

A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2018


BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018 to establish cost allocations or billings for January 1, 2020 through December 31, 2020 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.



Signature

CONTROLLER

Title

ADAMS

County

5/5/2020

Date

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

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

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

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

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

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

ADAMS COUNTY, PENNSYLVANIA
Table of Contents

Solicitor		
Narrative		12.1
Costs to be Allocated		12.2
Schedule of Costs to be Allocated by Function		12.3
Department Cost Allocation Summary - Total Costs		12.5
Detail Allocation of Legal Counsel		12.6
Purchasing		
Narrative		13.1
Controller		
Narrative		14.1
Costs to be Allocated		14.2
Schedule of Costs to be Allocated by Function		14.3
Department Cost Allocation Summary - Total Costs		14.5
Detail Allocation of Accounts Payable		14.7
Detail Allocation of Accting/Auditing		14.9
Detail Allocation of Liquid Fuels		14.10
Treasurer		
Narrative		15.1
Costs to be Allocated		15.2
Schedule of Costs to be Allocated by Function		15.3
Department Cost Allocation Summary - Total Costs		15.5
Detail Allocation of Check Process		15.7
Central Phone		
Narrative		16.1
Costs to be Allocated		16.2
Schedule of Costs to be Allocated by Function		16.3
Department Cost Allocation Summary - Total Costs		16.4
Detail Allocation of Phone System		16.5
County Complex		
Narrative		17.1

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

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	5,628	6,965	2,910	8,132	1,768	50,872	12,813	-
Equipment Depreciation	-	-	49	-	397	3,457	-	-
Employee Benefits	395	4,743	791	1,186	-	5,929	-	-
Liability Insurance	599	4,406	1,412	1,061	3,606	2,779	653	480
Property Insurance	436	918	396	792	58	5,494	421	-
Building Maintenance	47,747	107,490	30,767	51,590	1,520	343,396	37,274	8,810
Building Security	6,140	22,551	9,839	17,197	-	119,933	9,077	-
Finance	10,413	19,843	5,049	5,803	8,524	42,715	5,103	5,103
Human Resources	4,008	26,586	9,376	8,037	21,396	19,546	5,305	4,028
Information Technology	10,506	59,398	22,829	26,277	86,689	86,049	6,054	6,054
Commissioners	6,944	18,411	5,528	5,557	10,963	29,147	4,389	3,998
Solicitor	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-
Controller	12,201	18,175	4,911	5,390	8,455	53,073	4,941	4,941
Treasurer	174	432	102	111	184	759	90	90
Central Phone	174	869	304	434	869	2,258	304	304
County Complex	-	-	-	-	-	-	-	-
Total Allocated	105,365	290,787	94,263	131,567	144,429	765,407	86,424	33,808
Roll Forward								
Proposed Costs	105,365	290,787	94,263	131,567	144,429	765,407	86,424	33,808

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner	District Attorney
Building Depreciation	-	12,813	2,009	1,078	5,603	-	4,400
Equipment Depreciation	-	-	-	-	49	49	147
Employee Benefits	-	-	395	791	2,372	-	2,767
Liability Insurance	510	513	155	1,192	1,851	833	5,528
Property Insurance	-	421	273	287	580	583	1,169
Building Maintenance	8,810	29,867	20,037	10,642	48,116	99	46,178
Building Security	-	9,077	6,793	3,610	12,969	-	14,725
Finance	5,103	5,097	3,087	14,855	8,899	6,971	16,827
Human Resources	4,028	4,026	1,343	9,417	14,724	1,430	20,071
Information Technology	6,054	5,318	521	19,583	50,817	3,636	61,108
Commissioners	3,998	3,995	2,101	10,968	9,221	4,256	15,178
Solicitor	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-
Controller	4,941	4,941	3,135	13,292	8,226	6,972	17,810
Treasurer	90	90	52	259	175	118	312
Central Phone	304	260	44	304	651	174	651
County Complex	-	-	-	-	-	-	-
Total Allocated	33,838	76,418	39,945	86,278	164,253	25,121	206,871
Roll Forward							
Proposed Costs	33,838	76,418	39,945	86,278	164,253	25,121	206,871

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	4,999	7,679	-	478	57,110	-	-
Equipment Depreciation	-	196	-	1,529	-	-	543
Employee Benefits	1,186	5,139	-	-	-	-	-
Liability Insurance	1,035	14,632	-	66,956	29,808	117	5,802
Property Insurance	788	862	31	31,599	1,876	31	-
Building Maintenance	51,818	62,504	-	186,506	76,253	32	153
Building Security	16,875	19,986	-	-	37,848	-	-
Finance	5,789	10,535	-	32,668	15,604	2,994	26,026
Human Resources	8,037	22,935	-	181,955	65,499	67	37,922
Information Technology	37,678	51,673	-	116,416	125,959	-	87,945
Commissioners	5,549	12,469	-	71,107	27,746	1,660	25,345
Solicitor	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-
Controller	5,378	10,624	-	34,555	15,949	2,660	26,669
Treasurer	111	229	-	938	396	50	521
Central Phone	347	956	-	3,691	2,475	-	-
County Complex	-	-	-	-	-	-	-
Total Allocated	139,590	220,419	31	728,398	456,523	7,611	210,926
Roll Forward							
Proposed Costs	139,590	220,419	31	728,398	456,523	7,611	210,926

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunicati ons	Children & Youth
Building Depreciation	671	-	-	-	37,458	478	53,535
Equipment Depreciation	49	-	-	-	-	1,133	-
Employee Benefits	395	-	-	-	-	-	-
Liability Insurance	376	3,198	920	-	3,757	-	11,738
Property Insurance	44	-	-	-	1,231	6,252	1,760
Building Maintenance	2,183	330	1,208	33	74,664	310,481	77,311
Building Security	711	-	-	-	26,534	-	37,923
Finance	4,230	4,363	5,068	-	11,794	-	44,100
Human Resources	2,673	13,405	6,691	-	29,395	-	70,981
Information Technology	14,969	47,702	2,286	-	39,270	-	127,253
Commissioners	3,125	6,317	4,758	-	15,116	-	45,112
Solicitor	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-
Controller	4,270	3,952	5,189	-	11,390	-	47,787
Treasurer	73	101	96	-	253	-	865
Central Phone	87	869	-	-	1,432	-	2,693
County Complex	-	-	-	-	-	-	-
Total Allocated	33,856	80,237	26,216	33	252,294	318,344	521,058
Roll Forward					111,885		
Proposed Costs	33,856	80,237	26,216	33	364,179	318,344	521,058

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	9,748	70,721	357,868	-	-	357,868
Equipment Depreciation	-	98	1	7,697	-	-	7,697
Employee Benefits	-	395	(3)	26,481	-	-	26,481
Liability Insurance	-	848	(4)	164,761	-	-	164,761
Property Insurance	-	320	3,412	60,034	-	-	60,034
Building Maintenance	-	13,207	133,310	1,782,336	-	-	1,782,336
Building Security	-	6,906	51,071	429,765	-	-	429,765
Finance	2,952	4,076	73,380	406,971	-	-	406,971
Human Resources	-	5,348	(1)	598,228	-	-	598,228
Information Technology	-	15,304	(2)	1,117,345	72,778	-	1,190,123
Commissioners	11,167	3,821	40,708	408,654	-	854,059	1,262,713
Solicitor	-	-	9,268	9,268	-	-	9,268
Purchasing	-	-	-	-	-	-	-
Controller	2,746	3,881	67,031	413,485	-	123,268	536,753
Treasurer	-	77	1,162	7,910	-	343,060	350,971
Central Phone	-	218	85	20,757	-	-	20,757
County Complex	-	-	-	-	-	-	-
<hr/>							
Total Allocated	16,865	64,247	450,139	5,811,561	72,778	1,320,387	7,204,726
Roll Forward				111,885	-	-	111,885
<hr/>							
Proposed Costs	16,865	64,247	450,139	5,923,446	72,778	1,320,387	7,316,611

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2018</u>	<u>Fixed Costs Fiscal 2016</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Services Building	-			-		-
Election & Voter	105,365			105,365		105,365
Tax Services	290,787			290,787		290,787
Public Defender	94,263			94,263		94,263
Reg & Recorder	131,567			131,567		131,567
Planning	144,429			144,429		144,429
Courts	765,407			765,407		765,407
DJ Harvey	86,424			86,424		86,424
DJ Bowman	33,808			33,808		33,808
DJ Little	33,838			33,838		33,838
DJ Beauchat	76,418			76,418		76,418
Law Library	39,945			39,945		39,945
Victim Witness	86,278			86,278		86,278
Clerk Courts	164,253			164,253		164,253
Coroner	25,121			25,121		25,121
District Attorney	206,871			206,871		206,871
Prothonotary	139,590			139,590		139,590
Sheriff	220,419			220,419		220,419
Fire Marshalls	31			31		31
Prison	728,398			728,398		728,398
Probation Services	456,523			456,523		456,523
Protect Insp	7,611			7,611		7,611
Emergency Services	210,926			210,926		210,926
Veteran's Affairs	33,856			33,856		33,856
Conservation	80,237			80,237		80,237
Agricultural Extension	26,216			26,216		26,216
Haz Mat Emg Response	33			33		33
Domestic Relations	252,294	140,409	111,885	364,179		364,179
911 Telecommunications	318,344			318,344		318,344
Children & Youth	521,058			521,058		521,058
Liquid Fuels	16,865			16,865		16,865
VOJO	-			-		-
Operational Services	64,247			64,247		64,247
Other	450,139			450,139		450,139
Sub Total	5,811,561	140,409	111,885	5,923,446		5,923,446
Direct Billed	72,778					72,778
Unallocated	1,320,387					1,320,387
Total	<u>7,204,726</u>					<u>7,316,611</u>

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	458,540	-
Equipment Depreciation	-	123,808	-
Employee Benefits	35,970	-	-
Liability Insurance	186,905	-	-
Property Insurance	65,669	-	-
Building Maintenance	1,765,162	(27,849)	-
Building Security	490,688	-	-
Finance	410,852	-	-
Human Resources	560,480	-	-
Information Technology	1,160,383	-	-
Commissioners	825,867	-	-
Solicitor	330,686	(11,308)	-
Purchasing	-	-	-
Controller	533,460	-	-
Treasurer	276,416	(1,304)	-
Central Phone	-	20,300	-
County Complex	-	-	-
Election & Voter			105,365
Tax Appraising			-
Tax Services			290,787
Public Defender			94,263
Reg & Recorder			131,567
Planning			144,429
Courts			765,407
DJ Harvey			86,424
DJ Bowman			33,808
DJ Little			33,838
DJ Beauchat			76,418
Law Library			39,945
Victim Witness			86,278
Clerk Courts			164,253
Coroner			25,121
District Attorney			206,871

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Prothonotary			139,590
Sheriff			220,419
Fire Marshalls			31
Prison			728,398
Probation Services			456,523
Protect Insp			7,611
Emergency Services			210,926
Veteran's Affairs			33,856
Conservation			80,237
Agricultural Extension			26,216
VOCA			-
Haz Mat Emg Response			33
Domestic Relations			252,294
911 Telecommunications			318,344
Children & Youth			521,058
Liquid Fuels			16,865
VOJO			-
Operational Services			64,247
Other			450,139
Direct Billed			72,778
Unallocated			1,320,387
	<hr/>	<hr/>	<hr/>
Totals	<u>6,642,538</u>	<u>562,188</u>	<u>7,204,726</u>

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
Building Depreciation	(458,540)	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(123,808)	-	-	-	-	-	-	-
Employee Benefits	-	-	(35,970)	-	-	-	-	-	-
Liability Insurance	-	-	-	(186,905)	-	-	-	-	-
Property Insurance	-	-	-	-	(65,669)	-	-	-	-
Building Maintenance	61,681	10,536	1,581	7,376	2,497	(1,982,865)	42,709	20,310	27,991
Building Security	1,573	1,268	791	5,892	90	5,363	(541,308)	5,574	9,467
Finance	2,963	-	1,186	900	373	26,616	9,021	(486,522)	5,796
Human Resources	2,334	98	1,186	1,133	318	23,688	7,894	17,650	(683,032)
Information Technology	20,772	102,506	-	2,166	821	38,288	17,563	7,779	14,717
Commissioners	4,970	147	1,977	1,893	646	46,723	15,808	12,882	9,333
Solicitor	1,621	147	791	751	302	13,179	4,452	4,427	4,013
Purchasing	-	-	-	-	-	-	-	-	-
Controller	1,962	147	1,977	1,252	237	16,737	5,638	4,304	8,106
Treasurer	2,629	49	-	780	328	28,272	7,894	6,626	5,381
Central Phone	167	1,213	-	-	23	1,663	564	-	-
County Complex	-	-	-	-	-	-	-	-	-
Election & Voter	5,628	-	395	599	436	47,747	6,140	10,413	4,008
Tax Services	6,965	-	4,743	4,406	918	107,490	22,551	19,843	26,586
Public Defender	2,910	49	791	1,412	396	30,767	9,839	5,049	9,376
Reg & Recorder	8,132	-	1,186	1,061	792	51,590	17,197	5,803	8,037
Planning	1,768	397	-	3,606	58	1,520	-	8,524	21,396
Courts	50,872	3,457	5,929	2,779	5,494	343,396	119,933	42,715	19,546
DJ Harvey	12,813	-	-	653	421	37,274	9,077	5,103	5,305
DJ Bowman	-	-	-	480	-	8,810	-	5,103	4,028
DJ Little	-	-	-	510	-	8,810	-	5,103	4,028
DJ Beauchat	12,813	-	-	513	421	29,867	9,077	5,097	4,026
Law Library	2,009	-	395	155	273	20,037	6,793	3,087	1,343
Victim Witness	1,078	-	791	1,192	287	10,642	3,610	14,855	9,417
Clerk Courts	5,603	49	2,372	1,851	580	48,116	12,969	8,899	14,724
Coroner	-	49	-	833	583	99	-	6,971	1,430
District Attorney	4,400	147	2,767	5,528	1,169	46,178	14,725	16,827	20,071
Prothonotary	4,999	-	1,186	1,035	788	51,818	16,875	5,789	8,037
Sheriff	7,679	196	5,139	14,632	862	62,504	19,986	10,535	22,935
Fire Marshalls	-	-	-	-	31	-	-	-	-
Prison	478	1,529	-	66,956	31,599	186,506	-	32,668	181,955
Probation Services	57,110	-	-	29,808	1,876	76,253	37,848	15,604	65,499
Protect Insp	-	-	-	117	31	32	-	2,994	67
Emergency Services	-	543	-	5,802	-	153	-	26,026	37,922
Veteran's Affairs	671	49	395	376	44	2,183	711	4,230	2,673
Conservation	-	-	-	3,198	-	330	-	4,363	13,405
Agricultural Extension	-	-	-	920	-	1,208	-	5,068	6,691
VOCA	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	33	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance	Human Resources
Schedule Reference:									
Domestic Relations	37,458	-	-	3,757	1,231	74,664	26,534	11,794	29,395
911 Telecommunications	478	1,133	-	-	6,252	310,481	-	-	-
Children & Youth	53,535	-	-	11,738	1,760	77,311	37,923	44,100	70,981
Liquid Fuels	-	-	-	-	-	-	-	2,952	-
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	9,748	98	395	848	320	13,207	6,906	4,076	5,348
Other	70,721	1	(3)	(4)	3,412	133,310	51,071	73,380	(1)
Unallocated	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Building Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Building Maintenance	30,048	16,115	-	-	23,822	414	472	-	-
Building Security	9,824	4,835	-	-	5,646	125	172	-	-
Finance	18,304	4,157	-	-	5,939	115	300	-	-
Human Resources	42,665	8,902	-	-	16,052	289	343	-	-
Information Technology	(1,380,006)	6,361	-	-	7,768	153	729	-	-
Commissioners	13,259	(1,316,668)	369,983	-	12,619	218	343	-	-
Solicitor	22,066	3,624	(379,251)	-	4,123	77	300	-	-
Purchasing	-	-	-	-	-	-	-	-	-
Controller	39,750	4,726	-	-	(618,641)	88	257	-	-
Treasurer	13,967	5,235	-	-	5,919	(352,450)	257	-	-
Central Phone	-	-	-	-	-	-	(23,930)	-	-
County Complex	-	-	-	-	-	-	-	-	-
Election & Voter	10,506	6,944	-	-	12,201	174	174	-	105,365
Tax Services	59,398	18,411	-	-	18,175	432	869	-	290,787
Public Defender	22,829	5,528	-	-	4,911	102	304	-	94,263
Reg & Recorder	26,277	5,557	-	-	5,390	111	434	-	131,567
Planning	86,689	10,963	-	-	8,455	184	869	-	144,429
Courts	86,049	29,147	-	-	53,073	759	2,258	-	765,407
DJ Harvey	6,054	4,389	-	-	4,941	90	304	-	86,424
DJ Bowman	6,054	3,998	-	-	4,941	90	304	-	33,808
DJ Little	6,054	3,998	-	-	4,941	90	304	-	33,838
DJ Beauchat	5,318	3,995	-	-	4,941	90	260	-	76,418
Law Library	521	2,101	-	-	3,135	52	44	-	39,945
Victim Witness	19,583	10,968	-	-	13,292	259	304	-	86,278
Clerk Courts	50,817	9,221	-	-	8,226	175	651	-	164,253
Coroner	3,636	4,256	-	-	6,972	118	174	-	25,121
District Attorney	61,108	15,178	-	-	17,810	312	651	-	206,871
Prothonotary	37,678	5,549	-	-	5,378	111	347	-	139,590
Sheriff	51,673	12,469	-	-	10,624	229	956	-	220,419
Fire Marshalls	-	-	-	-	-	-	-	-	31
Prison	116,416	71,107	-	-	34,555	938	3,691	-	728,398
Probation Services	125,959	27,746	-	-	15,949	396	2,475	-	456,523
Protect Insp	-	1,660	-	-	2,660	50	-	-	7,611
Emergency Services	87,945	25,345	-	-	26,669	521	-	-	210,926
Veteran's Affairs	14,969	3,125	-	-	4,270	73	87	-	33,856
Conservation	47,702	6,317	-	-	3,952	101	869	-	80,237
Agricultural Extension	2,286	4,758	-	-	5,189	96	-	-	26,216
VOCA	-	-	-	-	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-	-	-	-	33

