A CENTRAL SERVICE

COST ALLOCATION PLAN

ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2020

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Susquehanna Accounting and Consulting Solutions, Inc.

ADAMS COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

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

1. All costs included in this proposal for the period ending December 31, 2020 to establish cost allocations or billings for January 1, 2022 through December 31, 2022 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

7/7/2022

Date

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
7/4/2022

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

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	6,457	9,525	3,615	9,853	1,768	64,951	12,888	-
Equipment Depreciation	30	151	49	111	-	1,446	194	193
Employee Benefits	358	3,932	1,072	358	-	5,005	-	-
Liability Insurance	907	5,017	1,811	1,231	4,600	3,457	786	786
Property Insurance	423	819	617	695	58	5,236	446	-
Building Maintenance	76,810	104,869	23,805	53,503	3,836	345,683	38,363	11,243
Building Security	6,105	22,423	10,981	16,540	-	124,478	12,891	-
Finance	10,851	24,451	5,090	5,971	10,176	52,918	5,246	5,246
Human Resources	5,125	31,631	11,731	8,502	25,209	22,895	6,669	6,670
Information Technology	11,326	101,217	37,169	56,692	80,375	222,182	14,764	14,844
Commissioners	6,218	18,039	4,920	4,622	10,198	29,742	3,919	3,920
Solicitor	-	-	-	-	-	-	-	-
Controller	16,246	30,672	6,722	7,632	14,649	82,186	7,119	7,119
Treasurer	197	535	108	122	222	1,018	100	100
Central Phone	172	689	345	345	724	1,792	207	345
Total Allocated	141,225	353,970	108,035	166,177	151,815	962,989	103,592	50,466
Roll Forward								
Proposed Costs	141,225	353,970	108,035	166,177	151,815	962,989	103,592	50,466

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	-	12,888	2,780	2,539	7,305	-	8,422
Equipment Depreciation	193	192	46	31	91	-	103
Employee Benefits	-	-	358	715	2,503	-	2,503
Liability Insurance	663	786	195	1,372	2,206	948	15,058
Property Insurance	-	446	244	222	543	618	738
Building Maintenance	11,225	34,422	19,528	17,825	54,147	101	62,767
Building Security	-	12,891	6,755	5,518	13,456	-	19,004
Finance	5,246	5,241	3,892	15,294	-	6,199	17,291
Human Resources	5,068	6,667	1,673	10,271	16,818	1,766	25,170
Information Technology	16,434	16,105	4,593	37,967	-	4,265	88,487
Commissioners	3,920	3,558	2,202	9,399	3,582	3,296	13,570
Solicitor	-	-	-	-	-	-	-
Controller	7,119	7,116	5,238	18,663	661	8,340	25,317
Treasurer	100	99	69	287	-	111	341
Central Phone	275	207	35	242	551	138	517
Total Allocated	50,243	100,618	47,608	120,345	101,863	25,782	279,288
Roll Forward							
Proposed Costs	50,243	100,618	47,608	120,345	101,863	25,782	279,288

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Prothonotary	Sheriff	Fire Marshalls	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	7,140	13,974	-	478	57,422	-	-
Equipment Depreciation	94	100	-	1,133	1,612	-	989
Employee Benefits	1,072	3,932	-	-	1,072	-	-
Liability Insurance	1,329	16,770	-	105,080	38,638	141	7,598
Property Insurance	739	1,127	33	27,326	8,219	33	-
Building Maintenance	51,584	94,380	-	305,494	84,325	23	234
Building Security	14,016	14,905	-	-	53,755	-	-
Finance	6,070	11,849	-	47,322	12,807	2,522	22,046
Human Resources	10,099	28,793	-	205,343	68,952	77	45,769
Information Technology	38,384	81,077	-	185,714	242,211	-	88,039
Commissioners	5,026	11,708	-	66,138	20,760	1,195	20,124
Solicitor	-	-	-	-	-	-	-
Controller	8,081	16,250	-	67,065	17,838	3,116	30,256
Treasurer	124	267	-	1,224	356	46	481
Central Phone	310	793	-	2,723	2,136	-	-
Total Allocated	144,068	295,925	33	1,015,040	610,103	7,153	215,536
Roll Forward							
Proposed Costs	144,068	295,925	33	1,015,040	610,103	7,153	215,536

2020 Actual

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Haz Mat Emg Response	Domestic Relations	911 Telecommunications	Children & Youth
Building Depreciation	1,499	-	-	-	37,676	478	53,847
Equipment Depreciation	17	-	-	-	1,130	1,133	1,615
Employee Benefits	358	-	-	-	-	-	1,430
Liability Insurance	515	4,084	1,133	-	4,930	-	14,456
Property Insurance	106	-	-	-	1,305	6,667	1,865
Building Maintenance	8,112	-	405	88	78,827	124,757	83,507
Building Security	2,520	-	-	-	37,687	-	53,861
Finance	3,876	3,963	3,984	-	11,036	-	43,517
Human Resources	3,353	20,076	8,380	-	38,667	-	89,061
Information Technology	19,241	57,768	1,590	-	96,712	-	-
Commissioners	2,555	6,178	3,680	-	13,472	-	39,617
Solicitor	-	-	-	-	-	-	-
Controller	5,283	5,165	5,341	-	15,111	-	62,617
Treasurer	71	103	83	-	264	-	912
Central Phone	69	621	-	-	1,275	-	2,136
Total Allocated	47,575	97,958	24,596	88	338,092	133,035	448,441
Roll Forward					85,798		
Proposed Costs	47,575	97,958	24,596	88	423,890	133,035	448,441

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	9,804	63,674	388,983	-	-	388,983
Equipment Depreciation	-	-	805	11,458	-	-	11,458
Employee Benefits	-	-	-	24,668	-	-	24,668
Liability Insurance	-	931	328	235,756	-	-	235,756
Property Insurance	-	340	2,383	61,248	-	-	61,248
Building Maintenance	-	13,764	107,748	1,811,375	-	-	1,811,375
Building Security	-	9,807	55,869	493,462	-	-	493,462
Finance	-	3,892	82,249	428,245	-	-	428,245
Human Resources	-	5,086	299	709,820	-	-	709,820
Information Technology	-	9,177	18,797	1,545,130	-	-	1,545,130
Commissioners	7,496	2,919	38,996	360,969	-	1,060,390	1,421,359
Solicitor	-	-	16,578	16,578	-	-	16,578
Controller	338	5,094	102,559	588,913	-	137,660	726,573
Treasurer	-	77	1,402	8,819	-	377,359	386,178
Central Phone	-	172	69	16,888	-	-	16,888
					-		
Total Allocated	7,834	61,063	491,755	6,702,311	-	1,575,409	8,277,720
Roll Forward				85,798	-	-	85,798
Proposed Costs	7,834	61,063	491,755	6,788,109	-	1,575,409	8,363,518

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Election & Voter	141,225			141,225		141,225
Tax Services	353,970			353,970		353,970
Public Defender	108,035			108,035		108,035
Reg & Recorder	166,177			166,177		166,177
Planning	151,815			151,815		151,815
Courts	962,989			962,989		962,989
DJ Harvey	103,592			103,592		103,592
DJ Bowman	50,466			50,466		50,466
DJ Little	50,243			50,243		50,243
DJ Beauchat	100,618			100,618		100,618
Law Library	47,608			47,608		47,608
Victim Witness	120,345			120,345		120,345
Clerk Courts	101,863			101,863		101,863
Coroner	25,782			25,782		25,782
District Attorney	279,288			279,288		279,288
Prothonotary	144,068			144,068		144,068
Sheriff	295,925			295,925		295,925
Fire Marshalls	33			33		33
Prison	1,015,040			1,015,040		1,015,040
Probation Services	610,103			610,103		610,103
Protect Insp	7,153			7,153		7,153
Emergency Services	215,536			215,536		215,536
Veteran's Affairs	47,575			47,575		47,575
Conservation	97,958			97,958		97,958
Agricultural Extension	24,596			24,596		24,596
Haz Mat Emg Response	88			88		88
Domestic Relations	338,092	252,294	85,798	423,890		423,890
911 Telecommunications	133,035			133,035		133,035
Children & Youth	448,441			448,441		448,441
Liquid Fuels	7,834			7,834		7,834
VOJO	-			-		-
Operational Services	61,063			61,063		61,063
Other	491,755			491,755		491,755
Sub Total	6,702,311	252,294	85,798	6,788,109		6,788,109
Direct Billed	-					-
Unallocated	1,575,409					1,575,409
Total	8,277,720					8,363,518

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	-	502,481	-
Equipment Depreciation	-	210,952	-
Employee Benefits	33,605	-	-
Liability Insurance	261,824	-	-
Property Insurance	67,530	-	-
Building Maintenance	1,728,615	-	-
Building Security	535,939	-	-
Finance	457,587	-	-
Human Resources	675,552	(6,989)	-
Information Technology	1,574,826	(15,875)	-
Commissioners	839,038	-	-
Solicitor	413,629	(25,293)	-
Controller	711,125	-	-
Treasurer	297,442	(143)	-
Central Phone	-	15,875	-
Election & Voter			141,225
Tax Services			353,970
Public Defender			108,035
Reg & Recorder			166,177
Planning			151,815
Courts			962,989
DJ Harvey			103,592
DJ Bowman			50,466
DJ Little			50,243
DJ Beauchat			100,618
Law Library			47,608
Victim Witness			120,345
Clerk Courts			101,863
Coroner			25,782
District Attorney			279,288
Prothonotary			144,068
Sheriff			295,925
Fire Marshalls			33

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Prison			1,015,040
Probation Services			610,103
Protect Insp			7,153
Emergency Services			215,536
Veteran's Affairs			47,575
Conservation			97,958
Agricultural Extension			24,596
Haz Mat Emg Response			88
Domestic Relations			338,092
911 Telecommunications			133,035
Children & Youth			448,441
Liquid Fuels			7,834
Operational Services			61,063
Other			491,755
Direct Billed			-
Unallocated			1,575,409
Totals	7,596,711	681,009	8,277,720

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance
Schedule Reference:								
Building Depreciation	(502,481)	-	-	-	-	-	-	-
Equipment Depreciation	-	(210,952)	-	-	-	-	-	-
Employee Benefits	-	-	(33,605)	-	-	-	-	-
Liability Insurance	-	-	-	(261,824)	-	-	-	-
Property Insurance	-	-	-	-	(67,530)	-	-	-
Building Maintenance	64,573	13,017	1,430	8,131	2,607	(2,029,788)	51,920	19,725
Building Security	1,724	1,213	715	6,535	88	5,337	(620,350)	7,111
Finance	2,687	23	1,072	537	418	14,380	6,895	(508,741)
Human Resources	3,230	53	1,430	1,331	283	23,146	7,849	18,928
Information Technology	21,391	183,755	-	3,173	837	40,504	23,022	7,284
Commissioners	6,822	102	715	2,155	648	45,699	14,716	11,948
Solicitor	5,371	42	1,072	1,039	455	36,139	7,596	4,608
Controller	3,944	19	2,145	2,320	633	21,982	6,481	4,761
Treasurer	3,525	53	358	847	293	29,605	7,849	6,131
Central Phone	231	1,217	-	-	20	1,621	560	-
Election & Voter	6,457	30	358	907	423	76,810	6,105	10,851
Tax Services	9,525	151	3,932	5,017	819	104,869	22,423	24,451
Public Defender	3,615	49	1,072	1,811	617	23,805	10,981	5,090
Reg & Recorder	9,853	111	358	1,231	695	53,503	16,540	5,971
Planning	1,768	-	-	4,600	58	3,836	-	10,176
Courts	64,951	1,446	5,005	3,457	5,236	345,683	124,478	52,918
DJ Harvey	12,888	194	-	786	446	38,363	12,891	5,246
DJ Bowman	-	193	-	786	-	11,243	-	5,246
DJ Little	-	193	-	663	-	11,225	-	5,246
DJ Beauchat	12,888	192	-	786	446	34,422	12,891	5,241
Law Library	2,780	46	358	195	244	19,528	6,755	3,892
Victim Witness	2,539	31	715	1,372	222	17,825	5,518	15,294
Clerk Courts	7,305	91	2,503	2,206	543	54,147	13,456	-
Coroner	-	-	-	948	618	101	-	6,199
District Attorney	8,422	103	2,503	15,058	738	62,767	19,004	17,291
Prothonotary	7,140	94	1,072	1,329	739	51,584	14,016	6,070
Sheriff	13,974	100	3,932	16,770	1,127	94,380	14,905	11,849
Fire Marshalls	-	-	-	-	33	-	-	-
Prison	478	1,133	-	105,080	27,326	305,494	-	47,322
Probation Services	57,422	1,612	1,072	38,638	8,219	84,325	53,755	12,807
Protect Insp	-	-	-	141	33	23	-	2,522
Emergency Services	-	989	-	7,598	-	234	-	22,046
Veteran's Affairs	1,499	17	358	515	106	8,112	2,520	3,876
Conservation	-	-	-	4,084	-	-	-	3,963
Agricultural Extension	-	-	-	1,133	-	405	-	3,984
Haz Mat Emg Response	-	-	-	-	-	88	-	-
Domestic Relations	37,676	1,130	-	4,930	1,305	78,827	37,687	11,036
911 Telecommunications	478	1,133	-	-	6,667	124,757	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security	Finance
Schedule Reference:								
Children & Youth	53,847	1,615	1,430	14,456	1,865	83,507	53,861	43,517
Liquid Fuels	-	-	-	-	-	-	-	-
VOJO	-	-	-	-	-	-	-	-
Operational Services	9,804	-	-	931	340	13,764	9,807	3,892
Other	63,674	805	-	328	2,383	107,748	55,869	82,249
Unallocated	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Central Phone	Total Plan Allocation
Schedule Reference:								
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-
Building Maintenance	28,067	71,256	10,784	-	28,910	415	338	-
Building Security	11,872	35,912	4,156	-	9,457	156	135	-
Finance	-	18,501	1,237	-	5,100	67	237	-
Human Resources	(808,342)	52,837	6,862	-	23,197	328	304	-
Information Technology	20,094	(1,874,727)	4,986	-	9,899	155	676	-
Commissioners	10,053	47,660	(1,462,820)	467,103	15,677	214	270	-
Solicitor	5,062	24,350	3,258	(483,681)	6,064	86	203	-
Controller	18,241	54,500	6,198	-	(832,722)	103	270	-
Treasurer	5,133	24,581	3,980	-	7,845	(387,702)	203	-
Central Phone	-	-	-	-	-	-	(19,524)	-
Election & Voter	5,125	11,326	6,218	-	16,246	197	172	141,225
Tax Services	31,631	101,217	18,039	-	30,672	535	689	353,970
Public Defender	11,731	37,169	4,920	-	6,722	108	345	108,035
Reg & Recorder	8,502	56,692	4,622	-	7,632	122	345	166,177
Planning	25,209	80,375	10,198	-	14,649	222	724	151,815
Courts	22,895	222,182	29,742	-	82,186	1,018	1,792	962,989
DJ Harvey	6,669	14,764	3,919	-	7,119	100	207	103,592
DJ Bowman	6,670	14,844	3,920	-	7,119	100	345	50,466
DJ Little	5,068	16,434	3,920	-	7,119	100	275	50,243
DJ Beauchat	6,667	16,105	3,558	-	7,116	99	207	100,618
Law Library	1,673	4,593	2,202	-	5,238	69	35	47,608
Victim Witness	10,271	37,967	9,399	-	18,663	287	242	120,345
Clerk Courts	16,818	-	3,582	-	661	-	551	101,863
Coroner	1,766	4,265	3,296	-	8,340	111	138	25,782
District Attorney	25,170	88,487	13,570	-	25,317	341	517	279,288
Prothonotary	10,099	38,384	5,026	-	8,081	124	310	144,068
Sheriff	28,793	81,077	11,708	-	16,250	267	793	295,925
Fire Marshalls	-	-	-	-	-	-	-	33
Prison	205,343	185,714	66,138	-	67,065	1,224	2,723	1,015,040
Probation Services	68,952	242,211	20,760	-	17,838	356	2,136	610,103
Protect Insp	77	-	1,195	-	3,116	46	-	7,153
Emergency Services	45,769	88,039	20,124	-	30,256	481	-	215,536
Veteran's Affairs	3,353	19,241	2,555	-	5,283	71	69	47,575
Conservation	20,076	57,768	6,178	-	5,165	103	621	97,958
Agricultural Extension	8,380	1,590	3,680	-	5,341	83	-	24,596
Haz Mat Emg Response	-	-	-	-	-	-	-	88
Domestic Relations	38,667	96,712	13,472	-	15,111	264	1,275	338,092
911 Telecommunications	-	-	-	-	-	-	-	133,035

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Central Phone	Total Plan Allocation
Schedule Reference:								
Children & Youth	89,061	-	39,617	-	62,617	912	2,136	448,441
Liquid Fuels	-	-	7,496	-	338	-	-	7,834
VOJO	-	-	-	-	-	-	-	-
Operational Services	5,086	9,177	2,919	-	5,094	77	172	61,063
Other	299	18,797	38,996	16,578	102,559	1,402	69	491,755
Unallocated	-	-	1,060,390	-	137,660	377,359	-	1,575,409
Direct Billings	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	8,277,720

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

	Department	Basis of Allocation
	Human Services Building	Net Usable Square Footage Occupied - Human Service Building
	Adult Correctional Complex	Net Usable Square Footage Occupied - Correctional Complex
	Emergency Training Facility	Net Usable Square Footage Occupied - Emergency Training Facility
	St Francis	Net Usable Square Footage Occupied - County Complex
	County Complex	Net Usable Square Footage Occupied - St Francis
6	Building Maintenance	
	Courthouse Complex	Net Usable Square Footage Occupied - New & Old Courthouses
	Mailroom	Total Pieces Of Mail Processed By Department
	Other Depts	Total Labor Hours Converted To Salaries By Department
	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
	Payroll	Total Payroll Checks Issued By Department
10	Information Technology	
	Technological Support	Support Tickets By Department (Exclude Children & Youth)
	System Maintenance	Number of Computers & Servers by Department (Exclude Children & Youth)
11	Commissioners	

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2020 Actual
Nature and Extent Of Services

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

New and Old Courthouse

The majority of offices are housed in the New Courthouse and the total cost for the depreciation calculation is $3,844,572. A chiller was added to the New Courthouse in 2017 adding a total cost of $189,645. In the year of 2019, there was work performed to improve the chiller, back door and vestibule. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete. This brings the total depreciation cost to the New Courthouse to the amount of $124,324.

