,557
Unallocated	(130,557)					(130,557)
1st Allocation	737,553	-	77,733	659,502	317	-
Additions: 2nd Central Service Centers	18,846	18,846				
REALLOCATE ADMIN		(18,846)	1,688	14,317	7	2,834
Allocable Costs	18,846	-	1,688	14,317	7	2,834
Unallocated	(2,834)					(2,834)
2nd Allocation	16,012	-	1,688	14,317	7	-
Total Allocated	753,565	-	79,421	673,819	324	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	35,193	4,704	30,489	-
Building Security	10,735	770	9,965	-
Budget & Purchasing	5,451	426	5,025	-
Human Resources	17,454	973	16,481	-
Information Technology	10,593	1,123	9,470	-
Commissioners	19,065	1,746	17,319	-
Solicitor	5,540	541	4,999	-
Controller	7,259	473	6,786	-
Treasurer	10,081	693	9,388	-
Election & Voter	18,321	2,893	15,428	-
Tax Services	38,516	1,558	36,958	-
Public Defender	8,399	925	7,474	-
Reg & Recorder	10,510	817	9,693	-
Planning	12,380	1,233	11,147	-
Courts	78,425	16,690	61,735	-
DJ Harvey	7,223	594	6,629	-
DJ Bowman	7,223	594	6,629	-
DJ Little	7,223	594	6,629	-
DJ Beauchat	7,230	594	6,636	-
Law Library	5,989	531	5,458	-
Victim Witness	16,533	455	16,078	-
Clerk Courts	12,127	778	11,349	-
Coroner	10,813	1,067	9,746	-
District Attorney	21,568	2,405	19,163	-
Prothonotary	8,049	710	7,339	-
Sheriff	19,774	2,553	17,221	-
Prison	74,276	9,234	65,042	-
Probation Services	24,182	3,140	21,042	-
Protect Insp	4,320	235	4,085	-
Emergency Services	16,100	1,537	14,563	-
Veteran's Affairs	5,870	581	5,289	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Conservation	6,222	432	5,790	-
Agricultural Extension	5,869	485	5,384	-
Domestic Relations	16,698	2,007	14,691	-
911 Telecommunications	17,327	1,953	15,374	-
Children & Youth	74,251	9,912	64,339	-
Liquid Fuels	324	-	-	324
Operational Services	4,874	362	4,512	-
Other	91,578	3,103	88,474	0
Subtotal	753,565	79,421	673,819	324
Total	753,565	79,421	673,819	324

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Detail Allocation of**  
**Accounts Payable**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	1,600	6.051%	4,704		4,704		4,704
Building Security	262	0.991%	770		770		770
Budget & Purchasing	145	0.548%	426		426		426
Human Resources	331	1.252%	973		973		973
Information Technology	382	1.445%	1,123		1,123		1,123
Commissioners	594	2.246%	1,746		1,746		1,746
Solicitor	184	0.696%	541		541		541
Controller	161	0.609%	473		473		473
Treasurer	230	0.870%	676		676	17	693
Election & Voter	960	3.630%	2,822		2,822	71	2,893
Tax Services	517	1.955%	1,520		1,520	38	1,558
Public Defender	307	1.161%	902		902	23	925
Reg & Recorder	271	1.025%	797		797	20	817
Planning	409	1.547%	1,203		1,203	30	1,233
Courts	5,538	20.943%	16,280		16,280	410	16,690
DJ Harvey	197	0.745%	579		579	15	594
DJ Bowman	197	0.745%	579		579	15	594
DJ Little	197	0.745%	579		579	15	594
DJ Beauchat	197	0.745%	579		579	15	594
Law Library	176	0.666%	518		518	13	531
Victim Witness	151	0.571%	444		444	11	455
Clerk Courts	258	0.976%	759		759	19	778
Coroner	354	1.339%	1,041		1,041	26	1,067
District Attorney	798	3.018%	2,346		2,346	59	2,405
Prothonotary	236	0.892%	693		693	17	710
Sheriff	847	3.203%	2,490		2,490	63	2,553
Prison	3,064	11.587%	9,007		9,007	227	9,234
Probation Services	1,042	3.941%	3,063		3,063	77	3,140
Protect Insp	78	0.295%	229		229	6	235
Emergency Services	510	1.929%	1,499		1,499	38	1,537
Veteran's Affairs	193	0.730%	567		567	14	581
Conservation	143	0.541%	421		421	11	432
Agricultural Extension	161	0.609%	473		473	12	485
Domestic Relations	666	2.519%	1,958		1,958	49	2,007
911 Telecommunications	648	2.451%	1,905		1,905	48	1,953
Children & Youth	3,289	12.438%	9,668		9,668	244	9,912
Operational Services	120	0.454%	353		353	9	362