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Information Technology	Commissioners	Solicitor	Purchasing	Controller	Treasurer	Central Phone	County Complex	Total Plan Allocation
Schedule Reference:									
Domestic Relations	39,270	15,116	-	-	11,390	253	1,432	-	252,294
911 Telecommunications	-	-	-	-	-	-	-	-	318,344
Children & Youth	127,253	45,112	-	-	47,787	865	2,693	-	521,058
Liquid Fuels	-	11,167	-	-	2,746	-	-	-	16,865
VOJO	-	-	-	-	-	-	-	-	-
Operational Services	15,304	3,821	-	-	3,881	77	218	-	64,247
Other	(2)	40,708	9,268	-	67,031	1,162	85	-	450,139
Unallocated	-	854,059	-	-	123,268	343,060	-	-	1,320,387
Direct Billings	72,778	-	-	-	-	-	-	-	72,778
Totals	-	-	-	-	-	-	-	-	7,204,726

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2018 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 \$3,458,312. A chiller was added to the New Courthouse in 2017 adding a total cost of \$189,645 and a corresponding increase to depreciation in the amount of \$12,643. In the year of 2018, there is a one-time repair cost expensed to the New Courthouse through the cost plan. This brings the total depreciation cost to the New Courthouse to the amount of \$89,839.

The Adams County Courthouse (Old Courthouse) was originally built in 1859 at a cost of \$15,675. Various minor renovations have been made over the years, the majority of which are undocumented. However, during 1981, improvements to the Courthouse amounted to \$16,938. In addition, during 1982, 1983, and 1984 extensive renovations were made to the Old Courthouse, which amounted to \$284,550, \$249,578, and \$12,385, respectively. In 2002 improvements amounted to \$15,554 and in 2003 improvements totaled \$3,392. Bringing the total cost for depreciation purposes to \$598,071. The corresponding depreciation expense for 2018 is \$11,961.

Human Service Building

The Human Services Building was purchased in 2016. Renovations were done in phases and allowed the first wave of departments to move in during 2017. Total building cost and renovations as of 12/31/2017 were \$10,285,352. After completion of the 2017 cost allocation plan, it was discovered that work was performed to finish the parking area of this building and that these costs were not included in the 2017 plan, nor in the original 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. In the year of 2018, the building was fully occupied for all twelve months out of the year. The annual depreciation for the Human Service Building including original construction costs and subsequent improvements is \$287,034.

County Complex

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

St Francis Building

In 2012, the County purchased the St Francis Building at a cost of \$1,375,000. The depreciation cost of this property has begun during the 2014 cost allocation plan and is being allocated based on net usable square footage occupied. Total depreciation for the St Francis building is \$68,750.

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	458,540		458,540	458,540
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>458,540</u>	<u>-</u>	<u>458,540</u>	<u>458,540</u>
Total to be Allocated	<u>458,540</u>	<u>-</u>	<u>458,540</u>	<u>458,540</u>

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 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	458,540		89,839	11,961	287,034	956	68,750
Major Repairs - Elevator	-				-		
	-						
Functional Cost	458,540	-	89,839	11,961	287,034	956	68,750
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	458,540	-	89,839	11,961	287,034	956	68,750
Unallocated	-						
1st Allocation	458,540	-	89,839	11,961	287,034	956	68,750
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	458,540	-	89,839	11,961	287,034	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	61,681	4,081	212	45,047	-	12,341
Building Security	1,573	376	-	1,197	-	-
Finance	2,963	2,668	-	-	-	295
Human Resources	2,334	2,334	-	-	-	-
Information Technology	20,772	1,334	-	18,425	-	1,013
Commissioners	4,970	4,675	-	-	-	295
Solicitor	1,621	467	859	-	-	295
Purchasing	-	-	-	-	-	-
Controller	1,962	1,667	-	-	-	295
Treasurer	2,629	2,334	-	-	-	295
Central Phone	167	167	-	-	-	-
County Complex	-	-	-	-	-	-
Election & Voter	5,628	1,334	487	-	-	3,807
Tax Services	6,965	6,670	-	-	-	295
Public Defender	2,910	2,910	-	-	-	-
Reg & Recorder	8,132	5,086	-	-	-	3,046
Planning	1,768	-	-	-	-	1,768
Courts	50,872	27,787	4,095	17,320	-	1,670
DJ Harvey	12,813	-	-	12,813	-	-
DJ Beauchat	12,813	-	-	12,813	-	-
Law Library	2,009	2,009	-	-	-	-
Victim Witness	1,078	-	1,078	-	-	-
Clerk Courts	5,603	3,835	-	-	-	1,768
District Attorney	4,400	-	4,400	-	-	-
Prothonotary	4,999	4,169	830	-	-	-
Sheriff	7,679	5,911	-	-	-	1,768
Probation Services	57,110	-	-	53,428	-	3,682
Veteran's Affairs	671	210	-	-	-	461
Domestic Relations	37,458	-	-	37,458	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	53,535	-	-	53,535	-	-
Operational Services	9,748	-	-	9,748	-	-
Other	70,721	9,815	-	25,250	-	35,656
Subtotal	458,540	89,839	11,961	287,034	956	68,750
Total	458,540	89,839	11,961	287,034	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,448	4.543%	4,081		4,081	-	4,081
Building Security	225	0.418%	376		376	-	376
Finance	1,600	2.970%	2,668		2,668	-	2,668
Human Resources	1,400	2.598%	2,334		2,334	-	2,334
Information Technology	800	1.485%	1,334		1,334	-	1,334
Commissioners	2,804	5.204%	4,675		4,675	-	4,675
Solicitor	280	0.520%	467		467	-	467
Purchasing		0.000%	-		-	-	-
Controller	1,000	1.856%	1,667		1,667	-	1,667
Treasurer	1,400	2.598%	2,334		2,334	-	2,334
Central Phone	100	0.186%	167		167	-	167
Election & Voter	800	1.485%	1,334		1,334	-	1,334
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	7.424%	6,670		6,670	-	6,670
Public Defender	1,745	3.239%	2,910		2,910	-	2,910
Reg & Recorder	3,050	5.661%	5,086		5,086	-	5,086
Courts	16,665	30.930%	27,787		27,787	-	27,787
Law Library	1,205	2.236%	2,009		2,009	-	2,009
Victim Witness		0.000%	-		-	-	-
Clerk Courts	2,300	4.269%	3,835		3,835	-	3,835
Prothonotary	2,500	4.640%	4,169		4,169	-	4,169
Sheriff	3,545	6.579%	5,911		5,911	-	5,911
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	126	0.234%	210		210	-	210
Other	5,887	10.926%	9,815		9,815	-	9,815
Subtotal	53,880	100.000%	89,839	-	89,839	-	89,839
Second Allocation Total	53,880						
Total	53,880	100.000%	89,839	-	89,839	-	89,839

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 Actual
Detail Allocation of
Old Courthouse

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

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 Actual
Detail Allocation of
Human Service Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	45,047		45,047	-	45,047
Building Security	282	0.417%	1,197		1,197	-	1,197
Information Technology	4,343	6.419%	18,425		18,425	-	18,425
Courts	4,083	6.034%	17,320		17,320	-	17,320
DJ Harvey	3,021	4.464%	12,813		12,813	-	12,813
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	12,813		12,813	-	12,813
Probation Services	12,595	18.614%	53,428		53,428	-	53,428
Domestic Relations	8,830	13.050%	37,458		37,458	-	37,458
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	53,535		53,535	-	53,535
Operational Services	2,298	3.396%	9,748		9,748	-	9,748
Other	5,952	8.797%	25,250		25,250	-	25,250
Subtotal	67,663	100.000%	287,034	-	287,034	-	287,034
Total	67,663	100.000%	287,034	-	287,034	-	287,034

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 Actual
Detail Allocation of
County Complex

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

(A) Alloc basis: Direct Allocation - County Complex

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2018 Actual
Detail Allocation of
St Francis Bldg

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

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 Actual
Nature and Extent Of Services

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

Depreciation related to equipment purchases through 2018 was \$52,307. In 2007 the County purchased equipment for the County Complex and assigned a useful life of fifteen years. The cost of the equipment was \$33,990 with depreciation amount of \$2,266 and will be directly allocated to the County Complex, which is an evenly distributed between the 911 department and the Prison. This depreciation will end in the plan year 2021. This brings the total depreciation related to equipment costs to \$54,573 in 2018.

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.

In 2015, multiple large purchases were made including Cisco/Core totaling \$73,657 and fiber electric work. In 2016 additional switches were purchased through Cisco totaling \$9,558. In year 2016, \$9,558 of additional fiber electrical work was purchased through Cisco. In year 2017, \$8,176 of furniture was purchased for the Building security department. Capital assets purchased in 2015 through 2017 were assigned a 7-year useful life. In 2017, there were multiple technological upgrades including new computers for multiple departments. Various other equipment purchases were made and evaluated to determine the benefitting department(s). The depreciation related to all data processing purchases through the end of 2018, and that benefitted the whole county, was \$68,022.

In summary, total depreciation allocated in the equipment, phone system (VOIP) and data processing functions are \$54,573, \$1,213 and \$68,022 respectively.

Ref: OMB 2 CFR 200.436 Depreciation

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 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	123,808		123,808	123,808
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>123,808</u>	<u>-</u>	<u>123,808</u>	<u>123,808</u>
Total to be Allocated	<u><u>123,808</u></u>	<u><u>-</u></u>	<u><u>123,808</u></u>	<u><u>123,808</u></u>

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 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	123,808		54,573	1,213	68,022
	-				
Functional Cost	123,808	-	54,573	1,213	68,022
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	123,808	-	54,573	1,213	68,022
Unallocated	-				
1st Allocation	123,808	-	54,573	1,213	68,022
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	123,808	-	54,573	1,213	68,022

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	10,536	10,536	-	-
Building Security	1,268	1,268	-	-
Finance	-	-	-	-
Human Resources	98	98	-	-
Information Technology	102,506	34,484	-	68,022
Commissioners	147	147	-	-
Solicitor	147	147	-	-
Purchasing	-	-	-	-
Controller	147	147	-	-
Treasurer	49	49	-	-
Central Phone	1,213	-	1,213	-
Public Defender	49	49	-	-
Reg & Recorder	-	-	-	-
Planning	397	397	-	-
Courts	3,457	3,457	-	-
Clerk Courts	49	49	-	-
Constables	-	-	-	-
Coroner	49	49	-	-
District Attorney	147	147	-	-
Prothonotary	-	-	-	-
Sheriff	196	196	-	-
Fire Marshalls	-	-	-	-
Prison	1,529	1,529	-	-
Emergency Services	543	543	-	-
Veteran's Affairs	49	49	-	-
911 Telecommunications	1,133	1,133	-	-
Operational Services	98	98	-	-
Other	1	1	(0)	-
Subtotal	123,808	54,573	1,213	68,022
Total	123,808	54,573	1,213	68,022

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 Actual
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,536	19.306%	10,536		10,536	-	10,536
Building Security	1,268	2.324%	1,268		1,268	-	1,268
Finance		0.000%	-		-	-	-
Human Resources	98	0.180%	98		98	-	98
Information Technology	34,484	63.188%	34,484		34,484	-	34,484
Commissioners	147	0.270%	147		147	-	147
Solicitor	147	0.270%	147		147	-	147
Purchasing		0.000%	-		-	-	-
Controller	147	0.270%	147		147	-	147
Treasurer	49	0.090%	49		49	-	49
County Complex		0.000%	-		-	-	-
Public Defender	49	0.090%	49		49	-	49
Reg & Recorder		0.000%	-		-	-	-
Planning	397	0.727%	397		397	-	397
Courts	3,456	6.334%	3,457		3,457	-	3,457
Clerk Courts	49	0.090%	49		49	-	49
Coroner	49	0.090%	49		49	-	49
District Attorney	147	0.270%	147		147	-	147
Sheriff	196	0.360%	196		196	-	196
Prison	1,529	2.801%	1,529		1,529	-	1,529
Emergency Services	543	0.995%	543		543	-	543
Veteran's Affairs	49	0.090%	49		49	-	49
911 Telecommunications	1,133	2.076%	1,133		1,133	-	1,133
Operational Services	98	0.180%	98		98	-	98
Other		-0.001%	1		1	-	1
Subtotal	54,573	100.000%	54,573	-	54,573	-	54,573
Second Allocation Total	54,573						
Total	54,573	100.000%	54,573	-	54,573	-	54,573

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 Actual
Detail Allocation of
Phone System

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

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2018 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%	68,022		68,022	-	68,022
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	68,022	-	68,022	-	68,022
Second Allocation Total	100						
Total	100	100.000%	68,022	-	68,022	-	68,022

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	35,970		35,970	35,970
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>35,970</u>	<u>-</u>	<u>35,970</u>	<u>35,970</u>

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2018 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	35,970				35,970
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
Departmental Expenditures	35,970	-	-	-	35,970
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	35,970	-	-	-	35,970
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	35,970	-	-	-	35,970
Unallocated	-				
1st Allocation	35,970	-	-	-	35,970
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	35,970	-	-	-	35,970

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Tuition Reimb	Employ Opt-Out	Parking Expense
Building Maintenance	1,581	-	-	1,581
Building Security	791	-	-	791
Finance	1,186	-	-	1,186
Human Resources	1,186	-	-	1,186
Information Technology	-	-	-	-
Commissioners	1,977	-	-	1,977
Solicitor	791	-	-	791
Purchasing	-	-	-	-
Controller	1,977	-	-	1,977
Election & Voter	395	-	-	395
Tax Services	4,743	-	-	4,743
Public Defender	791	-	-	791
Reg & Recorder	1,186	-	-	1,186
Courts	5,929	-	-	5,929
Law Library	395	-	-	395
Victim Witness	791	-	-	791
Clerk Courts	2,372	-	-	2,372
Coroner	-	-	-	-
District Attorney	2,767	-	-	2,767
Prothonotary	1,186	-	-	1,186
Sheriff	5,139	-	-	5,139
Operational Services	395	-	-	395
Other	(3)	-	-	(3)
Subtotal	35,970	-	-	35,970
Total	35,970	-	-	35,970

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2018 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	4.396%	1,581		1,581	-	1,581
Building Security	2	2.198%	791		791	-	791
Finance	3	3.297%	1,186		1,186	-	1,186
Human Resources	3	3.297%	1,186		1,186	-	1,186
Information Technology		0.000%	-		-	-	-
Commissioners	5	5.495%	1,977		1,977	-	1,977
Solicitor	2	2.198%	791		791	-	791
Purchasing		0.000%	-		-	-	-
Controller	5	5.495%	1,977		1,977	-	1,977
Treasurer		0.000%	-		-	-	-
Election & Voter	1	1.099%	395		395	-	395
Tax Services	12	13.187%	4,743		4,743	-	4,743
Public Defender	2	2.198%	791		791	-	791
Reg & Recorder	3	3.297%	1,186		1,186	-	1,186
Planning		0.000%	-		-	-	-
Courts	15	16.484%	5,929		5,929	-	5,929
Law Library	1	1.099%	395		395	-	395
Victim Witness	2	2.198%	791		791	-	791
Clerk Courts	6	6.593%	2,372		2,372	-	2,372
District Attorney	7	7.692%	2,767		2,767	-	2,767
Prothonotary	3	3.297%	1,186		1,186	-	1,186
Sheriff	13	14.286%	5,139		5,139	-	5,139
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	1	1.099%	395		395	-	395
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Liquid Fuels		0.000%	-		-	-	-
Operational Services	1	1.099%	395		395	-	395
Other		0.000%	(3)		(3)	-	(3)
Subtotal	91	100.000%	35,970	-	35,970	-	35,970
Second Allocation Total	91						
Total	91	100.000%	35,970	-	35,970	-	35,970