The Adams County Courthouse (Old Courthouse) was originally built in 1859 at a cost of $15,675. Various minor renovations have been made over the years, the majority of which are undocumented. However, during 1981, improvements to the Courthouse amounted to $16,938 In addition, during 1982, 1983, and 1984 extensive renovations were made to the Old Courthouse, which amounted to $284,550, $249,578, and $12,385, respectively. In 2002 improvements amounted to $15,554 and in 2003 improvements totaled $3,392. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete, Bringing the total cost for depreciation purposes to $598,071. The corresponding depreciation expense for 2020 is 19,745.

Human Service Building

The Human Services Building was purchased in 2016. Renovations were done in phases and allowed the first wave of departments to move in during 2017. Total building cost and renovations as of 12/31/2017 were $10,285,352. After completion of the 2017 cost allocation plan, it was discovered that work was performed to finish the parking area of this building and that these costs were not included in the 2017 plan, nor in the

original deprecation calculation. The total costs associated with the completion of the parking area are $213,043 and was assigned a useful life of 15 years. This depreciation expense of $14,203 was included to begin in the 2018 plan. The building was put into service into three phases and annual depreciation was calculated based on number of months. Beginning in the year of 2018, the building was fully occupied for all twelve months out of the year. After a couple property improvements in 2019 and 2020, the total depreciable cost is $10,585,399 which brings the annual depreciation to $288,706.

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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Departmental Cost Adjustments				
Building Depreciation	502,481		502,481	502,481
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	502,481	-	502,481	502,481
Total to be Allocated	502,481	-	502,481	502,481

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2020 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	502,481		124,324	19,745	288,706	956	68,750
Major Repairs - Elevator	-				-		
	-						
Functional Cost	502,481	-	124,324	19,745	288,706	956	68,750
Additions: 1st							
Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	502,481	-	124,324	19,745	288,706	956	68,750
Unallocated	-						
1st Allocation	502,481	-	124,324	19,745	288,706	956	68,750
Additions: 2nd							
Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	502,481	-	124,324	19,745	288,706	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	64,573	6,572	350	45,310	-	12,341
Building Security	1,724	520	-	1,204	-	-
Finance	2,687	-	2,392	-	-	295
Human Resources	3,230	3,230	-	-	-	-
Information Technology	21,391	1,846	-	18,532	-	1,013
Commissioners	6,822	5,723	804	-	-	295
Solicitor	5,371	5,076	-	-	-	295
Controller	3,944	-	3,649	-	-	295
Treasurer	3,525	3,230	-	-	-	295
Central Phone	231	231	-	-	-	-
Election & Voter	6,457	1,846	804	-	-	3,807
Tax Services	9,525	9,230	-	-	-	295
Public Defender	3,615	-	3,615	-	-	-
Reg & Recorder	9,853	6,807	-	-	-	3,046
Planning	1,768	-	-	-	-	1,768
Courts	64,951	39,100	6,760	17,421	-	1,670
DJ Harvey	12,888	-	-	12,888	-	-
DJ Beauchat	12,888	-	-	12,888	-	-
Law Library	2,780	2,780	-	-	-	-
Victim Witness	2,539	2,539	-	-	-	-
Clerk Courts	7,305	5,537	-	-	-	1,768
District Attorney	8,422	8,422	-	-	-	-
Prothonotary	7,140	5,769	1,371	-	-	-
Sheriff	13,974	12,206	-	-	-	1,768
Prison	478	-	-	-	478	-
Probation Services	57,422	-	-	53,740	-	3,682
Veteran's Affairs	1,499	1,038	-	-	-	461
Domestic Relations	37,676	-	-	37,676	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	53,847	-	-	53,847	-	-
Operational Services	9,804	-	-	9,804	-	-
Other	63,674	2,622	-	25,396	-	35,656
Subtotal	502,481	124,324	19,745	288,706	956	68,750
Total	502,481	124,324	19,745	288,706	956	68,750

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2020 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,848	5.286%	6,572		6,572	-	6,572
Building Security	225	0.418%	520		520	-	520
Finance	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	3,230		3,230	-	3,230
Information Technology	800	1.485%	1,846		1,846	-	1,846
Commissioners	2,480	4.603%	5,723		5,723	-	5,723
Solicitor	2,200	4.083%	5,076		5,076	-	5,076
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	3,230		3,230	-	3,230
Central Phone	100	0.186%	231		231	-	231
Election & Voter	800	1.485%	1,846		1,846	-	1,846
Tax Services	4,000	7.424%	9,230		9,230	-	9,230
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	6,807		6,807	-	6,807
Courts	16,945	31.450%	39,100		39,100	-	39,100
Law Library	1,205	2.236%	2,780		2,780	-	2,780
Victim Witness	1,100	2.042%	2,539		2,539	-	2,539
Clerk Courts	2,400	4.454%	5,537		5,537	-	5,537
District Attorney	3,650	6.774%	8,422		8,422	-	8,422
Prothonotary	2,500	4.640%	5,769		5,769	-	5,769
Sheriff	5,290	9.818%	12,206		12,206	-	12,206
Veteran's Affairs	450	0.835%	1,038		1,038	-	1,038
Other	1,137	2.110%	2,622		2,622	-	2,622
Subtotal	53,880	100.000%	124,324	-	124,324	-	124,324
Second Allocation Total	53,880						
Total	53,880	100.000%	124,324	-	124,324	-	124,324

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2020 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.775%	350		350	-	350
Building Security		0.000%	-		-	-	-
Finance	860	12.113%	2,392		2,392	-	2,392
Commissioners	289	4.070%	804		804	-	804
Controller	1,312	18.479%	3,649		3,649	-	3,649
Treasurer		0.000%	-		-	-	-
Election & Voter	289	4.070%	804		804	-	804
Public Defender	1,300	18.310%	3,615		3,615	-	3,615
Courts	2,431	34.239%	6,760		6,760	-	6,760
Prothonotary	493	6.944%	1,371		1,371	-	1,371
Operational Services		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	7,100	100.000%	19,745	-	19,745	-	19,745
Total	7,100	100.000%	19,745	-	19,745	-	19,745

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2020 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%	45,310		45,310	-	45,310
Building Security	282	0.417%	1,204		1,204	-	1,204
Information Technology	4,343	6.419%	18,532		18,532	-	18,532
Courts	4,083	6.034%	17,421		17,421	-	17,421
DJ Harvey	3,021	4.464%	12,888		12,888	-	12,888
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	12,888		12,888	-	12,888
Probation Services	12,595	18.614%	53,740		53,740	-	53,740
Domestic Relations	8,830	13.050%	37,676		37,676	-	37,676
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	53,847		53,847	-	53,847
Operational Services	2,298	3.396%	9,804		9,804	-	9,804
Other	5,952	8.797%	25,396		25,396	-	25,396
Subtotal	67,663	100.000%	288,706	-	288,706	-	288,706
Total	67,663	100.000%	288,706	-	288,706	-	288,706

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2020 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 2020 Actual
Detail Allocation of
St Francis Bldg

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

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

Source: Commissioner's Office

ADAMS COUNTY, PENNSYVLANIA
Equipment Depreciation 2020 Actual
Nature and Extent Of Services

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

Equipment Section

This function accounts for equipment purchases that have identifiable benefitting departments or require allocation to a specific building. Total purchases in 2017 and 2018 were $101,346 and 67,551 respectively. This included equipment purchased for the County Complex, a lawn mower that is housed at the Human Services Building, furniture and technical equipment purchased by the information technology department for the Human Services Building. In 2020, a tractor and hydromatic pump was purchased and a generator was installed at the Courthouse Complex. Total depreciation that is allocable to a specific department or building is $26,570.

Phone System

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

Data Processing

2020 will be the last depreciable year for items purchased in 2015. In 2019, there was a computer and server upgrade, including software, with a total cost of $329,409. In addition, a shredding machine was purchased at a cost of $26,146. In 2019, county wide software upgrades were completed in conjunction with a website rebuild. These purchased benefitted all county departments and depreciation in total, amounting $183,169, has been allocated to the information technology department. Multiple prior equipment purchases from 2016 and 2017 became fully depreciated at the end of 2019, therefore resulting in a small decrease of depreciation between 2019 and 2020. Total 2020 depreciation is $183,169.

Ref: OMB 2 CFR 200.436 Depreciation

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		-	-
Departmental Cost Adjustments				
Equipment Depreciation	210,952		210,952	210,952
	-		-	-
Total Departmental Cost Adjustments	210,952	-	210,952	210,952
Total to be Allocated	210,952	-	210,952	210,952

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Equipment	Phone System	Data Processing
Departmental Expenditures	-	-	-	-	-
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments					
Equipment Depreciation	210,952		26,570	1,213	183,169
	-				
Functional Cost	210,952	-	26,570	1,213	183,169
Additions: 1st					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	210,952	-	26,570	1,213	183,169
Unallocated	-				
1st Allocation	210,952	-	26,570	1,213	183,169
Additions: 2nd					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	210,952	-	26,570	1,213	183,169

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	13,017	13,017	-	-
Building Security	1,213	1,213	-	-
Finance	23	23	-	-
Human Resources	53	53	-	-
Information Technology	183,755	586	-	183,169
Commissioners	102	102	-	-
Solicitor	42	42	-	-
Controller	19	19	-	-
Treasurer	53	53	-	-
Central Phone	1,217	4	1,213	-
Public Defender	49	49	-	-
Reg & Recorder	111	111	-	-
Courts	1,446	1,446	-	-
Clerk Courts	91	91	-	-
District Attorney	103	103	-	-
Prothonotary	94	94	-	-
Sheriff	100	100	-	-
Prison	1,133	1,133	-	-
Emergency Services	989	989	-	-
Veteran's Affairs	17	17	-	-
911 Telecommunications	1,133	1,133	-	-
Other	805	805	-	-
Subtotal	210,952	26,570	1,213	183,169
Total	210,952	26,570	1,213	183,169

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2020 Actual
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	13,017	48.991%	13,017		13,017	-	13,017
Building Security	1,213	4.565%	1,213		1,213	-	1,213
Finance	23	0.087%	23		23	-	23
Human Resources	53	0.199%	53		53	-	53
Information Technology	586	2.205%	586		586	-	586
Commissioners	102	0.384%	102		102	-	102
Solicitor	42	0.158%	42		42	-	42
Controller	19	0.072%	19		19	-	19
Treasurer	53	0.199%	53		53	-	53
Central Phone	4	0.015%	4		4	-	4
Election & Voter	30	0.113%	30		30	-	30
Tax Services	151	0.568%	151		151	-	151
Public Defender	49	0.184%	49		49	-	49
Reg & Recorder	111	0.419%	111		111	-	111
Courts	1,446	5.442%	1,446		1,446	-	1,446
DJ Harvey	194	0.730%	194		194	-	194
DJ Bowman	193	0.726%	193		193	-	193
DJ Little	193	0.726%	193		193	-	193
DJ Beauchat	192	0.723%	192		192	-	192
Law Library	46	0.173%	46		46	-	46
Victim Witness	31	0.117%	31		31	-	31
Clerk Courts	91	0.342%	91		91	-	91
District Attorney	103	0.388%	103		103	-	103
Prothonotary	94	0.354%	94		94	-	94
Sheriff	100	0.378%	100		100	-	100
Prison	1,133	4.264%	1,133		1,133	-	1,133
Probation Services	1,612	6.067%	1,612		1,612	-	1,612
Emergency Services	989	3.722%	989		989	-	989
Veteran's Affairs	17	0.064%	17		17	-	17
Domestic Relations	1,130	4.253%	1,130		1,130	-	1,130
911 Telecommunications	1,133	4.264%	1,133		1,133	-	1,133
Children & Youth	1,615	6.078%	1,615		1,615	-	1,615
Other	805	3.030%	805		805	-	805
Subtotal	26,570	100.000%	26,570	-	26,570	-	26,570
Second Allocation Total	26,570						
Total	26,570	100.000%	26,570	-	26,570	-	26,570

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Finance Office

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
7/4/2022

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2020 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%	-		-	-	-
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 2020 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%	183,169		183,169	-	183,169
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	183,169	-	183,169	-	183,169
Second Allocation Total	100						
Total	100	100.000%	183,169	-	183,169	-	183,169

(A) Alloc basis: Direct Allocation - Information Technology

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	33,605		33,605	33,605
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	33,605	-	33,605	33,605

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
Other Expenses and Cost					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	-				
Employee Opt-Out	-				
Parking Expense	33,605				33,605
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
Departmental Expenditures	33,605	-	-	-	33,605
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	33,605	-	-	-	33,605
Additions: 1st					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	33,605	-	-	-	33,605
Unallocated	-				
1st Allocation	33,605	-	-	-	33,605
Additions: 2nd					
Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	33,605	-	-	-	33,605

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Tuition Reimb	Parking Expense
Building Maintenance	1,430	-	1,430
Building Security	715	-	715
Finance	1,072	-	1,072
Human Resources	1,430	-	1,430
Information Technology	-	-	-
Commissioners	715	-	715
Solicitor	1,072	-	1,072
Controller	2,145	-	2,145
Election & Voter	358	-	358
Tax Services	3,932	-	3,932
Public Defender	1,072	-	1,072
Reg & Recorder	358	-	358
Courts	5,005	-	5,005
Law Library	358	-	358
Victim Witness	715	-	715
Clerk Courts	2,503	-	2,503
District Attorney	2,503	-	2,503
Prothonotary	1,072	-	1,072
Sheriff	3,932	-	3,932
Probation Services	1,072	-	1,072
Veteran's Affairs	358	-	358
Children & Youth	1,430	-	1,430
Operational Services	-	-	-
Other	-	-	-
Subtotal	33,605	-	33,605
Total	33,605	-	33,605

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2020 Actual
Detail Allocation of
Tuition Reimb

