

maximus



**Central Services
Cost Allocation Plan
Greene County,
Pennsylvania**

FY 2022
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2022



**Central Services
Cost Allocation Plan
Greene County, Pennsylvania**

FY 2022
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2022



CERTIFICATE OF COST ALLOCATION PLAN

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 dated _____ to establish cost allocations or billings for fiscal year ended December 31, 2022 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards 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 Federal awards 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.

Governmental Unit: County of Greene

Signature: Jared Edgreen

Name of Official: Jared Edgreen

Title: Chairman

Date of Execution: 3/21/2024

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County-wide Cost Allocation Plan
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Section A: Cost Allocation Methodology and Process

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for Greene County, Pennsylvania. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2022.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

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Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forward* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

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The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G - Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

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- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balance to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

Schedule __.6 – Department Roll Forward: Schedule __.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column —*Base Year Estimated Costs*— is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next

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period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section C: Cost Allocation Plan

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Schedule A - Allocated Costs By Department

Central Service Departments	ELECTIONS	VETERANS AFFAIRS	TAX ASSESSMENT	TAX CLAIM	CYS
BUILDING DEPRECIATION	433	863	1,400	710	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	623	783	1,874	837	11,018
EMPLOYEE BENEFITS	5,494	4,883	12,208	6,715	0
BUILDINGS & GROUNDS	13,112	14,175	22,987	11,654	0
CONTROLLER	4,618	2,641	5,052	4,734	38,725
HUMAN RESOURCES	2,235	1,987	4,967	2,732	24,598
FINANCE	626	363	688	692	970
INFO TECHNOLOGY	2,725	4,541	9,991	3,633	40,413
TREASURER	277	153	286	288	1,778
COMMISSIONERS	1,474	1,310	3,276	1,802	24,731
CENTRAL PURCHASING	3,404	2,693	4,921	2,190	0
SHERIFF	0	0	0	0	0
Allocated Costs for Fiscal 2022	35,021	34,392	67,650	35,985	142,233
Roll Forwards	0	0	0	0	0
Fixed Costs	35,021	34,392	67,650	35,985	142,233

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Schedule A - Allocated Costs By Department

Central Service Departments	CYS-MLR	DRUG & ALCOHOL	HUMAN SVCS DEVELOP	HSD- TRANSPORTATION	MH & MR
BUILDING DEPRECIATION	42,772	0	26,174	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	1,638	0	11,454	7,878	458
EMPLOYEE BENEFITS	0	0	0	0	0
BUILDINGS & GROUNDS	131,536	0	86,306	14,306	0
CONTROLLER	0	8,789	37,769	25,069	11,266
HUMAN RESOURCES	0	0	24,761	11,240	0
FINANCE	0	0	2,051	728	0
INFO TECHNOLOGY	0	0	49,956	14,533	18,569
TREASURER	0	0	1,781	805	0
COMMISSIONERS	0	0	24,895	11,301	0
CENTRAL PURCHASING	0	0	0	0	0
SHERIFF	32,365	0	18,751	0	0
Allocated Costs for Fiscal 2022	208,311	8,789	283,898	85,860	30,294
Roll Forwards	0	0	0	0	0
Fixed Costs	208,311	8,789	283,898	85,860	30,294

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Schedule A - Allocated Costs By Department

Central Service Departments	CLERK OF COURTS	911 COMM CENTER	EMA	COUNTY JAIL	PUBLIC DEFENDER
BUILDING DEPRECIATION	15,647	0	0	0	10,116
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	2,176	2,767	1,193	67,732	2,711
EMPLOYEE BENEFITS	14,040	23,196	2,442	95,225	9,767
BUILDINGS & GROUNDS	27,593	27,231	0	84,788	16,007
CONTROLLER	7,123	17,807	1,039	39,320	3,303
HUMAN RESOURCES	5,370	9,437	993	38,743	3,974
FINANCE	653	949	156	4,917	506
INFO TECHNOLOGY	9,083	12,716	4,541	13,624	5,450
TREASURER	272	534	57	1,899	179
COMMISSIONERS	3,767	6,224	655	25,551	2,620
CENTRAL PURCHASING	5,052	4,127	1,668	27,146	3,939
SHERIFF	1,437	0	0	0	0
Allocated Costs for Fiscal 2022	92,212	104,987	12,744	398,946	58,572
Roll Forwards	0	0	0	0	0
Fixed Costs	92,212	104,987	12,744	398,946	58,572

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Schedule A - Allocated Costs By Department

Central Service Departments	CORONER	DISTRICT ATTORNEY	VOCA	RASA	VOJO
BUILDING DEPRECIATION	1,031	10,634	873	635	167
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	1,184	2,957	215	147	27
EMPLOYEE BENEFITS	9,767	19,411	1,660	1,196	317
BUILDINGS & GROUNDS	7,470	17,466	1,382	1,005	264
CONTROLLER	4,009	8,063	2,139	1,841	1,263
HUMAN RESOURCES	3,974	138,300	675	487	129
FINANCE	643	1,023	116	103	39
INFO TECHNOLOGY	908	8,175	908	0	0
TREASURER	259	374	61	56	22
COMMISSIONERS	2,620	5,208	445	321	85
CENTRAL PURCHASING	2,093	6,216	330	238	63
SHERIFF	0	324	0	0	0
Allocated Costs for Fiscal 2022	33,959	218,152	8,805	6,029	2,376
Roll Forwards	0	0	0	0	0
Fixed Costs	33,959	218,152	8,805	6,029	2,376

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Schedule A - Allocated Costs By Department

Central Service Departments	DIST			DOMESTIC	JUVENILE
	MAGISTRATES	ADULT PROBATION	COURTS	RELATIONS	PROBATION
BUILDING DEPRECIATION	0	5,023	62,854	7,541	5,023
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	2,543	18,644	6,426	2,383	6,577
EMPLOYEE BENEFITS	21,365	24,417	26,858	0	7,325
BUILDINGS & GROUNDS	5,457	15,447	99,450	23,191	15,447
CONTROLLER	15,807	9,251	13,012	13,397	3,477
HUMAN RESOURCES	8,692	9,934	10,927	5,865	2,980
FINANCE	1,622	1,449	1,840	625	475
INFO TECHNOLOGY	5,450	7,266	0	908	6,358
TREASURER	695	515	747	466	197
COMMISSIONERS	5,732	6,551	7,206	5,896	1,965
CENTRAL PURCHASING	11,016	6,594	8,322	0	1,506
SHERIFF	0	3,801	0	5,706	3,801
Allocated Costs for Fiscal 2022	78,378	108,891	237,643	65,979	55,131
Roll Forwards	0	0	0	(7,098)	0
Fixed Costs	78,378	108,891	237,643	58,880	55,131

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Schedule A - Allocated Costs By Department**

Central Service Departments	LAW LIBRARY	PROTHONOTARY	REGISTER & RECORDER	G.C.I.D.A.	CONSERVATION
BUILDING DEPRECIATION	10,320	16,703	19,737	724	3,786
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	647	2,021	2,444	699	1,523
EMPLOYEE BENEFITS	0	10,377	12,208	6,715	0
BUILDINGS & GROUNDS	16,329	31,498	33,098	11,892	27,424
CONTROLLER	111	6,885	8,880	1,461	18,186
HUMAN RESOURCES	0	3,880	4,625	2,732	4,967
FINANCE	49	493	596	119	13
INFO TECHNOLOGY	0	6,358	19,982	908	9,083
TREASURER	10	210	235	72	268
COMMISSIONERS	0	2,784	3,276	1,802	3,276
CENTRAL PURCHASING	0	3,605	5,292	1,245	743
SHERIFF	0	2,569	948	0	0
Allocated Costs for Fiscal 2022	27,465	87,383	111,321	28,368	69,269
Roll Forwards	0	0	0	0	0
Fixed Costs	27,465	87,383	111,321	28,368	69,269

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	PLAN/ECON DEV/REDEV	HOUSING	AIRPORT	DAY CAMP	FAIRGROUNDS
BUILDING DEPRECIATION	724	0	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	2,289	3	2,582	235	6,577
EMPLOYEE BENEFITS	18,923	0	0	610	15,260
BUILDINGS & GROUNDS	11,892	0	93,987	0	0
CONTROLLER	7,625	319	3,178	3,855	25,082
HUMAN RESOURCES	7,699	0	0	248	6,209
FINANCE	1,134	120	359	544	1,366
INFO TECHNOLOGY	9,083	0	0	0	3,633
TREASURER	357	26	177	286	668
COMMISSIONERS	5,077	0	0	164	4,095
CENTRAL PURCHASING	7,198	0	0	109	3,169
SHERIFF	0	0	0	0	0
Allocated Costs for Fiscal 2022	72,001	468	100,283	6,050	66,058
Roll Forwards	0	0	0	0	0
Fixed Costs	72,001	468	100,283	6,050	66,058

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	PARKS & POOLS	TOURISM	TRAILS	LIQUID FUELS	CAP PROJECTS
BUILDING DEPRECIATION	0	2,120	0	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	9,103	425	392	1,636	0
EMPLOYEE BENEFITS	44,975	4,273	0	0	0
BUILDINGS & GROUNDS	17,511	6,519	0	0	0
CONTROLLER	25,379	6,741	5,113	9,656	415
HUMAN RESOURCES	18,298	1,738	0	0	0
FINANCE	3,221	191	694	185	3,433
INFO TECHNOLOGY	3,633	4,541	0	0	0
TREASURER	1,686	220	331	57	28
COMMISSIONERS	12,068	1,146	0	0	0
CENTRAL PURCHASING	14,324	808	0	0	0
SHERIFF	0	1,604	0	0	0
Allocated Costs for Fiscal 2022	150,199	30,325	6,529	11,534	3,876
Roll Forwards	0	0	0	0	0
Fixed Costs	150,199	30,325	6,529	11,534	3,876

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	OTHER	CDBG	Total Allocated	Direct Billed	Unallocated
BUILDING DEPRECIATION	22,872	139	269,023	0	0
EQUIPMENT DEPRECIATION	0	0	0	0	0
INSURANCE	8,991	557	194,367	0	0
EMPLOYEE BENEFITS	207,444	2,442	609,512	0	0
BUILDINGS & GROUNDS	140,691	2,283	1,029,398	0	188,589
CONTROLLER	9,487	12,799	424,685	0	0
HUMAN RESOURCES	0	993	364,390	0	0
FINANCE	523	980	35,251	0	61,869
INFO TECHNOLOGY	0	2,725	279,696	0	10,400
TREASURER	7	174	16,511	0	297,419
COMMISSIONERS	0	655	177,980	0	430,022
CENTRAL PURCHASING	0	1,696	129,705	0	0
SHERIFF	0	0	71,306	0	1,085,979
Allocated Costs for Fiscal 2022	390,015	25,443	3,601,825	0	2,074,278
Roll Forwards	0	0	(7,098)		
Fixed Costs	390,015	25,443	3,594,726		

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule A - Allocated Costs By Department**

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	(294,531)		
EQUIPMENT DEPRECIATION	(23,136)		
INSURANCE	0		
EMPLOYEE BENEFITS	(786,134)		
BUILDINGS & GROUNDS	(377,868)		
CONTROLLER	0		
HUMAN RESOURCES	0		
FINANCE	1,021,091	(80,237)	
INFO TECHNOLOGY	0	29,420	
TREASURER	0		
COMMISSIONERS	0		
CENTRAL PURCHASING	0		
SHERIFF	0	27,304	
Allocated Costs for Fiscal 2022	(460,578)	(23,513)	5,192,012

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
ELECTIONS	35,021	NA	NA	35,021	0	35,021
VETERANS AFFAIRS	34,392	NA	NA	34,392	0	34,392
TAX ASSESSMENT	67,650	NA	NA	67,650	0	67,650
TAX CLAIM	35,985	NA	NA	35,985	0	35,985
CYS	142,233	NA	NA	142,233	0	142,233
CYS-MLR	208,311	NA	NA	208,311	0	208,311
DRUG & ALCOHOL	8,789	NA	NA	8,789	0	8,789
HUMAN SVCS DEVELOP	283,898	NA	NA	283,898	0	283,898
HSD-TRANSPORTATION	85,860	NA	NA	85,860	0	85,860
MH & MR	30,294	NA	NA	30,294	0	30,294
CLERK OF COURTS	92,212	NA	NA	92,212	0	92,212
911 COMM CENTER	104,987	NA	NA	104,987	0	104,987
EMA	12,744	NA	NA	12,744	0	12,744
COUNTY JAIL	398,946	NA	NA	398,946	0	398,946
PUBLIC DEFENDER	58,572	NA	NA	58,572	0	58,572
CORONER	33,959	NA	NA	33,959	0	33,959
DISTRICT ATTORNEY	218,152	NA	NA	218,152	0	218,152
VOCA	8,805	NA	NA	8,805	0	8,805
RASA	6,029	NA	NA	6,029	0	6,029
VOJO	2,376	NA	NA	2,376	0	2,376
DIST MAGISTRATES	78,378	NA	NA	78,378	0	78,378
ADULT PROBATION	108,891	NA	NA	108,891	0	108,891
COURTS	237,643	NA	NA	237,643	0	237,643
DOMESTIC RELATIONS	65,979	73,077	(7,098)	58,880	0	58,880
JUVENILE PROBATION	55,131	NA	NA	55,131	0	55,131
LAW LIBRARY	27,465	NA	NA	27,465	0	27,465
PROTHONOTARY	87,383	NA	NA	87,383	0	87,383
REGISTER & RECORDER	111,321	NA	NA	111,321	0	111,321
G.C.I.D.A.	28,368	NA	NA	28,368	0	28,368
CONSERVATION	69,269	NA	NA	69,269	0	69,269
PLAN/ECON DEV/REDEV	72,001	NA	NA	72,001	0	72,001
HOUSING	468	NA	NA	468	0	468
AIRPORT	100,283	NA	NA	100,283	0	100,283
DAY CAMP	6,050	NA	NA	6,050	0	6,050
FAIRGROUNDS	66,058	NA	NA	66,058	0	66,058
PARKS & POOLS	150,199	NA	NA	150,199	0	150,199
TOURISM	30,325	NA	NA	30,325	0	30,325
TRAILS	6,529	NA	NA	6,529	0	6,529
LIQUID FUELS	11,534	NA	NA	11,534	0	11,534
CAP PROJECTS	3,876	NA	NA	3,876	0	3,876
OTHER	390,015	NA	NA	390,015	0	390,015
CDBG	25,443	NA	NA	25,443	0	25,443
Total Allocated	3,601,825	73,077	(7,098)	3,594,726	0	3,594,726
Direct Billed	0					
Unallocated Total	2,074,278					
Cost Adjustments	(460,578)					
Disallowed Total	(23,513)					
Total Expenditures	5,192,012					

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		294,531		0	
EQUIPMENT DEPRECIATION	0		23,136		0	
INSURANCE	234,957		0		0	
EMPLOYEE BENEFITS	0		786,134		0	
BUILDINGS & GROUNDS	834,830		377,868	(188,589)	0	
CONTROLLER	425,746		0		0	
HUMAN RESOURCES	389,180		0		0	
FINANCE	1,041,146	80,237	(1,021,091)	(61,869)	0	
INFO TECHNOLOGY	326,889	(29,420)	0	(10,400)	0	
TREASURER	264,219		0	(297,419)	0	
COMMISSIONERS	554,632		0	(430,022)	0	
CENTRAL PURCHASING	161,274		0		0	
SHERIFF	959,139	(27,304)	0	(1,085,979)	0	
ELECTIONS						35,021
VETERANS AFFAIRS						34,392
TAX ASSESSMENT						67,650
TAX CLAIM						35,985
CYS						142,233
CYS-MLR						208,311
DRUG & ALCOHOL						8,789
HUMAN SVCS DEVELOP						283,898
HSD-TRANSPORTATION						85,860
MH & MR						30,294
CLERK OF COURTS						92,212
911 COMM CENTER						104,987
EMA						12,744
COUNTY JAIL						398,946
PUBLIC DEFENDER						58,572
CORONER						33,959
DISTRICT ATTORNEY						218,152
VOCA						8,805
RASA						6,029
VOJO						2,376
DIST MAGISTRATES						78,378
ADULT PROBATION						108,891
COURTS						237,643
DOMESTIC RELATIONS						65,979
JUVENILE PROBATION						55,131
LAW LIBRARY						27,465
PROTHONOTARY						87,383
REGISTER & RECORDER						111,321
G.C.I.D.A.						28,368
CONSERVATION						69,269
PLAN/ECON DEV/REDEV						72,001
HOUSING						468
AIRPORT						100,283
DAY CAMP						6,050
FAIRGROUNDS						66,058
PARKS & POOLS						150,199
TOURISM						30,325
TRAILS						6,529
LIQUID FUELS						11,534