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	186,905		186,905	186,905
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>186,905</u>	<u>-</u>	<u>186,905</u>	<u>186,905</u>

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 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	45,463		45,463			
Public Officials	47,989			47,989		
Crime	5,051			5,051		
Automobile	20,206				20,206	
Law Enforcement	68,195					68,195
Departmental Expenditures	186,905	-	45,463	53,041	20,206	68,195
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	186,905	-	45,463	53,041	20,206	68,195
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	186,905	-	45,463	53,041	20,206	68,195
Unallocated	-					
1st Allocation	186,905	-	45,463	53,041	20,206	68,195
Additions: 2nd Central Services Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	186,905	-	45,463	53,041	20,206	68,195

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	7,376	1,504	2,453	3,419	-
Building Security	5,892	675	817	-	4,400
Finance	900	389	511	-	-
Human Resources	1,133	520	613	-	-
Information Technology	2,166	1,042	1,124	-	-
Commissioners	1,893	866	716	311	-
Solicitor	751	444	307	-	-
Purchasing	-	-	-	-	-
Controller	1,252	639	613	-	-
Treasurer	780	371	409	-	-
County Complex	-	-	-	-	-
Election & Voter	599	292	307	-	-
Tax Services	4,406	1,842	1,942	622	-
Public Defender	1,412	696	716	-	-
Reg & Recorder	1,061	448	613	-	-
Planning	3,606	1,660	1,635	311	-
Courts	2,779	1,348	1,431	-	-
DJ Harvey	653	244	409	-	-
DJ Bowman	480	173	307	-	-
DJ Little	510	203	307	-	-
DJ Beauchat	513	206	307	-	-
Law Library	155	53	102	-	-
Victim Witness	1,192	476	716	-	-
Clerk Courts	1,851	727	1,124	-	-
Coroner	833	109	102	622	-
District Attorney	5,528	1,561	1,533	1,554	880
Prothonotary	1,035	422	613	-	-
Sheriff	14,632	1,608	1,738	2,487	8,799
Fire Marshalls	-	-	-	-	-
Prison	66,956	13,355	13,899	1,865	37,837

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Probation Services	29,808	3,858	5,008	4,663	16,279
Protect Insp	117	117	-	-	-
Emergency Services	5,802	2,629	2,862	311	-
Veteran's Affairs	376	172	204	-	-
Conservation	3,198	-	1,022	2,176	-
Agricultural Extension	920	409	511	-	-
VOCA	-	-	-	-	-
Haz Mat Emg Response	-	-	-	-	-
Domestic Relations	3,757	1,509	2,248	-	-
911 Telecommunications	-	-	-	-	-
Children & Youth	11,738	4,457	5,416	1,865	-
VOJO	-	-	-	-	-
Operational Services	848	439	409	-	-
Other	(4)	0	(3)	(0)	(0)
Subtotal	186,904	45,463	53,041	20,206	68,195
Total	186,904	45,463	53,041	20,206	68,195

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 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	762,856	3.308%	1,504		1,504	-	1,504
Building Security	342,163	1.484%	675		675	-	675
Finance	197,103	0.855%	389		389	-	389
Human Resources	263,698	1.143%	520		520	-	520
Information Technology	528,850	2.293%	1,042		1,042	-	1,042
Commissioners	439,266	1.905%	866		866	-	866
Solicitor	225,188	0.976%	444		444	-	444
Purchasing		0.000%	-		-	-	-
Controller	324,102	1.405%	639		639	-	639
Treasurer	188,462	0.817%	371		371	-	371
County Complex		0.000%	-		-	-	-
Election & Voter	148,371	0.643%	292		292	-	292
Tax Services	934,106	4.051%	1,842		1,842	-	1,842
Public Defender	353,384	1.532%	696		696	-	696
Reg & Recorder	227,149	0.985%	448		448	-	448
Planning	842,296	3.652%	1,660		1,660	-	1,660
Courts	684,080	2.966%	1,348		1,348	-	1,348
DJ Harvey	123,522	0.536%	244		244	-	244
DJ Bowman	87,721	0.380%	173		173	-	173
DJ Little	103,164	0.447%	203		203	-	203
DJ Beauchat	104,358	0.453%	206		206	-	206
Law Library	26,736	0.116%	53		53	-	53
Victim Witness	241,536	1.047%	476		476	-	476
Clerk Courts	368,508	1.598%	727		727	-	727
Coroner	55,461	0.240%	109		109	-	109
District Attorney	791,814	3.434%	1,561		1,561	-	1,561
Prothonotary	214,063	0.928%	422		422	-	422
Sheriff	815,388	3.536%	1,608		1,608	-	1,608
Fire Marshalls		0.000%	-		-	-	-
Prison	6,774,431	29.376%	13,355		13,355	-	13,355
Probation Services	1,956,992	8.486%	3,858		3,858	-	3,858
Protect Insp	59,468	0.258%	117		117	-	117
Emergency Services	1,333,440	5.782%	2,629		2,629	-	2,629
Veteran's Affairs	87,059	0.378%	172		172	-	172
Agricultural Extension	207,317	0.899%	409		409	-	409
VOCA		0.000%	-		-	-	-
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	765,580	3.320%	1,509		1,509	-	1,509
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,260,890	9.804%	4,457		4,457	-	4,457
VOJO		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	222,601	0.965%	439		439	-	439
Other		0.002%	0		0	-	0
Subtotal	23,061,121	100.000%	45,463	-	45,463	-	45,463
Second Allocation Total	23,061,121						
Total	23,061,121	100.000%	45,463	-	45,463	-	45,463

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

Source: General Ledger Trial Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	24	4.624%	2,453		2,453	-	2,453
Building Security	8	1.541%	817		817	-	817
Finance	5	0.963%	511		511	-	511
Human Resources	6	1.156%	613		613	-	613
Information Technology	11	2.119%	1,124		1,124	-	1,124
Commissioners	7	1.349%	716		716	-	716
Solicitor	3	0.578%	307		307	-	307
Purchasing		0.000%	-		-	-	-
Controller	6	1.156%	613		613	-	613
Treasurer	4	0.771%	409		409	-	409
Election & Voter	3	0.578%	307		307	-	307
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.661%	1,942		1,942	-	1,942
Public Defender	7	1.349%	716		716	-	716
Reg & Recorder	6	1.156%	613		613	-	613
Planning	16	3.083%	1,635		1,635	-	1,635
Courts	14	2.697%	1,431		1,431	-	1,431
DJ Harvey	4	0.771%	409		409	-	409
DJ Bowman	3	0.578%	307		307	-	307
DJ Little	3	0.578%	307		307	-	307
DJ Beauchat	3	0.578%	307		307	-	307
Law Library	1	0.193%	102		102	-	102
Victim Witness	7	1.349%	716		716	-	716
Clerk Courts	11	2.119%	1,124		1,124	-	1,124
Coroner	1	0.193%	102		102	-	102
District Attorney	15	2.890%	1,533		1,533	-	1,533
Prothonotary	6	1.156%	613		613	-	613
Sheriff	17	3.276%	1,738		1,738	-	1,738
Fire Marshalls		0.000%	-		-	-	-
Prison	136	26.204%	13,899		13,899	-	13,899
Probation Services	49	9.441%	5,008		5,008	-	5,008
Emergency Services	28	5.395%	2,862		2,862	-	2,862
Veteran's Affairs	2	0.385%	204		204	-	204
Conservation	10	1.927%	1,022		1,022	-	1,022
Agricultural Extension	5	0.963%	511		511	-	511
Domestic Relations	22	4.239%	2,248		2,248	-	2,248
Children & Youth	53	10.212%	5,416		5,416	-	5,416

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	4	0.771%	409		409	-	409
Other		0.001%	(3)		(3)	-	(3)
Subtotal	519	100.00%	53,041	-	53,041	-	53,041
Second Allocation Total	519						
Total	519	100.00%	53,041	-	53,041	-	53,041

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	11	16.923%	3,419		3,419	-	3,419
Information Technology		0.000%	-		-	-	-
Commissioners	1	1.538%	311		311	-	311
Tax Services	2	3.077%	622		622	-	622
Planning	1	1.538%	311		311	-	311
Coroner	2	3.077%	622		622	-	622
District Attorney	5	7.692%	1,554		1,554	-	1,554
Prothonotary		0.000%	-		-	-	-
Sheriff	8	12.308%	2,487		2,487	-	2,487
Fire Marshalls		0.000%	-		-	-	-
Prison	6	9.231%	1,865		1,865	-	1,865
Probation Services	15	23.077%	4,663		4,663	-	4,663
Protect Insp		0.000%	-		-	-	-
Emergency Services	1	1.538%	311		311	-	311
Conservation	7	10.769%	2,176		2,176	-	2,176
Children & Youth	6	9.231%	1,865		1,865	-	1,865
Other		0.001%	(0)		(0)	-	(0)
Subtotal	65	100.000%	20,206	-	20,206	-	20,206
Second Allocation Total	65						
Total	65	100.000%	20,206	-	20,206	-	20,206

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2018 Actual
Detail Allocation of
Law Enforcement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	10	6.452%	4,400		4,400	-	4,400
District Attorney	2	1.290%	880		880	-	880
Sheriff	20	12.903%	8,799		8,799	-	8,799
Prison	86	55.484%	37,837		37,837	-	37,837
Probation Services	37	23.871%	16,279		16,279	-	16,279
Other		0.000%	(0)		(0)	-	(0)
Subtotal	155	100.000%	68,195	-	68,195	-	68,195
Second Allocation Total	155						
Total	155	100.000%	68,195	-	68,195	-	68,195

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	65,669		65,669	65,669
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	-	-	-	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	-	-	-	
Building Security	-	-	-	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
	-	-	-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>65,669</u>	<u>-</u>	<u>65,669</u>	<u>65,669</u>

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 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	65,669		12,228	3,179	9,435	31,127	5,341	2,249	2,110
Departmental Expenditures	65,669	-	12,228	3,179	9,435	31,127	5,341	2,249	2,110
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	65,669	-	12,228	3,179	9,435	31,127	5,341	2,249	2,110
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	65,669	-	12,228	3,179	9,435	31,127	5,341	2,249	2,110
1st Allocation	65,669	-	12,228	3,179	9,435	31,127	5,341	2,249	2,110
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	65,669	-	12,228	3,179	9,435	31,127	5,341	2,249	2,110

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
Building Maintenance	2,497	556	56	1,481	-	-	404	-
Building Security	90	51	-	39	-	-	-	-
Finance	373	363	-	-	-	-	10	-
Human Resources	318	318	-	-	-	-	-	-
Information Technology	821	182	-	606	-	-	33	-
Commissioners	646	636	-	-	-	-	10	-
Solicitor	302	64	228	-	-	-	10	-
Purchasing	-	-	-	-	-	-	-	-
Controller	237	227	-	-	-	-	10	-
Treasurer	328	318	-	-	-	-	10	-
Central Phone	23	23	-	-	-	-	-	-
County Complex	-	-	-	-	-	-	-	-
Election & Voter	436	182	129	-	-	-	125	-
Tax Services	918	908	-	-	-	-	10	-
Public Defender	396	396	-	-	-	-	-	-
Reg & Recorder	792	692	-	-	-	-	100	-
Planning	58	-	-	-	-	-	58	-
Courts	5,494	3,782	1,088	569	-	-	55	-
Law Library	273	273	-	-	-	-	-	-
Victim Witness	287	-	287	-	-	-	-	-
Clerk Courts	580	522	-	-	-	-	58	-
Coroner	583	-	-	-	583	-	-	-
District Attorney	1,169	-	1,169	-	-	-	-	-
Prothonotary	788	567	221	-	-	-	-	-
Sheriff	862	804	-	-	-	-	58	-
Fire Marshalls	31	-	-	-	-	31	-	-
Prison	31,599	-	-	-	30,544	-	-	1,055
Probation Services	1,876	-	-	1,756	-	-	120	-
Protect Insp	31	-	-	-	-	31	-	-
Veteran's Affairs	44	29	-	-	-	-	15	-
Conservation	-	-	-	-	-	-	-	-
Agricultural Extension	-	-	-	-	-	-	-	-
911 Telecommunications	6,252	-	-	-	-	5,197	-	1,055
Other	3,412	1,335	1	831	-	82	1,163	-
Subtotal	65,669	12,228	3,179	9,435	31,127	5,341	2,249	2,110
Total	65,669	12,228	3,179	9,435	31,127	5,341	2,249	2,110

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,448	4.543%	556		556	-	556
Building Security	225	0.418%	51		51	-	51
Finance	1,600	2.970%	363		363	-	363
Human Resources	1,400	2.598%	318		318	-	318
Information Technology	800	1.485%	182		182	-	182
Commissioners	2,804	5.204%	636		636	-	636
Solicitor	280	0.520%	64		64	-	64
Purchasing		0.000%	-		-	-	-
Controller	1,000	1.856%	227		227	-	227
Treasurer	1,400	2.598%	318		318	-	318
Central Phone	100	0.186%	23		23	-	23
Election & Voter	800	1.485%	182		182	-	182
Tax Services	4,000	7.424%	908		908	-	908
Public Defender	1,745	3.239%	396		396	-	396
Reg & Recorder	3,050	5.661%	692		692	-	692
Courts	16,665	30.930%	3,782		3,782	-	3,782
Law Library	1,205	2.236%	273		273	-	273
Clerk Courts	2,300	4.269%	522		522	-	522
Prothonotary	2,500	4.640%	567		567	-	567
Sheriff	3,545	6.579%	804		804	-	804
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	126	0.234%	29		29	-	29
Operational Services		0.000%	-		-	-	-
Other	5,887	10.93%	1,335		1,335	-	1,335
Subtotal	53,880	100.000%	12,228	-	12,228	-	12,228
Second Allocation Total	53,880						
Total	53,880	100.000%	12,228	-	12,228	-	12,228

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.774%	56		56	-	56
Solicitor	510	7.182%	228		228	-	228
Election & Voter	289	4.070%	129		129	-	129
Courts	2,431	34.235%	1,088		1,088	-	1,088
Victim Witness	640	9.013%	287		287	-	287
District Attorney	2,612	36.784%	1,169		1,169	-	1,169
Prothonotary	493	6.943%	221		221	-	221
Other		-0.001%	1		1	-	1
Subtotal	7,101	100.000%	3,179	-	3,179	-	3,179
Second Allocation Total	7,101						
Total	7,101	100.000%	3,179	-	3,179	-	3,179

(A) Alloc Basis:

Net Usable Square Footage Occupied - Old Courthouse

Source:

Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 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%	1,481		1,481	-	1,481
Building Security	282	0.417%	39		39	-	39
Information Technology	4,343	6.419%	606		606	-	606
Courts	4,083	6.034%	569		569	-	569
DJ Harvey	3,021	4.464%	421		421	-	421
DJ Beauchat	3,021	4.464%	421		421	-	421
Probation Services	12,595	18.614%	1,756		1,756	-	1,756
Domestic Relations	8,830	13.050%	1,231		1,231	-	1,231
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	1,760		1,760	-	1,760
Operational Services	2,298	3.396%	320		320	-	320
Other	5,952	8.797%	831		831	-	831
Subtotal	67,663	100.000%	9,435	-	9,435	-	9,435
Second Allocation Total	67,663						
Total	67,663	100.000%	9,435	-	9,435	-	9,435

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Detail Allocation of
Adult Correctional Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coroner	2,193	1.873%	583		583	-	583
Prison	114,879	98.127%	30,544		30,544	-	30,544
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	31,127	-	31,127	-	31,127
Second Allocation Total	117,072						
Total	117,072	100.000%	31,127	-	31,127	-	31,127

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Detail Allocation of
Emergency Training Facility

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Marshalls	233	0.588%	31		31	-	31
Protect Insp	233	0.588%	31		31	-	31
911 Telecommunications	38,536	97.313%	5,197		5,197	-	5,197
Other	598	1.511%	82		82	-	82
Subtotal	39,600	100.000%	5,341	-	5,341	-	5,341
Second Allocation Total	39,600						
Total	39,600	100.000%	5,341	-	5,341	-	5,341

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Detail Allocation of
St Francis