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

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2020 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	4.255%	1,430		1,430	-	1,430
Building Security	2	2.128%	715		715	-	715
Finance	3	3.191%	1,072		1,072	-	1,072
Human Resources	4	4.255%	1,430		1,430	-	1,430
Information Technology		0.000%	-		-	-	-
Commissioners	2	2.128%	715		715	-	715
Solicitor	3	3.191%	1,072		1,072	-	1,072
Purchasing		0.000%	-		-	-	-
Controller	6	6.383%	2,145		2,145	-	2,145
Treasurer	1	1.064%	358		358	-	358
Election & Voter	1	1.064%	358		358	-	358
Tax Services	11	11.702%	3,932		3,932	-	3,932
Public Defender	3	3.191%	1,072		1,072	-	1,072
Reg & Recorder	1	1.064%	358		358	-	358
Planning		0.000%	-		-	-	-
Courts	14	14.894%	5,005		5,005	-	5,005
Law Library	1	1.064%	358		358	-	358
Victim Witness	2	2.128%	715		715	-	715
Clerk Courts	7	7.447%	2,503		2,503	-	2,503
District Attorney	7	7.447%	2,503		2,503	-	2,503
Prothonotary	3	3.191%	1,072		1,072	-	1,072
Sheriff	11	11.702%	3,932		3,932	-	3,932
Probation Services	3	3.191%	1,072		1,072	-	1,072
Veteran's Affairs	1	1.064%	358		358	-	358
Domestic Relations		0.000%	-		-	-	-
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	4	4.255%	1,430		1,430	-	1,430
Liquid Fuels		0.000%	-		-	-	-
Operational Services		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	94	100.000%	33,605	-	33,605	-	33,605
Second Allocation Total	94						
Total	94	100.000%	33,605	-	33,605	-	33,605

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

Source: Finance Office

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
7/4/2022

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	261,824		261,824	261,824
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	261,824	-	261,824	261,824

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
Other Expenses and Cost						
General Liability	59,656		59,656			
Public Officials	53,028			53,028		
Crime	6,628			6,628		
Automobile	23,200				23,200	
Law Enforcement	119,312					119,312
Departmental Expenditures	261,824	-	59,656	59,656	23,200	119,312
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	261,824	-	59,656	59,656	23,200	119,312
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	261,824	-	59,656	59,656	23,200	119,312
Unallocated	-					
1st Allocation	261,824	-	59,656	59,656	23,200	119,312
Additions: 2nd						
Central Services Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
Total Allocated	261,824	-	59,656	59,656	23,200	119,312

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	8,131	1,883	2,327	3,921	-
Building Security	6,535	853	980	-	4,702
Finance	537	537	-	-	-
Human Resources	1,331	718	613	-	-
Information Technology	3,173	1,703	1,470	-	-
Commissioners	2,155	1,093	735	327	-
Solicitor	1,039	672	367	-	-
Controller	2,320	972	1,348	-	-
Treasurer	847	480	367	-	-
Election & Voter	907	540	367	-	-
Tax Services	5,017	2,158	2,205	654	-
Public Defender	1,811	954	857	-	-
Reg & Recorder	1,231	618	613	-	-
Planning	4,600	2,109	1,837	654	-
Courts	3,457	1,865	1,592	-	-
DJ Harvey	786	296	490	-	-
DJ Bowman	786	296	490	-	-
DJ Little	663	296	367	-	-
DJ Beauchat	786	296	490	-	-
Law Library	195	73	122	-	-
Victim Witness	1,372	637	735	-	-
Clerk Courts	2,206	981	1,225	-	-
Coroner	948	172	122	654	-
District Attorney	15,058	2,118	1,837	2,287	8,816
Prothonotary	1,329	594	735	-	-
Sheriff	16,770	2,082	2,083	2,614	9,991
Prison	105,080	16,470	14,944	1,961	71,705
Probation Services	38,638	4,944	5,022	4,574	24,098
Protect Insp	141	141	-	-	-
Emergency Services	7,598	3,637	3,307	654	-

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Veteran's Affairs	515	270	245	-	-
Conservation	4,084	-	1,470	2,614	-
Agricultural Extension	1,133	520	613	-	-
Domestic Relations	4,930	2,112	2,818	-	-
Children & Youth	14,456	6,003	6,492	1,961	-
Operational Services	931	564	367	-	-
Other	328	(1)	4	325	0
Subtotal	261,824	59,656	59,656	23,200	119,312
Total	261,824	59,656	59,656	23,200	119,312

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 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	771,560	3.156%	1,883		1,883	-	1,883
Building Security	349,605	1.430%	853		853	-	853
Finance	219,967	0.900%	537		537	-	537
Human Resources	294,331	1.204%	718		718	-	718
Information Technology	697,818	2.854%	1,703		1,703	-	1,703
Commissioners	447,861	1.832%	1,093		1,093	-	1,093
Solicitor	275,435	1.127%	672		672	-	672
Controller	398,196	1.629%	972		972	-	972
Treasurer	196,689	0.805%	480		480	-	480
County Complex		0.000%	-		-	-	-
Election & Voter	221,401	0.906%	540		540	-	540
Tax Services	884,244	3.617%	2,158		2,158	-	2,158
Public Defender	390,982	1.599%	954		954	-	954
Reg & Recorder	253,393	1.036%	618		618	-	618
Planning	864,416	3.536%	2,109		2,109	-	2,109
Courts	764,335	3.126%	1,865		1,865	-	1,865
DJ Harvey	121,300	0.496%	296		296	-	296
DJ Bowman	121,300	0.496%	296		296	-	296
DJ Little	121,300	0.496%	296		296	-	296
DJ Beauchat	121,299	0.496%	296		296	-	296
Law Library	29,758	0.122%	73		73	-	73
Victim Witness	260,795	1.067%	637		637	-	637
Clerk Courts	402,183	1.645%	981		981	-	981
Coroner	70,735	0.289%	172		172	-	172
District Attorney	868,011	3.550%	2,118		2,118	-	2,118
Prothonotary	243,598	0.996%	594		594	-	594
Sheriff	853,208	3.490%	2,082		2,082	-	2,082
Prison	6,750,033	27.609%	16,470		16,470	-	16,470
Probation Services	2,025,957	8.287%	4,944		4,944	-	4,944
Protect Insp	57,840	0.237%	141		141	-	141
Emergency Services	1,490,548	6.097%	3,637		3,637	-	3,637
Veteran's Affairs	110,752	0.453%	270		270	-	270
Agricultural Extension	212,903	0.871%	520		520	-	520
Domestic Relations	865,639	3.541%	2,112		2,112	-	2,112
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,459,951	10.062%	6,003		6,003	-	6,003
VOJO		0.000%	-		-	-	-
Operational Services	231,194	0.946%	564		564	-	564
Other		-0.003%	(1)		(1)	-	(1)
Subtotal	24,448,538	100.000%	59,656	-	59,656	-	59,656

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	24,448,538						
Total	24,448,538	100.000%	59,656	-	59,656	-	59,656

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

Source: General Ledger Trial Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 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	19	3.901%	2,327		2,327	-	2,327
Building Security	8	1.643%	980		980	-	980
Human Resources	5	1.027%	613		613	-	613
Information Technology	12	2.464%	1,470		1,470	-	1,470
Commissioners	6	1.232%	735		735	-	735
Solicitor	3	0.616%	367		367	-	367
Purchasing		0.000%	-		-	-	-
Controller	11	2.259%	1,348		1,348	-	1,348
Treasurer	3	0.616%	367		367	-	367
Election & Voter	3	0.616%	367		367	-	367
Tax Services	18	3.696%	2,205		2,205	-	2,205
Public Defender	7	1.437%	857		857	-	857
Reg & Recorder	5	1.027%	613		613	-	613
Planning	15	3.080%	1,837		1,837	-	1,837
Courts	13	2.669%	1,592		1,592	-	1,592
DJ Harvey	4	0.821%	490		490	-	490
DJ Bowman	4	0.821%	490		490	-	490
DJ Little	3	0.616%	367		367	-	367
DJ Beauchat	4	0.821%	490		490	-	490
Law Library	1	0.205%	122		122	-	122
Victim Witness	6	1.232%	735		735	-	735
Clerk Courts	10	2.053%	1,225		1,225	-	1,225
Coroner	1	0.205%	122		122	-	122
District Attorney	15	3.080%	1,837		1,837	-	1,837
Prothonotary	6	1.232%	735		735	-	735
Sheriff	17	3.491%	2,083		2,083	-	2,083
Fire Marshalls		0.000%	-		-	-	-
Prison	122	25.051%	14,944		14,944	-	14,944
Probation Services	41	8.419%	5,022		5,022	-	5,022
Emergency Services	27	5.544%	3,307		3,307	-	3,307
Veteran's Affairs	2	0.411%	245		245	-	245
Conservation	12	2.464%	1,470		1,470	-	1,470
Agricultural Extension	5	1.027%	613		613	-	613
Domestic Relations	23	4.723%	2,818		2,818	-	2,818
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	53	10.883%	6,492		6,492	-	6,492
Operational Services	3	0.616%	367		367	-	367

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other		0.002%	4		4	-	4
Subtotal	487	100.00%	59,656	-	59,656	-	59,656
Second Allocation Total	487						
Total	487	100.00%	59,656	-	59,656	-	59,656

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	12	16.901%	3,921		3,921	-	3,921
Information Technology		0.000%	-		-	-	-
Commissioners	1	1.408%	327		327	-	327
Tax Services	2	2.817%	654		654	-	654
Planning	2	2.817%	654		654	-	654
Coroner	2	2.817%	654		654	-	654
District Attorney	7	9.859%	2,287		2,287	-	2,287
Prothonotary		0.000%	-		-	-	-
Sheriff	8	11.268%	2,614		2,614	-	2,614
Fire Marshalls		0.000%	-		-	-	-
Prison	6	8.451%	1,961		1,961	-	1,961
Probation Services	14	19.718%	4,574		4,574	-	4,574
Protect Insp		0.000%	-		-	-	-
Emergency Services	2	2.817%	654		654	-	654
Conservation	8	11.268%	2,614		2,614	-	2,614
Children & Youth	6	8.451%	1,961		1,961	-	1,961
Other	1	1.408%	325		325	-	325
Subtotal	71	100.000%	23,200	-	23,200	-	23,200
Second Allocation Total	71						
Total	71	100.000%	23,200	-	23,200	-	23,200

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2020 Actual
Detail Allocation of
Law Enforcement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	8	3.941%	4,702		4,702	-	4,702
District Attorney	15	7.389%	8,816		8,816	-	8,816
Sheriff	17	8.374%	9,991		9,991	-	9,991
Prison	122	60.099%	71,705		71,705	-	71,705
Probation Services	41	20.197%	24,098		24,098	-	24,098
Other		0.000%	0		0	-	0
Subtotal	203	100.000%	119,312	-	119,312	-	119,312
Second Allocation Total	203						
Total	203	100.000%	119,312	-	119,312	-	119,312

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	67,530		67,530	67,530
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	67,530	-	67,530	67,530

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
Wages and Benefits									
	-								
Other Expenses and Cost									
Property Insurance	67,530		10,891	3,369	9,999	32,990	5,661	2,237	2,383
	-								
Departmental Expenditures	67,530	-	10,891	3,369	9,999	32,990	5,661	2,237	2,383
Cost Adjustments									
Deductions	-		-						
Departmental Cost Adjustments									
	-								
Functional Cost	67,530	-	10,891	3,369	9,999	32,990	5,661	2,237	2,383
Additions: 1st									
Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs	67,530	-	10,891	3,369	9,999	32,990	5,661	2,237	2,383
Unallocated	-								
1st Allocation	67,530	-	10,891	3,369	9,999	32,990	5,661	2,237	2,383
Additions: 2nd									
Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-	-
Unallocated	-								
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	67,530	-	10,891	3,369	9,999	32,990	5,661	2,237	2,383

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 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	2,607	576	60	1,569	-	-	402	-
Building Security	88	46	-	42	-	-	-	-
Finance	418	-	408	-	-	-	10	-
Human Resources	283	283	-	-	-	-	-	-
Information Technology	837	162	-	642	-	-	33	-
Commissioners	648	501	137	-	-	-	10	-
Solicitor	455	445	-	-	-	-	10	-
Controller	633	-	623	-	-	-	10	-
Treasurer	293	283	-	-	-	-	10	-
Central Phone	20	20	-	-	-	-	-	-
Election & Voter	423	162	137	-	-	-	124	-
Tax Services	819	809	-	-	-	-	10	-
Public Defender	617	-	617	-	-	-	-	-
Reg & Recorder	695	596	-	-	-	-	99	-
Planning	58	-	-	-	-	-	58	-
Courts	5,236	3,425	1,154	603	-	-	54	-
Law Library	244	244	-	-	-	-	-	-
Victim Witness	222	222	-	-	-	-	-	-
Clerk Courts	543	485	-	-	-	-	58	-
Coroner	618	-	-	-	618	-	-	-
District Attorney	738	738	-	-	-	-	-	-
Prothonotary	739	505	234	-	-	-	-	-
Sheriff	1,127	1,069	-	-	-	-	58	-
Fire Marshalls	33	-	-	-	-	33	-	-
Prison	27,326	-	-	-	26,134	-	-	1,192
Probation Services	8,219	-	-	1,861	6,238	-	120	-
Protect Insp	33	-	-	-	-	33	-	-
Veteran's Affairs	106	91	-	-	-	-	15	-
911 Telecommunications	6,667	-	-	-	-	5,475	-	1,192
Other	2,383	229	(1)	880	-	120	1,156	(1)
Subtotal	67,530	10,891	3,369	9,999	32,990	5,661	2,237	2,383
Total	67,530	10,891	3,369	9,999	32,990	5,661	2,237	2,383

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,848	5.286%	576		576	-	576
Building Security	225	0.418%	46		46	-	46
Finance	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	283		283	-	283
Information Technology	800	1.485%	162		162	-	162
Commissioners	2,480	4.603%	501		501	-	501
Solicitor	2,200	4.083%	445		445	-	445
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	283		283	-	283
Central Phone	100	0.186%	20		20	-	20
Election & Voter	800	1.485%	162		162	-	162
Tax Services	4,000	7.424%	809		809	-	809
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	596		596	-	596
Courts	16,945	31.450%	3,425		3,425	-	3,425
Law Library	1,205	2.236%	244		244	-	244
Victim Witness	1,100	2.042%	222		222	-	222
Clerk Courts	2,400	4.454%	485		485	-	485
District Attorney	3,650	6.774%	738		738	-	738
Prothonotary	2,500	4.640%	505		505	-	505
Sheriff	5,290	9.818%	1,069		1,069	-	1,069
Veteran's Affairs	450	0.835%	91		91	-	91
Other	1,137	2.11%	229		229	-	229
Subtotal	53,880	100.000%	10,891	-	10,891	-	10,891
Second Allocation Total	53,880						
Total	53,880	100.000%	10,891	-	10,891	-	10,891

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	126	1.775%	60		60	-	60
Finance	860	12.113%	408		408	-	408
Commissioners	289	4.070%	137		137	-	137
Solicitor		0.000%	-		-	-	-
Controller	1,312	18.479%	623		623	-	623
Election & Voter	289	4.070%	137		137	-	137
Public Defender	1,300	18.310%	617		617	-	617
Courts	2,431	34.239%	1,154		1,154	-	1,154
Victim Witness		0.000%	-		-	-	-
District Attorney		0.000%	-		-	-	-
Prothonotary	493	6.944%	234		234	-	234
Other		0.000%	(1)		(1)	-	(1)
Subtotal	7,100	100.000%	3,369	-	3,369	-	3,369
Second Allocation Total	7,100						
Total	7,100	100.000%	3,369	-	3,369	-	3,369

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 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%	1,569		1,569	-	1,569
Building Security	282	0.417%	42		42	-	42
Information Technology	4,343	6.419%	642		642	-	642
Courts	4,083	6.034%	603		603	-	603
DJ Harvey	3,021	4.464%	446		446	-	446
DJ Beauchat	3,021	4.464%	446		446	-	446
Probation Services	12,595	18.614%	1,861		1,861	-	1,861
Domestic Relations	8,830	13.050%	1,305		1,305	-	1,305
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	1,865		1,865	-	1,865
Operational Services	2,298	3.396%	340		340	-	340
Other	5,952	8.797%	880		880	-	880
Subtotal	67,663	100.000%	9,999	-	9,999	-	9,999
Second Allocation Total	67,663						
Total	67,663	100.000%	9,999	-	9,999	-	9,999

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 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%	618		618	-	618
Prison	92,741	79.217%	26,134		26,134	-	26,134
Probation Services	22,138	18.910%	6,238		6,238	-	6,238
Other		0.00%	-		-	-	-
Subtotal	117,072	100.000%	32,990	-	32,990	-	32,990
Second Allocation Total	117,072						
Total	117,072	100.000%	32,990	-	32,990	-	32,990