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
CAP PROJECTS						3,876
OTHER						390,015
CDBG						25,443
Totals	5,192,012	23,513	460,578	(2,074,278)	0	3,601,825

Deviation: 0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 COURTHOUSE	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
1.4.2 FORT JACKSON	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
1.4.3 CO OFFICE BLDG	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
1.4.4 BEN FRANKLIN	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
EQUIPMENT DEPRECIATION		
2.4.1 DEPRECIATION	DEPRECIATION EXP FOR CENTRAL SVC DEPTS	FIXED ASSET REPORT-CONTROLLERS
INSURANCE		
3.4.1 GENERAL LIABILITY	SALARIES & WAGES BY DEPT (EX:AIRPORT)	CONTROLLER
3.4.2 PUBLIC OFFICIALS	F/T EQUIVALENT EMPLOYEES BY DEPT (EX:AIRPORT)	HUMAN RESOURCES
3.4.3 AUTOMOBILE	# OF INSURED VEHICLES BY DEPT	COMMISSIONERS
3.4.4 COURTHOUSE	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
3.4.5 FORT JACKSON	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
3.4.6 CO OFFICE BLDG	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
3.4.7 BEN FRANKLIN	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
3.4.8 OTHER BLDGS	PREMIUMS APPLICABLE BY DEPT	STATEMENT OF INSURED VALUES
3.4.9 OTHER INSURANCE	DIRECT ALLOCATION TO APPLICABLE DEPTS	INSURANCE POLICY ANALYSIS
3.4.10 LAW ENFORCEMENT	# OF EMPLOYEES COVERED BY DEPT	INSURANCE POLICY ANALYSIS
EMPLOYEE BENEFITS		
4.4.1 PENSION EXP	SALARIES BY CENT SVC DEPTS (EX:DC)	CONTROLLER
4.4.2 MEDICAL HRA	F/T EQUIVALENT EMPLOYEES BY DEPT (EX:DC)	HUMAN RESOURCES
BUILDINGS & GROUNDS		
5.4.1 COURTHOUSE	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
5.4.2 FORT JACKSON	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
5.4.3 CO OFFICE BLDG	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
5.4.4 BEN FRANKLIN	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN
5.4.5 OTHER LABOR	DIRECT ALLOCATION TO APPLICABLE DEPTS	MAINTENANCE-TIMESTUDIES
CONTROLLER		
6.4.1 ACCOUNTING	EXP TRANS BY DEPT (AGENCIES WGHTD)	CONTROLLER
6.4.2 PAYROLL	# OF PAYROLL CHECKS BY DEPT	HUMAN RESOURCES
6.4.3 DIRECT SUPPORT	HOURS AFFORDED CONVERTED TO \$'s BY DEPT	CONTROLLER-TIME STUDIES
HUMAN RESOURCES		
7.4.1 PERSONNEL ADM	F/T EQUIVALENT EMPLOYEES BY DEPT	HUMAN RESOURCES
7.4.2 LABOR RELATIONS	F/T EQUIV EMPLOY BY DEPT (EX:ELECTED,CYS,HSD,DRS)	HUMAN RESOURCES
7.4.3 OTHER DIRECT EXPS	DIRECT ALLOCATION TO APPLICABLE DEPTS	INVOICE ANALYSIS
FINANCE		
8.4.1 BUDGET	2022 OPERATING EXPS BY DEPT (LIQ FLS WGHTD)	CONTROLLER & FINANCE-GENERAL LEDGER
8.4.2 AUDIT	EXPENSE & REVENUE TRANS BY DEPT (EX: DC)	CONTROLLER
INFO TECHNOLOGY		
9.4.1 NETWORK ADMIN	# OF DEVICES BY DEPT	INFO TECHNOLOGY
9.4.2 DIRECT SUPPORT	DIRECT ALLOCATION TO APPLICABLE DEPTS	INFO TECHNOLOGY
9.4.3 COMPUTER SVCS	# OF DEVICES BY DEPT (EX: REIMB CYS)	INFO TECHNOLOGY / INVOICE ANALYSIS
TREASURER		

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
10.4.1 CHECK PROCESS	EXPENSE & REVENUE TRANS & PAYCHECKS BY DEPT	CONTROLLER & HUMAN RESOURCES
COMMISSIONERS		
11.4.1 CO-WIDE ADM	F/T EQUIVALENT EMPLOYEES BY DEPT	HUMAN RESOURCES
11.4.2 LEGAL COUNSEL	DIRECT ALLOC TO COMMISS FOR FURTHER ALLOC	COMMISSIONERS
CENTRAL PURCHASING		
12.4.1 PURCHASING	TOTAL PURCHASING REQS BY DEPT (EX:DC)	CENTRAL PURCHASING
12.4.2 TELEPHONE	# OF TELEPHONE LINES BY DEPT (EX:DC)	FINANCE
12.4.3 POSTAGE	F/T EMPLOYEES BY DEPT (EX:DC)	HUMAN RESOURCES
12.4.4 SUPPLIES	F/T EMPLOYEES BY DEPT (EX:DC)	HUMAN RESOURCES
12.4.5 DIRECT EXPS	DIRECT ALLOCATION TO APPLICABLE DEPTS	INVOICE ANALYSIS
SHERIFF		
13.4.1 FORT JACKSON SECURITY	NET USABLE SQ FT OCCUPIED BY DEPT	MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION**

Building depreciation is an allowable charge for plan purposes. Applicable depreciation expenses and interest expenses were allocated based on net usable square footage occupied by department in the Courthouse, Fort Jackson, County Office Building and Ben Franklin.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
BUILDING DEPRECIATION	294,531			
Total Departmental Cost	294,531			294,531
Adjustments:				
Total To Be Allocated:	294,531			294,531

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

	Total	G&A	COURTHOUSE	FORT JACKSON	CO OFFICE BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BUILDING DEPRECIATION	294,531	0	167,531	94,234	10,949
Functional Cost	294,531	0	167,531	94,234	10,949
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	294,531	0	167,531	94,234	10,949
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	294,531	0	167,531	94,234	10,949

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION**

BEN FRANKLIN

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Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
BUILDING DEPRECIATION	21,817
Functional Cost	21,817
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	21,817
Allocation Step 2	
2nd Allocation	0
Total For BUILDING DEPRECIATION	
Schedule .3 Total	21,817

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF	2,432.00	12.320156	20,640		20,640		20,640
CLERK OF COURTS	1,620.00	8.206683	13,749		13,749		13,749
PUBLIC DEFENDER	1,192.00	6.038497	10,116		10,116		10,116
DISTRICT ATTORNEY	1,202.54	6.091892	10,206		10,206		10,206
VOCA	102.92	0.521378	873		873		873
RASA	74.87	0.379280	635		635		635
VOJO	19.68	0.099696	167		167		167
COURTS	7,406.00	37.517712	62,854		62,854		62,854
LAW LIBRARY	1,216.00	6.160078	10,320		10,320		10,320
PROTHONOTARY	1,568.00	7.943258	13,307		13,307		13,307
REGISTER & RECORDER	2,178.00	11.033429	18,484		18,484		18,484
OTHER	728.00	3.687941	6,178		6,178		6,178
Schedule .4 Total for COURTHOUSE	19,740.01	100.000000	167,531		167,531	0	167,531

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - FORT JACKSON

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CYS-MLR	12,773	45.389289	42,772		42,772		42,772
HUMAN SVCS DEVELOP	7,400	26.296152	24,780		24,780		24,780
CLERK OF COURTS	567	2.014854	1,899		1,899		1,899
DISTRICT ATTORNEY	128	0.454852	429		429		429
ADULT PROBATION	1,500	5.330301	5,023		5,023		5,023
DOMESTIC RELATIONS	2,252	8.002559	7,541		7,541		7,541
JUVENILE PROBATION	1,500	5.330301	5,023		5,023		5,023
PROTHONOTARY	1,014	3.603283	3,396		3,396		3,396
REGISTER & RECORDER	374	1.329022	1,252		1,252		1,252
TOURISM	633	2.249387	2,120		2,120		2,120
Schedule .4 Total for FORT JACKSON	28,141	100.000000	94,234		94,234	0	94,234

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT

Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - CO OFFICE BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CONTROLLER	1,038	6.864625	752		752		752
HUMAN RESOURCES	288	1.904636	209		209		209
FINANCE	192	1.269757	139		139		139
INFO TECHNOLOGY	512	3.386019	371		371		371
TREASURER	1,386	9.166060	1,004		1,004		1,004
COMMISSIONERS	3,163	20.917930	2,290		2,290		2,290
CENTRAL PURCHASING	144	0.952318	104		104		104
ELECTIONS	598	3.954765	433		433		433
VETERANS AFFAIRS	1,192	7.883077	863		863		863
TAX ASSESSMENT	1,933	12.783546	1,400		1,400		1,400
TAX CLAIM	980	6.481053	710		710		710
G.C.I.D.A.	1,000	6.613319	724		724		724
PLAN/ECON DEV/REDEV	1,000	6.613319	724		724		724
OTHER	1,503	9.939819	1,088		1,088		1,088
CDBG	192	1.269757	139		139		139
Schedule .4 Total for CO OFFICE BLDG	15,121	100.000000	10,949		10,949	0	10,949

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - BEN FRANKLIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HUMAN SVCS DEVELOP	608.50	6.391807	1,395		1,395		1,395
CORONER	450.00	4.726891	1,031		1,031		1,031
CONSERVATION	1,652.00	17.352941	3,786		3,786		3,786
OTHER	6,809.50	71.528361	15,605		15,605		15,605
Schedule .4 Total for BEN FRANKLIN	9,520.00	100.000000	21,817		21,817	0	21,817

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT

Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION**

Receiving Department	Total	COURTHOUSE	FORT JACKSON	CO OFFICE BLDG	BEN FRANKLIN
CONTROLLER	752	0	0	752	0
HUMAN RESOURCES	209	0	0	209	0
FINANCE	139	0	0	139	0
INFO TECHNOLOGY	371	0	0	371	0
TREASURER	1,004	0	0	1,004	0
COMMISSIONERS	2,290	0	0	2,290	0
CENTRAL PURCHASING	104	0	0	104	0
SHERIFF	20,640	20,640	0	0	0
ELECTIONS	433	0	0	433	0
VETERANS AFFAIRS	863	0	0	863	0
TAX ASSESSMENT	1,400	0	0	1,400	0
TAX CLAIM	710	0	0	710	0
CYS-MLR	42,772	0	42,772	0	0
HUMAN SVCS DEVELOP	26,174	0	24,780	0	1,395
CLERK OF COURTS	15,647	13,749	1,899	0	0
PUBLIC DEFENDER	10,116	10,116	0	0	0
CORONER	1,031	0	0	0	1,031
DISTRICT ATTORNEY	10,634	10,206	429	0	0
VOCA	873	873	0	0	0
RASA	635	635	0	0	0
VOJO	167	167	0	0	0
ADULT PROBATION	5,023	0	5,023	0	0
COURTS	62,854	62,854	0	0	0
DOMESTIC RELATIONS	7,541	0	7,541	0	0
JUVENILE PROBATION	5,023	0	5,023	0	0
LAW LIBRARY	10,320	10,320	0	0	0
PROTHONOTARY	16,703	13,307	3,396	0	0
REGISTER & RECORDER	19,737	18,484	1,252	0	0
G.C.I.D.A.	724	0	0	724	0
CONSERVATION	3,786	0	0	0	3,786
PLAN/ECON DEV/REDEV	724	0	0	724	0
TOURISM	2,120	0	2,120	0	0
OTHER	22,872	6,178	0	1,088	15,605
CDBG	139	0	0	139	0
Direct Bill	0	0	0	0	0
Total	294,531	167,531	94,234	10,949	21,817

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPRECIATION**

Equipment depreciation based on the original cost of equipment is allowable and has been calculated for central service departments. The County maintains equipment inventory records. All new assets are tagged and recorded as received. Different classes of assets are assigned a useful life of three, five seven, ten, fifteen or twenty years. Depreciation has been allocated to central service departments only.

The equipment depreciation is allocated to central service departments, based on the cost of equipment currently in use and on the County's fixed assets ledger.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
EQUIPMENT DEPRECIATION	23,136			
Total Departmental Cost	23,136			23,136
Adjustments:				
Total To Be Allocated:	23,136			23,136

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

	Total	G&A	DEPRECIATION
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
EQUIPMENT DEPRECIATION	23,136	0	23,136
Functional Cost	23,136	0	23,136
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	23,136	0	23,136
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT DEPRECIATION			
Schedule .3 Total	23,136	0	23,136

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION**

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	15,957	68.970435	15,957		15,957		15,957
INFO TECHNOLOGY	5,622	24.299793	5,622		5,622		5,622
SHERIFF	1,557	6.729772	1,557		1,557		1,557
Schedule .4 Total for DEPRECIATION	23,136	100.000000	23,136		23,136	0	23,136

Allocation Basis: DEPRECIATION EXP FOR CENTRAL SVC DEPTS
Allocation Source: FIXED ASSET REPORT-CONTROLLERS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	DEPRECIATION
BUILDINGS & GROUNDS	15,957	15,957
INFO TECHNOLOGY	5,622	5,622
SHERIFF	1,557	1,557
Direct Bill	0	0
Total	23,136	23,136

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department INSURANCE**

Insurance expenditures are budgeted and paid from the Finance department and have been reassigned to this section for allocation purposes. Insurance costs allocated include general liability, public officials liability, automobile coverage, law enforcement coverage, and property insurance.

Property insurance premiums have been assigned to various facilities based on the statement of values and risk limitations in each policy. Costs identified with the County Office Building, Fort Jackson, Courthouse and Ben Franklin is allocated to occupant departments based on the net usable square footage of each, respectively. Costs applicable to other specific buildings are allocated directly to the occupants/users of those buildings.

Each type of liability insurance coverage has been analyzed and premiums are allocated as appropriate. Costs are functionalized and allocated as follows:

General Liability – Salaries and wages by department (excluding Airport).

Public Official Liability - Full-time equivalent employees by department (excluding Airport).

Automobile - Number of insured vehicles by department.

Law Enforcement – Direct allocation to applicable departments.

Other Buildings – Premiums applicable by department.

Other Insurance – Direct allocation to applicable departments.