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Detail Allocation of**  
**Accounts Payable**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	1,030	3.892%	3,027		3,027	76	3,103
Subtotal	26,443	100.000%	77,733	-	77,733	1,688	79,421
Second Allocation Total	22,784						
Total	26,443	100.000%	77,733	-	77,733	1,688	79,421

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Detail Allocation of**  
**Accting/Auditing**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,397	4.623%	30,489		30,489		30,489
Building Security	1,110	1.511%	9,965		9,965		9,965
Budget & Purchasing	560	0.762%	5,025		5,025		5,025
Human Resources	1,836	2.499%	16,481		16,481		16,481
Information Technology	1,055	1.436%	9,470		9,470		9,470
Commissioners	1,930	2.626%	17,319		17,319		17,319
Solicitor	557	0.758%	4,999		4,999		4,999
Controller	756	1.029%	6,786		6,786		6,786
Treasurer	1,020	1.388%	9,154		9,154	234	9,388
Election & Voter	1,676	2.281%	15,043		15,043	385	15,428
Tax Services	4,015	5.464%	36,035		36,035	923	36,958
Public Defender	812	1.105%	7,287		7,287	187	7,474
Reg & Recorder	1,053	1.433%	9,451		9,451	242	9,693
Planning	1,211	1.648%	10,869		10,869	278	11,147
Courts	6,707	9.127%	60,193		60,193	1,542	61,735
DJ Harvey	720	0.980%	6,463		6,463	166	6,629
DJ Bowman	720	0.980%	6,463		6,463	166	6,629
DJ Little	720	0.980%	6,463		6,463	166	6,629
DJ Beauchat	721	0.981%	6,470		6,470	166	6,636
Law Library	593	0.807%	5,322		5,322	136	5,458
Victim Witness	1,747	2.377%	15,676		15,676	402	16,078
Clerk Courts	1,233	1.678%	11,066		11,066	283	11,349
Coroner	1,059	1.441%	9,503		9,503	243	9,746
District Attorney	2,082	2.833%	18,684		18,684	479	19,163
Prothonotary	797	1.085%	7,156		7,156	183	7,339
Sheriff	1,871	2.546%	16,791		16,791	430	17,221
Prison	7,066	9.616%	63,418		63,418	1,624	65,042
Probation Services	2,286	3.111%	20,517		20,517	525	21,042
Protect Insp	444	0.604%	3,983		3,983	102	4,085
Emergency Services	1,582	2.153%	14,199		14,199	364	14,563
Veteran's Affairs	575	0.782%	5,157		5,157	132	5,289
Conservation	629	0.856%	5,645		5,645	145	5,790
Agricultural Extension	585	0.796%	5,250		5,250	134	5,384
Domestic Relations	1,596	2.172%	14,324		14,324	367	14,691
911 Telecommunications	1,670	2.273%	14,990		14,990	384	15,374
Children & Youth	6,990	9.512%	62,732		62,732	1,607	64,339
Operational Services	490	0.667%	4,399		4,399	113	4,512
Other	9,612	13.080%	86,265		86,265	2,209	88,474
Subtotal	73,483	100.000%	659,502	-	659,502	14,317	673,819
Second Allocation Total	62,282						
Total	73,483	100.000%	659,502	-	659,502	14,317	673,819