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 Actual
Detail Allocation of
Emergency Training Facility

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fire Marshalls	233	0.588%	33		33	-	33
Protect Insp	233	0.588%	33		33	-	33
911 Telecommunications	38,299	96.715%	5,475		5,475	-	5,475
Other	835	2.109%	120		120	-	120
Subtotal	39,600	100.000%	5,661	-	5,661	-	5,661
Second Allocation Total	39,600						
Total	39,600	100.000%	5,661	-	5,661	-	5,661

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 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%	402		402	-	402
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
Controller	144	0.429%	10		10	-	10
Treasurer	144	0.429%	10		10	-	10
Election & Voter	1,860	5.538%	124		124	-	124
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	10		10	-	10
Reg & Recorder	1,488	4.430%	99		99	-	99
Planning	864	2.572%	58		58	-	58
Courts	816	2.429%	54		54	-	54
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%	1,156		1,156	-	1,156
Subtotal	33,588	100.000%	2,237	-	2,237	-	2,237
Second Allocation Total	33,588						
Total	33,588	100.000%	2,237	-	2,237	-	2,237

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2020 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%	1,192		1,192	-	1,192
911 Telecommunications	50	50.000%	1,192		1,192	-	1,192
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	2,383	-	2,383	-	2,383
Second Allocation Total	100						
Total	100	100.000%	2,383	-	2,383	-	2,383

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Stateme	1,728,615		1,728,615	1,728,615
Allocated Additions				
Building Depreciation	64,573	-	64,573	
Equipment Depreciation	13,017	-	13,017	
Employee Benefits	1,430	-	1,430	
Liability Insurance	8,131	-	8,131	
Property Insurance	2,607	-	2,607	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		108,598	108,598	
Building Security		51,920	51,920	
Finance		19,725	19,725	
Human Resources		28,067	28,067	
Information Technology		71,256	71,256	
Commissioners		10,784	10,784	
Solicitor		-	-	
Purchasing		-	-	
Controller		28,910	28,910	
Treasurer		415	415	
Central Phone		338	338	
County Complex		-	-	
Total Allocated Additions	89,758	320,013	409,771	409,771
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	-		-	
	-		-	
Total Departmental Cost Adjustmen	-	-	-	-
Total to be Allocated	1,818,373	320,013	2,138,386	2,138,386

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 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	771,559	79,397	317,416	47,866	166,817	-	32,435	127,628
Other Expenses and Cost								
Supplies	37,048	3,812	15,241	2,298	8,010	-	1,557	6,128
Minor Equipment	24,238	2,494	9,971	1,504	5,240	-	1,019	4,009
Other Costs	1,268	130	522	79	274	-	53	210
Software License	-	-	-	-	-	-	-	-
Advertising	882	91	363	55	191	-	37	146
Telephone	-	-	-	-	-	-	-	-
Postage	84	9	35	5	18	-	4	14
Shipping Expense	-	-	-	-	-	-	-	-
Utilities	147,337	15,162	60,614	9,140	31,855	-	6,194	24,372
Building Repairs & Maintenance	63,016	6,485	25,924	3,909	13,625	-	2,649	10,424
Archive Lease	-	-	-	-	-	-	-	-
Contracted Services	142,146	14,627	58,478	8,818	30,733	-	5,976	23,513
Vehicle Repair	3,265	336	1,343	203	706	-	137	540
Gasoline	5,025	517	2,067	312	1,086	-	211	831
Computer Maint	-	-	-	-	-	-	-	-
Equip/Equip Rental	31,173	3,208	12,824	1,934	6,740	-	1,310	5,156
Mileage	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Equipment Repair	-	-	-	-	-	-	-	-
Employee Benefits	451,299	46,441	185,662	27,998	97,574	-	18,972	74,652
Uniforms	-	-	-	-	-	-	-	-
Prof Services	50,276	5,174	20,683	3,119	10,870	-	2,114	8,316
Rental of Land and Buildings	-	-	-	-	-	-	-	-
							-	-
Departmental Expenditures	1,728,615	177,882	711,144	107,240	373,740	-	72,668	285,940
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
Reclass to Central Telephone	-							
Reclass from IT	-							
Functional Cost	1,728,615	177,882	711,144	107,240	373,740	-	72,668	285,940

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building
Additions: 1st								
Central Service Centers	89,758	89,758						
REALLOCATE ADMIN		(267,640)	122,736	18,508	64,504	-	12,542	49,350
Allocable Costs	1,818,373	-	833,881	125,748	438,244	-	85,210	335,290
Unallocated	-							
1st Allocation	1,818,373	-	833,881	125,748	438,244	-	85,210	335,290
Additions: 2nd								
Central Service Centers	320,013	320,013						
REALLOCATE ADMIN		(320,013)	146,754	22,130	77,126	-	14,996	59,007
Allocable Costs	320,013	-	146,754	22,130	77,126	-	14,996	59,007
Unallocated	-							
2nd Allocation	320,013	-	146,754	22,130	77,126	-	14,996	59,007
Total Allocated	2,138,386	-	980,635	147,878	515,370	-	100,206	394,297

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	Legion Bldg	St Francis Bldg	Human Services Building
Building Maintenance	108,598	40,668	15	-	-	15,295	52,620
Building Security	5,337	3,646	1	-	-	-	1,690
Finance	14,380	13,936	-	-	-	444	-
Human Resources	23,146	22,686	460	-	-	-	-
Information Technology	40,504	12,964	1	-	-	1,525	26,014
Commissioners	45,699	44,871	384	-	-	444	-
Solicitor	36,139	35,650	45	-	-	444	-
Controller	21,982	21,260	278	-	-	444	-
Treasurer	29,605	22,686	6,475	-	-	444	-
Central Phone	1,621	1,621	-	-	-	-	-
Election & Voter	76,810	17,646	11,709	41,724	-	5,731	-
Tax Services	104,869	64,818	39,607	-	-	444	-
Public Defender	23,805	21,066	2,739	-	-	-	-
Reg & Recorder	53,503	47,804	1,114	-	-	4,585	-
Planning	3,836	-	1,174	-	-	2,662	-
Courts	345,683	313,982	4,733	-	-	2,514	24,454
DJ Harvey	38,363	-	9,047	11,225	-	-	18,091
DJ Bowman	11,243	-	18	11,225	-	-	-
DJ Little	11,225	-	-	11,225	-	-	-
DJ Beauchat	34,422	-	5,106	11,225	-	-	18,091
Law Library	19,528	19,527	1	-	-	-	-
Victim Witness	17,825	17,825	-	-	-	-	-
Clerk Courts	54,147	38,891	12,594	-	-	2,662	-
Constables	-	-	-	-	-	-	-
Coroner	101	-	101	-	-	-	-
District Attorney	62,767	59,147	3,620	-	-	-	-
Prothonotary	51,584	48,501	3,083	-	-	-	-
Sheriff	94,380	85,723	5,995	-	-	2,662	-
Prison	305,494	-	1,730	303,764	-	-	-
Probation Services	84,325	-	3,342	-	-	5,543	75,440
Protect Insp	23	-	23	-	-	-	-
Emergency Services	234	-	234	-	-	-	-
Veteran's Affairs	8,112	7,291	128	-	-	693	-
Agricultural Extension	405	-	167	238	-	-	-
Haz Mat Emg Response	88	-	88	-	-	-	-
Domestic Relations	78,827	-	25,938	-	-	-	52,889
911 Telecommunications	124,757	-	7	124,750	-	-	-
Children & Youth	83,507	-	7,918	-	-	-	75,589
Operational Services	13,764	-	1	-	-	-	13,763
Other	107,748	18,426	2	(6)	-	53,670	35,656
Subtotal	2,138,386	980,635	147,878	515,370	-	100,206	394,297
Total	2,138,386	980,635	147,878	515,370	-	100,206	394,297

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 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	2,974	4.877%	40,668		40,668		40,668
Building Security	225	0.369%	3,077		3,077	569	3,646
Finance	860	1.410%	11,760		11,760	2,176	13,936
Human Resources	1,400	2.296%	19,144		19,144	3,542	22,686
Information Technology	800	1.312%	10,940		10,940	2,024	12,964
Commissioners	2,769	4.541%	37,865		37,865	7,006	44,871
Solicitor	2,200	3.608%	30,084		30,084	5,566	35,650
Controller	1,312	2.152%	17,941		17,941	3,319	21,260
Treasurer	1,400	2.296%	19,144		19,144	3,542	22,686
Central Phone	100	0.164%	1,368		1,368	253	1,621
Election & Voter	1,089	1.786%	14,891		14,891	2,755	17,646
Tax Appraising		0.000%	-		-	-	-
Tax Services	4,000	6.560%	54,698		54,698	10,120	64,818
Public Defender	1,300	2.132%	17,777		17,777	3,289	21,066
Reg & Recorder	2,950	4.838%	40,341		40,341	7,463	47,804
Courts	19,376	31.774%	264,961		264,961	49,021	313,982
Law Library	1,205	1.976%	16,478		16,478	3,049	19,527
Victim Witness	1,100	1.804%	15,042		15,042	2,783	17,825
Clerk Courts	2,400	3.936%	32,819		32,819	6,072	38,891
District Attorney	3,650	5.986%	49,913		49,913	9,234	59,147
Prothonotary	2,993	4.908%	40,929		40,929	7,572	48,501
Sheriff	5,290	8.675%	72,339		72,339	13,384	85,723
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	450	0.738%	6,153		6,153	1,138	7,291
Operational Services		0.000%	-		-	-	-
Other	1,137	1.865%	15,549		15,549	2,877	18,426
Subtotal	60,980	100.000%	833,881	-	833,881	146,754	980,635
Second Allocation Total	58,006						
Total	60,980	100.000%	833,881	-	833,881	146,754	980,635

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 Actual
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	21	0.012%	15		15		15
Building Security	1	0.001%	1		1	-	1
Human Resources	532	0.311%	391		391	69	460
Information Technology	2	0.001%	1		1	-	1
Commissioners	445	0.260%	327		327	57	384
Solicitor	51	0.030%	38		38	7	45
Controller	322	0.188%	236		236	42	278
Treasurer	7,502	4.379%	5,506		5,506	969	6,475
Election & Voter	13,565	7.918%	9,957		9,957	1,752	11,709
Tax Services	45,884	26.783%	33,679		33,679	5,928	39,607
Public Defender	3,172	1.852%	2,329		2,329	410	2,739
Reg & Recorder	1,290	0.753%	947		947	167	1,114
Planning	1,361	0.794%	998		998	176	1,174
Courts	5,484	3.201%	4,025		4,025	708	4,733
DJ Harvey	10,482	6.118%	7,693		7,693	1,354	9,047
DJ Bowman	20	0.012%	15		15	3	18
DJ Little		0.000%	-		-	-	-
DJ Beauchat	5,916	3.453%	4,342		4,342	764	5,106
Law Library	1	0.001%	1		1	-	1
Victim Witness		0.000%	-		-	-	-
Clerk Courts	14,590	8.516%	10,709		10,709	1,885	12,594
Coroner	117	0.068%	86		86	15	101
District Attorney	4,194	2.448%	3,078		3,078	542	3,620
Prothonotary	3,572	2.085%	2,622		2,622	461	3,083
Sheriff	6,946	4.054%	5,098		5,098	897	5,995
Prison	2,004	1.170%	1,471		1,471	259	1,730
Probation Services	3,872	2.260%	2,842		2,842	500	3,342
Protect Insp	27	0.016%	20		20	3	23
Emergency Services	270	0.158%	199		199	35	234
Veteran's Affairs	149	0.087%	109		109	19	128
Agricultural Extension	193	0.113%	142		142	25	167
Haz Mat Emg Response	103	0.060%	75		75	13	88
Domestic Relations	30,049	17.540%	22,056		22,056	3,882	25,938
911 Telecommunications	8	0.005%	6		6	1	7
Children & Youth	9,173	5.354%	6,733		6,733	1,185	7,918
Operational Services	1	0.001%	1		1	-	1
Other		-0.002%	(0)		(0)	2	2
Subtotal	171,319	100.000%	125,748	-	125,748	22,130	147,878
Second Allocation Total	171,298						
Total	171,319	100.000%	125,748	-	125,748	22,130	147,878

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 Actual
Detail Allocation of
Other Depts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance		0.000%	-		-		-
Election & Voter	13,718	8.096%	35,480		35,480	6,244	41,724
Planning		0.000%	-		-	-	-
DJ Harvey	3,690	2.178%	9,545		9,545	1,680	11,225
DJ Bowman	3,690	2.178%	9,545		9,545	1,680	11,225
DJ Little	3,690	2.178%	9,545		9,545	1,680	11,225
DJ Beauchat	3,690	2.178%	9,545		9,545	1,680	11,225
Prison	99,869	58.941%	258,305		258,305	45,459	303,764
Agricultural Extension	78	0.046%	202		202	36	238
911 Telecommunications	41,015	24.206%	106,081		106,081	18,669	124,750
Other		-0.00100%	(4)		(4)	(2)	(6)
Subtotal	169,440	100.000%	438,244	-	438,244	77,126	515,370
Second Allocation Total	169,440						
Total	169,440	100.00%	438,244	-	438,244	77,126	515,370

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

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 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 2020 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%	15,295		15,295		15,295
Building Security		0.000%	-		-	-	-
Finance	144	0.429%	366		366	78	444
Human Resources		0.000%	-		-	-	-
Information Technology	495	1.474%	1,256		1,256	269	1,525
Commissioners	144	0.429%	366		366	78	444
Solicitor	144	0.429%	366		366	78	444
Purchasing		0.000%	-		-	-	-
Controller	144	0.429%	366		366	78	444
Treasurer	144	0.429%	366		366	78	444
Election & Voter	1,860	5.538%	4,719		4,719	1,012	5,731
Tax Appraising		0.000%	-		-	-	-
Tax Services	144	0.429%	366		366	78	444
Reg & Recorder	1,488	4.430%	3,775		3,775	810	4,585
Planning	864	2.572%	2,192		2,192	470	2,662
Courts	816	2.429%	2,070		2,070	444	2,514
Clerk Courts	864	2.572%	2,192		2,192	470	2,662
Sheriff	864	2.572%	2,192		2,192	470	2,662
Probation Services	1,799	5.356%	4,564		4,564	979	5,543
Veteran's Affairs	225	0.670%	571		571	122	693
Operational Services		0.000%	-		-	-	-
Other	17,420	51.863%	44,188		44,188	9,482	53,670
Subtotal	33,588	100.000%	85,210	-	85,210	14,996	100,206
Second Allocation Total	27,559						
Total	33,588	100.000%	85,210	-	85,210	14,996	100,206

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2020 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%	52,620		52,620		52,620
Building Security	282	0.417%	1,398		1,398	292	1,690
Information Technology	4,343	6.419%	21,522		21,522	4,492	26,014
Courts	4,083	6.034%	20,231		20,231	4,223	24,454
DJ Harvey	3,021	4.464%	14,967		14,967	3,124	18,091
DJ Beauchat	3,021	4.464%	14,967		14,967	3,124	18,091
Probation Services	12,595	18.614%	62,411		62,411	13,029	75,440
Domestic Relations	8,830	13.050%	43,755		43,755	9,134	52,889
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	62,535		62,535	13,054	75,589
Operational Services	2,298	3.396%	11,386		11,386	2,377	13,763
Other	5,952	8.797%	29,498		29,498	6,158	35,656
Subtotal	67,663	100.000%	335,290	-	335,290	59,007	394,297
Second Allocation Total	57,044						
Total	67,663	100.000%	335,290	-	335,290	59,007	394,297

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	535,939		535,939	535,939
Allocated Additions				
Building Depreciation	1,724	-	1,724	
Equipment Depreciation	1,213	-	1,213	
Employee Benefits	715	-	715	
Liability Insurance	6,535	-	6,535	
Property Insurance	88	-	88	
Building Maintenance	4,476	861	5,337	
Building Security		2,152	2,152	
Finance		7,111	7,111	
Human Resources		11,872	11,872	
Information Technology		35,912	35,912	
Commissioners		4,156	4,156	
Controller		9,457	9,457	
Treasurer		156	156	
Central Phone		135	135	
Total Allocated Additions	14,751	71,812	86,563	86,563
Departmental Cost Adjustments				
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	550,690	71,812	622,502	622,502