Other additional expenses identified have been transferred in and allocated to applicable departments.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>234,957</u>			234,957
Total To Be Allocated:	<u>234,957</u>			<u>234,957</u>

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE**

	Total	G&A	GENERAL LIABILITY	PUBLIC OFFICIALS	AUTOMOBILE
Other Expense & Cost					
PROPERTY	37,940	0	0	0	0
GENERAL LIABILITY	33,724	0	33,724	0	0
AUTO INSURANCE	14,754	0	0	0	14,754
PUBLIC OFFICIALS	27,401	0	0	27,401	0
CRIME	4,216	0	0	4,216	0
PRIVACY & SECURITY	6,323	0	0	6,323	0
LAW ENFORCEMENT	86,420	0	0	0	0
DEDUCTIBLE	2,073	0	0	0	0
VOLUNTEER	2,633	0	0	0	0
COMM PKG SERVICE FEE	18,500	18,500	0	0	0
PUBLIC DEFENDER LAWSUIT	973	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	234,957				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	234,957	18,500	33,724	37,940	14,754
Allocation Step 1					
Reallocate Admin Costs		(18,500)	2,882	3,243	1,261
Unallocated Costs	0	0	0	0	0
1st Allocation	234,957	0	36,606	41,183	16,015
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For INSURANCE					
Schedule .3 Total	234,957	0	36,606	41,183	16,015

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE**

	COURTHOUSE	FORT JACKSON	CO OFFICE BLDG	BEN FRANKLIN	OTHER BLDGS
Other Expense & Cost					
PROPERTY	9,669	3,324	3,796	2,084	19,067
GENERAL LIABILITY	0	0	0	0	0
AUTO INSURANCE	0	0	0	0	0
PUBLIC OFFICIALS	0	0	0	0	0
CRIME	0	0	0	0	0
PRIVACY & SECURITY	0	0	0	0	0
LAW ENFORCEMENT	0	0	0	0	0
DEDUCTIBLE	0	0	0	0	0
VOLUNTEER	0	0	0	0	0
COMM PKG SERVICE FEE	0	0	0	0	0
PUBLIC DEFENDER LAWSUIT	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	9,669	3,324	3,796	2,084	19,067
Allocation Step 1					
Reallocate Admin Costs	826	284	324	178	1,630
Unallocated Costs	0	0	0	0	0
1st Allocation	10,495	3,608	4,120	2,262	20,697
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For INSURANCE					
Schedule .3 Total	10,495	3,608	4,120	2,262	20,697

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE**

	OTHER INSURANCE	LAW ENFORCEMENT
Other Expense & Cost		
PROPERTY	0	0
GENERAL LIABILITY	0	0
AUTO INSURANCE	0	0
PUBLIC OFFICIALS	0	0
CRIME	0	0
PRIVACY & SECURITY	0	0
LAW ENFORCEMENT	0	86,420
DEDUCTIBLE	2,073	0
VOLUNTEER	2,633	0
COMM PKG SERVICE FEE	0	0
PUBLIC DEFENDER LAWSUIT	973	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	5,679	86,420
Allocation Step 1		
Reallocate Admin Costs	485	7,386
Unallocated Costs	0	0
1st Allocation	6,164	93,806
Allocation Step 2		
2nd Allocation	0	0
Total For INSURANCE		
Schedule .3 Total	6,164	93,806

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - GENERAL LIABILITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	465,975	2.846795	1,042		1,042		1,042
CONTROLLER	309,698	1.892047	693		693		693
HUMAN RESOURCES	86,277	0.527095	193		193		193
FINANCE	15,442	0.094340	35		35		35
INFO TECHNOLOGY	110,111	0.672704	246		246		246
TREASURER	157,666	0.963234	353		353		353
COMMISSIONERS	279,514	1.707643	625		625		625
CENTRAL PURCHASING	46,968	0.286943	105		105		105
SHERIFF	890,754	5.441910	1,992		1,992		1,992
ELECTIONS	77,816	0.475404	174		174		174
VETERANS AFFAIRS	91,121	0.556688	204		204		204
TAX ASSESSMENT	215,958	1.319359	483		483		483
TAX CLAIM	98,384	0.601060	220		220		220
CYS	1,655,308	10.112823	3,702		3,702		3,702
HUMAN SVCS DEVELOP	2,472,617	15.106034	5,530		5,530		5,530
HSD-TRANSPORTATION	598,199	3.654595	1,338		1,338		1,338
CLERK OF COURTS	228,317	1.394864	511		511		511
911 COMM CENTER	568,557	3.473503	1,272		1,272		1,272
EMA	67,389	0.411702	151		151		151
COUNTY JAIL	2,167,430	13.241546	4,847		4,847		4,847
PUBLIC DEFENDER	229,251	1.400570	513		513		513
CORONER	151,940	0.928252	340		340		340
DISTRICT ATTORNEY	576,920	3.524595	1,290		1,290		1,290
VOCA	32,852	0.200704	73		73		73
RASA	19,993	0.122144	45		45		45
DIST MAGISTRATES	617,359	3.771650	1,381		1,381		1,381
ADULT PROBATION	759,167	4.638002	1,698		1,698		1,698
COURTS	487,222	2.976600	1,090		1,090		1,090
DOMESTIC RELATIONS	425,008	2.596514	950		950		950
JUVENILE PROBATION	221,733	1.354640	496		496		496
PROTHONOTARY	231,193	1.412434	517		517		517
REGISTER & RECORDER	269,363	1.645628	602		602		602
G.C.I.D.A.	34,526	0.210931	77		77		77
CONSERVATION	16,535	0.101018	37		37		37
PLAN/ECON DEV/REDEV	358,698	2.191405	802		802		802
HOUSING	1,318	0.008052	3		3		3
DAY CAMP	90,779	0.554599	203		203		203
FAIRGROUNDS	299,426	1.829292	670		670		670
PARKS & POOLS	528,066	3.226130	1,181		1,181		1,181
TOURISM	54,147	0.330802	121		121		121
TRAILS	175,428	1.071748	392		392		392
LIQUID FUELS	15,295	0.093442	34		34		34
CDBG	168,686	1.030559	377		377		377
Schedule .4 Total for GENERAL LIABILITY	16,368,406	100.000000	36,606		36,606	0	36,606

Allocation Basis: SALARIES & WAGES BY DEPT (EX:AIRPORT)
Allocation Source: CONTROLLER

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - PUBLIC OFFICIALS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	4.244875	1,748		1,748		1,748
CONTROLLER	6.25	1.929489	795		795		795
HUMAN RESOURCES	2.25	0.694616	286		286		286
FINANCE	0.50	0.154359	64		64		64
INFO TECHNOLOGY	2.50	0.771796	318		318		318
TREASURER	4.25	1.312052	540		540		540
COMMISSIONERS	5.00	1.543591	636		636		636
CENTRAL PURCHASING	1.00	0.308718	127		127		127
SHERIFF	16.75	5.171030	2,130		2,130		2,130
ELECTIONS	2.25	0.694616	286		286		286
VETERANS AFFAIRS	2.00	0.617436	254		254		254
TAX ASSESSMENT	5.00	1.543591	636		636		636
TAX CLAIM	2.75	0.848975	350		350		350
CYS	37.75	11.654112	4,799		4,799		4,799
HUMAN SVCS DEVELOP	38.00	11.731292	4,831		4,831		4,831
HSD-TRANSPORTATION	17.25	5.325389	2,193		2,193		2,193
CLERK OF COURTS	5.75	1.775130	731		731		731
911 COMM CENTER	9.50	2.932823	1,208		1,208		1,208
EMA	1.00	0.308718	127		127		127
COUNTY JAIL	39.00	12.040010	4,958		4,958		4,958
PUBLIC DEFENDER	4.00	1.234873	509		509		509
CORONER	4.00	1.234873	509		509		509
DISTRICT ATTORNEY	7.95	2.454310	1,011		1,011		1,011
VOCA	0.68	0.209928	86		86		86
RASA	0.49	0.151272	62		62		62
VOJO	0.13	0.040133	17		17		17
DIST MAGISTRATES	8.75	2.701284	1,112		1,112		1,112
ADULT PROBATION	10.00	3.087182	1,271		1,271		1,271
COURTS	11.00	3.395900	1,399		1,399		1,399
DOMESTIC RELATIONS	9.00	2.778464	1,144		1,144		1,144
JUVENILE PROBATION	3.00	0.926155	381		381		381
PROTHONOTARY	4.25	1.312052	540		540		540
REGISTER & RECORDER	5.00	1.543591	636		636		636
G.C.I.D.A.	2.75	0.848975	350		350		350
CONSERVATION	5.00	1.543591	636		636		636
PLAN/ECON DEV/REDEV	7.75	2.392566	985		985		985
DAY CAMP	0.25	0.077180	32		32		32
FAIRGROUNDS	6.25	1.929489	795		795		795
PARKS & POOLS	18.42	5.686589	2,342		2,342		2,342
TOURISM	1.75	0.540257	222		222		222
CDBG	1.00	0.308718	127		127		127
Schedule .4 Total for PUBLIC OFFICIALS	323.92	100.000000	41,183		41,183	0	41,183

Allocation Basis: F/T EQUIVALENT EMPLOYEES BY DEPT (EX:AIRPORT)
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - AUTOMOBILE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	2	2.857143	458		458		458
SHERIFF	7	10.000000	1,602		1,602		1,602
TAX ASSESSMENT	1	1.428571	229		229		229
CYS	11	15.714286	2,517		2,517		2,517
HSD-TRANSPORTATION	18	25.714286	4,118		4,118		4,118
MH & MR	2	2.857143	458		458		458
EMA	4	5.714286	915		915		915
COUNTY JAIL	4	5.714286	915		915		915
CORONER	1	1.428571	229		229		229
ADULT PROBATION	2	2.857143	458		458		458
CONSERVATION	2	2.857143	458		458		458
PLAN/ECON DEV/REDEV	1	1.428571	229		229		229
FAIRGROUNDS	7	10.000000	1,602		1,602		1,602
LIQUID FUELS	7	10.000000	1,602		1,602		1,602
OTHER	1	1.428571	229		229		229
Schedule .4 Total for AUTOMOBILE	70	100.000000	16,015		16,015	0	16,015

Allocation Basis: # OF INSURED VEHICLES BY DEPT
Allocation Source: COMMISSIONERS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF	2,432	12.320156	1,293		1,293		1,293
CLERK OF COURTS	1,620	8.206683	861		861		861
PUBLIC DEFENDER	1,192	6.038497	634		634		634
DISTRICT ATTORNEY	1,203	6.091892	639		639		639
VOCA	103	0.521378	55		55		55
RASA	75	0.379280	40		40		40
VOJO	20	0.099696	10		10		10
COURTS	7,406	37.517712	3,938		3,938		3,938
LAW LIBRARY	1,216	6.160078	647		647		647
PROTHONOTARY	1,568	7.943258	834		834		834
REGISTER & RECORDER	2,178	11.033429	1,158		1,158		1,158
OTHER	728	3.687941	387		387		387
Schedule .4 Total for COURTHOUSE	19,740	100.000000	10,495		10,495	0	10,495

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - FORT JACKSON

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CYS-MLR	12,773	45.389289	1,638		1,638		1,638
HUMAN SVCS DEVELOP	7,400	26.296152	949		949		949
CLERK OF COURTS	567	2.014854	73		73		73
DISTRICT ATTORNEY	128	0.454852	16		16		16
ADULT PROBATION	1,500	5.330301	192		192		192
DOMESTIC RELATIONS	2,252	8.002559	289		289		289
JUVENILE PROBATION	1,500	5.330301	192		192		192
PROTHONOTARY	1,014	3.603283	130		130		130
REGISTER & RECORDER	374	1.329022	48		48		48
TOURISM	633	2.249387	81		81		81
Schedule .4 Total for FORT JACKSON	28,141	100.000000	3,608		3,608	0	3,608

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT

Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - CO OFFICE BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CONTROLLER	1,038	6.864625	283		283		283
HUMAN RESOURCES	288	1.904636	78		78		78
FINANCE	192	1.269757	52		52		52
INFO TECHNOLOGY	512	3.386019	140		140		140
TREASURER	1,386	9.166060	378		378		378
COMMISSIONERS	3,163	20.917930	862		862		862
CENTRAL PURCHASING	144	0.952318	39		39		39
ELECTIONS	598	3.954765	163		163		163
VETERANS AFFAIRS	1,192	7.883077	325		325		325
TAX ASSESSMENT	1,933	12.783546	527		527		527
TAX CLAIM	980	6.481053	267		267		267
G.C.I.D.A.	1,000	6.613319	273		273		273
PLAN/ECON DEV/REDEV	1,000	6.613319	273		273		273
OTHER	1,503	9.939819	410		410		410
CDBG	192	1.269757	52		52		52
Schedule .4 Total for CO OFFICE BLDG	15,121	100.000000	4,120		4,120	0	4,120

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - BEN FRANKLIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HUMAN SVCS DEVELOP	609	6.391807	145		145		145
CORONER	450	4.726891	107		107		107
CONSERVATION	1,652	17.352941	393		393		393
OTHER	6,810	71.528361	1,618		1,618		1,618
Schedule .4 Total for BEN FRANKLIN	9,520	100.000000	2,262		2,262	0	2,262

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT

Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - OTHER BLDGS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	339	1.777941	368		368		368
HSD-TRANSPORTATION	211	1.106624	229		229		229
911 COMM CENTER	265	1.389836	288		288		288
COUNTY JAIL	3,676	19.279383	3,990		3,990		3,990
DIST MAGISTRATES	46	0.241255	50		50		50
AIRPORT	2,379	12.477055	2,582		2,582		2,582
FAIRGROUNDS	3,235	16.966487	3,511		3,511		3,511
PARKS & POOLS	5,141	26.962814	5,580		5,580		5,580
OTHER	3,775	19.798605	4,098		4,098		4,098
Schedule .4 Total for OTHER BLDGS	19,067	100.000000	20,697		20,697	0	20,697

Allocation Basis: PREMIUMS APPLICABLE BY DEPT
Allocation Source: STATEMENT OF INSURED VALUES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - OTHER INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PUBLIC DEFENDER	973	17.133298	1,056		1,056		1,056
ADULT PROBATION	1,317	23.190703	1,430		1,430		1,430
JUVENILE PROBATION	1,316	23.173094	1,428		1,428		1,428
OTHER	2,073	36.502905	2,250		2,250		2,250
Schedule .4 Total for OTHER INSURANCE	5,679	100.000000	6,164		6,164	0	6,164

Allocation Basis: DIRECT ALLOCATION TO APPLICABLE DEPTS
Allocation Source: INSURANCE POLICY ANALYSIS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - LAW ENFORCEMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF	17	24.637681	23,112		23,112		23,112
COUNTY JAIL	39	56.521739	53,021		53,021		53,021
ADULT PROBATION	10	14.492754	13,595		13,595		13,595
JUVENILE PROBATION	3	4.347826	4,079		4,079		4,079
Schedule .4 Total for LAW ENFORCEMENT	69	100.000000	93,806		93,806	0	93,806

Allocation Basis: # OF EMPLOYEES COVERED BY DEPT
Allocation Source: INSURANCE POLICY ANALYSIS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	Total	GENERAL LIABILITY	PUBLIC OFFICIALS	AUTOMOBILE	COURTHOUSE
BUILDINGS & GROUNDS	3,616	1,042	1,748	458	0
CONTROLLER	1,770	693	795	0	0
HUMAN RESOURCES	557	193	286	0	0
FINANCE	150	35	64	0	0
INFO TECHNOLOGY	704	246	318	0	0
TREASURER	1,271	353	540	0	0
COMMISSIONERS	2,123	625	636	0	0
CENTRAL PURCHASING	271	105	127	0	0
SHERIFF	30,128	1,992	2,130	1,602	1,293
ELECTIONS	623	174	286	0	0
VETERANS AFFAIRS	783	204	254	0	0
TAX ASSESSMENT	1,874	483	636	229	0
TAX CLAIM	837	220	350	0	0
CYS	11,018	3,702	4,799	2,517	0
CYS-MLR	1,638	0	0	0	0
HUMAN SVCS DEVELOP	11,454	5,530	4,831	0	0
HSD-TRANSPORTATION	7,878	1,338	2,193	4,118	0
MH & MR	458	0	0	458	0
CLERK OF COURTS	2,176	511	731	0	861
911 COMM CENTER	2,767	1,272	1,208	0	0
EMA	1,193	151	127	915	0
COUNTY JAIL	67,732	4,847	4,958	915	0
PUBLIC DEFENDER	2,711	513	509	0	634
CORONER	1,184	340	509	229	0
DISTRICT ATTORNEY	2,957	1,290	1,011	0	639
VOCA	215	73	86	0	55
RASA	147	45	62	0	40
VOJO	27	0	17	0	10
DIST MAGISTRATES	2,543	1,381	1,112	0	0
ADULT PROBATION	18,644	1,698	1,271	458	0
COURTS	6,426	1,090	1,399	0	3,938
DOMESTIC RELATIONS	2,383	950	1,144	0	0
JUVENILE PROBATION	6,577	496	381	0	0
LAW LIBRARY	647	0	0	0	647
PROTHONOTARY	2,021	517	540	0	834
REGISTER & RECORDER	2,444	602	636	0	1,158
G.C.I.D.A.	699	77	350	0	0
CONSERVATION	1,523	37	636	458	0
PLAN/ECON DEV/REDEV	2,289	802	985	229	0
HOUSING	3	3	0	0	0
AIRPORT	2,582	0	0	0	0
DAY CAMP	235	203	32	0	0
FAIRGROUNDS	6,577	670	795	1,602	0
PARKS & POOLS	9,103	1,181	2,342	0	0
TOURISM	425	121	222	0	0
TRAILS	392	392	0	0	0
LIQUID FUELS	1,636	34	0	1,602	0
OTHER	8,991	0	0	229	387
CDBG	557	377	127	0	0
Direct Bill	0	0	0	0	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	Total	GENERAL LIABILITY	PUBLIC OFFICIALS	AUTOMOBILE	COURTHOUSE
Total	234,957	36,606	41,183	16,015	10,495