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

Source: Controllers Office

**ADAMS COUNTY, PENNSYLVANIA**  
**Controller 2023 Actual**  
**Detail Allocation of**  
**Liquid Fuels**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	317		317	7	324
Operational Services		0.000%	-		-	-	-
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	317	-	317	7	324
Second Allocation Total	100						
Total	100	100.000%	317	-	317	7	324

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA**  
**County Treasurer 2023 Actual**  
**Nature And Extent Of Services**

The County Treasurer's Office accounts for all monies due the County from row offices, tax collectors, fines, and miscellaneous sources. The Office collects fees for the sale of hunting, fishing, dog, and motorboat licenses and also from the issuance of temporary automobile registrations. These duties are functions of general government and have been properly disallowed.

The Treasurer's Office is also responsible for the signing and reconciliation of all checks drawn on County bank accounts. This function is allowable for plan purposes and has been allocated based on total payroll checks issued and total accounting transactions (expense and revenue) by department.

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

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	378,444		378,444	378,444
Deductions			-	
Bank Fees			-	
Advertising			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	4,345	-	4,345	
Equipment Depreciation	545	-	545	
Employee Benefits	1,040	-	1,040	
Liability Insurance	428	-	428	
Property Insurance	208	-	208	
Building Maintenance	26,410	4,488	30,898	
Building Security	7,970	1,087	9,057	
Budget & Purchasing	7,098	546	7,644	
Human Resources	5,750	505	6,255	
Information Technology	34,093	1,960	36,053	
Commissioners	3,240	1,980	5,220	
Controller	9,830	251	10,081	
Treasurer		879	879	
Central Phone		-	-	
Total Allocated Additions	<u>100,957</u>	<u>11,696</u>	<u>112,653</u>	<u>112,653</u>
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>479,401</u></u>	<u><u>11,696</u></u>	<u><u>491,097</u></u>	<u><u>491,097</u></u>

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	199,015		28,651	170,364
	-			
<u>Other Expenses and Cost</u>				
Supplies	9,398	-	1,353	8,045
Publications	-	-	-	-
Minor Equipment	20,741	-	2,986	17,755
Professional Services	-	-	-	-
Shipping	-	-	-	-
Building Repair	12,623	-	1,817	10,806
Legal Fees	-	-	-	-
Telephone	1,444	-	208	1,236
Postage	5,710	-	822	4,888
Contracted Services	6,426	-	925	5,501
Advertising	-	-	-	-
Travel	1,200	-	173	1,027
Training	-	-	-	-
Conference	500	-	72	428
Dues / Memberships	730	-	105	625
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	120,169	-	17,300	102,869
Miscellaneous	489			489
Bank Fees	-			-
Departmental Expenditures	378,444	-	54,412	324,032

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Check Process	General Government
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-			
Reclass from IT	-			
Functional Cost	378,444	-	54,412	324,032
Additions: 1st Central Service Centers	100,957	100,957		
REALLOCATE ADMIN		(100,957)	14,534	86,423
Allocable Costs	479,401	-	68,946	410,455
Unallocated	(410,455)			(410,455)
1st Allocation	68,946	-	68,946	-
Additions: 2nd Central Service Centers	11,696	11,696		
REALLOCATE ADMIN		(11,696)	1,684	10,012
Allocable Costs	11,696	-	1,684	10,012
Unallocated	(10,012)			(10,012)
2nd Allocation	1,684	-	1,684	-
Total Allocated	70,630	-	70,630	-