ADAMS COUNTY, PENNSYLVANIA
Building Security 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Courthouse Complex	Human Service Building
Wages and Benefits				
Salaries & Wages	349,605		190,934	158,671
	-			
Other Expenses and Cost				
Supplies	1,553		848	705
Minor Equipment	10,226		5,585	4,641
Advertising	-		-	-
Miscellaneous	950		519	431
Utilities	1,968		1,075	893
Training	100		55	45
Contracted Services	16,432		8,974	7,458
Employee Benefits	152,304		83,180	69,124
Equipment Repairs	615		336	279
Uniforms	2,163		1,181	982
Travel	23		13	10
	-			
	-		-	-
Departmental Expenditures	535,939	-	292,699	243,240
Cost Adjustments				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from IT	-			
Functional Cost	535,939	-	292,699	243,240
Additions: 1st				
Central Service Centers	14,751	14,751		
REALLOCATE ADMIN		(14,751)	8,056	6,695
Allocable Costs	550,690	-	300,755	249,935
Unallocated	-			
1st Allocation	550,690	-	300,755	249,935
Additions: 2nd				
Central Service Centers	71,812	71,812		
REALLOCATE ADMIN		(71,812)	39,220	32,592
Allocable Costs	71,812	-	39,220	32,592
Unallocated	-			
2nd Allocation	71,812	-	39,220	32,592
Total Allocated	622,502	-	339,975	282,527

ADAMS COUNTY, PENNSYLVANIA
Building Security 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	51,920	12,695	39,225
Building Security	2,152	1,110	1,042
Finance	6,895	6,895	-
Human Resources	7,849	7,849	-
Information Technology	23,022	4,485	18,537
Commissioners	14,716	14,716	-
Solicitor	7,596	7,596	-
Controller	6,481	6,481	-
Treasurer	7,849	7,849	-
Central Phone	560	560	-
Election & Voter	6,105	6,105	-
Tax Services	22,423	22,423	-
Public Defender	10,981	10,981	-
Reg & Recorder	16,540	16,540	-
Courts	124,478	107,053	17,425
DJ Harvey	12,891	-	12,891
DJ Beauchat	12,891	-	12,891
Law Library	6,755	6,755	-
Victim Witness	5,518	5,518	-
Clerk Courts	13,456	13,456	-
District Attorney	19,004	19,004	-
Prothonotary	14,016	14,016	-
Sheriff	14,905	14,905	-
Probation Services	53,755	-	53,755
Veteran's Affairs	2,520	2,520	-
Domestic Relations	37,687	-	37,687
Children & Youth	53,861	-	53,861
Operational Services	9,807	-	9,807
Other	55,869	30,463	25,406
Subtotal	622,502	339,975	282,527
Total	622,502	339,975	282,527

ADAMS COUNTY, PENNSYLVANIA
Building Security 2020 Actual
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,574	4.221%	12,695		12,695		12,695
Building Security	225	0.369%	1,110		1,110		1,110
Finance	1,230	2.017%	6,066		6,066	829	6,895
Human Resources	1,400	2.296%	6,905		6,905	944	7,849
Information Technology	800	1.312%	3,946		3,946	539	4,485
Commissioners	2,625	4.305%	12,947		12,947	1,769	14,716
Solicitor	1,355	2.222%	6,683		6,683	913	7,596
Controller	1,156	1.896%	5,702		5,702	779	6,481
Treasurer	1,400	2.296%	6,905		6,905	944	7,849
Central Phone	100	0.164%	493		493	67	560
Election & Voter	1,089	1.786%	5,371		5,371	734	6,105
Tax Services	4,000	6.559%	19,727		19,727	2,696	22,423
Public Defender	1,959	3.212%	9,660		9,660	1,321	10,981
Reg & Recorder	2,950	4.838%	14,551		14,551	1,989	16,540
Courts	19,096	31.315%	94,181		94,181	12,872	107,053
Law Library	1,205	1.976%	5,943		5,943	812	6,755
Victim Witness	985	1.614%	4,854		4,854	664	5,518
Clerk Courts	2,400	3.936%	11,838		11,838	1,618	13,456
District Attorney	3,390	5.559%	16,719		16,719	2,285	19,004
Prothonotary	2,500	4.100%	12,331		12,331	1,685	14,016
Sheriff	2,659	4.360%	13,113		13,113	1,792	14,905
Probation Services		0.000%	-		-	-	-
Veteran's Affairs	450	0.737%	2,217		2,217	303	2,520
Other	5,434	8.911%	26,798		26,798	3,665	30,463
Subtotal	60,981	100.000%	300,755	-	300,755	39,220	339,975
Second Allocation Total	58,182						
Total	60,981	100.000%	300,755	-	300,755	39,220	339,975

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2020 Actual
Detail Allocation of
Human Service Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	39,225		39,225		39,225
Building Security	282	0.417%	1,042		1,042		1,042
Information Technology	4,343	6.419%	16,043		16,043	2,494	18,537
Courts	4,083	6.034%	15,081		15,081	2,344	17,425
DJ Harvey	3,021	4.464%	11,157		11,157	1,734	12,891
DJ Bowman		0.000%	-		-	-	-
DJ Little		0.000%	-		-	-	-
DJ Beauchat	3,021	4.464%	11,157		11,157	1,734	12,891
Probation Services	12,595	18.614%	46,523		46,523	7,232	53,755
Domestic Relations	8,830	13.050%	32,617		32,617	5,070	37,687
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	46,615		46,615	7,246	53,861
Operational Services	2,298	3.396%	8,488		8,488	1,319	9,807
Other	5,952	8.797%	21,987		21,987	3,419	25,406
Subtotal	67,663	100.000%	249,935	-	249,935	32,592	282,527
Second Allocation Total	56,762						
Total	67,663	100.000%	249,935	-	249,935	32,592	282,527

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	457,587		457,587	457,587
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	2,687	-	2,687	
Equipment Depreciation	23	-	23	
Employee Benefits	1,072	-	1,072	
Liability Insurance	537	-	537	
Property Insurance	418	-	418	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	12,126	2,254	14,380	
Building Security	6,066	829	6,895	
Finance		3,835	3,835	
Human Resources		-	-	
Information Technology		18,501	18,501	
Commissioners		1,237	1,237	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,100	5,100	
Treasurer		67	67	
Central Phone		237	237	
County Complex		-	-	
Total Allocated Additions	22,929	32,060	54,989	54,989
Departmental Cost Adjustments				
Reclass from Commissioners	-		-	
Reclass from Treasurer	-		-	
Reclass from Controller	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	480,516	32,060	512,576	512,576

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Wages and Benefits					
Salaries & Wages	219,967		219,967		
Other Expenses and Cost					
Supplies	661		661		-
Publications	-		-		-
Minor Equipment	348		348		-
Professional Services	94,522	-	29,522	65,000	-
Accounting Fees	-		-		-
Software License	-		-		-
Utilities	638		638		-
Postage Expense	-		-		-
Contract Services	37,446		37,446		-
Equipment Repairs/Maint	-		-		-
Training	50		50		-
Conferences	-		-		-
Dues/Memberships	2,163		2,163		-
Benefits	101,706		101,706		-
Travel	86		86		-
Advertising Expenses	-		-		-
Capital purchases	-		-		-
Departmental Expenditures	457,587	-	392,587	65,000	-
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments					

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 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	457,587	-	392,587	65,000	-
Additions: 1st					
Central Service Centers	22,929	22,929	-		
REALLOCATE ADMIN		(22,929)	19,672	3,257	-
Allocable Costs	480,516	-	412,259	68,257	-
Unallocated	-				
1st Allocation	480,516	-	412,259	68,257	-
Additions: 2nd					
Central Service Centers	32,060	32,060			
REALLOCATE ADMIN		(32,060)	27,506	4,554	-
Allocable Costs	32,060	-	27,506	4,554	-
Unallocated	-				
2nd Allocation	32,060	-	27,506	4,554	-
Total Allocated	512,576	-	439,765	72,811	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	19,725	16,923	2,802	-
Building Security	7,111	6,101	1,010	-
Finance	3,835	3,290	545	-
Human Resources	18,928	16,239	2,689	-
Information Technology	7,284	6,249	1,035	-
Commissioners	11,948	10,251	1,697	-
Solicitor	4,608	3,953	655	-
Controller	4,761	4,085	676	-
Treasurer	6,131	5,260	871	-
Election & Voter	10,851	9,309	1,542	-
Tax Services	24,451	20,978	3,473	-
Public Defender	5,090	4,367	723	-
Reg & Recorder	5,971	5,123	848	-
Planning	10,176	8,731	1,445	-
Courts	52,918	45,401	7,517	-
DJ Harvey	5,246	4,500	746	-
DJ Bowman	5,246	4,500	746	-
DJ Little	5,246	4,500	746	-
DJ Beauchat	5,241	4,496	745	-
Law Library	3,892	3,339	553	-
Victim Witness	15,294	13,121	2,173	-
Coroner	6,199	5,318	881	-
District Attorney	17,291	14,835	2,456	-
Prothonotary	6,070	5,208	862	-
Sheriff	11,849	10,166	1,683	-
Prison	47,322	40,600	6,722	-
Probation Services	12,807	10,988	1,819	-
Protect Insp	2,522	2,164	358	-
Emergency Services	22,046	18,915	3,131	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Veteran's Affairs	3,876	3,325	551	-
Conservation	3,963	3,400	563	-
Agricultural Extension	3,984	3,418	566	-
Domestic Relations	11,036	9,469	1,567	-
911 Telecommunications	-	-	-	-
Children & Youth	43,517	37,336	6,181	-
Liquid Fuels	-	-	-	-
Operational Services	3,892	3,339	553	-
Other	82,249	70,568	11,681	-
Subtotal	512,576	439,765	72,811	-
Total	512,576	439,765	72,811	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 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	2,948	4.105%	16,923		16,923		16,923
Building Security	1,063	1.480%	6,101		6,101		6,101
Finance	573	0.798%	3,290		3,290		3,290
Human Resources	2,641	3.677%	15,159		15,159	1,080	16,239
Information Technology	1,016	1.415%	5,833		5,833	416	6,249
Commissioners	1,667	2.321%	9,569		9,569	682	10,251
Solicitor	643	0.895%	3,690		3,690	263	3,953
Controller	664	0.925%	3,813		3,813	272	4,085
Treasurer	855	1.191%	4,910		4,910	350	5,260
Election & Voter	1,514	2.108%	8,690		8,690	619	9,309
Tax Services	3,411	4.750%	19,582		19,582	1,396	20,978
Public Defender	710	0.989%	4,077		4,077	290	4,367
Reg & Recorder	833	1.160%	4,782		4,782	341	5,123
Planning	1,420	1.977%	8,150		8,150	581	8,731
Courts	7,383	10.280%	42,380		42,380	3,021	45,401
DJ Harvey	732	1.019%	4,201		4,201	299	4,500
DJ Bowman	732	1.019%	4,201		4,201	299	4,500
DJ Little	732	1.019%	4,201		4,201	299	4,500
DJ Beauchat	731	1.018%	4,197		4,197	299	4,496
Law Library	543	0.756%	3,117		3,117	222	3,339
Victim Witness	2,134	2.971%	12,248		12,248	873	13,121
Coroner	865	1.204%	4,964		4,964	354	5,318
District Attorney	2,412	3.359%	13,848		13,848	987	14,835
Prothonotary	847	1.179%	4,861		4,861	347	5,208
Sheriff	1,653	2.302%	9,490		9,490	676	10,166
Fire Marshalls		0.000%	-		-	-	-
Prison	6,602	9.193%	37,899		37,899	2,701	40,600
Probation Services	1,787	2.488%	10,257		10,257	731	10,988
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	352	0.490%	2,020		2,020	144	2,164
Emergency Services	3,076	4.283%	17,657		17,657	1,258	18,915
Veteran's Affairs	541	0.753%	3,104		3,104	221	3,325
Conservation	553	0.770%	3,174		3,174	226	3,400
AG Land Pres		0.000%	-		-	-	-

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 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	556	0.774%	3,191		3,191	227	3,418
Domestic Relations	1,540	2.144%	8,839		8,839	630	9,469
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,071	8.454%	34,852		34,852	2,484	37,336
Operational Services	543	0.756%	3,117		3,117	222	3,339
Other	11,473	15.978%	65,872		65,872	4,696	70,568
Subtotal	71,816	100.000%	412,259	-	412,259	27,506	439,765
Second Allocation Total	67,232						
Total	71,816	100.000%	412,259	-	412,259	27,506	439,765
					-	-	-

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 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	2,948	4.105%	2,802		2,802		2,802
Building Security	1,063	1.480%	1,010		1,010		1,010
Finance	573	0.798%	545		545		545
Human Resources	2,641	3.677%	2,510		2,510	179	2,689
Information Technology	1,016	1.415%	966		966	69	1,035
Commissioners	1,667	2.321%	1,584		1,584	113	1,697
Solicitor	643	0.895%	611		611	44	655
Controller	664	0.925%	631		631	45	676
Treasurer	855	1.191%	813		813	58	871
Election & Voter	1,514	2.108%	1,439		1,439	103	1,542
Tax Services	3,411	4.750%	3,242		3,242	231	3,473
Public Defender	710	0.989%	675		675	48	723
Reg & Recorder	833	1.160%	792		792	56	848
Planning	1,420	1.977%	1,349		1,349	96	1,445
Courts	7,383	10.280%	7,017		7,017	500	7,517
DJ Harvey	732	1.019%	696		696	50	746
DJ Bowman	732	1.019%	696		696	50	746
DJ Little	732	1.019%	696		696	50	746
DJ Beauchat	731	1.018%	695		695	50	745
Law Library	543	0.756%	516		516	37	553
Victim Witness	2,134	2.971%	2,028		2,028	145	2,173
Clerk Courts		0.000%	-		-	-	-
Coroner	865	1.204%	822		822	59	881
District Attorney	2,412	3.359%	2,293		2,293	163	2,456
Prothonotary	847	1.179%	805		805	57	862
Sheriff	1,653	2.302%	1,571		1,571	112	1,683
Fire Marshalls		0.000%	-		-	-	-
Prison	6,602	9.193%	6,275		6,275	447	6,722
Probation Services	1,787	2.488%	1,698		1,698	121	1,819
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	352	0.490%	334		334	24	358
Emergency Services	3,076	4.283%	2,923		2,923	208	3,131
Veteran's Affairs	541	0.753%	514		514	37	551
Conservation	553	0.770%	526		526	37	563
Agricultural Extension	556	0.774%	528		528	38	566
Domestic Relations	1,540	2.144%	1,463		1,463	104	1,567
Children & Youth	6,071	8.454%	5,770		5,770	411	6,181
Operational Services	543	0.756%	516		516	37	553
Other	11,473	15.978%	10,906		10,906	775	11,681
Subtotal	71,816	100.000%	68,257	-	68,257	4,554	72,811
Second Allocation Total	67,232						
Total	71,816	100.000%	68,257	-	68,257	4,554	72,811

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Finance 2020 Actual
Detail Allocation of
Liquid Fuels

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

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	675,552		675,552	675,552
Deductions			-	
Legal Costs	(6,989)		(6,989)	
			-	
			-	
Total Deductions	(6,989)	-	(6,989)	(6,989)
Allocated Additions				
Building Depreciation	3,230	-	3,230	
Equipment Depreciation	53	-	53	
Employee Benefits	1,430	-	1,430	
Liability Insurance	1,331	-	1,331	
Property Insurance	283	-	283	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	19,535	3,611	23,146	
Building Security	6,905	944	7,849	
Finance	17,669	1,259	18,928	
Human Resources		7,392	7,392	
Information Technology		52,837	52,837	
Commissioners		6,862	6,862	
Solicitor		-	-	
Purchasing		-	-	
Controller		23,197	23,197	
Treasurer		328	328	
Central Phone		304	304	
County Complex		-	-	
Total Allocated Additions	50,436	96,734	147,170	147,170
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	719,000	96,734	815,734	815,734