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	FORT JACKSON	CO OFFICE BLDG	BEN FRANKLIN	OTHER BLDGS	OTHER INSURANCE
BUILDINGS & GROUNDS	0	0	0	368	0
CONTROLLER	0	283	0	0	0
HUMAN RESOURCES	0	78	0	0	0
FINANCE	0	52	0	0	0
INFO TECHNOLOGY	0	140	0	0	0
TREASURER	0	378	0	0	0
COMMISSIONERS	0	862	0	0	0
CENTRAL PURCHASING	0	39	0	0	0
SHERIFF	0	0	0	0	0
ELECTIONS	0	163	0	0	0
VETERANS AFFAIRS	0	325	0	0	0
TAX ASSESSMENT	0	527	0	0	0
TAX CLAIM	0	267	0	0	0
CYS	0	0	0	0	0
CYS-MLR	1,638	0	0	0	0
HUMAN SVCS DEVELOP	949	0	145	0	0
HSD-TRANSPORTATION	0	0	0	229	0
MH & MR	0	0	0	0	0
CLERK OF COURTS	73	0	0	0	0
911 COMM CENTER	0	0	0	288	0
EMA	0	0	0	0	0
COUNTY JAIL	0	0	0	3,990	0
PUBLIC DEFENDER	0	0	0	0	1,056
CORONER	0	0	107	0	0
DISTRICT ATTORNEY	16	0	0	0	0
VOCA	0	0	0	0	0
RASA	0	0	0	0	0
VOJO	0	0	0	0	0
DIST MAGISTRATES	0	0	0	50	0
ADULT PROBATION	192	0	0	0	1,430
COURTS	0	0	0	0	0
DOMESTIC RELATIONS	289	0	0	0	0
JUVENILE PROBATION	192	0	0	0	1,428
LAW LIBRARY	0	0	0	0	0
PROTHONOTARY	130	0	0	0	0
REGISTER & RECORDER	48	0	0	0	0
G.C.I.D.A.	0	273	0	0	0
CONSERVATION	0	0	393	0	0
PLAN/ECON DEV/REDEV	0	273	0	0	0
HOUSING	0	0	0	0	0
AIRPORT	0	0	0	2,582	0
DAY CAMP	0	0	0	0	0
FAIRGROUNDS	0	0	0	3,511	0
PARKS & POOLS	0	0	0	5,580	0
TOURISM	81	0	0	0	0
TRAILS	0	0	0	0	0
LIQUID FUELS	0	0	0	0	0
OTHER	0	410	1,618	4,098	2,250
CDBG	0	52	0	0	0
Direct Bill	0	0	0	0	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	FORT JACKSON	CO OFFICE BLDG	BEN FRANKLIN	OTHER BLDGS	OTHER INSURANCE
Total	3,608	4,120	2,262	20,697	6,164

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	LAW ENFORCEMENT
BUILDINGS & GROUNDS	0
CONTROLLER	0
HUMAN RESOURCES	0
FINANCE	0
INFO TECHNOLOGY	0
TREASURER	0
COMMISSIONERS	0
CENTRAL PURCHASING	0
SHERIFF	23,112
ELECTIONS	0
VETERANS AFFAIRS	0
TAX ASSESSMENT	0
TAX CLAIM	0
CYS	0
CYS-MLR	0
HUMAN SVCS DEVELOP	0
HSD-TRANSPORTATION	0
MH & MR	0
CLERK OF COURTS	0
911 COMM CENTER	0
EMA	0
COUNTY JAIL	53,021
PUBLIC DEFENDER	0
CORONER	0
DISTRICT ATTORNEY	0
VOCA	0
RASA	0
VOJO	0
DIST MAGISTRATES	0
ADULT PROBATION	13,595
COURTS	0
DOMESTIC RELATIONS	0
JUVENILE PROBATION	4,079
LAW LIBRARY	0
PROTHONOTARY	0
REGISTER & RECORDER	0
G.C.I.D.A.	0
CONSERVATION	0
PLAN/ECON DEV/REDEV	0
HOUSING	0
AIRPORT	0
DAY CAMP	0
FAIRGROUNDS	0
PARKS & POOLS	0
TOURISM	0
TRAILS	0
LIQUID FUELS	0
OTHER	0
CDBG	0
Direct Bill	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	LAW ENFORCEMENT
Total	93,806

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department EMPLOYEE BENEFITS**

The County uses several accounts to accumulate the cost of medical, life insurance, social security, workers' compensation and unemployment compensation. The County directly charges County departments for employee benefits. Retirement contribution and medical coverage for H.R.A. expenditures have been transferred to this section from the Finance department for allocation purposes.

The County's retirement contribution has been allocated to central service departments based on salaries and wages during 2022, excluding the Airport and direct charged departments.

Medical coverage for H.R.A. expenses has been incurred in 2022 and allocated based on the number of full-time equivalent employees by department, excluding direct charged departments.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE BENEFITS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
TR: County Retire Contrib	263,545			
TR: Finance-Medical HRA/HSA	522,478			
TR: County Affordable Care Act	111			
Total Departmental Cost Adjustments:	786,134			786,134
Inbound Costs:				
CONTROLLER		7,198	7,198	
FINANCE		2,945	2,945	
TREASURER		472	472	
Total Allocated Additions:		10,616	10,616	10,616
Total To Be Allocated:	786,134	10,616		796,750

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	Total	G&A	PENSION EXP	MEDICAL HRA
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
TR: County Retire Contrib	263,545	0	263,545	0
TR: Finance-Medical HRA/HSA	522,478	0	0	522,478
TR: County Affordable Care Act	111	0	0	111
 Functional Cost	 786,134	 0	 263,545	 522,589
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	786,134	0	263,545	522,589
Allocation Step 2				
Inbound - All Others	10,616	10,616	0	0
Reallocate Admin Costs		(10,616)	3,559	7,057
Unallocated Costs	0	0	0	0
2nd Allocation	10,616	0	3,559	7,057
Total For EMPLOYEE BENEFITS				
Schedule .3 Total	796,750	0	267,104	529,646

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS**

Activity - PENSION EXP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	465,975	4.405668	11,611		11,611	157	11,768
CONTROLLER	309,698	2.928111	7,717		7,717	104	7,821
HUMAN RESOURCES	86,277	0.815726	2,150		2,150	29	2,179
FINANCE	15,442	0.146000	385		385	5	390
INFO TECHNOLOGY	110,111	1.041070	2,744		2,744	37	2,781
TREASURER	157,666	1.490689	3,929		3,929	53	3,982
COMMISSIONERS	279,514	2.642729	6,965		6,965	94	7,059
CENTRAL PURCHASING	46,968	0.444070	1,170		1,170	16	1,186
SHERIFF	890,754	8.421838	22,195		22,195	300	22,495
OTHER	8,214,312	77.664099	204,680		204,680	2,764	207,444
Schedule .4 Total for PENSION EXP	10,576,717	100.000000	263,545		263,545	3,559	267,104

Allocation Basis: SALARIES BY CENT SVC DEPTS (EX:DC)

Allocation Source: CONTROLLER

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS**

Activity - MEDICAL HRA

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	6.338742	33,126		33,126	447	33,573
CONTROLLER	6.25	2.881247	15,057		15,057	203	15,260
HUMAN RESOURCES	2.25	1.037249	5,421		5,421	73	5,494
FINANCE	0.50	0.230500	1,205		1,205	16	1,221
INFO TECHNOLOGY	2.50	1.152499	6,023		6,023	81	6,104
TREASURER	4.25	1.959248	10,239		10,239	138	10,377
COMMISSIONERS	5.00	2.304997	12,046		12,046	163	12,208
CENTRAL PURCHASING	1.00	0.460999	2,409		2,409	33	2,442
SHERIFF	16.75	7.721741	40,353		40,353	545	40,898
ELECTIONS	2.25	1.037249	5,421		5,421	73	5,494
VETERANS AFFAIRS	2.00	0.921999	4,818		4,818	65	4,883
TAX ASSESSMENT	5.00	2.304997	12,046		12,046	163	12,208
TAX CLAIM	2.75	1.267748	6,625		6,625	89	6,715
CLERK OF COURTS	5.75	2.650747	13,853		13,853	187	14,040
911 COMM CENTER	9.50	4.379495	22,887		22,887	309	23,196
EMA	1.00	0.460999	2,409		2,409	33	2,442
COUNTY JAIL	39.00	17.978977	93,956		93,956	1,269	95,225
PUBLIC DEFENDER	4.00	1.843998	9,637		9,637	130	9,767
CORONER	4.00	1.843998	9,637		9,637	130	9,767
DISTRICT ATTORNEY	7.95	3.664946	19,153		19,153	259	19,411
VOCA	0.68	0.313480	1,638		1,638	22	1,660
RASA	0.49	0.225890	1,180		1,180	16	1,196
VOJO	0.13	0.059930	313		313	4	317
DIST MAGISTRATES	8.75	4.033745	21,080		21,080	285	21,365
ADULT PROBATION	10.00	4.609994	24,091		24,091	325	24,417
COURTS	11.00	5.070994	26,500		26,500	358	26,858
JUVENILE PROBATION	3.00	1.382998	7,227		7,227	98	7,325
PROTHONOTARY	4.25	1.959248	10,239		10,239	138	10,377
REGISTER & RECORDER	5.00	2.304997	12,046		12,046	163	12,208
G.C.I.D.A.	2.75	1.267748	6,625		6,625	89	6,715
PLAN/ECON DEV/REDEV	7.75	3.572746	18,671		18,671	252	18,923
DAY CAMP	0.25	0.115250	602		602	8	610
FAIRGROUNDS	6.25	2.881247	15,057		15,057	203	15,260
PARKS & POOLS	18.42	8.491610	44,376		44,376	599	44,975
TOURISM	1.75	0.806749	4,216		4,216	57	4,273
CDBG	1.00	0.460999	2,409		2,409	33	2,442
Schedule .4 Total for MEDICAL HRA	216.92	100.000000	522,589		522,589	7,057	529,646

Allocation Basis: F/T EQUIVALENT EMPLOYEES BY DEPT (EX:DC)
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS**

Receiving Department	Total	PENSION EXP	MEDICAL HRA
BUILDINGS & GROUNDS	45,341	11,768	33,573
CONTROLLER	23,082	7,821	15,260
HUMAN RESOURCES	7,673	2,179	5,494
FINANCE	1,611	390	1,221
INFO TECHNOLOGY	8,885	2,781	6,104
TREASURER	14,359	3,982	10,377
COMMISSIONERS	19,267	7,059	12,208
CENTRAL PURCHASING	3,628	1,186	2,442
SHERIFF	63,393	22,495	40,898
ELECTIONS	5,494	0	5,494
VETERANS AFFAIRS	4,883	0	4,883
TAX ASSESSMENT	12,208	0	12,208
TAX CLAIM	6,715	0	6,715
CLERK OF COURTS	14,040	0	14,040
911 COMM CENTER	23,196	0	23,196
EMA	2,442	0	2,442
COUNTY JAIL	95,225	0	95,225
PUBLIC DEFENDER	9,767	0	9,767
CORONER	9,767	0	9,767
DISTRICT ATTORNEY	19,411	0	19,411
VOCA	1,660	0	1,660
RASA	1,196	0	1,196
VOJO	317	0	317
DIST MAGISTRATES	21,365	0	21,365
ADULT PROBATION	24,417	0	24,417
COURTS	26,858	0	26,858
JUVENILE PROBATION	7,325	0	7,325
PROTHONOTARY	10,377	0	10,377
REGISTER & RECORDER	12,208	0	12,208
G.C.I.D.A.	6,715	0	6,715
PLAN/ECON DEV/REDEV	18,923	0	18,923
DAY CAMP	610	0	610
FAIRGROUNDS	15,260	0	15,260
PARKS & POOLS	44,975	0	44,975
TOURISM	4,273	0	4,273
OTHER	207,444	207,444	0
CDBG	2,442	0	2,442
Direct Bill	0	0	0
Total	796,750	267,104	529,646

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department BUILDINGS & GROUNDS**

Buildings & Grounds is comprised of various individual cost centers that have been accumulated in this section for allocation purposes. The cost centers include Maintenance, Courthouse, Fort Jackson, County Office Building, Ben Franklin and Other Buildings.

Costs identified for County Office Building, Courthouse, Fort Jackson and Ben Franklin have been allocated to departments based on the net usable square footage occupied by each.

Other labor, which includes salaries, fringe benefits, non-personal services and overhead, has been allocated to departments based on time studies maintained by the Maintenance department.

All other expenses not specifically identified to a specific facility have not been allocated.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department BUILDINGS & GROUNDS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	834,830			834,830
Cost Adjustments:				
Courthouse 10210	94,496			
Fort Jackson 10230	111,628			
Co Offc Bldg 10215	67,738			
Ben Franklin 10205	54,838			
Other Bldgs 10225 & 10212	49,168			
Total Departmental Cost Adjustments:	377,868			377,868
Inbound Costs:				
EQUIPMENT DEPRECIATION	15,957		15,957	
INSURANCE	3,616		3,616	
EMPLOYEE BENEFITS	44,736	604	45,341	
CONTROLLER		15,484	15,484	
HUMAN RESOURCES		13,173	13,173	
FINANCE		2,323	2,323	
INFO TECHNOLOGY		2,452	2,452	
TREASURER		953	953	
COMMISSIONERS		7,495	7,495	
CENTRAL PURCHASING		11,104	11,104	
Total Allocated Additions:	64,309	53,588	117,897	117,897
Total To Be Allocated:	1,277,007	53,588		1,330,595

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department BUILDINGS & GROUNDS**

	Total	G&A	COURTHOUSE	FORT JACKSON	CO OFFICE BLDG
Wages & Benefits					
Salaries & Wages	465,975	124,462	71,154	74,882	46,737
Fringe Benefits	194,401	51,925	29,685	31,240	19,498
Other Expense & Cost					
Utilities	14,548	0	0	0	0
Local Service	1,134	303	173	182	114
Rent Expense	66,372	0	0	0	0
Repairs & Maint	9,975	0	1,536	706	768
Dues & Subscriptions	30	7	5	5	3
Printing and Reproduction	1,578	421	241	254	158
Other Professional Svc	11,271	0	768	353	768
Supplies	69,546	26,686	0	0	0
Departmental Total					
Expenditures Per Financial Statement	834,830				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Courthouse 10210	94,496	0	94,496	0	0
Fort Jackson 10230	111,628	0	0	111,628	0
Co Offc Bldg 10215	67,738	0	0	0	67,738
Ben Franklin 10205	54,838	0	0	0	0
Other Bldgs 10225 & 10212	49,168	0	0	0	0
Functional Cost	1,212,698	203,804	198,058	219,250	135,784
Allocation Step 1					
Inbound - All Others	64,309	0	13,399	14,101	8,801
Reallocate Admin Costs		(203,804)	42,452	44,694	27,901
Unallocated Costs	(188,589)	0	0	0	0
1st Allocation	1,088,418	0	253,909	278,045	172,486
Allocation Step 2					
Inbound - All Others	53,588	0	11,165	11,750	7,334
2nd Allocation	53,588	0	11,165	11,750	7,334
Total For BUILDINGS & GROUNDS					
Schedule .3 Total	1,142,006	0	265,074	289,795	179,819

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department BUILDINGS & GROUNDS**