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.950%	404		404	-	404
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	10		10	-	10
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	33		33	-	33
Commissioners	144	0.429%	10		10	-	10
Solicitor	144	0.429%	10		10	-	10
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	10		10	-	10
Treasurer	144	0.429%	10		10	-	10
Election & Voter	1,860	5.538%	125		125	-	125
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	10		10	-	10
Reg & Recorder	1,488	4.430%	100		100	-	100
Planning	864	2.572%	58		58	-	58
Courts	816	2.429%	55		55	-	55
Clerk Courts	864	2.572%	58		58	-	58
Sheriff	864	2.572%	58		58	-	58
Probation Services	1,799	5.356%	120		120	-	120
Veteran's Affairs	225	0.670%	15		15	-	15
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	1,163		1,163	-	1,163
Subtotal	33,588	100.000%	2,249	-	2,249	-	2,249
Second Allocation Total	33,588						
Total	33,588	100.000%	2,249	-	2,249	-	2,249

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2018 Actual
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Complex		0.000%	-		-	-	-
Prison	50	50.000%	1,055		1,055	-	1,055
911 Telecommunications	50	50.000%	1,055		1,055	-	1,055
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	2,110	-	2,110	-	2,110
Second Allocation Total	100						
Total	100	100.000%	2,110	-	2,110	-	2,110

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	1,765,162		1,765,162	1,765,162
Allocated Additions				
Building Depreciation	61,681	-	61,681	
Equipment Depreciation	10,536	-	10,536	
Employee Benefits	1,581	-	1,581	
Liability Insurance	7,376	-	7,376	
Property Insurance	2,497	-	2,497	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		90,130	90,130	
Building Security		42,709	42,709	
Finance		20,310	20,310	
Human Resources		27,991	27,991	
Information Technology		30,048	30,048	
Commissioners		16,115	16,115	
Solicitor		-	-	
Purchasing		-	-	
Controller		23,822	23,822	
Treasurer		414	414	
Central Phone		472	472	
County Complex		-	-	
Total Allocated Additions	<u>83,671</u>	<u>252,011</u>	<u>335,682</u>	<u>335,682</u>
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	(27,849)		(27,849)	
	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustmer	<u>(27,849)</u>	<u>-</u>	<u>(27,849)</u>	<u>(27,849)</u>
Total to be Allocated	<u><u>1,820,984</u></u>	<u><u>252,011</u></u>	<u><u>2,072,995</u></u>	<u><u>2,072,995</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building	
Wages and Benefits									
Salaries and Wages	762,856	75,735	334,316	40,650	185,526	-	598	126,031	
Other Expenses and Cost									
Supplies	66,091	6,561	28,964	3,522	16,073	-	52	10,919	
Minor Equipment	19,067	1,893	8,356	1,016	4,637	-	15	3,150	
Other Costs	607	60	266	32	148	-	0	100	
Software License	-	-	-	-	-	-	-	-	
Advertising	2,471	245	1,083	132	601	-	2	408	
Telephone	27,849	27,849	-	-	-	-	-	-	
Postage	44	4	19	2	11	-	0	7	
Shipping Expense	-	-	-	-	-	-	-	-	
Utilities	185,250	18,391	81,185	9,871	45,053	-	145	30,605	
Building Repairs & Maintenance	46,537	4,620	20,394	2,480	11,318	-	36	7,688	
Archive Lease	-	-	-	-	-	-	-	-	
Contracted Services	60,346	5,991	26,446	3,216	14,676	-	47	9,970	
Vehicle Repair	2,690	267	1,179	143	654	-	2	444	
Gasoline	7,201	715	3,156	384	1,751	-	6	1,190	
Computer Maint	-	-	-	-	-	-	-	-	
Equip/Equip Rental	18,354	1,822	8,043	978	4,464	-	14	3,032	
Mileage	875	87	383	47	213	-	1	145	
Training	1,340	133	587	71	326	-	1	221	
Equipment Repair	-	-	-	-	-	-	-	-	
Employee Benefits	440,511	43,733	193,050	23,473	107,132	-	345	72,777	
Uniforms	438	43	192	23	107	-	0	72	
Prof Services	18,512	1,838	8,113	986	4,502	-	15	3,058	
Rental of Land and Buildings	104,123	10,337	45,631	5,548	25,323	-	82	17,202	
Departmental Expenditures	1,765,162	200,327	761,364	92,576	422,512	-	1,361	287,021	-
Cost Adjustments									
Deductions	-	-	-	-	-	-	-	-	-
Departmental Cost Adjustments									
Reclass to Central Telephone	(27,849)	(27,849)							
Reclass from IT	-								
Functional Cost	1,737,313	172,478	761,364	92,576	422,512	-	1,361	287,021	-
Additions: 1st Central Service Centers	83,671	83,671							
REALLOCATE ADMIN		(256,149)	124,627	15,154	69,162	-	223	46,983	-

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building	
Allocable Costs	1,820,984	-	885,992	107,730	491,674	-	1,584	334,004	-
Unallocated	-								-
1st Allocation	1,820,984	-	885,992	107,730	491,674	-	1,584	334,004	-
Additions: 2nd Central Service Centers	252,011	252,011							
REALLOCATE ADMIN		(252,011)	122,615	14,909	68,044	-	219	46,224	-
Allocable Costs	252,011	-	122,615	14,909	68,044	-	219	46,224	-
Unallocated	-								-
2nd Allocation	252,011	-	122,615	14,909	68,044	-	219	46,224	-
Total Allocated	2,072,995	-	1,008,607	122,639	559,718	-	1,803	380,228	-

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg
Building Maintenance	90,130	37,398	4	25	-	284
Building Security	5,363	3,741	-	-	-	-
Finance	26,616	26,606	2	-	-	8
Human Resources	23,688	23,280	408	-	-	-
Information Technology	38,288	13,302	-	-	-	27
Commissioners	46,723	46,626	89	-	-	8
Solicitor	13,179	13,136	35	-	-	8
Controller	16,737	16,628	101	-	-	8
Treasurer	28,272	23,280	4,984	-	-	8
Central Phone	1,663	1,663	-	-	-	-
Election & Voter	47,747	18,108	7,897	21,639	-	103
Tax Services	107,490	66,513	40,969	-	-	8
Public Defender	30,767	29,016	1,751	-	-	-
Reg & Recorder	51,590	50,717	791	-	-	82
Planning	1,520	-	973	499	-	48
Courts	343,396	317,535	2,355	-	-	44
DJ Harvey	37,274	-	5,962	13,954	-	-
DJ Bowman	8,810	-	-	8,810	-	-
DJ Little	8,810	-	-	8,810	-	-
Law Library	20,037	20,037	-	-	-	-
Victim Witness	10,642	10,642	-	-	-	-
Clerk Courts	48,116	38,245	9,823	-	-	48
Coroner	99	-	99	-	-	-
District Attorney	46,178	43,433	2,745	-	-	-
Prothonotary	51,818	49,768	2,050	-	-	-
Sheriff	62,504	58,947	3,509	-	-	48
Fire Marshalls	-	-	-	-	-	-
Prison	186,506	-	1,204	185,302	-	-
Probation Services	76,253	-	3,777	-	-	99
Protect Insp	32	-	32	-	-	-
Emergency Services	153	-	153	-	-	-
Veteran's Affairs	2,183	2,095	75	-	-	13
Agricultural Extension	1,208	-	396	812	-	-
Haz Mat Emg Response	33	-	33	-	-	-
Domestic Relations	74,664	-	23,922	-	-	-
911 Telecommunications	310,481	-	3	310,478	-	-
Children & Youth	77,311	-	4,790	-	-	-
Operational Services	13,207	-	2	-	-	-
Other	133,310	97,891	6	249	-	959
Subtotal	2,072,995	1,008,607	122,639	559,718	-	1,803
Total	2,072,995	1,008,607	122,639	559,718	-	1,803

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	37,398		37,398		37,398
Building Security	225	0.369%	3,269		3,269	472	3,741
Finance	1,600	2.624%	23,247		23,247	3,359	26,606
Human Resources	1,400	2.296%	20,341		20,341	2,939	23,280
Information Technology	800	1.312%	11,623		11,623	1,679	13,302
Commissioners	2,804	4.598%	40,740		40,740	5,886	46,626
Solicitor	790	1.296%	11,478		11,478	1,658	13,136
Purchasing		0.000%	-		-	-	-
Controller	1,000	1.640%	14,529		14,529	2,099	16,628
Treasurer	1,400	2.296%	20,341		20,341	2,939	23,280
Central Phone	100	0.164%	1,453		1,453	210	1,663
Election & Voter	1,089	1.786%	15,822		15,822	2,286	18,108
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.559%	58,116		58,116	8,397	66,513
Public Defender	1,745	2.862%	25,353		25,353	3,663	29,016
Reg & Recorder	3,050	5.002%	44,314		44,314	6,403	50,717
Courts	19,096	31.315%	277,446		277,446	40,089	317,535
Law Library	1,205	1.976%	17,507		17,507	2,530	20,037
Victim Witness	640	1.050%	9,298		9,298	1,344	10,642
Clerk Courts	2,300	3.772%	33,417		33,417	4,828	38,245
District Attorney	2,612	4.283%	37,950		37,950	5,483	43,433
Prothonotary	2,993	4.908%	43,485		43,485	6,283	49,768
Sheriff	3,545	5.813%	51,505		51,505	7,442	58,947
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	126	0.207%	1,830		1,830	265	2,095
Operational Services		0.000%	-		-	-	-
Other	5,887	9.654%	85,530		85,530	12,361	97,891
Subtotal	60,981	100.000%	885,992	-	885,992	122,615	1,008,607
Second Allocation Total	58,407						
Total	60,981	100.000%	885,992	-	885,992	122,615	1,008,607

(A) Alloc basis:

Net Usable Square Footage Occupied - New & Old Courthouses

Source:

Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	9	0.004%	4		4		4
Finance	5	0.002%	2		2		2
Human Resources	733	0.332%	358		358	50	408
Information Technology	1	0.000%	-		-	-	-
Commissioners	159	0.072%	78		78	11	89
Solicitor	65	0.029%	31		31	4	35
Purchasing		0.000%	-		-	-	-
Controller	183	0.083%	89		89	12	101
Treasurer	8,959	4.064%	4,378		4,378	606	4,984
Election & Voter	14,195	6.439%	6,937		6,937	960	7,897
Tax Services	73,647	33.406%	35,988		35,988	4,981	40,969
Public Defender	3,148	1.428%	1,538		1,538	213	1,751
Reg & Recorder	1,423	0.645%	695		695	96	791
Planning	1,751	0.794%	855		855	118	973
Courts	4,234	1.921%	2,069		2,069	286	2,355
DJ Harvey	10,717	4.861%	5,237		5,237	725	5,962
DJ Beauchat	6,649	3.016%	3,249		3,249	450	3,699
Clerk Courts	17,659	8.010%	8,629		8,629	1,194	9,823
Coroner	178	0.081%	87		87	12	99
District Attorney	4,933	2.238%	2,411		2,411	334	2,745
Prothonotary	3,685	1.672%	1,801		1,801	249	2,050
Sheriff	6,307	2.861%	3,082		3,082	427	3,509
Prison	2,165	0.982%	1,058		1,058	146	1,204
Probation Services	6,790	3.080%	3,318		3,318	459	3,777
Protect Insp	58	0.026%	28		28	4	32
Emergency Services	274	0.124%	134		134	19	153
Veteran's Affairs	135	0.061%	66		66	9	75
Agricultural Extension	712	0.323%	348		348	48	396
Haz Mat Emg Response	60	0.027%	29		29	4	33
Domestic Relations	43,002	19.506%	21,014		21,014	2,908	23,922
911 Telecommunications	7	0.003%	3		3	-	3
Children & Youth	8,611	3.906%	4,208		4,208	582	4,790
Operational Services	5	0.002%	2		2	-	2
Other		0.002%	4		4	2	6
Subtotal	220,459	100.000%	107,730	-	107,730	14,909	122,639
Second Allocation Total	220,450						
Total	220,459	100.000%	107,730	-	107,730	14,909	122,639

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 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	9	0.005%	25		25		25
County Complex		0.000%	-		-	-	-
Election & Voter	7,173	3.866%	19,008		19,008	2,631	21,639
Planning	166	0.089%	438		438	61	499
DJ Harvey	4,626	2.493%	12,257		12,257	1,697	13,954
DJ Bowman	2,921	1.574%	7,739		7,739	1,071	8,810
DJ Little	2,921	1.574%	7,739		7,739	1,071	8,810
DJ Beauchat	2,921	1.574%	7,739		7,739	1,071	8,810
Prison	61,420	33.106%	162,774		162,774	22,528	185,302
Conservation	110	0.059%	290		290	40	330
Agricultural Extension	269	0.145%	713		713	99	812
911 Telecommunications	102,912	55.470%	272,732		272,732	37,746	310,478
Other	79	0.04500%	220		220	29	249
Subtotal	185,526	100.000%	491,674	-	491,674	68,044	559,718
Second Allocation Total	185,516						
Total	185,526	100.00%	491,674	-	491,674	68,044	559,718

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Detail Allocation of
Legion Bldg

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

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 Actual
Detail Allocation of
St Francis Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.950%	284		284		284
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	7		7	1	8
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	23		23	4	27
Commissioners	144	0.429%	7		7	1	8
Solicitor	144	0.429%	7		7	1	8
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	7		7	1	8
Treasurer	144	0.429%	7		7	1	8
Election & Voter	1,860	5.538%	88		88	15	103
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	7		7	1	8
Reg & Recorder	1,488	4.430%	70		70	12	82
Planning	864	2.572%	41		41	7	48
Courts	816	2.429%	38		38	6	44
Clerk Courts	864	2.572%	41		41	7	48
Sheriff	864	2.572%	41		41	7	48
Probation Services	1,799	5.356%	85		85	14	99
Veteran's Affairs	225	0.670%	11		11	2	13
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	820		820	139	959
Subtotal	33,588	100.000%	1,584	-	1,584	219	1,803
Second Allocation Total	27,559						
Total	33,588	100.000%	1,584	-	1,584	219	1,803

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2018 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%	52,419		52,419		52,419
Building Security	282	0.417%	1,393		1,393	229	1,622
Information Technology	4,343	6.419%	21,440		21,440	3,519	24,959
Courts	4,083	6.034%	20,154		20,154	3,308	23,462
DJ Harvey	3,021	4.464%	14,910		14,910	2,448	17,358
DJ Beauchat	3,021	4.464%	14,910		14,910	2,448	17,358
Probation Services	12,595	18.614%	62,171		62,171	10,206	72,377
Domestic Relations	8,830	13.050%	43,587		43,587	7,155	50,742
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	62,295		62,295	10,226	72,521
Operational Services	2,298	3.396%	11,343		11,343	1,862	13,205
Other	5,952	8.797%	29,382		29,382	4,823	34,205
Subtotal	67,663	100.000%	334,004	-	334,004	46,224	380,228
Second Allocation Total	57,044						
Total	67,663	100.000%	334,004	-	334,004	46,224	380,228

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA
Building Security 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	490,688		490,688	490,688
Allocated Additions				
Building Depreciation	1,573	-	1,573	
Equipment Depreciation	1,268	-	1,268	
Employee Benefits	791	-	791	
Liability Insurance	5,892	-	5,892	
Property Insurance	90	-	90	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	4,662	701	5,363	
Building Security		1,953	1,953	
Finance		5,574	5,574	
Human Resources		9,467	9,467	
Information Technology		9,824	9,824	
Commissioners		4,835	4,835	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,646	5,646	
Treasurer		125	125	
Central Phone		172	172	
County Complex		-	-	
Total Allocated Additions	<u>14,276</u>	<u>38,297</u>	<u>52,573</u>	<u>52,573</u>
Departmental Cost Adjustments				
Reclass from IT	<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>504,964</u></u>	<u><u>38,297</u></u>	<u><u>543,261</u></u>	<u><u>543,261</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Security 2018 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	342,163		215,811	126,352
<u>Other Expenses and Cost</u>				
Supplies	3,016		1,902	1,114
Minor Equipment	3,521		2,221	1,300
Advertising	-		-	-
Miscellaneous	1,165		735	430
Utilities	419		264	155
Training	-		-	-
Contracted Services	19,822		12,502	7,320
Employee Benefits	118,249		74,582	43,666
Equipment Repairs	595		375	220
Uniforms	1,738		1,096	642
Departmental Expenditures	490,688	-	309,489	181,199
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Reclass from IT	-			
Functional Cost	490,688	-	309,489	181,199
Additions: 1st Central Service Centers	14,276	14,276		
REALLOCATE ADMIN		(14,276)	9,004	5,272
Allocable Costs Unallocated	504,964	-	318,493	186,471
1st Allocation	504,964	-	318,493	186,471
Additions: 2nd Central Service Centers	38,297	38,297		
REALLOCATE ADMIN		(38,297)	24,155	14,142
Allocable Costs Unallocated	38,297	-	24,155	14,142
2nd Allocation	38,297	-	24,155	14,142
Total Allocated	543,261	-	342,648	200,613