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Payroll
Wages and Benefits				
Salaries & Wages	294,331		279,614	14,717
	-			
Other Expenses and Cost				
Supplies	9,706		9,220	485
Publications	306		290	15
Minor Equipment/Building Repair	6,997		6,647	350
Professional Services	209,258		198,795	10,463
Legal Costs	6,989		6,639	349
Advertising	299		284	15
Utilities	1,816		1,726	91
Building Repair	2,261		2,147	113
Postage	290		275	14
Travel	-		-	-
Contracted Services	2,124		2,018	106
Training	7,568		7,190	378
Dues / Memberships	1,468		1,395	73
Conf/Conventions	-		-	-
Employee Benefits	132,140		125,533	6,607
Departmental Expenditures	675,552	-	641,775	33,778
Cost Adjustments				
Deductions	(6,989)	(6,989)		
Departmental Cost Adjustments				
Reclass from Finance	-			
Functional Cost	668,564	(6,989)	641,775	33,778
Additions: 1st				
Central Service Centers	50,436	50,436		
REALLOCATE ADMIN		(43,448)	41,276	2,172
Allocable Costs	719,000	-	683,050	35,950
Unallocated	-			
1st Allocation	719,000	-	683,050	35,950
Additions: 2nd				
Central Service Centers	96,734	96,734		
REALLOCATE ADMIN		(96,734)	91,897	4,837
Allocable Costs	96,734	-	91,897	4,837
Unallocated	-			
2nd Allocation	96,734	-	91,897	4,837
Total Allocated	815,734	-	774,947	40,787

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Payroll
Building Maintenance	28,067	26,646	1,421
Building Security	11,872	11,223	649
Human Resources	7,392	7,015	377
Information Technology	20,094	19,254	840
Commissioners	10,053	9,627	426
Solicitor	5,062	4,814	248
Controller	18,241	17,652	589
Treasurer	5,133	4,814	319
Election & Voter	5,125	4,814	311
Tax Services	31,631	28,881	2,750
Public Defender	11,731	11,229	502
Reg & Recorder	8,502	8,025	477
Planning	25,209	24,068	1,141
Courts	22,895	20,857	2,038
DJ Harvey	6,669	6,416	253
DJ Bowman	6,670	6,416	254
DJ Little	5,068	4,814	254
DJ Beauchat	6,667	6,416	251
Law Library	1,673	1,602	71
Victim Witness	10,271	9,627	644
Clerk Courts	16,818	16,043	775
Coroner	1,766	1,602	164
District Attorney	25,170	24,068	1,102
Prothonotary	10,099	9,627	472
Sheriff	28,793	27,279	1,514
Prison	205,343	195,752	9,591
Probation Services	68,952	65,787	3,165
Juvenile Probation	-	-	-
Protect Insp	77	-	77
Emergency Services	45,769	43,321	2,448
Veteran's Affairs	3,353	3,211	142
Conservation	20,076	19,254	822
Agricultural Extension	8,380	8,025	355
Domestic Relations	38,667	36,905	1,762
Children & Youth	89,061	85,040	4,021
Operational Services	5,086	4,814	272
Other	299	9	290
Subtotal	815,734	774,947	40,787
Total	815,734	774,947	40,787

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.
7/4/2022

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2020 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	19	3.901%	26,646		26,646		26,646
Building Security	8	1.643%	11,223		11,223		11,223
Finance		0.000%	-		-		-
Human Resources	5	1.027%	7,015		7,015		7,015
Information Technology	12	2.464%	16,830		16,830	2,424	19,254
Commissioners	6	1.232%	8,415		8,415	1,212	9,627
Solicitor	3	0.616%	4,208		4,208	606	4,814
Controller	11	2.259%	15,430		15,430	2,222	17,652
Treasurer	3	0.616%	4,208		4,208	606	4,814
Election & Voter	3	0.616%	4,208		4,208	606	4,814
Tax Services	18	3.696%	25,246		25,246	3,635	28,881
Public Defender	7	1.437%	9,815		9,815	1,414	11,229
Reg & Recorder	5	1.027%	7,015		7,015	1,010	8,025
Planning	15	3.080%	21,038		21,038	3,030	24,068
Courts	13	2.669%	18,231		18,231	2,626	20,857
DJ Harvey	4	0.821%	5,608		5,608	808	6,416
DJ Bowman	4	0.821%	5,608		5,608	808	6,416
DJ Little	3	0.616%	4,208		4,208	606	4,814
DJ Beauchat	4	0.821%	5,608		5,608	808	6,416
Law Library	1	0.205%	1,400		1,400	202	1,602
Victim Witness	6	1.232%	8,415		8,415	1,212	9,627
Clerk Courts	10	2.053%	14,023		14,023	2,020	16,043
Coroner	1	0.205%	1,400		1,400	202	1,602
District Attorney	15	3.080%	21,038		21,038	3,030	24,068
Prothonotary	6	1.232%	8,415		8,415	1,212	9,627
Sheriff	17	3.491%	23,845		23,845	3,434	27,279
Prison	122	25.051%	171,111		171,111	24,641	195,752
Probation Services	41	8.419%	57,506		57,506	8,281	65,787
Emergency Services	27	5.544%	37,868		37,868	5,453	43,321
Veteran's Affairs	2	0.411%	2,807		2,807	404	3,211
Conservation	12	2.464%	16,830		16,830	2,424	19,254
Agricultural Extension	5	1.027%	7,015		7,015	1,010	8,025
Domestic Relations	23	4.723%	32,260		32,260	4,645	36,905
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	53	10.883%	74,336		74,336	10,704	85,040
Operational Services	3	0.616%	4,208		4,208	606	4,814
Other		0.000%	13		13	(4)	9
					-		
Subtotal	487	100.000%	683,050	-	683,050	91,897	774,947
Second Allocation Total	455						
Total	487	100.000%	683,050	-	683,050	91,897	774,947

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2020 Actual
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	596	3.953%	1,421		1,421		1,421
Building Security	272	1.804%	649		649		649
Finance		0.000%	-		-		-
Human Resources	158	1.048%	377		377		377
Information Technology	308	2.043%	734		734	106	840
Commissioners	156	1.035%	372		372	54	426
Solicitor	91	0.604%	217		217	31	248
Controller	216	1.433%	515		515	74	589
Treasurer	117	0.776%	279		279	40	319
Election & Voter	114	0.756%	272		272	39	311
Tax Services	1,008	6.685%	2,403		2,403	347	2,750
Public Defender	184	1.220%	439		439	63	502
Reg & Recorder	175	1.161%	417		417	60	477
Planning	418	2.772%	997		997	144	1,141
Courts	747	4.954%	1,781		1,781	257	2,038
DJ Harvey	93	0.615%	221		221	32	253
DJ Bowman	93	0.617%	222		222	32	254
DJ Little	93	0.617%	222		222	32	254
DJ Beauchat	92	0.610%	219		219	32	251
Law Library	26	0.172%	62		62	9	71
Victim Witness	236	1.565%	563		563	81	644
Clerk Courts	284	1.884%	677		677	98	775
Coroner	60	0.398%	143		143	21	164
District Attorney	404	2.679%	963		963	139	1,102
Prothonotary	173	1.147%	412		412	60	472
Sheriff	555	3.681%	1,323		1,323	191	1,514
Fire Marshalls		0.000%	-		-	-	-
Prison	3,515	23.312%	8,381		8,381	1,210	9,591
Probation Services	1,160	7.693%	2,766		2,766	399	3,165
Protect Insp	28	0.186%	67		67	10	77
Emergency Services	897	5.949%	2,139		2,139	309	2,448
Veteran's Affairs	52	0.345%	124		124	18	142
Conservation	301	1.996%	718		718	104	822
Agricultural Extension	130	0.862%	310		310	45	355
Domestic Relations	646	4.284%	1,540		1,540	222	1,762
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	1,474	9.776%	3,514		3,514	507	4,021
Operational Services	100	0.663%	238		238	34	272
Other	106	0.703%	253		253	37	290
Subtotal	15,078	100.000%	35,950	-	35,950	4,837	40,787
Second Allocation Total	14,052						
Total	15,078	100.000%	35,950	-	35,950	4,837	40,787

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

Source: Personnel Department - Payroll

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 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. Children and Youth Services were excluded as they were direct billed.

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	1,574,826		1,574,826	1,574,826
Deductions			-	
Minor Equipment	-		-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	21,391	-	21,391	
Equipment Depreciation	183,755	-	183,755	
Liability Insurance	3,173	-	3,173	
Property Insurance	837	-	837	
Building Maintenance	33,719	6,785	40,504	
Building Security	19,989	3,033	23,022	
Finance	6,799	485	7,284	
Human Resources	17,564	2,530	20,094	
Information Technology		79,478	79,478	
Commissioners		4,986	4,986	
Controller		9,899	9,899	
Treasurer		155	155	
Central Phone		676	676	
Total Allocated Additions	287,227	108,027	395,254	395,254
Departmental Cost Adjustments				
Reclass to Central Telephone	(15,875)		(15,875)	
	-		-	
Total Departmental Cost Adjustments	(15,875)	-	(15,875)	(15,875)
Total to be Allocated	1,846,178	108,027	1,954,205	1,954,205

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Wages and Benefits				
Salaries & Wages	697,818		355,887	341,931
	-			
Other Expenses and Cost				
Supplies	1,977	-	1,008	968
Minor Equipment	84,119	-	42,901	41,218
Professional Services	4,230		2,157	2,073
Utilities	44,000	-	22,440	21,560
Postage/Shipping	31	-	16	15
Travel	497	-	253	243
Training	4,069	-	2,075	1,994
Employee Benefits	245,045	-	124,973	120,072
Contracted Services	493,041		251,451	241,590
Capital Purchases	-		-	-
Departmental Expenditures	1,574,826	-	803,161	771,665
Cost Adjustments				
Deductions	-		-	
Departmental Cost Adjustments				
Reclass to Central Telephone	(15,875)		(15,875)	-
	-		-	-
Functional Cost	1,558,951	-	787,286	771,665
Additions: 1st				
Central Service Centers	287,227	287,227		

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
REALLOCATE ADMIN		(287,227)	146,486	140,741
Allocable Costs	1,846,178	-	933,772	912,406
Unallocated	-			
1st Allocation	1,846,178	-	933,772	912,406
Additions: 2nd				
Central Service Centers	108,027	108,027		
REALLOCATE ADMIN		(108,027)	55,094	52,933
Allocable Costs	108,027	-	55,094	52,933
Unallocated	-			
2nd Allocation	108,027	-	55,094	52,933
Total Allocated	1,954,205	-	988,866	965,339

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	71,256	32,561	38,695
Building Security	35,912	25,492	10,420
Finance	18,501	11,056	7,445
Human Resources	52,837	33,485	19,352
Information Technology	79,478	9,524	69,954
Commissioners	47,660	30,160	17,500
Solicitor	24,350	16,391	7,959
Controller	54,500	35,402	19,098
Treasurer	24,581	13,442	11,139
Election & Voter	11,326	6,556	4,770
Tax Services	101,217	55,070	46,147
Public Defender	37,169	19,669	17,500
Reg & Recorder	56,692	23,275	33,417
Planning	80,375	39,008	41,367
Courts	222,182	133,078	89,104
DJ Harvey	14,764	6,805	7,959
DJ Bowman	14,844	6,885	7,959
DJ Little	16,434	6,885	9,549
DJ Beauchat	16,105	6,556	9,549
Law Library	4,593	4,593	-
Victim Witness	37,967	25,238	12,729
Coroner	4,265	4,265	-
District Attorney	88,487	55,070	33,417
Prothonotary	38,384	17,696	20,688
Sheriff	81,077	30,160	50,917
Prison	185,714	93,421	92,293
Probation Services	242,211	121,280	120,931
Emergency Services	88,039	18,025	70,014
Veteran's Affairs	19,241	16,061	3,180
Conservation	57,768	27,530	30,238
Agricultural Extension	1,590	-	1,590
Domestic Relations	96,712	42,615	54,097
Children & Youth	-	-	-
Operational Services	9,177	9,177	-
Other	18,797	12,435	6,362
Subtotal	1,954,205	988,866	965,339
Direct Billed	-		-
Total	1,954,205	988,866	965,339

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 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	106	3.487%	32,561		32,561		32,561
Building Security	83	2.730%	25,492		25,492		25,492
Finance	36	1.184%	11,056		11,056		11,056
Human Resources	109	3.586%	33,485		33,485		33,485
Information Technology	31	1.020%	9,524		9,524		9,524
Commissioners	92	3.027%	28,265		28,265	1,895	30,160
Solicitor	50	1.645%	15,361		15,361	1,030	16,391
Controller	108	3.553%	33,177		33,177	2,225	35,402
Treasurer	41	1.349%	12,597		12,597	845	13,442
Election & Voter	20	0.658%	6,144		6,144	412	6,556
Tax Services	168	5.527%	51,610		51,610	3,460	55,070
Public Defender	60	1.974%	18,433		18,433	1,236	19,669
Reg & Recorder	71	2.336%	21,813		21,813	1,462	23,275
Planning	119	3.915%	36,557		36,557	2,451	39,008
Courts	406	13.356%	124,715		124,715	8,363	133,078
DJ Harvey	21	0.683%	6,378		6,378	427	6,805
DJ Bowman	21	0.691%	6,452		6,452	433	6,885
DJ Little	21	0.691%	6,452		6,452	433	6,885
DJ Beauchat	20	0.658%	6,144		6,144	412	6,556
Law Library	14	0.461%	4,305		4,305	288	4,593
Victim Witness	77	2.533%	23,652		23,652	1,586	25,238
Coroner	13	0.428%	3,997		3,997	268	4,265
District Attorney	168	5.527%	51,610		51,610	3,460	55,070
Prothonotary	54	1.776%	16,584		16,584	1,112	17,696
Sheriff	92	3.027%	28,265		28,265	1,895	30,160
Prison	285	9.376%	87,551		87,551	5,870	93,421
Probation Services	370	12.172%	113,659		113,659	7,621	121,280
Emergency Services	55	1.809%	16,892		16,892	1,133	18,025
Veteran's Affairs	49	1.612%	15,052		15,052	1,009	16,061
Conservation	84	2.763%	25,800		25,800	1,730	27,530
Agricultural Extension		0.000%	-		-	-	-
Domestic Relations	130	4.277%	39,937		39,937	2,678	42,615
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Operational Services	28	0.921%	8,600		8,600	577	9,177
Other	38	1.248%	11,652		11,652	783	12,435
Subtotal	3,040	100.000%	933,772	-	933,772	55,094	988,866
Second Allocation Total	2,675						
Direct Billed				-			-
Total	3,040	100.000%	933,772	-	933,772	55,094	988,866

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

Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2020 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	26	4.241%	38,695		38,695		38,695
Building Security	7	1.142%	10,420		10,420		10,420
Finance	5	0.816%	7,445		7,445		7,445
Human Resources	13	2.121%	19,352		19,352		19,352
Information Technology	47	7.667%	69,954		69,954		69,954
Commissioners	11	1.794%	16,369		16,369	1,131	17,500
Solicitor	5	0.816%	7,445		7,445	514	7,959
Controller	12	1.958%	17,865		17,865	1,233	19,098
Treasurer	7	1.142%	10,420		10,420	719	11,139
Election & Voter	3	0.489%	4,462		4,462	308	4,770
Tax Services	29	4.731%	43,166		43,166	2,981	46,147
Public Defender	11	1.794%	16,369		16,369	1,131	17,500
Reg & Recorder	21	3.426%	31,259		31,259	2,158	33,417
Planning	26	4.241%	38,695		38,695	2,672	41,367
Courts	56	9.135%	83,348		83,348	5,756	89,104
DJ Harvey	5	0.816%	7,445		7,445	514	7,959
DJ Bowman	5	0.816%	7,445		7,445	514	7,959
DJ Little	6	0.979%	8,932		8,932	617	9,549
DJ Beauchat	6	0.979%	8,932		8,932	617	9,549
Victim Witness	8	1.305%	11,907		11,907	822	12,729
District Attorney	21	3.426%	31,259		31,259	2,158	33,417
Prothonotary	13	2.121%	19,352		19,352	1,336	20,688
Sheriff	32	5.220%	47,628		47,628	3,289	50,917
Prison	58	9.462%	86,332		86,332	5,961	92,293
Probation Services	76	12.398%	113,120		113,120	7,811	120,931
Emergency Services	44	7.178%	65,492		65,492	4,522	70,014
Veteran's Affairs	2	0.326%	2,974		2,974	206	3,180
Conservation	19	3.100%	28,285		28,285	1,953	30,238
Agricultural Extension	1	0.163%	1,487		1,487	103	1,590
Domestic Relations	34	5.546%	50,602		50,602	3,495	54,097
911 Telecommunications		0.000%	-		-	-	-
Children & Youth		0.000%	-		-	-	-
Other	4	0.652%	5,950		5,950	412	6,362
Subtotal	613	100.000%	912,406	-	912,406	52,933	965,339
Second Allocation Total	515						
Total	613	100.000%	912,406	-	912,406	52,933	965,339