	BEN FRANKLIN	OTHER LABOR	OTHER EXPENSES**
Wages & Benefits			
Salaries & Wages	43,336	105,404	0
Fringe Benefits	18,079	43,974	0
Other Expense & Cost			
Utilities	0	0	14,548
Local Service	105	257	0
Rent Expense	0	0	66,372
Repairs & Maint	353	0	6,612
Dues & Subscriptions	3	7	0
Printing and Reproduction	147	357	0
Other Professional Svc	353	0	9,029
Supplies	0	0	42,860
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Courthouse 10210	0	0	0
Fort Jackson 10230	0	0	0
Co Offc Bldg 10215	0	0	0
Ben Franklin 10205	54,838	0	0
Other Bldgs 10225 & 10212	0	0	49,168
Functional Cost	117,214	149,999	188,589
Allocation Step 1			
Inbound - All Others	8,160	19,848	0
Reallocate Admin Costs	25,863	62,894	0
Unallocated Costs	0	0	(188,589)
1st Allocation	151,237	232,741	0
Allocation Step 2			
Inbound - All Others	6,800	16,539	0
2nd Allocation	6,800	16,539	0
Total For BUILDINGS & GROUNDS			
Schedule .3 Total	158,037	249,280	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDINGS & GROUNDS**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF	2,432	12.320156	31,282		31,282	1,376	32,658
CLERK OF COURTS	1,620	8.206683	20,838		20,838	916	21,754
PUBLIC DEFENDER	1,192	6.038497	15,332		15,332	674	16,007
DISTRICT ATTORNEY	1,203	6.091892	15,468		15,468	680	16,148
VOCA	103	0.521378	1,324		1,324	58	1,382
RASA	75	0.379280	963		963	42	1,005
VOJO	20	0.099696	253		253	11	264
COURTS	7,406	37.517712	95,261		95,261	4,189	99,450
LAW LIBRARY	1,216	6.160078	15,641		15,641	688	16,329
PROTHONOTARY	1,568	7.943258	20,169		20,169	887	21,056
REGISTER & RECORDER	2,178	11.033429	28,015		28,015	1,232	29,247
OTHER	728	3.687941	9,364		9,364	412	9,776
Schedule .4 Total for COURTHOUSE	19,740	100.000000	253,909		253,909	11,165	265,074

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDINGS & GROUNDS**

Activity - FORT JACKSON

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CYS-MLR	12,773	45.389289	126,203		126,203	5,333	131,536
HUMAN SVCS DEVELOP	7,400	26.296152	73,115		73,115	3,090	76,205
CLERK OF COURTS	567	2.014854	5,602		5,602	237	5,839
DISTRICT ATTORNEY	128	0.454852	1,265		1,265	53	1,318
ADULT PROBATION	1,500	5.330301	14,821		14,821	626	15,447
DOMESTIC RELATIONS	2,252	8.002559	22,251		22,251	940	23,191
JUVENILE PROBATION	1,500	5.330301	14,821		14,821	626	15,447
PROTHONOTARY	1,014	3.603283	10,019		10,019	423	10,442
REGISTER & RECORDER	374	1.329022	3,695		3,695	156	3,851
TOURISM	633	2.249387	6,254		6,254	264	6,519
Schedule .4 Total for FORT JACKSON	28,141	100.000000	278,045		278,045	11,750	289,795

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT

Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDINGS & GROUNDS**

Activity - CO OFFICE BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CONTROLLER	1,038	6.864625	11,841		11,841	503	12,344
HUMAN RESOURCES	288	1.904636	3,285		3,285	140	3,425
FINANCE	192	1.269757	2,190		2,190	93	2,283
INFO TECHNOLOGY	512	3.386019	5,840		5,840	248	6,089
TREASURER	1,386	9.166060	15,810		15,810	672	16,482
COMMISSIONERS	3,163	20.917930	36,080		36,080	1,534	37,615
CENTRAL PURCHASING	144	0.952318	1,643		1,643	70	1,712
ELECTIONS	598	3.954765	6,821		6,821	290	7,111
VETERANS AFFAIRS	1,192	7.883077	13,597		13,597	578	14,175
TAX ASSESSMENT	1,933	12.783546	22,050		22,050	938	22,987
TAX CLAIM	980	6.481053	11,179		11,179	475	11,654
G.C.I.D.A.	1,000	6.613319	11,407		11,407	485	11,892
PLAN/ECON DEV/REDEV	1,000	6.613319	11,407		11,407	485	11,892
OTHER	1,503	9.939819	17,145		17,145	729	17,874
CDBG	192	1.269757	2,190		2,190	93	2,283
Schedule .4 Total for CO OFFICE BLDG	15,121	100.000000	172,486		172,486	7,334	179,819

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDINGS & GROUNDS**

Activity - BEN FRANKLIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HUMAN SVCS DEVELOP	609	6.391807	9,667		9,667	435	10,101
CORONER	450	4.726891	7,149		7,149	321	7,470
CONSERVATION	1,652	17.352941	26,244		26,244	1,180	27,424
OTHER	6,810	71.528361	108,177		108,177	4,864	113,041
Schedule .4 Total for BEN FRANKLIN	9,520	100.000000	151,237		151,237	6,800	158,037

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT

Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BUILDINGS & GROUNDS**

Activity - OTHER LABOR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
ELECTIONS	2,537	2.407341	5,603		5,603	398	6,001
HSD-TRANSPORTATION	6,048	5.738903	13,357		13,357	949	14,306
911 COMM CENTER	11,512	10.923652	25,424		25,424	1,807	27,231
COUNTY JAIL	35,845	34.013057	79,162		79,162	5,626	84,788
DIST MAGISTRATES	2,307	2.189095	5,095		5,095	362	5,457
AIRPORT	39,734	37.703300	87,751		87,751	6,236	93,987
PARKS & POOLS	7,403	7.024652	16,349		16,349	1,162	17,511
Schedule .4 Total for OTHER LABOR	105,386	100.000000	232,741		232,741	16,539	249,280

Allocation Basis: DIRECT ALLOCATION TO APPLICABLE DEPTS
Allocation Source: MAINTENANCE-TIMESTUDIES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department BUILDINGS & GROUNDS**

Receiving Department	Total	COURTHOUSE	FORT JACKSON	CO OFFICE BLDG	BEN FRANKLIN
CONTROLLER	12,344	0	0	12,344	0
HUMAN RESOURCES	3,425	0	0	3,425	0
FINANCE	2,283	0	0	2,283	0
INFO TECHNOLOGY	6,089	0	0	6,089	0
TREASURER	16,482	0	0	16,482	0
COMMISSIONERS	37,615	0	0	37,615	0
CENTRAL PURCHASING	1,712	0	0	1,712	0
SHERIFF	32,658	32,658	0	0	0
ELECTIONS	13,112	0	0	7,111	0
VETERANS AFFAIRS	14,175	0	0	14,175	0
TAX ASSESSMENT	22,987	0	0	22,987	0
TAX CLAIM	11,654	0	0	11,654	0
CYS-MLR	131,536	0	131,536	0	0
HUMAN SVCS DEVELOP	86,306	0	76,205	0	10,101
HSD-TRANSPORTATION	14,306	0	0	0	0
CLERK OF COURTS	27,593	21,754	5,839	0	0
911 COMM CENTER	27,231	0	0	0	0
COUNTY JAIL	84,788	0	0	0	0
PUBLIC DEFENDER	16,007	16,007	0	0	0
CORONER	7,470	0	0	0	7,470
DISTRICT ATTORNEY	17,466	16,148	1,318	0	0
VOCA	1,382	1,382	0	0	0
RASA	1,005	1,005	0	0	0
VOJO	264	264	0	0	0
DIST MAGISTRATES	5,457	0	0	0	0
ADULT PROBATION	15,447	0	15,447	0	0
COURTS	99,450	99,450	0	0	0
DOMESTIC RELATIONS	23,191	0	23,191	0	0
JUVENILE PROBATION	15,447	0	15,447	0	0
LAW LIBRARY	16,329	16,329	0	0	0
PROTHONOTARY	31,498	21,056	10,442	0	0
REGISTER & RECORDER	33,098	29,247	3,851	0	0
G.C.I.D.A.	11,892	0	0	11,892	0
CONSERVATION	27,424	0	0	0	27,424
PLAN/ECON DEV/REDEV	11,892	0	0	11,892	0
AIRPORT	93,987	0	0	0	0
PARKS & POOLS	17,511	0	0	0	0
TOURISM	6,519	0	6,519	0	0
OTHER	140,691	9,776	0	17,874	113,041
CDBG	2,283	0	0	2,283	0
Direct Bill	0	0	0	0	0
Total	1,142,006	265,074	289,795	179,819	158,037

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department BUILDINGS & GROUNDS**

Receiving Department	OTHER LABOR
CONTROLLER	0
HUMAN RESOURCES	0
FINANCE	0
INFO TECHNOLOGY	0
TREASURER	0
COMMISSIONERS	0
CENTRAL PURCHASING	0
SHERIFF	0
ELECTIONS	6,001
VETERANS AFFAIRS	0
TAX ASSESSMENT	0
TAX CLAIM	0
CYS-MLR	0
HUMAN SVCS DEVELOP	0
HSD-TRANSPORTATION	14,306
CLERK OF COURTS	0
911 COMM CENTER	27,231
COUNTY JAIL	84,788
PUBLIC DEFENDER	0
CORONER	0
DISTRICT ATTORNEY	0
VOCA	0
RASA	0
VOJO	0
DIST MAGISTRATES	5,457
ADULT PROBATION	0
COURTS	0
DOMESTIC RELATIONS	0
JUVENILE PROBATION	0
LAW LIBRARY	0
PROTHONOTARY	0
REGISTER & RECORDER	0
G.C.I.D.A.	0
CONSERVATION	0
PLAN/ECON DEV/REDEV	0
AIRPORT	93,987
PARKS & POOLS	17,511
TOURISM	0
OTHER	0
CDBG	0
Direct Bill	0
Total	249,280

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department CONTROLLER**

The County Controller is responsible for the review of all fiscal transactions. The primary function (general accounting) is post-audit to insure proper classification of all transactions and reconciliation of all funds. Costs associated with the general accounting function have been allocated based on the number of expenditure transactions by department. Human Services Development, Transportation, Children & Youth Services, MH/MR and Drug & Alcohol transactions have been weighted at 50% to reflect the fact that each agency maintains their own checking account.

Costs associated with the processing of the bi-weekly payroll have been allocated based on the number of paychecks issued by department.

In addition, the County performed certain agency audits during 2022. Direct support costs (audits) have been allocated based on actual time afforded converted to dollars by department.

The remaining duties are general government in nature and have been properly disallowed.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department CONTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	425,746			425,746
Inbound Costs:				
BUILDING DEPRECIATION	752		752	
INSURANCE	1,770		1,770	
EMPLOYEE BENEFITS	22,774	308	23,082	
BUILDINGS & GROUNDS	11,841	503	12,344	
CONTROLLER		4,755	4,755	
HUMAN RESOURCES		5,646	5,646	
FINANCE		682	682	
INFO TECHNOLOGY		5,721	5,721	
TREASURER		265	265	
COMMISSIONERS		3,407	3,407	
CENTRAL PURCHASING		4,157	4,157	
Total Allocated Additions:	<u>37,136</u>	<u>25,443</u>	<u>62,579</u>	62,579
Total To Be Allocated:	<u>462,882</u>	<u>25,443</u>		<u>488,325</u>

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department CONTROLLER**

	Total	G&A	ACCOUNTING	PAYROLL	DIRECT SUPPORT
Wages & Benefits					
Salaries & Wages	309,698	63,860	120,441	34,934	90,463
Fringe Benefits	100,367	20,696	39,033	11,321	29,317
Other Expense & Cost					
Advertising	456	94	178	51	133
Dues & Subscriptions	625	129	242	71	183
Printing & Reproduct	1,914	395	744	216	559
Employee Dev-Conf	41	8	16	5	12
Computer Services	2,681	553	1,043	302	783
Supplies	2,464	508	958	278	720
Legal Services	7,500	1,547	2,916	846	2,191
Departmental Total					
Expenditures Per Financial Statement	425,746				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	425,746	87,790	165,571	48,024	124,361
Allocation Step 1					
Inbound - All Others	37,136	0	18,194	5,277	13,665
Reallocate Admin Costs		(87,790)	43,008	12,475	32,307
Unallocated Costs	0	0	0	0	0
1st Allocation	462,882	0	226,773	65,776	170,333
Allocation Step 2					
Inbound - All Others	25,443	0	12,465	3,615	9,362
2nd Allocation	25,443	0	12,465	3,615	9,362
Total For CONTROLLER					
Schedule .3 Total	488,325	0	239,238	69,391	179,695

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CONTROLLER**

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMPLOYEE BENEFITS	2,062	3.174212	7,198		7,198		7,198
BUILDINGS & GROUNDS	3,636	5.597204	12,693		12,693		12,693
CONTROLLER	998	1.536306	3,484		3,484		3,484
HUMAN RESOURCES	441	0.678869	1,539		1,539	94	1,634
FINANCE	309	0.475670	1,079		1,079	66	1,145
INFO TECHNOLOGY	557	0.857438	1,944		1,944	119	2,064
TREASURER	744	1.145303	2,597		2,597	159	2,756
COMMISSIONERS	970	1.493204	3,386		3,386	208	3,594
CENTRAL PURCHASING	472	0.726590	1,648		1,648	101	1,749
SHERIFF	2,777	4.274873	9,694		9,694	594	10,288
ELECTIONS	1,115	1.716414	3,892		3,892	239	4,131
VETERANS AFFAIRS	597	0.919013	2,084		2,084	128	2,212
TAX ASSESSMENT	1,027	1.580949	3,585		3,585	220	3,805
TAX CLAIM	1,080	1.662536	3,770		3,770	231	4,001
CYS	3,293	5.069195	11,496		11,496	704	12,200
HUMAN SVCS DEVELOP	3,293	5.069195	11,496		11,496	704	12,200
HSD-TRANSPORTATION	1,489	2.292145	5,198		5,198	318	5,516
CLERK OF COURTS	966	1.487046	3,372		3,372	207	3,579
911 COMM CENTER	1,923	2.960238	6,713		6,713	411	7,124
EMA	213	0.327889	744		744	46	789
COUNTY JAIL	6,956	10.707963	24,283		24,283	1,489	25,772
PUBLIC DEFENDER	660	1.015994	2,304		2,304	141	2,445
CORONER	822	1.265375	2,870		2,870	176	3,045
DISTRICT ATTORNEY	1,385	2.132048	4,835		4,835	296	5,131
VOCA	239	0.367913	834		834	51	885
RASA	222	0.341744	775		775	47	822
VOJO	88	0.135466	307		307	19	326
DIST MAGISTRATES	2,683	4.130170	9,366		9,366	574	9,940
ADULT PROBATION	1,913	2.944844	6,678		6,678	409	7,087
COURTS	2,875	4.425732	10,036		10,036	615	10,651
DOMESTIC RELATIONS	1,655	2.547682	5,777		5,777	354	6,132
JUVENILE PROBATION	760	1.169933	2,653		2,653	163	2,816
LAW LIBRARY	30	0.046182	105		105	6	111
PROTHONOTARY	760	1.169933	2,653		2,653	163	2,816
REGISTER & RECORDER	846	1.302320	2,953		2,953	181	3,134
G.C.I.D.A.	234	0.360216	817		817	50	867
CONSERVATION	1,012	1.557858	3,533		3,533	216	3,749
PLAN/ECON DEV/REDEV	1,266	1.948862	4,419		4,419	271	4,690
HOUSING	86	0.132387	300		300	18	319
AIRPORT	284	0.437185	991		991	61	1,052
DAY CAMP	1,025	1.577870	3,578		3,578	219	3,798
FAIRGROUNDS	2,316	3.565216	8,085		8,085	495	8,580
PARKS & POOLS	5,587	8.600545	19,504		19,504	1,195	20,699
TOURISM	837	1.288465	2,922		2,922	179	3,101
TRAILS	1,380	2.124352	4,817		4,817	295	5,113
LIQUID FUELS	219	0.337125	765		765	47	811
CAP PROJECTS	112	0.172411	391		391	24	415
OTHER	32	0.049260	112		112	7	119
CDBG	715	1.100660	2,496		2,496	153	2,649
Schedule .4 Total for ACCOUNTING	64,961	100.000000	226,773		226,773	12,465	239,238

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CONTROLLER**

Activity - ACCOUNTING

Allocation Basis: EXP TRANS BY DEPT (AGENCIES WGHTD)