ADAMS COUNTY, PENNSYLVANIA
Building Security 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	42,709	13,444	29,265
Building Security	1,953	1,175	778
Finance	9,021	9,021	-
Human Resources	7,894	7,894	-
Information Technology	17,563	4,511	13,052
Commissioners	15,808	15,808	-
Solicitor	4,452	4,452	-
Purchasing	-	-	-
Controller	5,638	5,638	-
Treasurer	7,894	7,894	-
Central Phone	564	564	-
Election & Voter	6,140	6,140	-
Tax Appraising	-	-	-
Tax Services	22,551	22,551	-
Public Defender	9,839	9,839	-
Reg & Recorder	17,197	17,197	-
Courts	119,933	107,664	12,269
DJ Harvey	9,077	-	9,077
DJ Beauchat	9,077	-	9,077
Law Library	6,793	6,793	-
Victim Witness	3,610	3,610	-
Clerk Courts	12,969	12,969	-
District Attorney	14,725	14,725	-
Prothonotary	16,875	16,875	-
Sheriff	19,986	19,986	-
Probation Services	37,848	-	37,848
Veteran's Affairs	711	711	-
Domestic Relations	26,534	-	26,534
Children & Youth	37,923	-	37,923
Operational Services	6,906	-	6,906
Other	51,071	33,187	17,884
Subtotal	543,261	342,648	200,613
Total	543,261	342,648	200,613

ADAMS COUNTY, PENNSYLVANIA
Building Security 2018 Actual
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	13,444		13,444		13,444
Building Security	225	0.369%	1,175		1,175		1,175
Finance	1,600	2.624%	8,357		8,357	664	9,021
Human Resources	1,400	2.296%	7,313		7,313	581	7,894
Information Technology	800	1.312%	4,179		4,179	332	4,511
Commissioners	2,804	4.598%	14,644		14,644	1,164	15,808
Solicitor	790	1.295%	4,124		4,124	328	4,452
Purchasing		0.000%	-		-	-	-
Controller	1,000	1.640%	5,223		5,223	415	5,638
Treasurer	1,400	2.296%	7,313		7,313	581	7,894
Central Phone	100	0.164%	522		522	42	564
Election & Voter	1,089	1.786%	5,688		5,688	452	6,140
Tax Services	4,000	6.559%	20,890		20,890	1,661	22,551
Public Defender	1,745	2.862%	9,115		9,115	724	9,839
Reg & Recorder	3,050	5.002%	15,931		15,931	1,266	17,197
Courts	19,096	31.315%	99,736		99,736	7,928	107,664
Law Library	1,205	1.976%	6,293		6,293	500	6,793
Victim Witness	640	1.050%	3,344		3,344	266	3,610
Clerk Courts	2,300	3.772%	12,014		12,014	955	12,969
District Attorney	2,612	4.283%	13,641		13,641	1,084	14,725
Prothonotary	2,993	4.908%	15,632		15,632	1,243	16,875
Sheriff	3,545	5.813%	18,514		18,514	1,472	19,986
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	126	0.207%	659		659	52	711
Other	5,887	9.654%	30,742		30,742	2,445	33,187
Subtotal	60,981	100.000%	318,493	-	318,493	24,155	342,648
Second Allocation Total	58,182						
Total	60,981	100.000%	318,493	-	318,493	24,155	342,648

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2018 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%	29,265		29,265		29,265
Building Security	282	0.417%	778		778		778
Information Technology	4,343	6.419%	11,970		11,970	1,082	13,052
Courts	4,083	6.034%	11,252		11,252	1,017	12,269
DJ Harvey	3,021	4.464%	8,324		8,324	753	9,077
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	8,324		8,324	753	9,077
Probation Services	12,595	18.614%	34,710		34,710	3,138	37,848
Domestic Relations	8,830	13.050%	24,334		24,334	2,200	26,534
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	34,779		34,779	3,144	37,923
Operational Services	2,298	3.396%	6,333		6,333	573	6,906
Other	5,952	8.797%	16,402		16,402	1,482	17,884
Subtotal	67,663	100.000%	186,471	-	186,471	14,142	200,613
Second Allocation Total	56,762						
Total	67,663	100.000%	186,471	-	186,471	14,142	200,613

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Nature And Extent Of Services

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

These activities have been functionalized and allocated as follows:

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

Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	410,852		410,852	410,852
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,963	-	2,963	
Equipment Depreciation	-	-	-	
Employee Benefits	1,186	-	1,186	
Liability Insurance	900	-	900	
Property Insurance	373	-	373	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	23,256	3,360	26,616	
Building Security	8,357	664	9,021	
Finance		6,019	6,019	
Human Resources		5,796	5,796	
Information Technology		18,304	18,304	
Commissioners		4,157	4,157	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,939	5,939	
Treasurer		115	115	
Central Phone		300	300	
County Complex		-	-	
Total Allocated Additions	37,035	44,654	81,689	81,689
Departmental Cost Adjustments				
Reclass from Commissioners	-		-	
Reclass from Treasurer	-		-	
Reclass from Controller	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>447,887</u>	<u>44,654</u>	<u>492,541</u>	<u>492,541</u>

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 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	197,103		195,922		1,181
<u>Other Expenses and Cost</u>					
Supplies	1,460		1,452		9
Publications	-		-		-
Minor Equipment	1,410		1,402		8
Professional Services	102,617	-	17,877	84,125	615
Accounting Fees	-		-		-
Software License	-		-		-
Telephone Expense	48		47		0
Postage Expense	10		10		0
Contract Services	24,191		24,046		145
Equipment Repairs/Maint	-		-		-
Training	2,020		2,008		12
Conferences	2,703		2,686		16
Dues/Memberships	1,388		1,380		8
Benefits	77,904		77,437		467
Mileage	-		-		-
Advertising Expenses	-		-		-
Capital purchases	-		-		-
Departmental Expenditures	410,852	-	324,266	84,125	2,462
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 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	410,852	-	324,266	84,125	2,462
Additions: 1st Central Service Centers	37,035	37,035	-		
REALLOCATE ADMIN		(37,035)	29,230	7,583	222
Allocable Costs	447,887	-	353,496	91,708	2,684
Unallocated	-				
1st Allocation	447,887	-	353,496	91,708	2,684
Additions: 2nd Central Service Centers	44,654	44,654			
REALLOCATE ADMIN		(44,654)	35,243	9,143	268
Allocable Costs	44,654	-	35,243	9,143	268
Unallocated	-				
2nd Allocation	44,654	-	35,243	9,143	268
Total Allocated	492,541	-	388,739	100,851	2,952

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	20,310	16,126	4,184	-
Building Security	5,574	4,426	1,148	-
Finance	6,019	4,779	1,240	-
Human Resources	17,650	14,014	3,636	-
Information Technology	7,779	6,177	1,602	-
Commissioners	12,882	10,229	2,653	-
Solicitor	4,427	3,515	912	-
Controller	4,304	3,417	887	-
Treasurer	6,626	5,261	1,365	-
Election & Voter	10,413	8,268	2,145	-
Tax Services	19,843	15,756	4,087	-
Public Defender	5,049	4,009	1,040	-
Reg & Recorder	5,803	4,608	1,195	-
Planning	8,524	6,768	1,756	-
Courts	42,715	33,916	8,799	-
DJ Harvey	5,103	4,052	1,051	-
DJ Bowman	5,103	4,052	1,051	-
DJ Little	5,103	4,052	1,051	-
DJ Beauchat	5,097	4,047	1,050	-
Law Library	3,087	2,451	636	-
Victim Witness	14,855	11,795	3,060	-
Clerk Courts	8,899	7,066	1,833	-
Coroner	6,971	5,535	1,436	-
District Attorney	16,827	13,361	3,466	-
Prothonotary	5,789	4,596	1,193	-
Sheriff	10,535	8,365	2,170	-
Fire Marshalls	-	-	-	-
Prison	32,668	25,938	6,730	-
Probation Services	15,604	12,389	3,215	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Juvenile Probation	-	-	-	-
Protect Insp	2,994	2,377	617	-
Emergency Services	26,026	20,665	5,361	-
Veteran's Affairs	4,230	3,359	871	-
Conservation	4,363	3,464	899	-
Agricultural Extension	5,068	4,024	1,044	-
Domestic Relations	11,794	9,364	2,430	-
911 Telecommunications	-	-	-	-
Children & Youth	44,100	35,016	9,084	-
Liquid Fuels	2,952	-	-	2,952
Operational Services	4,076	3,237	839	-
Other	73,380	58,265	15,115	-
Subtotal	492,542	388,739	100,851	2,952
Total	492,542	388,739	100,851	2,952

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,952	4.562%	16,126		16,126		16,126
Building Security	810	1.252%	4,426		4,426		4,426
Finance	875	1.352%	4,779		4,779		4,779
Human Resources	2,317	3.580%	12,655		12,655	1,359	14,014
Information Technology	1,021	1.578%	5,578		5,578	599	6,177
Commissioners	1,691	2.613%	9,237		9,237	992	10,229
Solicitor	581	0.898%	3,174		3,174	341	3,515
Controller	565	0.873%	3,086		3,086	331	3,417
Treasurer	870	1.344%	4,751		4,751	510	5,261
Election & Voter	1,367	2.112%	7,466		7,466	802	8,268
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,605	4.025%	14,228		14,228	1,528	15,756
Public Defender	663	1.024%	3,620		3,620	389	4,009
Reg & Recorder	762	1.177%	4,161		4,161	447	4,608
Planning	1,119	1.729%	6,112		6,112	656	6,768
Courts	5,607	8.664%	30,627		30,627	3,289	33,916
DJ Harvey	670	1.035%	3,659		3,659	393	4,052
DJ Bowman	670	1.035%	3,659		3,659	393	4,052
DJ Little	670	1.035%	3,659		3,659	393	4,052
DJ Beauchat	669	1.034%	3,655		3,655	392	4,047
Law Library	405	0.626%	2,213		2,213	238	2,451
Victim Witness	1,950	3.013%	10,651		10,651	1,144	11,795
Clerk Courts	1,168	1.805%	6,381		6,381	685	7,066
Constables		0.000%	-		-	-	-
Coroner	915	1.414%	4,998		4,998	537	5,535
District Attorney	2,209	3.413%	12,065		12,065	1,296	13,361
Prothonotary	760	1.174%	4,150		4,150	446	4,596
Sheriff	1,383	2.137%	7,554		7,554	811	8,365
Fire Marshalls		0.000%	-		-	-	-
Prison	4,288	6.626%	23,423		23,423	2,515	25,938
Probation Services	2,048	3.165%	11,188		11,188	1,201	12,389
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	393	0.607%	2,146		2,146	231	2,377
Emergency Services	3,416	5.279%	18,661		18,661	2,004	20,665
Veteran's Affairs	555	0.858%	3,033		3,033	326	3,359
Conservation	573	0.885%	3,128		3,128	336	3,464
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 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	665	1.028%	3,634		3,634	390	4,024
Domestic Relations	1,548	2.392%	8,456		8,456	908	9,364
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	5,789	8.945%	31,620		31,620	3,396	35,016
Operational Services	535	0.827%	2,923		2,923	314	3,237
Other	9,631	14.884%	52,614		52,614	5,651	58,265
Subtotal	64,715	100.000%	353,496	-	353,496	35,243	388,739
Second Allocation Total	60,078						
Total	64,715	100.000%	353,496	-	353,496	35,243	388,739

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,952	4.562%	4,184		4,184		4,184
Building Security	810	1.252%	1,148		1,148		1,148
Finance	875	1.352%	1,240		1,240		1,240
Human Resources	2,317	3.580%	3,283		3,283	353	3,636
Information Technology	1,021	1.578%	1,447		1,447	155	1,602
Commissioners	1,691	2.613%	2,396		2,396	257	2,653
Solicitor	581	0.898%	824		824	88	912
Controller	565	0.873%	801		801	86	887
Treasurer	870	1.344%	1,233		1,233	132	1,365
Election & Voter	1,367	2.112%	1,937		1,937	208	2,145
Tax Services	2,605	4.025%	3,691		3,691	396	4,087
Public Defender	663	1.024%	939		939	101	1,040
Reg & Recorder	762	1.177%	1,079		1,079	116	1,195
Planning	1,119	1.729%	1,586		1,586	170	1,756
Courts	5,607	8.664%	7,946		7,946	853	8,799
DJ Harvey	670	1.035%	949		949	102	1,051
DJ Bowman	670	1.035%	949		949	102	1,051
DJ Little	670	1.035%	949		949	102	1,051
DJ Beauchat	669	1.034%	948		948	102	1,050
Law Library	405	0.626%	574		574	62	636
Victim Witness	1,950	3.013%	2,763		2,763	297	3,060
Clerk Courts	1,168	1.805%	1,655		1,655	178	1,833
Coroner	915	1.414%	1,297		1,297	139	1,436
District Attorney	2,209	3.413%	3,130		3,130	336	3,466
Prothonotary	760	1.174%	1,077		1,077	116	1,193
Sheriff	1,383	2.137%	1,960		1,960	210	2,170
Fire Marshalls		0.000%	-		-	-	-
Prison	4,288	6.626%	6,077		6,077	653	6,730
Probation Services	2,048	3.165%	2,903		2,903	312	3,215
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	393	0.607%	557		557	60	617
Emergency Services	3,416	5.279%	4,841		4,841	520	5,361
Veteran's Affairs	555	0.858%	787		787	84	871
Conservation	573	0.885%	812		812	87	899
Agricultural Extension	665	1.028%	943		943	101	1,044
Domestic Relations	1,548	2.392%	2,194		2,194	236	2,430
Children & Youth	5,789	8.945%	8,203		8,203	881	9,084
Operational Services	535	0.827%	758		758	81	839
Other	9,631	14.884%	13,648		13,648	1,467	15,115
Subtotal	64,715	100.000%	91,708	-	91,708	9,143	100,851
Second Allocation Total	60,078						
Total	64,715	100.000%	91,708	-	91,708	9,143	100,851

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2018 Actual
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	2,684		2,684	268	2,952
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	2,684	-	2,684	268	2,952
Second Allocation Total	100						
Total	100	100.000%	2,684	-	2,684	268	2,952

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2018 Actual
Nature And Extent Of Services

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

Ref: OMB 2 CFR 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	560,480		560,480	560,480
Deductions			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,334	-	2,334	
Equipment Depreciation	98	-	98	
Employee Benefits	1,186	-	1,186	
Liability Insurance	1,133	-	1,133	
Property Insurance	318	-	318	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	20,699	2,989	23,688	
Building Security	7,313	581	7,894	
Finance	15,938	1,712	17,650	
Human Resources		7,012	7,012	
Information Technology		42,665	42,665	
Commissioners		8,902	8,902	
Solicitor		-	-	
Purchasing		-	-	
Controller		16,052	16,052	
Treasurer		289	289	
Central Phone		343	343	
County Complex		-	-	
Total Allocated Additions	49,019	80,545	129,564	129,564
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>609,499</u>	<u>80,545</u>	<u>690,044</u>	<u>690,044</u>

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Payroll
<u>Wages and Benefits</u>				
Salaries & Wages	263,698		250,513	13,185
	-			
<u>Other Expenses and Cost</u>				
Supplies	4,444		4,221	222
Publications	111		106	6
Minor Equipment/Building Repair	9,570		9,091	478
Professional Services	158,613		150,682	7,931
Software License	-		-	-
Advertising	281		267	14
Telephone	411		390	21
Miscellaneous	-		-	-
Postage	685		651	34
Travel	-		-	-
Contracted Services	6,579		6,250	329
Training	425		404	21
Dues / Memberships	1,520		1,444	76
Conf/Conventions	2,119		2,013	106
Employee Benefits	112,025		106,424	5,601
Departmental Expenditures	560,480	-	532,456	28,024
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from Finance	-			
Functional Cost	560,480	-	532,456	28,024
Additions: 1st				
Central Service Centers	49,019	49,019		
REALLOCATE ADMIN		(49,019)	46,568	2,451
Allocable Costs	609,499	-	579,024	30,475
Unallocated	-			
1st Allocation	609,499	-	579,024	30,475
Additions: 2nd				
Central Service Centers	80,545	80,545		
REALLOCATE ADMIN		(80,545)	76,518	4,027
Allocable Costs	80,545	-	76,518	4,027
Unallocated	-			
2nd Allocation	80,545	-	76,518	4,027
Total Allocated	690,044	-	655,542	34,502