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

Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
County Commissioners 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	839,038		839,038	839,038
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	6,822	-	6,822	
Equipment Depreciation	102	-	102	
Employee Benefits	715	-	715	
Liability Insurance	2,155	-	2,155	
Property Insurance	648	-	648	
Building Maintenance	38,558	7,141	45,699	
Building Security	12,947	1,769	14,716	
Finance	11,153	795	11,948	
Human Resources	8,787	1,266	10,053	
Information Technology	44,634	3,026	47,660	
Commissioners		4,993	4,993	
Solicitor		467,103	467,103	
Controller		15,677	15,677	
Treasurer		214	214	
Central Phone		270	270	
County Complex		-	-	
Total Allocated Additions	126,521	502,254	628,775	628,775
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	-		-	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	965,559	502,254	1,467,813	1,467,813

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
Wages and Benefits						
Salaries & Wages	447,758	142,294	46,690	33,350	1,587	223,836
Other Expenses and Cost						
Supplies	28,418	18,371	5,684	4,263	101	
Minor Equipment	5,743	3,713	1,149	861	20	
Other Costs	3,120	2,017	624	468	11	
Professional Services	41,880					41,880
Legal Fees	10,202	6,595	2,040	1,530	36	
Advertising	3,557	2,299	711	534	13	
Telephone	1,514	979	303	227	5	
Postage	299	193	60	45	1	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	1,931	1,248	386	290	7	
Training	1,478	955	296	222	5	
Conferences	99	64	20	15	0	
Dues / Memberships	22,313	14,424	4,463	3,347	79	
Employees Benefits	269,483	86,967	26,906	20,179	954	134,477
Misc Expenses	1,140	737	228	171	4	
Travel	102	66	20	15	0	
	-	-	-	-	-	
Departmental Expenditures	839,038	280,923	89,579	65,517	2,824	400,194
Cost Adjustments						
Deductions	-					-
Departmental Cost Adjustments						
Dir Reclass - Finance (liquid Fuels)	-					

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
Reclass from IT	-					
Functional Cost	839,038	280,923	89,579	65,517	2,824	400,194
Additions: 1st Central Service Centers	126,521	126,521				
REALLOCATE ADMIN		(407,444)	65,395	47,830	2,062	292,157
Allocable Costs	965,559	-	154,975	113,347	4,886	692,351
Unallocated	(692,351)					(692,351)
1st Allocation	273,208	-	154,975	113,347	4,886	-
Additions: 2nd Central Service Centers	502,254	502,254				
REALLOCATE ADMIN		(502,254)	76,769	54,836	2,610	368,039
Allocable Costs	502,254	-	76,769	54,836	2,610	368,039
Unallocated	(368,039)					(368,039)
2nd Allocation	134,215	-	76,769	54,836	2,610	-
Total Allocated	407,423	-	231,744	168,183	7,496	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	10,784	6,362	4,422	-
Building Security	4,156	2,294	1,862	-
Finance	1,237	1,237	-	-
Human Resources	6,862	5,698	1,164	-
Information Technology	4,986	2,193	2,793	-
Commissioners	4,993	3,597	1,396	-
Solicitor	3,258	2,184	1,074	-
Controller	6,198	2,257	3,941	-
Treasurer	3,980	2,906	1,074	-
Election & Voter	6,218	5,144	1,074	-
Tax Services	18,039	11,591	6,448	-
Public Defender	4,920	2,413	2,507	-
Reg & Recorder	4,622	2,831	1,791	-
Planning	10,198	4,825	5,373	-
Courts	29,742	25,086	4,656	-
DJ Harvey	3,919	2,486	1,433	-
DJ Bowman	3,920	2,487	1,433	-
DJ Little	3,920	2,487	1,433	-
DJ Beauchat	3,558	2,484	1,074	-
Law Library	2,202	1,845	357	-
Victim Witness	9,399	7,250	2,149	-
Clerk Courts	3,582	-	3,582	-
Coroner	3,296	2,939	357	-
District Attorney	13,570	8,197	5,373	-
Prothonotary	5,026	2,877	2,149	-
Sheriff	11,708	5,618	6,090	-
Prison	66,138	22,434	43,704	-
Probation Services	20,760	6,072	14,688	-
Protect Insp	1,195	1,195	-	-
Emergency Services	20,124	10,452	9,672	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Veteran's Affairs	2,555	1,838	717	-
Conservation	6,178	1,879	4,299	-
Agricultural Extension	3,680	1,889	1,791	-
Domestic Relations	13,472	5,233	8,239	-
911 Telecommunications	-	-	-	-
Children & Youth	39,617	20,630	18,987	-
Liquid Fuels	7,496	-	-	7,496
Operational Services	2,919	1,845	1,074	-
Other	38,996	38,989	7	0
Subtotal	407,423	231,744	168,183	7,496
Total	407,423	231,744	168,183	7,496

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,948	4.105%	6,362		6,362		6,362
Building Security	1,063	1.480%	2,294		2,294		2,294
Finance	573	0.798%	1,237		1,237		1,237
Human Resources	2,641	3.677%	5,698		5,698		5,698
Information Technology	1,016	1.415%	2,193		2,193		2,193
Commissioners	1,667	2.321%	3,597		3,597		3,597
Solicitor	643	0.895%	1,387		1,387	797	2,184
Controller	664	0.925%	1,434		1,434	823	2,257
Treasurer	855	1.191%	1,846		1,846	1,060	2,906
Election & Voter	1,514	2.108%	3,267		3,267	1,877	5,144
Tax Services	3,411	4.750%	7,361		7,361	4,230	11,591
Public Defender	710	0.989%	1,533		1,533	880	2,413
Reg & Recorder	833	1.160%	1,798		1,798	1,033	2,831
Planning	1,420	1.977%	3,064		3,064	1,761	4,825
Courts	7,383	10.280%	15,931		15,931	9,155	25,086
DJ Harvey	732	1.019%	1,579		1,579	907	2,486
DJ Bowman	732	1.019%	1,579		1,579	908	2,487
DJ Little	732	1.019%	1,579		1,579	908	2,487
DJ Beauchat	731	1.018%	1,578		1,578	906	2,484
Law Library	543	0.756%	1,172		1,172	673	1,845
Victim Witness	2,134	2.971%	4,604		4,604	2,646	7,250
Coroner	865	1.204%	1,866		1,866	1,073	2,939
District Attorney	2,412	3.359%	5,206		5,206	2,991	8,197
Prothonotary	847	1.179%	1,827		1,827	1,050	2,877
Sheriff	1,653	2.302%	3,568		3,568	2,050	5,618
Fire Marshalls		0.000%	-		-	-	-
Prison	6,602	9.193%	14,247		14,247	8,187	22,434
Probation Services	1,787	2.488%	3,856		3,856	2,216	6,072
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	352	0.490%	759		759	436	1,195
Emergency Services	3,076	4.283%	6,638		6,638	3,814	10,452
Veteran's Affairs	541	0.753%	1,167		1,167	671	1,838
Conservation	553	0.770%	1,193		1,193	686	1,879
Agricultural Extension	556	0.774%	1,200		1,200	689	1,889
Domestic Relations	1,540	2.144%	3,323		3,323	1,910	5,233
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,071	8.454%	13,102		13,102	7,528	20,630
Liquid Fuels		0.000%	-		-	-	-
Operational Services	543	0.756%	1,172		1,172	673	1,845
Other	11,473	16.734%	24,758		24,758	14,231	38,989
Subtotal	71,816	100.000%	154,975	-	154,975	76,769	231,744

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	61,908						
Total	71,816	100.000%	154,975	-	154,975	76,769	231,744

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 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	19	3.901%	4,422		4,422		4,422
Building Security	8	1.643%	1,862		1,862		1,862
Finance		0.000%	-		-		-
Human Resources	5	1.027%	1,164		1,164		1,164
Information Technology	12	2.464%	2,793		2,793		2,793
Commissioners	6	1.232%	1,396		1,396		1,396
Solicitor	3	0.616%	698		698	376	1,074
Controller	11	2.259%	2,561		2,561	1,380	3,941
Treasurer	3	0.616%	698		698	376	1,074
Election & Voter	3	0.616%	698		698	376	1,074
Tax Services	18	3.696%	4,189		4,189	2,259	6,448
Public Defender	7	1.437%	1,629		1,629	878	2,507
Reg & Recorder	5	1.027%	1,164		1,164	627	1,791
Planning	15	3.080%	3,491		3,491	1,882	5,373
Courts	13	2.669%	3,025		3,025	1,631	4,656
DJ Harvey	4	0.821%	931		931	502	1,433
DJ Bowman	4	0.821%	931		931	502	1,433
DJ Little	4	0.821%	931		931	502	1,433
DJ Beauchat	3	0.616%	698		698	376	1,074
Law Library	1	0.205%	232		232	125	357
Victim Witness	6	1.232%	1,396		1,396	753	2,149
Clerk Courts	10	2.053%	2,327		2,327	1,255	3,582
Coroner	1	0.205%	232		232	125	357
District Attorney	15	3.080%	3,491		3,491	1,882	5,373
Prothonotary	6	1.232%	1,396		1,396	753	2,149
Sheriff	17	3.491%	3,957		3,957	2,133	6,090
Prison	122	25.051%	28,395		28,395	15,309	43,704
Probation Services	41	8.419%	9,543		9,543	5,145	14,688
Emergency Services	27	5.544%	6,284		6,284	3,388	9,672
Veteran's Affairs	2	0.411%	466		466	251	717
Conservation	12	2.464%	2,793		2,793	1,506	4,299
Agricultural Extension	5	1.027%	1,164		1,164	627	1,791

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	23	4.723%	5,353		5,353	2,886	8,239
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	53	10.883%	12,336		12,336	6,651	18,987
Operational Services	3	0.616%	698		698	376	1,074
Other		0.618%	3		3	4	7
Subtotal	487	100.000%	113,347	-	113,347	54,836	168,183
Second Allocation Total	437						
Total	487	100.000%	113,347	-	113,347	54,836	168,183

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

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Detail Allocation of
Central Services

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

(A) Alloc basis: Direct Allocation - Central Telephone

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2020 Actual
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	4,886		4,886	2,610	7,496
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	4,886	-	4,886	2,610	7,496
Second Allocation Total	100						
Total	100	100.000%	4,886	-	4,886	2,610	7,496

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Solicitor 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	413,629		413,629	413,629
Deductions			-	
Advertising	-		-	
Legal Fees	(25,293)		(25,293)	
Total Deductions	(25,293)	-	(25,293)	(25,293)
Allocated Additions				
Building Depreciation	5,371	-	5,371	
Equipment Depreciation	42	-	42	
Employee Benefits	1,072	-	1,072	
Liability Insurance	1,039	-	1,039	
Property Insurance	455	-	455	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	30,488	5,651	36,139	
Building Security	6,683	913	7,596	
Finance	4,301	307	4,608	
Human Resources	4,425	637	5,062	
Information Technology	22,806	1,544	24,350	
Commissioners	2,085	1,173	3,258	
Solicitor		-	-	
Purchasing		-	-	
Controller		6,064	6,064	
Treasurer		86	86	
Central Phone		203	203	
County Complex		-	-	
			-	
Total Allocated Additions	78,767	16,578	95,345	95,345
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	467,103	16,578	483,681	483,681

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
Wages and Benefits			
Salary & Wages	275,435		275,435
	-		
Other Expenses and Cost			
Supplies	2,249		2,249
Publications	3,859		3,859
Minor Equipment	-		
Utilities	1,021		1,021
Telephone	-		
Postage	202		202
Contracted Services	3,230		3,230
Equipment Repair	-		
Travel	36		36
Training	449		449
Conference/Convention	-		
Dues/Membership	1,656		1,656
Advertising	-		
Employee Benefits	98,076		98,076
Legal Fees	25,293		25,293
Building Repair/Maint	2,123		2,123
Departmental Expenditures	413,629	-	413,629
Cost Adjustments			
Deductions	(25,293)	(25,293)	
Departmental Cost Adjustments	-		

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
Functional Cost	388,336	(25,293)	413,629
Additions: 1st Central Service Centers	78,767	78,767	
REALLOCATE ADMIN		(53,474)	53,474
Allocable Costs	467,103	-	467,103
Unallocated	-		
1st Allocation	467,103	-	467,103
Additions: 2nd Central Service Centers	16,578	16,578	
REALLOCATE ADMIN		(16,578)	16,578
Allocable Costs	16,578	-	16,578
Unallocated	-		
2nd Allocation	16,578	-	16,578
Total Allocated	483,681	-	483,681

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Legal Counsel
Commissioners	467,103	467,103
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	16,578	16,578
Subtotal	483,681	483,681
Total	483,681	483,681

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2020 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%	467,103		467,103		467,103
Other		0.000%	-		-	16,578	16,578
Subtotal	100	100.000%	467,103	-	467,103	16,578	483,681
Second Allocation Total	-						
Total	100	100.000%	467,103	-	467,103	16,578	483,681

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	711,125		711,125	711,125
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	3,944	-	3,944	
Equipment Depreciation	19	-	19	
Employee Benefits	2,145	-	2,145	
Liability Insurance	2,320	-	2,320	
Property Insurance	633	-	633	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	18,543	3,439	21,982	
Building Security	5,702	779	6,481	
Finance	4,444	317	4,761	
Human Resources	15,945	2,296	18,241	
Information Technology	51,042	3,458	54,500	
Commissioners	3,995	2,203	6,198	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		6,042	6,042	
Treasurer		103	103	
Central Phone		270	270	
County Complex		-	-	
Total Allocated Additions	108,732	18,907	127,639	127,639
Departmental Cost Adjustments				
	-			
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	819,857	18,907	838,764	838,764

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
Wages and Benefits						
Salary & Wages	390,982		40,775	285,881	157	64,169
	-					
Other Expenses and Cost						
Supplies	1,935		202	1,415	1	318
Minor Equipment	2,702		282	1,975	1	443
Professional Services	41,587		4,337	30,408	17	6,825
Contracted Services	4,910		512	3,590	2	806
Legal Fees	46,874		4,888	34,274	19	7,693
Advertising	-		-	-	-	-
Telephone	632		66	462	0	104
Postage	2,240		234	1,638	1	368
Training	1,697		177	1,241	1	279
Conferences	-		-	-	-	-
Dues / Memberships	15,007		1,565	10,973	6	2,463
Travel	1,385		144	1,013	1	227
Parking/Tolls	-		-	-	-	-
Meals	-		-	-	-	-
Employee Benefits	201,175		20,980	147,097	81	33,017
Other	-		-	-	-	-
Departmental Expenditures	711,125	-	74,162	519,965	286	116,712
Cost Adjustments						
Deductions	-	-				
Departmental Cost Adjustments						
	-					

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditing	Liquid Fuels	General Government
	-					
Functional Cost	711,125	-	74,162	519,965	286	116,712
Additions: 1st Central Service Centers	108,732	108,732				
REALLOCATE ADMIN		(108,732)	11,340	79,503	44	17,845
Allocable Costs	819,857	-	85,502	599,468	330	134,557
Unallocated	(134,557)					(134,557)
1st Allocation	685,300	-	85,502	599,468	330	-
Additions: 2nd Central Service Centers	18,907	18,907				
REALLOCATE ADMIN		(18,907)	1,971	13,825	8	3,103
Allocable Costs	18,907	-	1,971	13,825	8	3,103
Unallocated	(3,103)					(3,103)
2nd Allocation	15,804	-	1,971	13,825	8	-
Total Allocated	701,104	-	87,473	613,293	338	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	28,910	4,302	24,608	-
Building Security	9,457	585	8,872	-
Finance	5,100	316	4,784	-
Human Resources	23,197	1,155	22,042	-
Information Technology	9,899	1,417	8,482	-
Commissioners	15,677	1,763	13,914	-
Solicitor	6,064	699	5,365	-
Controller	6,042	497	5,545	-
Treasurer	7,845	510	7,335	-
Election & Voter	16,246	3,264	12,982	-
Tax Services	30,672	1,419	29,253	-
Public Defender	6,722	631	6,091	-
Reg & Recorder	7,632	488	7,144	-
Planning	14,649	2,474	12,175	-
Courts	82,186	18,877	63,309	-
DJ Harvey	7,119	843	6,276	-
DJ Bowman	7,119	843	6,276	-
DJ Little	7,119	843	6,276	-
DJ Beauchat	7,116	846	6,270	-
Law Library	5,238	582	4,656	-
Victim Witness	18,663	366	18,297	-
Clerk Courts	661	661	-	-
Coroner	8,340	925	7,415	-
District Attorney	25,317	4,631	20,686	-
Prothonotary	8,081	820	7,261	-
Sheriff	16,250	2,073	14,177	-
Prison	67,065	10,450	56,615	-
Probation Services	17,838	2,515	15,323	-
Juvenile Probation	-	-	-	-
Protect Insp	3,116	99	3,017	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Emergency Services	30,256	3,879	26,377	-
Veteran's Affairs	5,283	646	4,637	-
Conservation	5,165	423	4,742	-
Agricultural Extension	5,341	574	4,767	-
Domestic Relations	15,111	1,907	13,204	-
911 Telecommunications	-	-	-	-
Children & Youth	62,617	10,553	52,064	-
Liquid Fuels	338	-	-	338
Operational Services	5,094	438	4,656	-
Other	102,559	4,159	98,400	(0)
Subtotal	701,104	87,473	613,293	338
Total	701,104	87,473	613,293	338