Allocation Source: CONTROLLER

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CONTROLLER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	358	4.243214	2,791		2,791		2,791
CONTROLLER	163	1.931966	1,271		1,271		1,271
HUMAN RESOURCES	59	0.699301	460		460	27	487
FINANCE	13	0.154083	101		101	6	107
INFO TECHNOLOGY	65	0.770416	507		507	30	536
TREASURER	111	1.315634	865		865	51	916
COMMISSIONERS	130	1.540832	1,014		1,014	59	1,073
CENTRAL PURCHASING	26	0.308166	203		203	12	215
SHERIFF	436	5.167714	3,399		3,399	199	3,598
ELECTIONS	59	0.699301	460		460	27	487
VETERANS AFFAIRS	52	0.616333	405		405	24	429
TAX ASSESSMENT	130	1.540832	1,014		1,014	59	1,073
TAX CLAIM	72	0.853384	561		561	33	594
CYS	982	11.639208	7,656		7,656	449	8,104
HUMAN SVCS DEVELOP	988	11.710324	7,703		7,703	451	8,154
HSD-TRANSPORTATION	449	5.321797	3,500		3,500	205	3,706
CLERK OF COURTS	150	1.777883	1,169		1,169	68	1,238
911 COMM CENTER	247	2.927581	1,926		1,926	113	2,038
EMA	26	0.308166	203		203	12	215
COUNTY JAIL	1,014	12.018489	7,905		7,905	464	8,369
PUBLIC DEFENDER	104	1.232666	811		811	47	858
CORONER	104	1.232666	811		811	47	858
DISTRICT ATTORNEY	207	2.453479	1,614		1,614	95	1,708
VOCA	18	0.213346	140		140	8	149
RASA	13	0.154083	101		101	6	107
VOJO	3	0.035558	23		23	1	25
DIST MAGISTRATES	228	2.702382	1,778		1,778	104	1,882
ADULT PROBATION	260	3.081664	2,027		2,027	119	2,146
COURTS	286	3.389831	2,230		2,230	131	2,360
DOMESTIC RELATIONS	234	2.773498	1,824		1,824	107	1,931
JUVENILE PROBATION	78	0.924499	608		608	36	644
PROTHONOTARY	111	1.315634	865		865	51	916
REGISTER & RECORDER	130	1.540832	1,014		1,014	59	1,073
G.C.I.D.A.	72	0.853384	561		561	33	594
CONSERVATION	130	1.540832	1,014		1,014	59	1,073
PLAN/ECON DEV/REDEV	202	2.394216	1,575		1,575	92	1,667
DAY CAMP	7	0.082968	55		55	3	58
FAIRGROUNDS	163	1.931966	1,271		1,271	74	1,345
PARKS & POOLS	485	5.748489	3,781		3,781	221	4,003
TOURISM	46	0.545217	359		359	21	380
CDBG	26	0.308166	203		203	12	215
Schedule .4 Total for PAYROLL	8,437	100.000000	65,776		65,776	3,615	69,391

Allocation Basis: # OF PAYROLL CHECKS BY DEPT
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CONTROLLER**

Activity - DIRECT SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
TREASURER	972	1.074603	1,830		1,830	101	1,931
COMMISSIONERS	123	0.135984	232		232	13	244
SHERIFF	1,946	2.151417	3,665		3,665	201	3,866
TAX ASSESSMENT	88	0.097289	166		166	9	175
TAX CLAIM	70	0.077389	132		132	7	139
CYS	9,272	10.250740	17,460		17,460	960	18,421
DRUG & ALCOHOL	4,424	4.890992	8,331		8,331	458	8,789
HUMAN SVCS DEVELOP	8,766	9.691328	16,508		16,508	907	17,415
HSD-TRANSPORTATION	7,977	8.819042	15,022		15,022	826	15,847
MH & MR	5,671	6.269624	10,679		10,679	587	11,266
CLERK OF COURTS	1,161	1.283554	2,186		2,186	120	2,307
911 COMM CENTER	4,351	4.810286	8,194		8,194	450	8,644
EMA	18	0.019900	34		34	2	36
COUNTY JAIL	2,607	2.882192	4,909		4,909	270	5,179
CORONER	53	0.058595	100		100	5	105
DISTRICT ATTORNEY	616	0.681024	1,160		1,160	64	1,224
VOCA	556	0.614691	1,047		1,047	58	1,105
RASA	459	0.507451	864		864	47	912
VOJO	459	0.507451	864		864	47	912
DIST MAGISTRATES	2,006	2.217751	3,778		3,778	208	3,985
ADULT PROBATION	9	0.009950	17		17	1	18
DOMESTIC RELATIONS	2,685	2.968425	5,056		5,056	278	5,334
JUVENILE PROBATION	9	0.009950	17		17	1	18
PROTHONOTARY	1,587	1.754522	2,989		2,989	164	3,153
REGISTER & RECORDER	2,352	2.600274	4,429		4,429	243	4,673
CONSERVATION	6,727	7.437094	12,668		12,668	696	13,364
PLAN/ECON DEV/REDEV	638	0.705346	1,201		1,201	66	1,267
AIRPORT	1,070	1.182948	2,015		2,015	111	2,126
FAIRGROUNDS	7,629	8.434308	14,366		14,366	790	15,156
PARKS & POOLS	341	0.376996	642		642	35	677
TOURISM	1,641	1.814222	3,090		3,090	170	3,260
LIQUID FUELS	4,452	4.921948	8,384		8,384	461	8,844
OTHER	4,716	5.213815	8,881		8,881	488	9,369
CDBG	5,001	5.528899	9,418		9,418	518	9,935
Schedule .4 Total for DIRECT SUPPORT	90,452	100.000000	170,333		170,333	9,362	179,695

Allocation Basis: HOURS AFFORDED CONVERTED TO \$'s BY DEPT
Allocation Source: CONTROLLER-TIME STUDIES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department CONTROLLER**

Receiving Department	Total	ACCOUNTING	PAYROLL	DIRECT SUPPORT
EMPLOYEE BENEFITS	7,198	7,198	0	0
BUILDINGS & GROUNDS	15,484	12,693	2,791	0
CONTROLLER	4,755	3,484	1,271	0
HUMAN RESOURCES	2,121	1,634	487	0
FINANCE	1,252	1,145	107	0
INFO TECHNOLOGY	2,600	2,064	536	0
TREASURER	5,603	2,756	916	1,931
COMMISSIONERS	4,911	3,594	1,073	244
CENTRAL PURCHASING	1,963	1,749	215	0
SHERIFF	17,753	10,288	3,598	3,866
ELECTIONS	4,618	4,131	487	0
VETERANS AFFAIRS	2,641	2,212	429	0
TAX ASSESSMENT	5,052	3,805	1,073	175
TAX CLAIM	4,734	4,001	594	139
CYS	38,725	12,200	8,104	18,421
DRUG & ALCOHOL	8,789	0	0	8,789
HUMAN SVCS DEVELOP	37,769	12,200	8,154	17,415
HSD-TRANSPORTATION	25,069	5,516	3,706	15,847
MH & MR	11,266	0	0	11,266
CLERK OF COURTS	7,123	3,579	1,238	2,307
911 COMM CENTER	17,807	7,124	2,038	8,644
EMA	1,039	789	215	36
COUNTY JAIL	39,320	25,772	8,369	5,179
PUBLIC DEFENDER	3,303	2,445	858	0
CORONER	4,009	3,045	858	105
DISTRICT ATTORNEY	8,063	5,131	1,708	1,224
VOCA	2,139	885	149	1,105
RASA	1,841	822	107	912
VOJO	1,263	326	25	912
DIST MAGISTRATES	15,807	9,940	1,882	3,985
ADULT PROBATION	9,251	7,087	2,146	18
COURTS	13,012	10,651	2,360	0
DOMESTIC RELATIONS	13,397	6,132	1,931	5,334
JUVENILE PROBATION	3,477	2,816	644	18
LAW LIBRARY	111	111	0	0
PROTHONOTARY	6,885	2,816	916	3,153
REGISTER & RECORDER	8,880	3,134	1,073	4,673
G.C.I.D.A.	1,461	867	594	0
CONSERVATION	18,186	3,749	1,073	13,364
PLAN/ECON DEV/REDEV	7,625	4,690	1,667	1,267
HOUSING	319	319	0	0
AIRPORT	3,178	1,052	0	2,126
DAY CAMP	3,855	3,798	58	0
FAIRGROUNDS	25,082	8,580	1,345	15,156
PARKS & POOLS	25,379	20,699	4,003	677
TOURISM	6,741	3,101	380	3,260
TRAILS	5,113	5,113	0	0
LIQUID FUELS	9,656	811	0	8,844
CAP PROJECTS	415	415	0	0
OTHER	9,487	119	0	9,369
CDBG	12,799	2,649	215	9,935

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department CONTROLLER**

Receiving Department	Total	ACCOUNTING	PAYROLL	DIRECT SUPPORT
Direct Bill	0	0	0	0
Total	488,325	239,238	69,391	179,695

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES**

The Human Resources Department is responsible for recruiting, testing, hiring and training County employees, administering the County's classification and compensation plans, and maintaining employee payroll and personnel records. The department is also responsible for managing various employee benefits programs.

Costs associated with personnel administration have been allocated based on the number of full-time equivalent employees by department.

Labor relations expenses paid in 2022 have been allocated to departments based on full-time equivalent employees excluding direct charged agencies (CYS, DRS, HSD) and elected officials.

Other direct legal services expenses for the District Attorney's office have been identified and allocated directly.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	389,180			389,180
Inbound Costs:				
BUILDING DEPRECIATION	209		209	
INSURANCE	557		557	
EMPLOYEE BENEFITS	7,570	102	7,673	
BUILDINGS & GROUNDS	3,285	140	3,425	
CONTROLLER	1,999	121	2,121	
HUMAN RESOURCES		2,156	2,156	
FINANCE		444	444	
INFO TECHNOLOGY		4,086	4,086	
TREASURER		117	117	
COMMISSIONERS		1,226	1,226	
CENTRAL PURCHASING		2,265	2,265	
Total Allocated Additions:	<u>13,621</u>	<u>10,657</u>	<u>24,278</u>	24,278
Total To Be Allocated:	<u>402,801</u>	<u>10,657</u>		<u>413,458</u>

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	G&A	PERSONNEL ADM	LABOR RELATIONS	OTHER DIRECT EXPS
Wages & Benefits					
Salaries & Wages	86,277	0	86,277	0	0
Fringe Benefits	16,502	0	16,502	0	0
Other Expense & Cost					
Dues & Subscriptions	877	0	877	0	0
Printing and Reproduction	1,305	0	1,305	0	0
Legal Services	203,174	0	0	72,430	130,744
Employee Dev-Conf Cost	484	0	484	0	0
Computer Services - HR SW Support	47,205	0	47,205	0	0
Other Professional Serv.	31,923	0	31,923	0	0
Postage	13	0	13	0	0
Supplies	1,420	0	1,420	0	0
Departmental Total					
Expenditures Per Financial Statement	389,180				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	389,180	0	186,006	72,430	130,744
Allocation Step 1					
Inbound - All Others	13,621	0	13,621	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	402,801	0	199,627	72,430	130,744
Allocation Step 2					
Inbound - All Others	10,657	0	10,657	0	0
2nd Allocation	10,657	0	10,657	0	0
Total For HUMAN RESOURCES					
Schedule .3 Total	413,458	0	210,284	72,430	130,744

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - PERSONNEL ADM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	4.244875	8,474		8,474		8,474
CONTROLLER	6.25	1.929489	3,852		3,852		3,852
HUMAN RESOURCES	2.25	0.694616	1,387		1,387		1,387
FINANCE	0.50	0.154359	308		308	18	326
INFO TECHNOLOGY	2.50	0.771796	1,541		1,541	88	1,629
TREASURER	4.25	1.312052	2,619		2,619	150	2,769
COMMISSIONERS	5.00	1.543591	3,081		3,081	177	3,258
CENTRAL PURCHASING	1.00	0.308718	616		616	35	652
SHERIFF	16.75	5.171030	10,323		10,323	592	10,914
ELECTIONS	2.25	0.694616	1,387		1,387	79	1,466
VETERANS AFFAIRS	2.00	0.617436	1,233		1,233	71	1,303
TAX ASSESSMENT	5.00	1.543591	3,081		3,081	177	3,258
TAX CLAIM	2.75	0.848975	1,695		1,695	97	1,792
CYS	37.75	11.654112	23,265		23,265	1,334	24,598
HUMAN SVCS DEVELOP	38.00	11.731292	23,419		23,419	1,342	24,761
HSD-TRANSPORTATION	17.25	5.325389	10,631		10,631	609	11,240
CLERK OF COURTS	5.75	1.775130	3,544		3,544	203	3,747
911 COMM CENTER	9.50	2.932823	5,855		5,855	336	6,190
EMA	1.00	0.308718	616		616	35	652
COUNTY JAIL	39.00	12.040010	24,035		24,035	1,379	25,414
PUBLIC DEFENDER	4.00	1.234873	2,465		2,465	141	2,606
CORONER	4.00	1.234873	2,465		2,465	141	2,606
DISTRICT ATTORNEY	7.95	2.454310	4,899		4,899	281	5,180
VOCA	0.68	0.209928	419		419	24	443
RASA	0.49	0.151272	302		302	17	319
VOJO	0.13	0.040133	80		80	5	85
DIST MAGISTRATES	8.75	2.701284	5,393		5,393	309	5,702
ADULT PROBATION	10.00	3.087182	6,163		6,163	353	6,516
COURTS	11.00	3.395900	6,779		6,779	389	7,168
DOMESTIC RELATIONS	9.00	2.778464	5,547		5,547	318	5,865
JUVENILE PROBATION	3.00	0.926155	1,849		1,849	106	1,955
PROTHONOTARY	4.25	1.312052	2,619		2,619	150	2,769
REGISTER & RECORDER	5.00	1.543591	3,081		3,081	177	3,258
G.C.I.D.A.	2.75	0.848975	1,695		1,695	97	1,792
CONSERVATION	5.00	1.543591	3,081		3,081	177	3,258
PLAN/ECON DEV/REDEV	7.75	2.392566	4,776		4,776	274	5,050
DAY CAMP	0.25	0.077180	154		154	9	163
FAIRGROUNDS	6.25	1.929489	3,852		3,852	221	4,073
PARKS & POOLS	18.42	5.686589	11,352		11,352	651	12,003
TOURISM	1.75	0.540257	1,078		1,078	62	1,140
CDBG	1.00	0.308718	616		616	35	652
Schedule .4 Total for PERSONNEL ADM	323.92	100.000000	199,627		199,627	10,657	210,284

Allocation Basis: F/T EQUIVALENT EMPLOYEES BY DEPT
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - LABOR RELATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	6.488297	4,699		4,699		4,699
CONTROLLER	5.25	2.477350	1,794		1,794		1,794
HUMAN RESOURCES	2.25	1.061721	769		769		769
FINANCE	0.50	0.235938	171		171		171
INFO TECHNOLOGY	2.50	1.179690	854		854		854
TREASURER	3.25	1.533598	1,111		1,111		1,111
COMMISSIONERS	2.00	0.943752	684		684		684
CENTRAL PURCHASING	1.00	0.471876	342		342		342
SHERIFF	15.75	7.432050	5,383		5,383		5,383
ELECTIONS	2.25	1.061721	769		769		769
VETERANS AFFAIRS	2.00	0.943752	684		684		684
TAX ASSESSMENT	5.00	2.359381	1,709		1,709		1,709
TAX CLAIM	2.75	1.297659	940		940		940
CLERK OF COURTS	4.75	2.241412	1,623		1,623		1,623
911 COMM CENTER	9.50	4.482824	3,247		3,247		3,247
EMA	1.00	0.471876	342		342		342
COUNTY JAIL	39.00	18.403173	13,329		13,329		13,329
PUBLIC DEFENDER	4.00	1.887505	1,367		1,367		1,367
CORONER	4.00	1.887505	1,367		1,367		1,367
DISTRICT ATTORNEY	6.95	3.279539	2,375		2,375		2,375
VOCA	0.68	0.320876	232		232		232
RASA	0.49	0.231219	167		167		167
VOJO	0.13	0.061344	44		44		44
DIST MAGISTRATES	8.75	4.128917	2,991		2,991		2,991
ADULT PROBATION	10.00	4.718762	3,418		3,418		3,418
COURTS	11.00	5.190638	3,760		3,760		3,760
JUVENILE PROBATION	3.00	1.415629	1,025		1,025		1,025
PROTHONOTARY	3.25	1.533598	1,111		1,111		1,111
REGISTER & RECORDER	4.00	1.887505	1,367		1,367		1,367
G.C.I.D.A.	2.75	1.297659	940		940		940
CONSERVATION	5.00	2.359381	1,709		1,709		1,709
PLAN/ECON DEV/REDEV	7.75	3.657040	2,649		2,649		2,649
DAY CAMP	0.25	0.117969	85		85		85
FAIRGROUNDS	6.25	2.949226	2,136		2,136		2,136
PARKS & POOLS	18.42	8.691959	6,296		6,296		6,296
TOURISM	1.75	0.825783	598		598		598
CDBG	1.00	0.471876	342		342		342
Schedule .4 Total for LABOR RELATIONS	211.92	100.000000	72,430		72,430	0	72,430