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Payroll
Building Maintenance	27,991	26,774	1,217
Building Security	9,467	8,923	544
Finance	5,796	5,576	220
Human Resources	7,012	6,694	318
Information Technology	14,717	14,038	679
Commissioners	9,333	8,936	397
Solicitor	4,013	3,829	184
Controller	8,106	7,659	447
Treasurer	5,381	5,107	274
Election & Voter	4,008	3,829	179
Tax Services	26,586	24,252	2,334
Public Defender	9,376	8,936	440
Reg & Recorder	8,037	7,659	378
Planning	21,396	20,423	973
Courts	19,546	17,867	1,679
DJ Harvey	5,305	5,107	198
DJ Bowman	4,028	3,829	199
DJ Little	4,028	3,829	199
DJ Beauchat	4,026	3,829	197
Law Library	1,343	1,279	64
Victim Witness	9,417	8,936	481
Clerk Courts	14,724	14,038	686
Coroner	1,430	1,279	151
District Attorney	20,071	19,145	926
Prothonotary	8,037	7,659	378
Sheriff	22,935	21,702	1,233
Fire Marshalls	-	-	-
Prison	181,955	173,589	8,366
Probation Services	65,499	62,543	2,956
Juvenile Probation	-	-	-
Protect Insp	67	-	67
Emergency Services	37,922	35,739	2,183
Veteran's Affairs	2,673	2,551	122
Conservation	13,405	12,766	639
Agricultural Extension	6,691	6,380	311
Domestic Relations	29,395	28,082	1,313
Children & Youth	70,981	67,650	3,331
Operational Services	5,348	5,107	241
Other	(1)	1	(2)
Subtotal	690,044	655,542	34,502
Total	690,044	655,542	34,502

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2018 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	24	4.624%	26,774		26,774		26,774
Building Security	8	1.541%	8,923		8,923		8,923
Finance	5	0.963%	5,576		5,576		5,576
Human Resources	6	1.156%	6,694		6,694		6,694
Information Technology	11	2.119%	12,270		12,270	1,768	14,038
Commissioners	7	1.349%	7,811		7,811	1,125	8,936
Solicitor	3	0.578%	3,347		3,347	482	3,829
Purchasing		0.000%	-		-	-	-
Controller	6	1.156%	6,694		6,694	965	7,659
Treasurer	4	0.771%	4,464		4,464	643	5,107
Election & Voter	3	0.578%	3,347		3,347	482	3,829
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.661%	21,198		21,198	3,054	24,252
Public Defender	7	1.349%	7,811		7,811	1,125	8,936
Reg & Recorder	6	1.156%	6,694		6,694	965	7,659
Planning	16	3.083%	17,851		17,851	2,572	20,423
Courts	14	2.697%	15,616		15,616	2,251	17,867
DJ Harvey	4	0.771%	4,464		4,464	643	5,107
DJ Bowman	3	0.578%	3,347		3,347	482	3,829
DJ Little	3	0.578%	3,347		3,347	482	3,829
DJ Beauchat	3	0.578%	3,347		3,347	482	3,829
Law Library	1	0.193%	1,118		1,118	161	1,279
Victim Witness	7	1.349%	7,811		7,811	1,125	8,936
Clerk Courts	11	2.119%	12,270		12,270	1,768	14,038
Constables		0.000%	-		-	-	-
Coroner	1	0.193%	1,118		1,118	161	1,279
District Attorney	15	2.890%	16,734		16,734	2,411	19,145
Prothonotary	6	1.156%	6,694		6,694	965	7,659
Sheriff	17	3.276%	18,969		18,969	2,733	21,702
Fire Marshalls		0.000%	-		-	-	-
Prison	136	26.204%	151,727		151,727	21,862	173,589
Probation Services	49	9.441%	54,666		54,666	7,877	62,543
Juvenile Probation		0.000%	-		-	-	-
Protect Insp		0.000%	-		-	-	-
Emergency Services	28	5.395%	31,238		31,238	4,501	35,739
Veteran's Affairs	2	0.385%	2,229		2,229	322	2,551
Conservation	10	1.927%	11,158		11,158	1,608	12,766
Agricultural Extension	5	0.963%	5,576		5,576	804	6,380
Domestic Relations	22	4.239%	24,545		24,545	3,537	28,082
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	53	10.212%	59,130		59,130	8,520	67,650
Operational Services	4	0.771%	4,464		4,464	643	5,107
Other		0.000%	2		2	(1)	1
Subtotal	519	100.000%	579,024	-	579,024	76,518	655,542
Second Allocation Total	476						
Total	519	100.000%	579,024	-	579,024	76,518	655,542

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2018 Actual
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	582	3.995%	1,217		1,217		1,217
Building Security	260	1.785%	544		544		544
Finance	105	0.721%	220		220		220
Human Resources	152	1.043%	318		318		318
Information Technology	284	1.950%	594		594	85	679
Commissioners	166	1.140%	347		347	50	397
Solicitor	77	0.529%	161		161	23	184
Controller	187	1.284%	391		391	56	447
Treasurer	115	0.789%	240		240	34	274
Election & Voter	75	0.515%	157		157	22	179
Tax Services	976	6.700%	2,042		2,042	292	2,334
Public Defender	184	1.263%	385		385	55	440
Reg & Recorder	158	1.085%	331		331	47	378
Planning	407	2.794%	851		851	122	973
Courts	702	4.819%	1,469		1,469	210	1,679
DJ Harvey	83	0.568%	173		173	25	198
DJ Bowman	83	0.570%	174		174	25	199
DJ Little	83	0.570%	174		174	25	199
DJ Beauchat	82	0.563%	172		172	25	197
Law Library	27	0.185%	56		56	8	64
Victim Witness	201	1.380%	421		421	60	481
Clerk Courts	287	1.970%	600		600	86	686
Coroner	63	0.432%	132		132	19	151
District Attorney	387	2.657%	810		810	116	926
Prothonotary	158	1.085%	331		331	47	378
Sheriff	516	3.542%	1,079		1,079	154	1,233
Fire Marshalls		0.000%	-		-	-	-
Prison	3,499	24.020%	7,320		7,320	1,046	8,366
Probation Services	1,236	8.485%	2,586		2,586	370	2,956
Protect Insp	28	0.192%	59		59	8	67
Emergency Services	913	6.268%	1,910		1,910	273	2,183
Veteran's Affairs	51	0.350%	107		107	15	122
Conservation	267	1.833%	559		559	80	639
Agricultural Extension	130	0.892%	272		272	39	311
Domestic Relations	549	3.769%	1,149		1,149	164	1,313
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,393	9.563%	2,914		2,914	417	3,331
Operational Services	101	0.693%	211		211	30	241
Other		0.000%	(1)		(1)	(1)	(2)
Subtotal	14,567	100.000%	30,475	-	30,475	4,027	34,502
Second Allocation Total	13,468						
Total	14,567	100.000%	30,475	-	30,475	4,027	34,502

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

Source: Personnel Department - Payroll

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 Actual
Nature And Extent Of Services

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

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,160,383		1,160,383	1,160,383
Deductions			-	
Minor Equipment	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	20,772	-	20,772	
Equipment Depreciation	102,506	-	102,506	
Employee Benefits	-	-	-	
Liability Insurance	2,166	-	2,166	
Property Insurance	821	-	821	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	33,086	5,202	38,288	
Building Security	16,149	1,414	17,563	
Finance	7,025	754	7,779	
Human Resources	12,864	1,853	14,717	
Information Technology		27,323	27,323	
Commissioners		6,361	6,361	
Solicitor		-	-	
Purchasing		-	-	
Controller		7,768	7,768	
Treasurer		153	153	
Central Phone		729	729	
County Complex		-	-	
Total Allocated Additions	195,389	51,557	246,946	246,946
Departmental Cost Adjustments				
Reclass to Other Departments	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,355,772</u>	<u>51,557</u>	<u>1,407,329</u>	<u>1,407,329</u>

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	528,850		475,965	52,885
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,929	-	1,736	193
Minor Equipment	6,478	-	5,831	648
Other Costs	-	-	-	-
Computer Soft/Special	-	-	-	-
Professional Services	1,598		1,438	160
Computer Support	-	-	-	-
Maintenance Repair	-	-	-	-
Utilities	23,366	-	21,029	2,337
Postage/Shipping	13	-	12	1
Internet	-	-	-	-
Advertising	2,067		1,860	207
Equipment Repair	33	-	30	3
Mileage	1,320	-	1,188	132
Training	4,855	-	4,370	486
Conference	530	-	477	53
Dues / Memberships	-	-	-	-
Employee Benefits	194,799	-	175,319	19,480
Contracted Services	394,545		355,090	39,454
Capital Purchases	-		-	-
Departmental Expenditures	1,160,383	-	1,044,345	116,038
<u>Cost Adjustments</u>				
Deductions	-		-	

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Departmental Cost Adjustments Reclass to Other Departments	-		-	-
Functional Cost	1,160,383	-	1,044,345	116,038
Additions: 1st Central Service Centers	195,389	195,389		
REALLOCATE ADMIN		(195,389)	175,850	19,539
Allocable Costs Unallocated	1,355,772	-	1,220,195	135,577
1st Allocation	-			
	1,355,772	-	1,220,195	135,577
Additions: 2nd Central Service Centers	51,557	51,557		
REALLOCATE ADMIN		(51,557)	46,401	5,156
Allocable Costs Unallocated	51,557	-	46,401	5,156
2nd Allocation	-			
	51,557	-	46,401	5,156
Total Allocated	1,407,329	-	1,266,596	140,733

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	30,048	24,929	5,119
Building Security	9,824	7,980	1,844
Finance	18,304	16,460	1,844
Human Resources	42,665	39,388	3,277
Information Technology	27,323	19,950	7,373
Commissioners	13,259	10,906	2,353
Solicitor	22,066	20,783	1,283
Purchasing	-	-	-
Controller	39,750	37,397	2,353
Treasurer	13,967	12,470	1,497
Election & Voter	10,506	9,865	641
Tax Appraising	-	-	-
Tax Services	59,398	52,981	6,417
Public Defender	22,829	20,262	2,567
Reg & Recorder	26,277	22,855	3,422
Planning	86,689	81,556	5,133
Courts	86,049	77,921	8,128
DJ Harvey	6,054	5,199	855
DJ Bowman	6,054	5,199	855
DJ Little	6,054	5,199	855
DJ Beauchat	5,318	4,677	641
Law Library	521	521	-
Victim Witness	19,583	17,657	1,926
Clerk Courts	50,817	46,753	4,064
Coroner	3,636	3,636	-
District Attorney	61,108	56,616	4,492
Prothonotary	37,678	35,325	2,353
Sheriff	51,673	43,117	8,556
Prison	116,416	107,004	9,412
Probation Services	125,959	110,131	15,828
Emergency Services	87,945	78,962	8,983
Veteran's Affairs	14,969	14,542	427
Conservation	47,702	43,638	4,064
Agricultural Extension	2,286	2,072	214
Domestic Relations	39,270	32,211	7,059
Children & Youth	127,253	111,639	15,614
Operational Services	15,304	14,021	1,283
Other	(2)	(3)	1
Subtotal	1,334,551	1,193,818	140,733
Direct Billed	72,778		72,778
Total	1,407,329	1,193,818	213,511

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 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	50	2.043%	24,929		24,929		24,929
Building Security	16	0.654%	7,980		7,980		7,980
Finance	33	1.349%	16,460		16,460		16,460
Human Resources	79	3.228%	39,388		39,388		39,388
Information Technology	40	1.635%	19,950		19,950		19,950
Commissioners	21	0.858%	10,469		10,469	437	10,906
Solicitor	40	1.635%	19,950		19,950	833	20,783
Controller	72	2.942%	35,898		35,898	1,499	37,397
Treasurer	24	0.981%	11,970		11,970	500	12,470
Election & Voter	19	0.776%	9,469		9,469	396	9,865
Tax Services	102	4.168%	50,858		50,858	2,123	52,981
Public Defender	39	1.594%	19,450		19,450	812	20,262
Reg & Recorder	44	1.798%	21,939		21,939	916	22,855
Planning	157	6.416%	78,288		78,288	3,268	81,556
Courts	150	6.130%	74,798		74,798	3,123	77,921
DJ Harvey	10	0.409%	4,991		4,991	208	5,199
DJ Bowman	10	0.409%	4,991		4,991	208	5,199
DJ Little	10	0.409%	4,991		4,991	208	5,199
DJ Beauchal	9	0.368%	4,490		4,490	187	4,677
Law Library	1	0.041%	500		500	21	521
Victim Witness	34	1.389%	16,949		16,949	708	17,657
Clerk Courts	90	3.678%	44,879		44,879	1,874	46,753
Constables		0.000%	-		-	-	-
Coroner	7	0.286%	3,490		3,490	146	3,636
District Attorney	109	4.454%	54,347		54,347	2,269	56,616
Prothonotary	68	2.779%	33,909		33,909	1,416	35,325
Sheriff	83	3.392%	41,389		41,389	1,728	43,117
Prison	206	8.418%	102,716		102,716	4,288	107,004
Probation Services	212	8.664%	105,718		105,718	4,413	110,131
Emergency Services	152	6.212%	75,798		75,798	3,164	78,962
Veteran's Affairs	28	1.144%	13,959		13,959	583	14,542
Conservation	84	3.433%	41,889		41,889	1,749	43,638
Agricultural Extension	4	0.163%	1,989		1,989	83	2,072
Domestic Relations	62	2.534%	30,920		30,920	1,291	32,211
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	355	14.508%	177,026	(72,778)	104,249	7,390	111,639
Operational Services	27	1.103%	13,459		13,459	562	14,021
Other		0.000%	(1)		(1)	(2)	(3)
Subtotal	2,447	100.000%	1,220,195	(72,778)	1,147,417	46,401	1,193,818
Second Allocation Total	2,229						
Direct Billed				72,778			72,778
Total	2,447	100.000%	1,220,195	-	1,147,417	46,401	1,266,596

(A) Alloc basis Actual Hours By Department
Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2018 Actual
Detail Allocation of
System Maintenance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	25	3.776%	5,119		5,119		5,119
Building Security	9	1.360%	1,844		1,844		1,844
Finance	9	1.360%	1,844		1,844		1,844
Human Resources	16	2.417%	3,277		3,277		3,277
Information Technology	36	5.438%	7,373		7,373		7,373
Commissioners	11	1.662%	2,253		2,253	100	2,353
Solicitor	6	0.906%	1,228		1,228	55	1,283
Controller	11	1.662%	2,253		2,253	100	2,353
Treasurer	7	1.057%	1,433		1,433	64	1,497
Election & Voter	3	0.453%	614		614	27	641
Tax Services	30	4.532%	6,144		6,144	273	6,417
Public Defender	12	1.813%	2,458		2,458	109	2,567
Reg & Recorder	16	2.417%	3,277		3,277	145	3,422
Planning	24	3.625%	4,915		4,915	218	5,133
Courts	38	5.740%	7,782		7,782	346	8,128
DJ Harvey	4	0.604%	819		819	36	855
DJ Bowman	4	0.604%	819		819	36	855
DJ Little	4	0.604%	819		819	36	855
DJ Beauchat	3	0.453%	614		614	27	641
Victim Witness	9	1.360%	1,844		1,844	82	1,926
Clerk Courts	19	2.870%	3,891		3,891	173	4,064
District Attorney	21	3.172%	4,301		4,301	191	4,492
Prothonotary	11	1.662%	2,253		2,253	100	2,353
Sheriff	40	6.042%	8,192		8,192	364	8,556
Fire Marshalls		0.000%	-		-	-	-
Prison	44	6.647%	9,012		9,012	400	9,412
Probation Services	74	11.178%	15,155		15,155	673	15,828
Emergency Services	42	6.344%	8,601		8,601	382	8,983
Veteran's Affairs	2	0.302%	409		409	18	427
Conservation	19	2.870%	3,891		3,891	173	4,064
Agricultural Extension	1	0.151%	205		205	9	214
Domestic Relations	33	4.985%	6,759		6,759	300	7,059
Children & Youth	73	11.027%	14,950		14,950	664	15,614
Operational Services	6	0.906%	1,228		1,228	55	1,283
Other		0.001%	1		1	-	1
Subtotal	662	100.000%	135,577	-	135,577	5,156	140,733
Second Allocation Total	567						
Total	662	100.000%	135,577	-	135,577	5,156	140,733

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

Source: Information Technology

**ADAMS COUNTY, PENNSYLVANIA
County Commissioners 2018 Actual
Nature And Extent Of Services**

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

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

Costs have been functionalized and allocated as follows:

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

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

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

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	825,867		825,867	825,867
Deductions			-	
Professional Services			-	
Capital Purchases			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	4,970	-	4,970	
Equipment Depreciation	147	-	147	
Employee Benefits	1,977	-	1,977	
Liability Insurance	1,893	-	1,893	
Property Insurance	646	-	646	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	40,825	5,898	46,723	
Building Security	14,644	1,164	15,808	
Finance	11,633	1,249	12,882	
Human Resources	8,158	1,175	9,333	
Information Technology	12,722	537	13,259	
Commissioners		7,262	7,262	
Solicitor		369,983	369,983	
Purchasing		-	-	
Controller		12,619	12,619	
Treasurer		218	218	
Central Phone		343	343	
County Complex		-	-	
Total Allocated Additions	97,615	400,448	498,063	498,063
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	-		-	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>923,482</u>	<u>400,448</u>	<u>1,323,930</u>	<u>1,323,930</u>