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 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	1,169	5.031%	4,302		4,302		4,302
Building Security	159	0.684%	585		585		585
Finance	86	0.370%	316		316		316
Human Resources	314	1.351%	1,155		1,155		1,155
Information Technology	385	1.657%	1,417		1,417		1,417
Commissioners	479	2.062%	1,763		1,763		1,763
Solicitor	190	0.818%	699		699		699
Controller	135	0.581%	497		497		497
Treasurer	135	0.581%	497		497	13	510
Election & Voter	864	3.719%	3,180		3,180	84	3,264
Tax Services	376	1.618%	1,383		1,383	36	1,419
Public Defender	167	0.719%	615		615	16	631
Reg & Recorder	129	0.555%	475		475	13	488
Planning	655	2.819%	2,410		2,410	64	2,474
Courts	4,998	21.511%	18,392		18,392	485	18,877
DJ Harvey	223	0.960%	821		821	22	843
DJ Bowman	223	0.960%	821		821	22	843
DJ Little	223	0.960%	821		821	22	843
DJ Beauchat	224	0.964%	824		824	22	846
Law Library	154	0.663%	567		567	15	582
Victim Witness	97	0.417%	357		357	9	366
Clerk Courts	175	0.753%	644		644	17	661
Coroner	245	1.054%	901		901	24	925
District Attorney	1,226	5.277%	4,512		4,512	119	4,631
Prothonotary	217	0.934%	799		799	21	820
Sheriff	549	2.363%	2,020		2,020	53	2,073
Prison	2,767	11.909%	10,182		10,182	268	10,450
Probation Services	666	2.866%	2,450		2,450	65	2,515
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	26	0.112%	96		96	3	99
Emergency Services	1,027	4.420%	3,779		3,779	100	3,879
Veteran's Affairs	171	0.736%	629		629	17	646
Conservation	112	0.482%	412		412	11	423
Agricultural Extension	152	0.654%	559		559	15	574
Domestic Relations	505	2.173%	1,858		1,858	49	1,907
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	2,794	12.025%	10,282		10,282	271	10,553

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	116	0.499%	427		427	11	438
Other	1,102	4.743%	4,055		4,055	104	4,159
Subtotal	23,235	100.000%	85,502	-	85,502	1,971	87,473
Second Allocation Total	20,318						
Total	23,235	100.000%	85,502	-	85,502	1,971	87,473

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 Actual
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,948	4.105%	24,608		24,608		24,608
Building Security	1,063	1.480%	8,872		8,872		8,872
Finance	573	0.798%	4,784		4,784		4,784
Human Resources	2,641	3.677%	22,042		22,042		22,042
Information Technology	1,016	1.415%	8,482		8,482		8,482
Commissioners	1,667	2.321%	13,914		13,914		13,914
Solicitor	643	0.895%	5,365		5,365		5,365
Controller	664	0.925%	5,545		5,545		5,545
Treasurer	855	1.191%	7,140		7,140	195	7,335
Election & Voter	1,514	2.108%	12,637		12,637	345	12,982
Tax Services	3,411	4.750%	28,475		28,475	778	29,253
Public Defender	710	0.989%	5,929		5,929	162	6,091
Reg & Recorder	833	1.160%	6,954		6,954	190	7,144
Planning	1,420	1.977%	11,851		11,851	324	12,175
Courts	7,383	10.280%	61,625		61,625	1,684	63,309
DJ Harvey	732	1.019%	6,109		6,109	167	6,276
DJ Bowman	732	1.019%	6,109		6,109	167	6,276
DJ Little	732	1.019%	6,109		6,109	167	6,276
DJ Beauchat	731	1.018%	6,103		6,103	167	6,270
Law Library	543	0.756%	4,532		4,532	124	4,656
Victim Witness	2,134	2.971%	17,810		17,810	487	18,297
Coroner	865	1.204%	7,218		7,218	197	7,415
District Attorney	2,412	3.359%	20,136		20,136	550	20,686
Prothonotary	847	1.179%	7,068		7,068	193	7,261
Sheriff	1,653	2.302%	13,800		13,800	377	14,177
Fire Marshalls		0.000%	-		-	-	-
Prison	6,602	9.193%	55,109		55,109	1,506	56,615
Probation Services	1,787	2.488%	14,915		14,915	408	15,323
Protect Insp	352	0.490%	2,937		2,937	80	3,017
Emergency Services	3,076	4.283%	25,675		25,675	702	26,377
Veteran's Affairs	541	0.753%	4,514		4,514	123	4,637
Conservation	553	0.770%	4,616		4,616	126	4,742
Agricultural Extension	556	0.774%	4,640		4,640	127	4,767
Domestic Relations	1,540	2.144%	12,853		12,853	351	13,204
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	6,071	8.454%	50,679		50,679	1,385	52,064
Operational Services	543	0.756%	4,532		4,532	124	4,656
Other	11,473	15.978%	95,781		95,781	2,619	98,400
Subtotal	71,816	100.000%	599,468	-	599,468	13,825	613,293
Second Allocation Total	60,601						
Total	71,816	100.000%	599,468	-	599,468	13,825	613,293

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

Source: Controllers Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2020 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%	330		330	8	338
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	330	-	330	8	338
Second Allocation Total	100						
Total	100	100.000%	330	-	330	8	338

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Treasurer 2020 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 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	297,442		297,442	297,442
Deductions			-	
Bank Fees	(34)		(34)	
Advertising	(109)		(109)	
			-	
Total Deductions	(143)	-	(143)	(143)
Allocated Additions				
Building Depreciation	3,525	-	3,525	
Equipment Depreciation	53	-	53	
Employee Benefits	358	-	358	
Liability Insurance	847	-	847	
Property Insurance	293	-	293	
Building Maintenance	25,016	4,589	29,605	
Building Security	6,905	944	7,849	
Finance	5,723	408	6,131	
Human Resources	4,487	646	5,133	
Information Technology	23,017	1,564	24,581	
Commissioners	2,544	1,436	3,980	
Controller	7,637	208	7,845	
Treasurer		114	114	
Central Phone		203	203	
Total Allocated Additions	80,405	10,112	90,517	90,517
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	377,704	10,112	387,816	387,816

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
Wages and Benefits				
Salaries & Wages	196,689	46,556	4,048	146,085
	-			
Other Expenses and Cost				
Supplies	1,205	285	25	895
Publications	-	-	-	-
Minor Equipment	2,832	670	58	2,103
Telephone	57	13	1	42
Postage	3,877	918	80	2,880
Contracted Services	6,762	1,600	139	5,022
Advertising	109	26	2	81
Travel	-	-	-	-
Training	-	-	-	-
Conference	1,700	402	35	1,263
Dues / Memberships	939	222	19	698
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	83,240	19,703	1,713	61,824
Loss on Investments	-			-
Bank Fees	34			34
Departmental Expenditures	297,442	70,396	6,121	220,925

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
Cost Adjustments				
Deductions	(143)	(143)		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-			
Reclass from IT	-			
Functional Cost	297,299	70,253	6,121	220,925
Additions: 1st				
Central Service Centers	80,405	80,405		
REALLOCATE ADMIN		(150,658)	4,063	146,595
Allocable Costs	377,704	-	10,184	367,520
Unallocated	(367,520)			(367,520)
1st Allocation	10,184	-	10,184	-
Additions: 2nd				
Central Service Centers	10,112	10,112		
REALLOCATE ADMIN		(10,112)	273	9,839
Allocable Costs	10,112	-	273	9,839
Unallocated	(9,839)			(9,839)
2nd Allocation	273	-	273	-
Total Allocated	10,457	-	10,457	-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Building Maintenance	415	415
Building Security	156	156
Finance	67	67
Human Resources	328	328
Information Technology	155	155
Commissioners	214	214
Solicitor	86	86
Controller	103	103
Treasurer	114	114
Election & Voter	197	197
Tax Services	535	535
Public Defender	108	108
Reg & Recorder	122	122
Planning	222	222
Courts	1,018	1,018
DJ Harvey	100	100
DJ Bowman	100	100
DJ Little	100	100
DJ Beauchat	99	99
Law Library	69	69
Victim Witness	287	287
Coroner	111	111
District Attorney	341	341
Prothonotary	124	124
Sheriff	267	267
Fire Marshalls	-	-
Prison	1,224	1,224
Probation Services	356	356
Juvenile Probation	-	-
Protect Insp	46	46

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Emergency Services	481	481
Veteran's Affairs	71	71
Conservation	103	103
Agricultural Extension	83	83
Domestic Relations	264	264
911 Telecommunications	-	-
Children & Youth	912	912
Operational Services	77	77
Other	1,402	1,402
Subtotal	10,457	10,457
Total	10,457	10,457

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2020 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	3,544	4.079%	415		415		415
Building Security	1,335	1.536%	156		156		156
Finance	573	0.659%	67		67		67
Human Resources	2,799	3.221%	328		328		328
Information Technology	1,324	1.524%	155		155		155
Commissioners	1,823	2.098%	214		214		214
Solicitor	734	0.845%	86		86		86
Controller	880	1.013%	103		103		103
Treasurer	972	1.119%	114		114		114
Election & Voter	1,628	1.874%	191		191	6	197
Tax Services	4,419	5.086%	518		518	17	535
Public Defender	894	1.029%	105		105	3	108
Reg & Recorder	1,008	1.160%	118		118	4	122
Planning	1,838	2.115%	215		215	7	222
Courts	8,414	9.683%	986		986	32	1,018
DJ Harvey	825	0.949%	97		97	3	100
DJ Bowman	825	0.949%	97		97	3	100
DJ Little	825	0.949%	97		97	3	100
DJ Beauchat	823	0.947%	96		96	3	99
Law Library	569	0.655%	67		67	2	69
Victim Witness	2,370	2.727%	278		278	9	287
Coroner	925	1.065%	108		108	3	111
District Attorney	2,816	3.241%	330		330	11	341
Prothonotary	1,020	1.174%	120		120	4	124
Sheriff	2,208	2.541%	259		259	8	267
Fire Marshalls		0.000%	-		-	-	-
Prison	10,117	11.643%	1,186		1,186	38	1,224
Probation Services	2,947	3.392%	345		345	11	356
Juvenile Probation		0.000%	-		-	-	-
Protect Insp	380	0.437%	45		45	1	46
Emergency Services	3,973	4.572%	466		466	15	481
Veteran's Affairs	593	0.682%	69		69	2	71
Conservation	854	0.983%	100		100	3	103
Agricultural Extension	686	0.789%	80		80	3	83
Domestic Relations	2,186	2.516%	256		256	8	264
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	7,545	8.683%	884		884	28	912

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Operational Services	643	0.740%	75		75	2	77
Other	11,579	13.325%	1,358		1,358	44	1,402
Subtotal	86,894	100.000%	10,184	-	10,184	273	10,457
Second Allocation Total	72,910						
Total	86,894	100.000%	10,184	-	10,184	273	10,457

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

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Central Telephone 2020 Actual
Nature And Extent of Services

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

Ref: OMB 2 CFR 200.430 Compensation & 200.439 Equipment

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2020 Actual
Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	231	-	231	
Equipment Depreciation	1,217	-	1,217	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	20	-	20	
Building Maintenance	1,368	253	1,621	
Building Security	493	67	560	
Finance	-	-	-	
Human Resources	-	-	-	
Information Technology	-	-	-	
Commissioners	-	-	-	
Solicitor	-	-	-	
Controller	-	-	-	
Treasurer	-	-	-	
Central Phone		-	-	
Total Allocated Additions	3,329	320	3,649	3,649
Departmental Cost Adjustments				
Telephone	15,875		15,875	
Total Departmental Cost Adjustments	15,875	-	15,875	15,875
Total to be Allocated	19,204	320	19,524	19,524

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2020 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Phone System
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Telephone	15,875		15,875
Functional Cost	15,875	-	15,875
Additions: 1st			
Central Service Centers	3,329	-	3,329
REALLOCATE ADMIN		-	-
Allocable Costs	19,204	-	19,204
Unallocated	-		
1st Allocation	19,204	-	19,204
Additions: 2nd			
Central Service Centers	320	-	320
REALLOCATE ADMIN		-	-
Allocable Costs	320	-	320
Unallocated	-		
2nd Allocation	320	-	320
Total Allocated	19,524	-	19,524

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2020 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Phone System
Building Maintenance	338	338
Building Security	135	135
Finance	237	237
Human Resources	304	304
Information Technology	676	676
Commissioners	270	270
Solicitor	203	203
Controller	270	270
Treasurer	203	203
Election & Voter	172	172
Tax Services	689	689
Public Defender	345	345
Reg & Recorder	345	345
Planning	724	724
Courts	1,792	1,792
Law Library	35	35
Victim Witness	242	242
Clerk Courts	551	551
District Attorney	517	517
Prothonotary	310	310
Sheriff	793	793
Probation Services	2,136	2,136
Veteran's Affairs	69	69
Domestic Relations	1,275	1,275
911 Telecommunications	-	-
Children & Youth	2,136	2,136
Other	69	69
Subtotal	19,524	19,524
Total	19,524	19,524

ADAMS COUNTY, PENNSYLVANIA
Central Phone 2020 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	10	1.761%	338		338		338
Building Security	4	0.704%	135		135		135
Finance	7	1.232%	237		237		237
Human Resources	9	1.585%	304		304		304
Information Technology	20	3.521%	676		676		676
Commissioners	8	1.408%	270		270		270
Solicitor	6	1.056%	203		203		203
Controller	8	1.408%	270		270		270
Treasurer	6	1.056%	203		203		203
Election & Voter	5	0.880%	169		169	3	172
Tax Services	20	3.521%	676		676	13	689
Public Defender	10	1.761%	338		338	7	345
Reg & Recorder	10	1.761%	338		338	7	345
Planning	21	3.697%	710		710	14	724
Courts	52	9.155%	1,758		1,758	34	1,792
DJ Harvey	6	1.056%	203		203	4	207
DJ Bowman	10	1.761%	338		338	7	345
DJ Little	8	1.408%	270		270	5	275
DJ Beauchat	6	1.056%	203		203	4	207
Law Library	1	0.176%	34		34	1	35
Victim Witness	7	1.232%	237		237	5	242
Clerk Courts	16	2.817%	541		541	10	551
Coroner	4	0.704%	135		135	3	138
District Attorney	15	2.641%	507		507	10	517
Prothonotary	9	1.585%	304		304	6	310
Sheriff	23	4.049%	778		778	15	793
Prison	79	13.908%	2,671		2,671	52	2,723
Probation Services	62	10.915%	2,096		2,096	40	2,136
Emergency Services		0.000%	-		-	-	-
Veteran's Affairs	2	0.352%	68		68	1	69
Conservation	18	3.169%	609		609	12	621
Agricultural Extension		0.000%	-		-	-	-
Domestic Relations	37	6.514%	1,251		1,251	24	1,275
Children & Youth	62	10.915%	2,096		2,096	40	2,136
Operational Services	5	0.880%	169		169	3	172
Other	2	0.356%	69		69	-	69
Subtotal	568	100.000%	19,204	-	19,204	320	19,524
Second Allocation Total	490						
Total	568	100.000%	19,204	-	19,204	320	19,524

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

Source: Finance Office