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Check Process
Building Maintenance	3,132	3,132
Building Security	1,086	1,086
Budget & Purchasing	520	520
Human Resources	1,517	1,517
Information Technology	1,087	1,087
Commissioners	1,629	1,629
Solicitor	498	498
Controller	740	740
Treasurer	879	879
Election & Voter	1,431	1,431
Tax Services	3,986	3,986
Public Defender	794	794
Reg & Recorder	1,015	1,015
Planning	1,294	1,294
Courts	6,064	6,064
DJ Harvey	662	662
DJ Bowman	662	662
DJ Little	662	662
DJ Beauchat	662	662
Law Library	497	497
Victim Witness	1,529	1,529
Clerk Courts	1,196	1,196
Coroner	905	905
District Attorney	2,049	2,049
Prothonotary	769	769
Sheriff	1,934	1,934
Prison	8,384	8,384
Probation Services	2,718	2,718
Protect Insp	378	378
Emergency Services	1,379	1,379
Veteran's Affairs	504	504

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Check Process
Conservation	754	754
Agricultural Extension	534	534
Domestic Relations	1,815	1,815
911 Telecommunications	1,946	1,946
Children & Youth	6,844	6,844
Operational Services	455	455
Other	7,720	7,720
Subtotal	70,630	70,630
Total	70,630	70,630

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Detail Allocation of**  
**Check Process**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	4,011	4.542%	3,132		3,132		3,132
Building Security	1,391	1.575%	1,086		1,086		1,086
Budget & Purchasing	666	0.754%	520		520		520
Human Resources	1,943	2.200%	1,517		1,517		1,517
Information Technology	1,393	1.577%	1,087		1,087		1,087
Commissioners	2,087	2.363%	1,629		1,629		1,629
Solicitor	638	0.722%	498		498		498
Controller	948	1.074%	740		740		740
Treasurer	1,126	1.275%	879		879		879
Election & Voter	1,781	2.017%	1,391		1,391	40	1,431
Tax Services	4,960	5.617%	3,873		3,873	113	3,986
Public Defender	989	1.120%	772		772	22	794
Reg & Recorder	1,263	1.430%	986		986	29	1,015
Planning	1,610	1.823%	1,257		1,257	37	1,294
Courts	7,547	8.546%	5,892		5,892	172	6,064
DJ Harvey	823	0.932%	643		643	19	662
DJ Bowman	823	0.932%	643		643	19	662
DJ Little	823	0.932%	643		643	19	662
DJ Beauchat	823	0.932%	643		643	19	662
Law Library	619	0.701%	483		483	14	497
Victim Witness	1,904	2.156%	1,486		1,486	43	1,529
Clerk Courts	1,489	1.686%	1,162		1,162	34	1,196
Coroner	1,126	1.275%	879		879	26	905
District Attorney	2,550	2.888%	1,991		1,991	58	2,049
Prothonotary	957	1.084%	747		747	22	769
Sheriff	2,407	2.726%	1,879		1,879	55	1,934
Prison	10,434	11.816%	8,147		8,147	237	8,384
Probation Services	3,382	3.830%	2,641		2,641	77	2,718
Protect Insp	470	0.532%	367		367	11	378
Emergency Services	1,716	1.943%	1,340		1,340	39	1,379
Veteran's Affairs	628	0.711%	490		490	14	504
Conservation	939	1.063%	733		733	21	754
Agricultural Extension	665	0.753%	519		519	15	534
Domestic Relations	2,259	2.558%	1,764		1,764	51	1,815
911 Telecommunications	2,422	2.743%	1,891		1,891	55	1,946
Children & Youth	8,517	9.645%	6,650		6,650	194	6,844
Operational Services	566	0.641%	442		442	13	455

**ADAMS COUNTY, PENNSYLVANIA**  
**Treasurer 2023 Actual**  
**Detail Allocation of**  
**Check Process**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	9,612	10.886%	7,504		7,504	216	7,720
Subtotal	88,307	100.000%	68,946	-	68,946	1,684	70,630
Second Allocation Total	74,104						
Total	88,307	100.000%	68,946	-	68,946	1,684	70,630

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

Source: Finance Office