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 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	439,266	141,928	46,570	33,264	2,362	215,142
<u>Other Expenses and Cost</u>						
Supplies	5,584	4,102	670	782	30	
Publications	477	351	57	67	3	
Minor Equipment	-	-	-	-	-	
Other Costs	-	-	-	-	-	
Professional Services	83,709		16,887			66,822
Professional Services - Archives	-	-	-	-	-	
Software License	-	-	-	-	-	
Legal Fees	29,557	21,713	3,547	4,138	159	
Advertising	4,160	3,056	499	582	22	
Telephone	1,357	997	163	190	7	
Postage	112	82	13	16	1	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	1,655	1,216	199	232	9	
Parking/Tolls/Gasoline	4,070	2,990	488	570	22	
Mileage	1,197	880	144	168	6	
Training	4,548	3,341	546	637	24	
Conferences	455	334	55	64	2	
Dues / Memberships	23,042	16,927	2,765	3,226	124	
Employees Benefits	225,793	165,873	27,095	31,611	1,214	
Misc Expenses	885	650	106	124	5	
Tourism Promotion	-	-	-	-	-	
Drug and Alcohol Program Costs	-	-	-	-	-	
Local County Grant	-	-	-	-	-	
Capital Purchases	-	-	-	-	-	
Departmental Expenditures	825,867	364,439	99,804	75,669	3,990	281,964

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 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	825,867	364,439	99,804	75,669	3,990	281,964
Additions: 1st Central Service Centers	97,615	97,615				
REALLOCATE ADMIN		(462,054)	99,939	75,772	3,996	282,347
Allocable Costs	923,482	-	199,743	151,441	7,986	564,311
Unallocated	(564,311)					(564,311)
1st Allocation	359,171	-	199,743	151,441	7,986	-
Additions: 2nd Central Service Centers	400,448	400,448				
REALLOCATE ADMIN		(400,448)	62,719	44,800	3,181	289,748
Allocable Costs	400,448	-	62,719	44,800	3,181	289,748
Unallocated	(289,748)					(289,748)
2nd Allocation	110,700	-	62,719	44,800	3,181	-
Total Allocated	469,871	-	262,462	196,241	11,167	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	16,115	9,112	7,003	-
Building Security	4,835	2,501	2,334	-
Finance	4,157	2,699	1,458	-
Human Resources	8,902	7,151	1,751	-
Information Technology	6,361	3,152	3,209	-
Commissioners	7,262	5,219	2,043	-
Solicitor	3,624	2,456	1,168	-
Purchasing	-	-	-	-
Controller	4,726	2,388	2,338	-
Treasurer	5,235	3,676	1,559	-
Election & Voter	6,944	5,776	1,168	-
Tax Services	18,411	11,008	7,403	-
Public Defender	5,528	2,800	2,728	-
Reg & Recorder	5,557	3,219	2,338	-
Planning	10,963	4,729	6,234	-
Courts	29,147	23,694	5,453	-
DJ Harvey	4,389	2,830	1,559	-
DJ Bowman	3,998	2,830	1,168	-
DJ Little	3,998	2,830	1,168	-
DJ Beauchat	3,995	2,827	1,168	-
Law Library	2,101	1,711	390	-
Victim Witness	10,968	8,240	2,728	-
Clerk Courts	9,221	4,936	4,285	-
Constables	-	-	-	-
Coroner	4,256	3,866	390	-
District Attorney	15,178	9,334	5,844	-
Prothonotary	5,549	3,211	2,338	-
Sheriff	12,469	5,845	6,624	-
Fire Marshalls	-	-	-	-
Prison	71,107	18,120	52,987	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Probation Services	27,746	8,655	19,091	-
Juvenile Probation	-	-	-	-
Protect Insp	1,660	1,660	-	-
Emergency Services	25,345	14,436	10,909	-
Veteran's Affairs	3,125	2,346	779	-
Conservation	6,317	2,421	3,896	-
Agricultural Extension	4,758	2,811	1,947	-
Domestic Relations	15,116	6,544	8,572	-
911 Telecommunications	-	-	-	-
Children & Youth	45,112	24,463	20,649	-
Liquid Fuels	11,167	-	-	11,167
Operational Services	3,821	2,262	1,559	-
Other	40,708	40,704	3	0
Subtotal	469,871	262,462	196,241	11,167
Total	469,871	262,462	196,241	11,167

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,952	4.562%	9,112		9,112		9,112
Building Security	810	1.252%	2,501		2,501		2,501
Finance	874	1.351%	2,699		2,699		2,699
Human Resources	2,317	3.580%	7,151		7,151		7,151
Information Technology	1,021	1.578%	3,152		3,152		3,152
Commissioners	1,691	2.613%	5,219		5,219		5,219
Solicitor	581	0.898%	1,794		1,794	662	2,456
Purchasing		0.000%	-		-	-	-
Controller	565	0.873%	1,744		1,744	644	2,388
Treasurer	870	1.344%	2,685		2,685	991	3,676
Election & Voter	1,367	2.112%	4,219		4,219	1,557	5,776
Tax Appraising		0.000%	-		-	-	-
Tax Services	2,605	4.025%	8,040		8,040	2,968	11,008
Public Defender	663	1.024%	2,045		2,045	755	2,800
Reg & Recorder	762	1.177%	2,351		2,351	868	3,219
Planning	1,119	1.729%	3,454		3,454	1,275	4,729
Courts	5,607	8.664%	17,306		17,306	6,388	23,694
DJ Harvey	670	1.035%	2,067		2,067	763	2,830
DJ Bowman	670	1.035%	2,067		2,067	763	2,830
DJ Little	670	1.035%	2,067		2,067	763	2,830
DJ Beauchat	669	1.034%	2,065		2,065	762	2,827
Law Library	405	0.626%	1,250		1,250	461	1,711
Victim Witness	1,950	3.013%	6,018		6,018	2,222	8,240
Clerk Courts	1,168	1.805%	3,605		3,605	1,331	4,936
Constables		0.000%	-		-	-	-
Coroner	915	1.414%	2,824		2,824	1,042	3,866
District Attorney	2,209	3.413%	6,817		6,817	2,517	9,334
Prothonotary	760	1.174%	2,345		2,345	866	3,211
Sheriff	1,383	2.137%	4,269		4,269	1,576	5,845
Fire Marshalls		0.000%	-		-	-	-
Prison	4,288	6.626%	13,235		13,235	4,885	18,120
Probation Services	2,048	3.165%	6,322		6,322	2,333	8,655
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	393	0.607%	1,212		1,212	448	1,660
Emergency Services	3,416	5.279%	10,544		10,544	3,892	14,436
Veteran's Affairs	555	0.858%	1,714		1,714	632	2,346
Conservation	573	0.885%	1,768		1,768	653	2,421
Agricultural Extension	665	1.028%	2,053		2,053	758	2,811
Domestic Relations	1,548	2.393%	4,780		4,780	1,764	6,544
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	5,789	8.945%	17,867		17,867	6,596	24,463
Liquid Fuels		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	535	0.827%	1,652		1,652	610	2,262
Other	9,631	15.711%	29,730		29,730	10,974	40,704
Subtotal	64,715	100.000%	199,743	-	199,743	62,719	262,462
Second Allocation Total	55,050						
Total	64,715	100.000%	199,743	-	199,743	62,719	262,462

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	24	4.624%	7,003		7,003		7,003
Building Security	8	1.541%	2,334		2,334		2,334
Finance	5	0.963%	1,458		1,458		1,458
Human Resources	6	1.156%	1,751		1,751		1,751
Information Technology	11	2.119%	3,209		3,209		3,209
Commissioners	7	1.349%	2,043		2,043		2,043
Solicitor	3	0.578%	875		875	293	1,168
Controller	6	1.156%	1,751		1,751	587	2,338
Treasurer	4	0.771%	1,168		1,168	391	1,559
Election & Voter	3	0.578%	875		875	293	1,168
Tax Appraising		0.000%	-		-	-	-
Tax Services	19	3.661%	5,544		5,544	1,859	7,403
Public Defender	7	1.349%	2,043		2,043	685	2,728
Reg & Recorder	6	1.156%	1,751		1,751	587	2,338
Planning	16	3.083%	4,669		4,669	1,565	6,234
Courts	14	2.697%	4,084		4,084	1,369	5,453
DJ Harvey	4	0.771%	1,168		1,168	391	1,559
DJ Bowman	3	0.578%	875		875	293	1,168
DJ Little	3	0.578%	875		875	293	1,168
DJ Beauchat	3	0.578%	875		875	293	1,168
Law Library	1	0.193%	292		292	98	390
Victim Witness	7	1.349%	2,043		2,043	685	2,728
Clerk Courts	11	2.119%	3,209		3,209	1,076	4,285
Constables		0.000%	-		-	-	-
Coroner	1	0.193%	292		292	98	390
District Attorney	15	2.890%	4,377		4,377	1,467	5,844
Prothonotary	6	1.156%	1,751		1,751	587	2,338
Sheriff	17	3.276%	4,961		4,961	1,663	6,624
Fire Marshalls		0.000%	-		-	-	-
Prison	136	26.204%	39,684		39,684	13,303	52,987
Probation Services	49	9.441%	14,298		14,298	4,793	19,091
Emergency Services	28	5.395%	8,170		8,170	2,739	10,909
Veteran's Affairs	2	0.385%	583		583	196	779
Conservation	10	1.927%	2,918		2,918	978	3,896
Agricultural Extension	5	0.963%	1,458		1,458	489	1,947

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	22	4.239%	6,420		6,420	2,152	8,572
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	53	10.212%	15,465		15,465	5,184	20,649
Operational Services	4	0.771%	1,168		1,168	391	1,559
Other		0.772%	1		1	2	3
Subtotal	519	100.000%	151,441	-	151,441	44,800	196,241
Second Allocation Total	458						
Total	519	100.000%	151,441	-	151,441	44,800	196,241

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2018 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%	7,986		7,986	3,181	11,167
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	7,986	-	7,986	3,181	11,167
Second Allocation Total	100						
Total	100	100.000%	7,986	-	7,986	3,181	11,167

(A) Alloc basis:

Direct Allocation - Liquid Fuels

Source

Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Solicitor 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	330,686		330,686	330,686
Deductions			-	
Advertising	-		-	
Legal Fees	(11,308)		(11,308)	
Total Deductions	(11,308)	-	(11,308)	(11,308)
Allocated Additions				
Building Depreciation	1,621	-	1,621	
Equipment Depreciation	147	-	147	
Employee Benefits	791	-	791	
Liability Insurance	751	-	751	
Property Insurance	302	-	302	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	11,516	1,663	13,179	
Building Security	4,124	328	4,452	
Finance	3,998	429	4,427	
Human Resources	3,508	505	4,013	
Information Technology	21,178	888	22,066	
Commissioners	2,669	955	3,624	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	4,123	4,123	
Treasurer	-	77	77	
Central Phone	-	300	300	
County Complex	-	-	-	
Total Allocated Additions	50,605	9,268	59,873	59,873
Departmental Cost Adjustments	-	-	-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>369,983</u>	<u>9,268</u>	<u>379,251</u>	<u>379,251</u>

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
<hr/>			
<u>Wages and Benefits</u>			
Salary & Wages	225,188		225,188
	-		
<u>Other Expenses and Cost</u>			
Supplies	2,479		2,479
Publications	1,469		1,469
Minor Equipment	1,323		1,323
Software License	-		
Telephone	73		73
Postage	243		243
Electric	-		
Rent	-		
Contracted Services	4,496		4,496
Equipment Repair	-		
Mileage	398		398
Training	(391)		(391)
Conference/Convention	1,333		1,333
Dues/Membership	1,263		1,263
Advertising	-		
Fringe Benefits	81,505		81,505
Legal Fees	11,308		11,308
<hr/>			
Departmental Expenditures	330,686	-	330,686
<u>Cost Adjustments</u>			
Deductions	(11,308)	(11,308)	

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
Departmental Cost Adjustments	-		
Functional Cost	319,378	(11,308)	330,686
Additions: 1st Central Service Centers	50,605	50,605	
REALLOCATE ADMIN		(39,298)	39,298
Allocable Costs	369,983	-	369,983
Unallocated	-		
1st Allocation	369,983	-	369,983
Additions: 2nd Central Service Centers	9,268	9,268	
REALLOCATE ADMIN		(9,268)	9,268
Allocable Costs	9,268	-	9,268
Unallocated	-		
2nd Allocation	9,268	-	9,268
Total Allocated	379,251	-	379,251

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Legal Counsel
Commissioners	369,983	369,983
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	9,268	9,268
Subtotal	379,251	379,251
Total	379,251	379,251

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2018 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%	369,983		369,983		369,983
Other		0.000%	0		0	9,268	9,268
Subtotal	100	100.000%	369,983	-	369,983	9,268	379,251
Second Allocation Total	-						
Total	100	100.000%	369,983	-	369,983	9,268	379,251

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Purchasing 2018 Actual
Nature And Extent Of Services**

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

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

**ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Nature And Extent Of Services**

In 2012 Adams County Auditors were replaced by an elected Controller. The Controller's Office function is to oversee all of the County's financial procedures which includes preparation of financial and audit reports, departmental budget management, accounts payable, auditing and general ledger.

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

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

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

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	533,460		533,460	533,460
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,962	-	1,962	
Equipment Depreciation	147	-	147	
Employee Benefits	1,977	-	1,977	
Liability Insurance	1,252	-	1,252	
Property Insurance	237	-	237	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	14,625	2,112	16,737	
Building Security	5,223	415	5,638	
Finance	3,887	417	4,304	
Human Resources	7,085	1,021	8,106	
Information Technology	38,151	1,599	39,750	
Commissioners	3,495	1,231	4,726	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		3,957	3,957	
Treasurer		88	88	
Central Phone		257	257	
County Complex		-	-	
Total Allocated Additions	78,041	11,097	89,138	89,138
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>611,501</u>	<u>11,097</u>	<u>622,598</u>	<u>622,598</u>

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salary & Wages	324,102		40,775	217,729	1,429	64,169
<u>Other Expenses and Cost</u>						
Supplies	1,269		160	853	6	251
Minor Equipment	3,964		499	2,663	17	785
Professional Services	5,252		661	3,528	23	1,040
Contracted Services	1,507		190	1,013	7	298
Legal Fees	2,000		252	1,344	9	396
Advertising	360		45	242	2	71
Telephone	565		71	379	2	112
Postage	89		11	60	0	18
Training	211		26	141	1	42
Conferences	2,155		271	1,448	10	427
Dues / Memberships	815		103	548	4	161
Mileage	4,056		510	2,725	18	803
Parking/Tolls	-		-	-	-	-
Meals	-		-	-	-	-
Fringe Benefits	187,115		23,541	125,702	825	37,047
Other	-		-	-	-	-
Departmental Expenditures	533,460	-	67,114	358,374	2,353	105,620
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	533,460	-	67,114	358,374	2,353	105,620

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
Additions: 1st Central Service Centers	78,041	78,041				
REALLOCATE ADMIN		(78,041)	9,819	52,427	344	15,451
Allocable Costs	611,501	-	76,933	410,801	2,697	121,071
Unallocated	(121,071)					(121,071)
1st Allocation	490,430	-	76,933	410,801	2,697	-
Additions: 2nd Central Service Centers	11,097	11,097				
REALLOCATE ADMIN		(11,097)	1,396	7,455	49	2,197
Allocable Costs	11,097	-	1,396	7,455	49	2,197
Unallocated	(2,197)					(2,197)
2nd Allocation	8,900	-	1,396	7,455	49	-
Total Allocated	499,330	-	78,329	418,256	2,746	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	23,822	5,081	18,741	-
Building Security	5,646	503	5,143	-
Finance	5,939	385	5,554	-
Human Resources	16,052	1,345	14,707	-
Information Technology	7,768	1,286	6,482	-
Commissioners	12,619	1,885	10,734	-
Solicitor	4,123	434	3,689	-
Purchasing	-	-	-	-
Controller	3,957	371	3,586	-
Treasurer	5,919	278	5,641	-
Election & Voter	12,201	3,336	8,865	-
Tax Services	18,175	1,280	16,895	-
Public Defender	4,911	612	4,299	-
Reg & Recorder	5,390	450	4,940	-
Planning	8,455	1,197	7,258	-
Courts	53,073	16,706	36,367	-
DJ Harvey	4,941	596	4,345	-
DJ Bowman	4,941	596	4,345	-
DJ Little	4,941	596	4,345	-
DJ Beauchat	4,941	596	4,345	-
Law Library	3,135	507	2,628	-
Victim Witness	13,292	645	12,647	-
Clerk Courts	8,226	649	7,577	-
Constables	-	-	-	-
Coroner	6,972	1,036	5,936	-
District Attorney	17,810	3,483	14,327	-
Prothonotary	5,378	450	4,928	-
Sheriff	10,624	1,654	8,970	-
Fire Marshalls	-	-	-	-
Prison	34,555	6,742	27,813	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Probation Services	15,949	2,664	13,285	-
Juvenile Probation	-	-	-	-
Protect Insp	2,660	112	2,548	-
Emergency Services	26,669	4,511	22,158	-
Veteran's Affairs	4,270	668	3,602	-
Conservation	3,952	237	3,715	-
Agricultural Extension	5,189	874	4,315	-
Domestic Relations	11,390	1,350	10,040	-
Children & Youth	47,787	10,240	37,547	-
Liquid Fuels	2,746	-	-	2,746
Operational Services	3,881	410	3,471	-
Other	67,031	4,564	62,468	(0)
Subtotal	499,330	78,329	418,256	2,746
Total	499,330	78,329	418,256	2,746