Allocation Basis: F/T EQUIV EMPLOY BY DEPT (EX:ELECTED,CYS,HSD,DRS)
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - OTHER DIRECT EXPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DISTRICT ATTORNEY	130,744	100.000000	130,744		130,744		130,744
Schedule .4 Total for OTHER DIRECT EXPS	130,744	100.000000	130,744		130,744	0	130,744

Allocation Basis: DIRECT ALLOCATION TO APPLICABLE DEPTS
Allocation Source: INVOICE ANALYSIS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL ADM	LABOR RELATIONS	OTHER DIRECT EXPS
BUILDINGS & GROUNDS	13,173	8,474	4,699	0
CONTROLLER	5,646	3,852	1,794	0
HUMAN RESOURCES	2,156	1,387	769	0
FINANCE	497	326	171	0
INFO TECHNOLOGY	2,483	1,629	854	0
TREASURER	3,880	2,769	1,111	0
COMMISSIONERS	3,942	3,258	684	0
CENTRAL PURCHASING	993	652	342	0
SHERIFF	16,298	10,914	5,383	0
ELECTIONS	2,235	1,466	769	0
VETERANS AFFAIRS	1,987	1,303	684	0
TAX ASSESSMENT	4,967	3,258	1,709	0
TAX CLAIM	2,732	1,792	940	0
CYS	24,598	24,598	0	0
HUMAN SVCS DEVELOP	24,761	24,761	0	0
HSD-TRANSPORTATION	11,240	11,240	0	0
CLERK OF COURTS	5,370	3,747	1,623	0
911 COMM CENTER	9,437	6,190	3,247	0
EMA	993	652	342	0
COUNTY JAIL	38,743	25,414	13,329	0
PUBLIC DEFENDER	3,974	2,606	1,367	0
CORONER	3,974	2,606	1,367	0
DISTRICT ATTORNEY	138,300	5,180	2,375	130,744
VOCA	675	443	232	0
RASA	487	319	167	0
VOJO	129	85	44	0
DIST MAGISTRATES	8,692	5,702	2,991	0
ADULT PROBATION	9,934	6,516	3,418	0
COURTS	10,927	7,168	3,760	0
DOMESTIC RELATIONS	5,865	5,865	0	0
JUVENILE PROBATION	2,980	1,955	1,025	0
PROTHONOTARY	3,880	2,769	1,111	0
REGISTER & RECORDER	4,625	3,258	1,367	0
G.C.I.D.A.	2,732	1,792	940	0
CONSERVATION	4,967	3,258	1,709	0
PLAN/ECON DEV/REDEV	7,699	5,050	2,649	0
DAY CAMP	248	163	85	0
FAIRGROUNDS	6,209	4,073	2,136	0
PARKS & POOLS	18,298	12,003	6,296	0
TOURISM	1,738	1,140	598	0
CDBG	993	652	342	0
Direct Bill	0	0	0	0
Total	413,458	210,284	72,430	130,744

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department FINANCE**

The Finance Department responsibilities include preparing and monitoring the County's budget. Costs associated with the budget function have been allocated based on 2022 operating expenses. Liquid Fuels has been weighted to reflect the fact that the program manages program costs internally.

The expenses incurred for the annual single audit have been identified and allocated based on the number of expenditure and revenue transactions by department. Human Services Development, Transportation, Children & Youth Services, Domestic Relations, Soil Conservation, and Tourism transactions have been excluded to reflect the fact that each agency is being direct billed for their auditing services.

The retirement contribution and medical coverage for H.R.A. expenditures located in the Finance department have been transferred to the Employee Benefits section for further allocation. Liability insurance expenditures and Industrial Appraisal fees have also been transferred to the Insurance section for further allocation.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,041,146			1,041,146
Deductions:				
Workers Comp Dividend	80,237			
Total Deductions:	<u>80,237</u>			80,237
Cost Adjustments:				
TR: County Retire to EB	-263,545			
TR: County ACA to EB	-111			
TR: County Liab Ins to Ins	-234,957			
TR: County Medical-HRA/HSA to EB	-522,478			
Total Departmental Cost Adjustments:	<u>-1,021,091</u>			-1,021,091
Inbound Costs:				
BUILDING DEPRECIATION	139		139	
INSURANCE	150		150	
EMPLOYEE BENEFITS	1,589	21	1,611	
BUILDINGS & GROUNDS	2,190	93	2,283	
CONTROLLER	1,180	72	1,252	
HUMAN RESOURCES	479	18	497	
FINANCE		1,013	1,013	
INFO TECHNOLOGY		817	817	
TREASURER		176	176	
COMMISSIONERS		273	273	
CENTRAL PURCHASING		217	217	
Total Allocated Additions:	<u>5,728</u>	<u>2,700</u>	8,428	8,428
Total To Be Allocated:	<u>106,020</u>	<u>2,700</u>	<u>108,720</u>	

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	G&A	BUDGET	AUDIT	GENERAL GOVT**
Wages & Benefits					
Salaries & Wages	15,442	0	15,442	0	0
Fringe Benefits	1,448	0	1,448	0	0
Other Expense & Cost					
Retirement	263,545	263,545	0	0	0
Affordable Care Act	111	111	0	0	0
Medical Coverage-HRA/HSA	522,478	522,478	0	0	0
*Workers Comp Dividend	(80,237)	0	0	0	0
Liability Insurance	234,957	234,957	0	0	0
Misc Svc Exp	40	0	40	0	0
Employee Dev-Conf Cost	(160)	0	(160)	0	0
Other Professional Svc	22,515	0	0	21,653	862
Local Grants	61,007	0	0	0	61,007
Departmental Total					
Expenditures Per Financial Statement	1,041,146				
Deductions					
*Total Disallowed Costs	80,237	0	0	0	0
Cost Adjustments					
TR: County Retire to EB	(263,545)	(263,545)	0	0	0
TR: County ACA to EB	(111)	(111)	0	0	0
TR: County Liab Ins to Ins	(234,957)	(234,957)	0	0	0
TR: County Medical-HRA/HSA to EB	(522,478)	(522,478)	0	0	0
Functional Cost	100,292	0	16,770	21,653	61,869
Allocation Step 1					
Inbound - All Others	5,728	0	5,728	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(61,869)	0	0	0	(61,869)
1st Allocation	44,151	0	22,498	21,653	0
Allocation Step 2					
Inbound - All Others	2,700	0	2,700	0	0
2nd Allocation	2,700	0	2,700	0	0
Total For FINANCE					
Schedule .3 Total	46,851	0	25,198	21,653	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMPLOYEE BENEFITS	3,105,675	9.502967	2,138		2,138		2,138
BUILDINGS & GROUNDS	1,212,696	3.710694	835		835		835
CONTROLLER	425,747	1.302731	293		293		293
HUMAN RESOURCES	389,180	1.190841	268		268		268
FINANCE	1,041,146	3.185773	717		717		717
INFO TECHNOLOGY	326,888	1.000235	225		225	33	258
TREASURER	264,219	0.808476	182		182	27	209
COMMISSIONERS	554,632	1.697103	382		382	56	438
CENTRAL PURCHASING	161,274	0.493478	111		111	16	127
SHERIFF	959,138	2.934839	660		660	98	758
ELECTIONS	241,135	0.737842	166		166	25	191
VETERANS AFFAIRS	163,575	0.500519	113		113	17	129
TAX ASSESSMENT	334,154	1.022468	230		230	34	264
TAX CLAIM	307,451	0.940761	212		212	31	243
CYS	1,227,996	3.757510	845		845	125	970
HUMAN SVCS DEVELOP	2,594,857	7.939929	1,786		1,786	264	2,051
HSD-TRANSPORTATION	920,709	2.817251	634		634	94	728
CLERK OF COURTS	330,247	1.010513	227		227	34	261
911 COMM CENTER	1,200,426	3.673150	826		826	122	949
EMA	90,768	0.277738	62		62	9	72
COUNTY JAIL	2,743,564	8.394954	1,889		1,889	279	2,168
PUBLIC DEFENDER	315,006	0.963878	217		217	32	249
CORONER	322,076	0.985511	222		222	33	254
DISTRICT ATTORNEY	611,672	1.871638	421		421	62	483
VOCA	28,662	0.087702	20		20	3	23
RASA	20,116	0.061552	14		14	2	16
VOJO	4,821	0.014752	3		3	0	4
DIST MAGISTRATES	708,336	2.167417	488		488	72	560
ADULT PROBATION	881,714	2.697932	607		607	90	697
COURTS	902,026	2.760084	621		621	92	713
DOMESTIC RELATIONS	791,294	2.421258	545		545	81	625
JUVENILE PROBATION	225,361	0.689576	155		155	23	178
LAW LIBRARY	40,944	0.125283	28		28	4	32
PROTHONOTARY	237,808	0.727662	164		164	24	188
REGISTER & RECORDER	325,799	0.996903	224		224	33	257
G.C.I.D.A.	35,280	0.107952	24		24	4	28
CONSERVATION	17,101	0.052327	12		12	2	13
PLAN/ECON DEV/REDEV	786,711	2.407235	542		542	80	622
HOUSING	95,611	0.292557	66		66	10	76
AIRPORT	84,227	0.257724	58		58	9	67
DAY CAMP	92,718	0.283705	64		64	9	73
FAIRGROUNDS	409,065	1.251686	282		282	42	323
PARKS & POOLS	779,249	2.384402	536		536	79	616
TOURISM	241,366	0.738549	166		166	25	191
TRAILS	184,383	0.564188	127		127	19	146
LIQUID FUELS	113,216	0.346426	78		78	12	89
CAP PROJECTS	4,282,381	13.103540	2,948		2,948	437	3,386
OTHER	661,300	2.023493	455		455	67	523
CDBG	887,389	2.715296	611		611	90	701
Schedule .4 Total for BUDGET	32,681,109	100.000000	22,498		22,498	2,700	25,198

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - BUDGET

Allocation Basis: 2022 OPERATING EXPS BY DEPT (LIQ FLS WGHTD)

Allocation Source: CONTROLLER & FINANCE-GENERAL LEDGER

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMPLOYEE BENEFITS	2,074	3.726730	807		807		807
BUILDINGS & GROUNDS	3,825	6.873068	1,488		1,488		1,488
CONTROLLER	999	1.795084	389		389		389
HUMAN RESOURCES	453	0.813987	176		176		176
FINANCE	761	1.367426	296		296		296
INFO TECHNOLOGY	558	1.002659	217		217		217
TREASURER	1,365	2.452742	531		531		531
COMMISSIONERS	972	1.746568	378		378		378
CENTRAL PURCHASING	472	0.848128	184		184		184
SHERIFF	2,808	5.045641	1,093		1,093		1,093
ELECTIONS	1,120	2.012506	436		436		436
VETERANS AFFAIRS	600	1.078128	233		233		233
TAX ASSESSMENT	1,089	1.956803	424		424		424
TAX CLAIM	1,153	2.071803	449		449		449
DRUG & ALCOHOL	1	0.001797	0		0		0
MH & MR	1	0.001797	0		0		0
CLERK OF COURTS	1,007	1.809459	392		392		392
EMA	216	0.388126	84		84		84
COUNTY JAIL	7,064	12.693165	2,748		2,748		2,748
PUBLIC DEFENDER	660	1.185941	257		257		257
CORONER	999	1.795084	389		389		389
DISTRICT ATTORNEY	1,387	2.492273	540		540		540
VOCA	241	0.433048	94		94		94
RASA	224	0.402501	87		87		87
VOJO	90	0.161719	35		35		35
DIST MAGISTRATES	2,731	4.907281	1,063		1,063		1,063
ADULT PROBATION	1,932	3.471573	752		752		752
COURTS	2,897	5.205563	1,127		1,127		1,127
JUVENILE PROBATION	762	1.369223	296		296		296
LAW LIBRARY	43	0.077266	17		17		17
PROTHONOTARY	783	1.406958	305		305		305
REGISTER & RECORDER	871	1.565083	339		339		339
G.C.I.D.A.	234	0.420470	91		91		91
PLAN/ECON DEV/REDEV	1,318	2.368289	513		513		513
HOUSING	113	0.203048	44		44		44
AIRPORT	752	1.351254	293		293		293
DAY CAMP	1,209	2.172429	470		470		470
FAIRGROUNDS	2,681	4.817437	1,043		1,043		1,043
PARKS & POOLS	6,696	12.031913	2,605		2,605		2,605
TRAILS	1,408	2.530008	548		548		548
LIQUID FUELS	245	0.440236	95		95		95
CAP PROJECTS	121	0.217423	47		47		47
CDBG	717	1.288363	279		279		279
Schedule .4 Total for AUDIT	55,652	100.000000	21,653		21,653	0	21,653

Allocation Basis: EXPENSE & REVENUE TRANS BY DEPT (EX: DC)
Allocation Source: CONTROLLER

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department FINANCE**

Receiving Department	Total	BUDGET	AUDIT
EMPLOYEE BENEFITS	2,945	2,138	807
BUILDINGS & GROUNDS	2,323	835	1,488
CONTROLLER	682	293	389
HUMAN RESOURCES	444	268	176
FINANCE	1,013	717	296
INFO TECHNOLOGY	475	258	217
TREASURER	740	209	531
COMMISSIONERS	816	438	378
CENTRAL PURCHASING	311	127	184
SHERIFF	1,850	758	1,093
ELECTIONS	626	191	436
VETERANS AFFAIRS	363	129	233
TAX ASSESSMENT	688	264	424
TAX CLAIM	692	243	449
CYS	970	970	0
DRUG & ALCOHOL	0	0	0
HUMAN SVCS DEVELOP	2,051	2,051	0
HSD-TRANSPORTATION	728	728	0
MH & MR	0	0	0
CLERK OF COURTS	653	261	392
911 COMM CENTER	949	949	0
EMA	156	72	84
COUNTY JAIL	4,917	2,168	2,748
PUBLIC DEFENDER	506	249	257
CORONER	643	254	389
DISTRICT ATTORNEY	1,023	483	540
VOCA	116	23	94
RASA	103	16	87
VOJO	39	4	35
DIST MAGISTRATES	1,622	560	1,063
ADULT PROBATION	1,449	697	752
COURTS	1,840	713	1,127
DOMESTIC RELATIONS	625	625	0
JUVENILE PROBATION	475	178	296
LAW LIBRARY	49	32	17
PROTHONOTARY	493	188	305
REGISTER & RECORDER	596	257	339
G.C.I.D.A.	119	28	91
CONSERVATION	13	13	0
PLAN/ECON DEV/REDEV	1,134	622	513
HOUSING	120	76	44
AIRPORT	359	67	293
DAY CAMP	544	73	470
FAIRGROUNDS	1,366	323	1,043
PARKS & POOLS	3,221	616	2,605
TOURISM	191	191	0
TRAILS	694	146	548
LIQUID FUELS	185	89	95
CAP PROJECTS	3,433	3,386	47
OTHER	523	523	0
CDBG	980	701	279

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department FINANCE**

Receiving Department	Total	BUDGET	AUDIT
Direct Bill	0	0	0
Total	46,851	25,198	21,653

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department INFO TECHNOLOGY**

This department is responsible for managing the network as well as servers. Costs have been allocated to departments based on the number of network attached devices in use.