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 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	1,383	6.605%	5,081		5,081		5,081
Building Security	137	0.654%	503		503		503
Finance	105	0.501%	385		385		385
Human Resources	366	1.748%	1,345		1,345		1,345
Information Technology	350	1.672%	1,286		1,286		1,286
Commissioners	513	2.450%	1,885		1,885		1,885
Solicitor	118	0.564%	434		434		434
Controller	101	0.482%	371		371		371
Treasurer	74	0.353%	272		272	6	278
Election & Voter	889	4.246%	3,267		3,267	69	3,336
Tax Appraising		0.000%	-		-	-	-
Tax Services	341	1.629%	1,253		1,253	27	1,280
Public Defender	163	0.778%	599		599	13	612
Reg & Recorder	120	0.573%	441		441	9	450
Planning	319	1.524%	1,172		1,172	25	1,197
GIS/Mapping		0.000%	-		-	-	-
Courts	4,452	21.263%	16,358		16,358	348	16,706
DJ Harvey	159	0.759%	584		584	12	596
DJ Bowman	159	0.759%	584		584	12	596
DJ Little	159	0.759%	584		584	12	596
DJ Beauchat	159	0.759%	584		584	12	596
Law Library	135	0.645%	496		496	11	507
Victim Witness	172	0.821%	632		632	13	645
Clerk Courts	173	0.826%	635		635	14	649
Coroner	276	1.318%	1,014		1,014	22	1,036
District Attorney	928	4.432%	3,410		3,410	73	3,483
Prothonotary	120	0.573%	441		441	9	450
Sheriff	441	2.106%	1,620		1,620	34	1,654
Fire Marshalls		0.000%	-		-	-	-
Prison	1,797	8.582%	6,602		6,602	140	6,742
Probation Services	710	3.391%	2,609		2,609	55	2,664
Protect Insp	30	0.143%	110		110	2	112
Emergency Services	1,202	5.741%	4,417		4,417	94	4,511
Veteran's Affairs	178	0.850%	654		654	14	668
Conservation	63	0.301%	232		232	5	237
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	233	1.113%	856		856	18	874

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	360	1.719%	1,322		1,322	28	1,350
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,729	13.034%	10,027		10,027	213	10,240
Operational Services	109	0.521%	401		401	9	410
Other	1,215	5.806%	4,467		4,467	97	4,564
Subtotal	20,938	100.000%	76,933	-	76,933	1,396	78,329
Second Allocation Total	17,865						
Total	20,938	100.000%	76,933	-	76,933	1,396	78,329

(A) Alloc basis:

Total Acctng Trans Expenses

Source:

Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
		Percentage	Gross Allocation				
Building Maintenance	2,952	4.562%	18,741		18,741		18,741
Building Security	810	1.252%	5,143		5,143		5,143
Finance	875	1.352%	5,554		5,554		5,554
Human Resources	2,317	3.580%	14,707		14,707		14,707
Information Technology	1,021	1.578%	6,482		6,482		6,482
Commissioners	1,691	2.613%	10,734		10,734		10,734
Solicitor	581	0.898%	3,689		3,689		3,689
Controller	565	0.873%	3,586		3,586		3,586
Treasurer	870	1.344%	5,521		5,521	120	5,641
Election & Voter	1,367	2.112%	8,676		8,676	189	8,865
Tax Services	2,605	4.025%	16,535		16,535	360	16,895
Public Defender	663	1.024%	4,207		4,207	92	4,299
Reg & Recorder	762	1.177%	4,835		4,835	105	4,940
Planning	1,119	1.729%	7,103		7,103	155	7,258
GIS/Mapping		0.000%	-		-	-	-
Courts	5,607	8.664%	35,592		35,592	775	36,367
DJ Harvey	670	1.035%	4,252		4,252	93	4,345
DJ Bowman	670	1.035%	4,252		4,252	93	4,345
DJ Little	670	1.035%	4,252		4,252	93	4,345
DJ Beauchat	670	1.035%	4,252		4,252	93	4,345
Law Library	405	0.626%	2,572		2,572	56	2,628
Victim Witness	1,950	3.013%	12,377		12,377	270	12,647
Clerk Courts	1,168	1.805%	7,415		7,415	162	7,577
Coroner	915	1.414%	5,809		5,809	127	5,936
District Attorney	2,209	3.413%	14,021		14,021	306	14,327
Prothonotary	760	1.174%	4,823		4,823	105	4,928
Sheriff	1,383	2.137%	8,779		8,779	191	8,970
Fire Marshalls		0.000%	-		-	-	-
Prison	4,288	6.626%	27,220		27,220	593	27,813
Probation Services	2,048	3.165%	13,002		13,002	283	13,285
Protect Insp	393	0.607%	2,494		2,494	54	2,548
Emergency Services	3,416	5.279%	21,686		21,686	472	22,158
Veteran's Affairs	555	0.858%	3,525		3,525	77	3,602
Conservation	573	0.885%	3,636		3,636	79	3,715
AG Land Pres		0.000%	-		-	-	-
Agricultural Extension	665	1.028%	4,223		4,223	92	4,315
Domestic Relations	1,548	2.392%	9,826		9,826	214	10,040
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	5,789	8.945%	36,746		36,746	801	37,547
Operational Services	535	0.827%	3,397		3,397	74	3,471
Other	9,631	14.883%	61,137		61,137	1,331	62,468
Subtotal	64,715	100.000%	410,801	-	410,801	7,455	418,256
Second Allocation Total	53,903						
Total	64,715	100.000%	410,801	-	410,801	7,455	418,256

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

Source: Controllers Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2018 Actual
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	2,697		2,697	49	2,746
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	2,697	-	2,697	49	2,746
Second Allocation Total	100						
Total	100	100.000%	2,697	-	2,697	49	2,746

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Treasurer 2018 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 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	276,416		276,416	276,416
Deductions			-	
Bank Fees	(117)		(117)	
			-	
			-	
Total Deductions	(117)	-	(117)	(117)
Allocated Additions				
Building Depreciation	2,629	-	2,629	
Equipment Depreciation	49	-	49	
Employee Benefits	-	-	-	
Liability Insurance	780	-	780	
Property Insurance	328	-	328	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	24,726	3,546	28,272	
Building Security	7,313	581	7,894	
Finance	5,984	642	6,626	
Human Resources	4,704	677	5,381	
Information Technology	13,403	564	13,967	
Commissioners	3,853	1,382	5,235	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	5,793	126	5,919	
Treasurer	-	115	115	
Central Phone	-	257	257	
County Complex	-	-	-	
Total Allocated Additions	69,562	7,890	77,452	77,452
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-	-	-	-
Total Departmental Cost Adjustments	(1,187)	-	(1,187)	(1,187)
Total to be Allocated	<u>344,675</u>	<u>7,890</u>	<u>352,565</u>	<u>352,565</u>

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	188,462	44,609	3,879	139,975
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,359	322	28	1,010
Publications	-	-	-	-
Minor Equipment	-	-	-	-
Professional Services	800	189	16	594
Shipping	-	-	-	-
Software License	-	-	-	-
Legal Fees	-	-	-	-
Telephone	49	11	1	36
Postage	4,415	1,045	91	3,279
Contracted Services	4,854	1,149	100	3,605
Computer Hardware	-	-	-	-
Mileage	273	65	6	202
Training	-	-	-	-
Conference	1,700	402	35	1,263
Dues / Memberships	500	118	10	371
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	73,888	17,489	1,521	54,878
Loss on Investments	-			-
Bank Fees	117			117
Departmental Expenditures	276,416	65,399	5,687	205,330

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
<u>Cost Adjustments</u>				
Deductions	(117)	(117)		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	(1,187)	(1,187)		
Reclass from IT	-			
Functional Cost	275,113	64,095	5,687	205,330
Additions: 1st Central Service Centers	69,562	69,562		
REALLOCATE ADMIN		(133,657)	3,604	130,053
Allocable Costs	344,675	-	9,291	335,383
Unallocated	(335,383)			(335,383)
1st Allocation	9,291	-	9,291	-
Additions: 2nd Central Service Centers	7,890	7,890		
REALLOCATE ADMIN		(7,890)	213	7,677
Allocable Costs	7,890	-	213	7,677
Unallocated	(7,677)			(7,677)
2nd Allocation	213	-	213	-
Total Allocated	9,504	-	9,504	-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Building Maintenance	414	414
Building Security	125	125
Finance	115	115
Human Resources	289	289
Information Technology	153	153
Commissioners	218	218
Solicitor	77	77
Controller	88	88
Treasurer	115	115
Election & Voter	174	174
Tax Appraising	-	-
Tax Services	432	432
Public Defender	102	102
Reg & Recorder	111	111
Planning	184	184
Courts	759	759
DJ Harvey	90	90
DJ Bowman	90	90
DJ Little	90	90
DJ Beauchat	90	90
Law Library	52	52
Victim Witness	259	259
Clerk Courts	175	175
Constables	-	-
Coroner	118	118
District Attorney	312	312
Prothonotary	111	111
Sheriff	229	229
Fire Marshalls	-	-
Prison	938	938

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Probation Services	396	396
Juvenile Probation	-	-
Protect Insp	50	50
Emergency Services	521	521
Veteran's Affairs	73	73
Conservation	101	101
Agricultural Extension	96	96
Domestic Relations	253	253
911 Telecommunications	-	-
Children & Youth	865	865
Operational Services	77	77
Other	1,162	1,162
Subtotal	9,504	9,504
Total	9,504	9,504

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2018 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,534	4.458%	414		414		414
Building Security	1,070	1.350%	125		125		125
Finance	980	1.236%	115		115		115
Human Resources	2,469	3.114%	289		289		289
Information Technology	1,305	1.646%	153		153		153
Commissioners	1,857	2.342%	218		218		218
Solicitor	658	0.830%	77		77		77
Purchasing		0.000%	-		-		-
Controller	752	0.949%	88		88		88
Treasurer	985	1.242%	115		115		115
Election & Voter	1,442	1.819%	169		169	5	174
Tax Services	3,581	4.517%	420		420	12	432
Public Defender	847	1.068%	99		99	3	102
Reg & Recorder	920	1.160%	108		108	3	111
Planning	1,526	1.925%	179		179	5	184
GIS/Mapping		0.000%	-		-		-
Courts	6,309	7.958%	739		739	20	759
DJ Harvey	752	0.949%	88		88	2	90
DJ Bowman	752	0.949%	88		88	2	90
DJ Little	753	0.950%	88		88	2	90
DJ Beauchat	753	0.950%	88		88	2	90
Law Library	432	0.545%	51		51	1	52
Victim Witness	2,151	2.713%	252		252	7	259
Clerk Courts	1,455	1.835%	170		170	5	175
Coroner	978	1.234%	115		115	3	118
District Attorney	2,596	3.274%	304		304	8	312
Prothonotary	918	1.158%	108		108	3	111
Sheriff	1,899	2.395%	223		223	6	229
Fire Marshalls		0.000%	-		-		-
Prison	7,787	9.822%	913		913	25	938
Probation Services	3,284	4.142%	385		385	11	396
Juvenile Probation		0.000%	-		-		-
Protect Insp	421	0.531%	49		49	1	50
Emergency Services	4,329	5.460%	507		507	14	521
Veteran's Affairs	606	0.764%	71		71	2	73
Conservation	840	1.060%	98		98	3	101
AG Land Pres		0.000%	-		-		-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2018 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Economic Development		0.000%	-		-	-	-
Commerce Center		0.000%	-		-	-	-
Agricultural Extension	795	1.003%	93		93	3	96
Haz Mat Emg Response		0.000%	-		-	-	-
Domestic Relations	2,097	2.645%	246		246	7	253
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	7,182	9.059%	842		842	23	865
Operational Services	636	0.802%	75		75	2	77
Other	9,631	12.146%	1,129		1,129	33	1,162
Subtotal	79,282	100.000%	9,291	-	9,291	213	9,504
Second Allocation Total	65,672						
Total	79,282	100.000%	9,291	-	9,291	213	9,504

(A) Alloc basis:

Total Acctng Trans (Exp & Rev) & Payroll Checks By Dept

Source:

Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Central Telephone 2018 Actual
Nature And Extent of Services**

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

Ref: OMB 2 CFR 200.430 Compensation & 200.439 Equipment

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2018 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	167	-	167	
Equipment Depreciation	1,213	-	1,213	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	23	-	23	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	1,453	210	1,663	
Building Security	522	42	564	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone	-	-	-	
County Complex	-	-	-	
Total Allocated Additions	3,378	252	3,630	3,630
Departmental Cost Adjustments				
Telephone	20,300		20,300	
Total Departmental Cost Adjustments	20,300	-	20,300	20,300
Total to be Allocated	23,678	252	23,930	23,930

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2018 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Phone System
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Telephone	20,300		20,300
Functional Cost	20,300	-	20,300
Additions: 1st Central Service Centers	3,378	-	3,378
REALLOCATE ADMIN		-	-
Allocable Costs	23,678	-	23,678
Unallocated	-		
1st Allocation	23,678	-	23,678
Additions: 2nd Central Service Centers	252	-	252
REALLOCATE ADMIN		-	-
Allocable Costs	252	-	252
Unallocated	-		
2nd Allocation	252	-	252
Total Allocated	23,930	-	23,930

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2018 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Phone System
Building Maintenance	472	472
Building Security	172	172
Finance	300	300
Human Resources	343	343
Information Technology	729	729
Commissioners	343	343
Solicitor	300	300
Purchasing	-	-
Controller	257	257
Treasurer	257	257
Election & Voter	174	174
Tax Services	869	869
Public Defender	304	304
Reg & Recorder	434	434
Planning	869	869
Courts	2,258	2,258
Law Library	44	44
Victim Witness	304	304
Clerk Courts	651	651
District Attorney	651	651
Prothonotary	347	347
Sheriff	956	956
Probation Services	2,475	2,475
Emergency Services	-	-
Veteran's Affairs	87	87
Domestic Relations	1,432	1,432
911 Telecommunications	-	-
Children & Youth	2,693	2,693
Other	85	85
Subtotal	23,930	23,930
Total	23,930	23,930

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2018 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	11	1.993%	472		472		472
Building Security	4	0.725%	172		172		172
Finance	7	1.268%	300		300		300
Human Resources	8	1.449%	343		343		343
Information Technology	17	3.080%	729		729		729
Commissioners	8	1.449%	343		343		343
Solicitor	7	1.268%	300		300		300
Controller	6	1.087%	257		257		257
Treasurer	6	1.087%	257		257		257
Election & Voter	4	0.725%	172		172	2	174
Tax Services	20	3.623%	858		858	11	869
Public Defender	7	1.268%	300		300	4	304
Reg & Recorder	10	1.812%	429		429	5	434
Planning	20	3.623%	858		858	11	869
Courts	52	9.420%	2,231		2,231	27	2,258
DJ Harvey	7	1.268%	300		300	4	304
DJ Bowman	7	1.268%	300		300	4	304
DJ Little	7	1.268%	300		300	4	304
DJ Beauchat	6	1.087%	257		257	3	260
Law Library	1	0.181%	43		43	1	44
Victim Witness	7	1.268%	300		300	4	304
Clerk Courts	15	2.717%	643		643	8	651
Coroner	4	0.725%	172		172	2	174
District Attorney	15	2.717%	643		643	8	651
Prothonotary	8	1.449%	343		343	4	347
Sheriff	22	3.986%	944		944	12	956
Prison	85	15.399%	3,646		3,646	45	3,691
Probation Services	57	10.326%	2,445		2,445	30	2,475
Emergency Services		0.000%	-		-	-	-
Veteran's Affairs	2	0.362%	86		86	1	87
Conservation	20	3.623%	858		858	11	869
Agricultural Extension		0.000%	-		-	-	-
Domestic Relations	33	5.978%	1,415		1,415	17	1,432
Children & Youth	62	11.232%	2,660		2,660	33	2,693
Operational Services	5	0.906%	215		215	3	218
Other	2	0.363%	87		87	(2)	85
Subtotal	552	100.000%	23,678	-	23,678	252	23,930
Second Allocation Total	478						
Total	552	100.000%	23,678	-	23,678	252	23,930

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

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
County Complex 2018 Actual
Nature And Extent Of Service**

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

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

Ref: OMB 2 CFR 200.430 Compensation