The direct support function has been directly allocated to MH/MR in the plan. Computer services expense have been identified and allocated to departments based on the number of devices by departments, excluding Children & Youth Services that reimburse for these services.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department INFO TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	326,889			326,889
Deductions:				
Capital Outlay - IT	-29,420			
Total Deductions:	-29,420			-29,420
Inbound Costs:				
BUILDING DEPRECIATION	371		371	
EQUIPMENT DEPRECIATION	5,622		5,622	
INSURANCE	704		704	
EMPLOYEE BENEFITS	8,767	118	8,885	
BUILDINGS & GROUNDS	5,840	248	6,089	
CONTROLLER	2,451	149	2,600	
HUMAN RESOURCES	2,395	88	2,483	
FINANCE	442	33	475	
INFO TECHNOLOGY		26,151	26,151	
TREASURER		142	142	
COMMISSIONERS		1,363	1,363	
CENTRAL PURCHASING		6,035	6,035	
Total Allocated Additions:	26,592	34,327	60,919	60,919
Total To Be Allocated:	324,061	34,327		358,388

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department INFO TECHNOLOGY**

	Total	G&A	NETWORK ADMIN	DIRECT SUPPORT	COMPUTER SVCS
Wages & Benefits					
Salaries & Wages	110,111	0	99,607	10,504	0
Fringe Benefits	23,632	0	21,378	2,254	0
Other Expense & Cost					
Internet Access	21,701	0	21,701	0	0
Computer Services	106,003	0	0	0	95,603
Supplies	8,872	0	8,872	0	0
Other Prof Svcs	26,806	0	26,806	0	0
*Capital Outlay - IT	29,420	0	0	0	0
Dues & Subscriptions	344	0	344	0	0
Departmental Total					
Expenditures Per Financial Statement	326,889				
Deductions					
*Total Disallowed Costs	(29,420)	0	0	0	0
Functional Cost					
	297,469	0	178,708	12,758	95,603
Allocation Step 1					
Inbound - All Others	26,592	0	24,055	2,537	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(10,400)	0	0	0	0
1st Allocation	313,661	0	202,763	15,295	95,603
Allocation Step 2					
Inbound - All Others	34,327	0	31,053	3,275	0
2nd Allocation	34,327	0	31,053	3,275	0
Total For INFO TECHNOLOGY					
Schedule .3 Total	347,988	0	233,816	18,569	95,603

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department INFO TECHNOLOGY**

DIRECT EXPS**

<hr/>	
Wages & Benefits	
Salaries & Wages	0
Fringe Benefits	0
Other Expense & Cost	
Internet Access	0
Computer Services	10,400
Supplies	0
Other Prof Svcs	0
*Capital Outlay - IT	0
Dues & Subscriptions	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	10,400
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(10,400)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
2nd Allocation	0
Total For INFO TECHNOLOGY	
Schedule .3 Total	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INFO TECHNOLOGY**

Activity - NETWORK ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	3	0.771208	1,564		1,564		1,564
CONTROLLER	7	1.799486	3,649		3,649		3,649
HUMAN RESOURCES	5	1.285347	2,606		2,606		2,606
FINANCE	1	0.257069	521		521		521
INFO TECHNOLOGY	32	8.226221	16,680		16,680		16,680
TREASURER	4	1.028278	2,085		2,085	364	2,449
COMMISSIONERS	7	1.799486	3,649		3,649	637	4,286
CENTRAL PURCHASING	1	0.257069	521		521	91	612
SHERIFF	20	5.141388	10,425		10,425	1,821	12,246
ELECTIONS	3	0.771208	1,564		1,564	273	1,837
VETERANS AFFAIRS	5	1.285347	2,606		2,606	455	3,062
TAX ASSESSMENT	11	2.827763	5,734		5,734	1,002	6,735
TAX CLAIM	4	1.028278	2,085		2,085	364	2,449
CYS	66	16.966584	34,402		34,402	6,011	40,413
HUMAN SVCS DEVELOP	55	14.138817	28,668		28,668	5,009	33,677
HSD-TRANSPORTATION	16	4.113111	8,340		8,340	1,457	9,797
CLERK OF COURTS	10	2.570694	5,212		5,212	911	6,123
911 COMM CENTER	14	3.598972	7,297		7,297	1,275	8,572
EMA	5	1.285347	2,606		2,606	455	3,062
COUNTY JAIL	15	3.856041	7,819		7,819	1,366	9,185
PUBLIC DEFENDER	6	1.542416	3,127		3,127	546	3,674
CORONER	1	0.257069	521		521	91	612
DISTRICT ATTORNEY	9	2.313625	4,691		4,691	820	5,511
VOCA	1	0.257069	521		521	91	612
DIST MAGISTRATES	6	1.542416	3,127		3,127	546	3,674
ADULT PROBATION	8	2.056555	4,170		4,170	728	4,898
DOMESTIC RELATIONS	1	0.257069	521		521	91	612
JUVENILE PROBATION	7	1.799486	3,649		3,649	637	4,286
PROTHONOTARY	7	1.799486	3,649		3,649	637	4,286
REGISTER & RECORDER	22	5.655527	11,467		11,467	2,003	13,471
G.C.I.D.A.	1	0.257069	521		521	91	612
CONSERVATION	10	2.570694	5,212		5,212	911	6,123
PLAN/ECON DEV/REDEV	10	2.570694	5,212		5,212	911	6,123
FAIRGROUNDS	4	1.028278	2,085		2,085	364	2,449
PARKS & POOLS	4	1.028278	2,085		2,085	364	2,449
TOURISM	5	1.285347	2,606		2,606	455	3,062
CDBG	3	0.771208	1,564		1,564	273	1,837
Schedule .4 Total for NETWORK ADMIN	389	100.000000	202,763		202,763	31,053	233,816

Allocation Basis: # OF DEVICES BY DEPT
Allocation Source: INFO TECHNOLOGY

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INFO TECHNOLOGY**

Activity - DIRECT SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MH & MR	100.00	100.000000	15,295		15,295	3,275	18,569
Schedule .4 Total for DIRECT SUPPORT	100.00	100.000000	15,295		15,295	3,275	18,569

Allocation Basis: DIRECT ALLOCATION TO APPLICABLE DEPTS
Allocation Source: INFO TECHNOLOGY

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department INFO TECHNOLOGY**

Activity - COMPUTER SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	3	0.928793	888		888		888
CONTROLLER	7	2.167183	2,072		2,072		2,072
HUMAN RESOURCES	5	1.547988	1,480		1,480		1,480
FINANCE	1	0.309598	296		296		296
INFO TECHNOLOGY	32	9.907121	9,472		9,472		9,472
TREASURER	4	1.238390	1,184		1,184		1,184
COMMISSIONERS	7	2.167183	2,072		2,072		2,072
CENTRAL PURCHASING	1	0.309598	296		296		296
SHERIFF	20	6.191950	5,920		5,920		5,920
ELECTIONS	3	0.928793	888		888		888
VETERANS AFFAIRS	5	1.547988	1,480		1,480		1,480
TAX ASSESSMENT	11	3.405573	3,256		3,256		3,256
TAX CLAIM	4	1.238390	1,184		1,184		1,184
HUMAN SVCS DEVELOP	55	17.027858	16,279		16,279		16,279
HSD-TRANSPORTATION	16	4.953560	4,736		4,736		4,736
CLERK OF COURTS	10	3.095975	2,960		2,960		2,960
911 COMM CENTER	14	4.334365	4,144		4,144		4,144
EMA	5	1.547988	1,480		1,480		1,480
COUNTY JAIL	15	4.643963	4,440		4,440		4,440
PUBLIC DEFENDER	6	1.857585	1,776		1,776		1,776
CORONER	1	0.309598	296		296		296
DISTRICT ATTORNEY	9	2.786378	2,664		2,664		2,664
VOCA	1	0.309598	296		296		296
DIST MAGISTRATES	6	1.857585	1,776		1,776		1,776
ADULT PROBATION	8	2.476780	2,368		2,368		2,368
DOMESTIC RELATIONS	1	0.309598	296		296		296
JUVENILE PROBATION	7	2.167183	2,072		2,072		2,072
PROTHONOTARY	7	2.167183	2,072		2,072		2,072
REGISTER & RECORDER	22	6.811146	6,512		6,512		6,512
G.C.I.D.A.	1	0.309598	296		296		296
CONSERVATION	10	3.095975	2,960		2,960		2,960
PLAN/ECON DEV/REDEV	10	3.095975	2,960		2,960		2,960
FAIRGROUNDS	4	1.238390	1,184		1,184		1,184
PARKS & POOLS	4	1.238390	1,184		1,184		1,184
TOURISM	5	1.547988	1,480		1,480		1,480
CDBG	3	0.928793	888		888		888
Schedule .4 Total for COMPUTER SVCS	323	100.000000	95,603		95,603	0	95,603

Allocation Basis: # OF DEVICES BY DEPT (EX: REIMB CYS)
Allocation Source: INFO TECHNOLOGY / INVOICE ANALYSIS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department INFO TECHNOLOGY**

Receiving Department	Total	NETWORK ADMIN	DIRECT SUPPORT	COMPUTER SVCS
BUILDINGS & GROUNDS	2,452	1,564	0	888
CONTROLLER	5,721	3,649	0	2,072
HUMAN RESOURCES	4,086	2,606	0	1,480
FINANCE	817	521	0	296
INFO TECHNOLOGY	26,151	16,680	0	9,472
TREASURER	3,633	2,449	0	1,184
COMMISSIONERS	6,358	4,286	0	2,072
CENTRAL PURCHASING	908	612	0	296
SHERIFF	18,166	12,246	0	5,920
ELECTIONS	2,725	1,837	0	888
VETERANS AFFAIRS	4,541	3,062	0	1,480
TAX ASSESSMENT	9,991	6,735	0	3,256
TAX CLAIM	3,633	2,449	0	1,184
CYS	40,413	40,413	0	0
HUMAN SVCS DEVELOP	49,956	33,677	0	16,279
HSD-TRANSPORTATION	14,533	9,797	0	4,736
MH & MR	18,569	0	18,569	0
CLERK OF COURTS	9,083	6,123	0	2,960
911 COMM CENTER	12,716	8,572	0	4,144
EMA	4,541	3,062	0	1,480
COUNTY JAIL	13,624	9,185	0	4,440
PUBLIC DEFENDER	5,450	3,674	0	1,776
CORONER	908	612	0	296
DISTRICT ATTORNEY	8,175	5,511	0	2,664
VOCA	908	612	0	296
DIST MAGISTRATES	5,450	3,674	0	1,776
ADULT PROBATION	7,266	4,898	0	2,368
DOMESTIC RELATIONS	908	612	0	296
JUVENILE PROBATION	6,358	4,286	0	2,072
PROTHONOTARY	6,358	4,286	0	2,072
REGISTER & RECORDER	19,982	13,471	0	6,512
G.C.I.D.A.	908	612	0	296
CONSERVATION	9,083	6,123	0	2,960
PLAN/ECON DEV/REDEV	9,083	6,123	0	2,960
FAIRGROUNDS	3,633	2,449	0	1,184
PARKS & POOLS	3,633	2,449	0	1,184
TOURISM	4,541	3,062	0	1,480
CDBG	2,725	1,837	0	888
Direct Bill	0	0	0	0
Total	347,988	233,816	18,569	95,603

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department TREASURER**

The Treasurer receives all monies to the County from row offices, tax collectors, fines, and miscellaneous sources. The Office collects fees for the sale of hunting, fishing, dog and kennel, and motorboat registrations. These duties are considered functions of general government and have been excluded from allocation.

The Treasurer's Office is also responsible for signing all checks drawn on County bank accounts and returning them to appropriate parties for disbursement. This function is allowable for plan purposes and has been allocated to departments based on the number of payroll checks issued, revenue and expenditure transactions processed.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	264,219			264,219
Inbound Costs:				
BUILDING DEPRECIATION	1,004		1,004	
INSURANCE	1,271		1,271	
EMPLOYEE BENEFITS	14,167	191	14,359	
BUILDINGS & GROUNDS	15,810	672	16,482	
CONTROLLER	5,293	310	5,603	
HUMAN RESOURCES	3,730	150	3,880	
FINANCE	713	27	740	
INFO TECHNOLOGY	3,269	364	3,633	
TREASURER		336	336	
COMMISSIONERS		2,317	2,317	
CENTRAL PURCHASING		3,685	3,685	
Total Allocated Additions:	<u>45,257</u>	<u>8,053</u>	<u>53,309</u>	<u>53,309</u>
Total To Be Allocated:	<u>309,476</u>	<u>8,053</u>		<u>317,528</u>

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department TREASURER**

	Total	G&A	CHECK PROCESS	GENERAL GOVT**
Wages & Benefits				
Salaries & Wages	157,666	0	10,406	147,260
Fringe Benefits	77,062	0	5,086	71,976
Other Expense & Cost				
Postage	62	0	4	58
Advertising	132	0	9	123
Employee Dev-Conf Cost	850	0	56	794
Dues & Subscriptions	625	0	41	584
Printing & Reproduct	6,557	0	433	6,124
Computer Services	6,982	0	461	6,521
Other Prof Svcs	12,837	0	0	12,837
Supplies	1,446	0	95	1,351
Departmental Total				
Expenditures Per Financial Statement	264,219			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	264,219	0	16,591	247,628
Allocation Step 1				
Inbound - All Others	45,257	0	2,987	42,270
Reallocate Admin Costs		0	0	0
Unallocated Costs	(289,898)	0	0	(289,898)
1st Allocation	19,578	0	19,578	0
Allocation Step 2				
Inbound - All Others	8,053	0	531	7,521
Unallocated Costs	(7,521)	0	0	(7,521)
2nd Allocation	531	0	531	0
Total For TREASURER				
Schedule .3 Total	20,109	0	20,109	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department TREASURER**

Activity - CHECK PROCESS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMPLOYEE BENEFITS	2,074	2.412694	472		472		472
BUILDINGS & GROUNDS	4,183	4.866104	953		953		953
CONTROLLER	1,162	1.351760	265		265		265
HUMAN RESOURCES	512	0.595612	117		117		117
FINANCE	774	0.900398	176		176		176
INFO TECHNOLOGY	623	0.724739	142		142		142
TREASURER	1,476	1.717038	336		336		336
COMMISSIONERS	1,102	1.281962	251		251	8	259
CENTRAL PURCHASING	498	0.579326	113		113	3	117
SHERIFF	3,244	3.773760	739		739	23	762
ELECTIONS	1,179	1.371536	269		269	8	277
VETERANS AFFAIRS	652	0.758475	148		148	5	153
TAX ASSESSMENT	1,219	1.418068	278		278	9	286
TAX CLAIM	1,225	1.425048	279		279	9	288
CYS	7,570	8.806217	1,724		1,724	54	1,778
DRUG & ALCOHOL	1	0.001163	0		0		0
HUMAN SVCS DEVELOP	7,583	8.821340	1,727		1,727	54	1,781
HSD-TRANSPORTATION	3,428	3.987809	781		781	24	805
MH & MR	1	0.001163	0		0		0
CLERK OF COURTS	1,157	1.345944	264		264	8	272
911 COMM CENTER	2,274	2.645355	518		518	16	534
EMA	242	0.281520	55		55	2	57
COUNTY JAIL	8,078	9.397175	1,840		1,840	59	1,899
PUBLIC DEFENDER	764	0.888765	174		174	5	179
CORONER	1,103	1.283125	251		251	8	259
DISTRICT ATTORNEY	1,594	1.854308	363		363	11	374
VOCA	259	0.301296	59		59	2	61
RASA	237	0.275703	54		54	2	56
VOJO	93	0.108187	21		21	1	22
DIST MAGISTRATES	2,959	3.442219	674		674	21	695
ADULT PROBATION	2,192	2.549964	499		499	15	515
COURTS	3,183	3.702799	725		725	22	747
DOMESTIC RELATIONS	1,983	2.306833	452		452	14	466
JUVENILE PROBATION	840	0.977176	191		191	6	197
LAW LIBRARY	43	0.050022	10		10	0	10
PROTHONOTARY	894	1.039994	204		204	6	210
REGISTER & RECORDER	1,001	1.164468	228		228	7	235
G.C.I.D.A.	306	0.355971	70		70	2	72
CONSERVATION	1,143	1.329657	260		260	8	268
PLAN/ECON DEV/REDEV	1,520	1.768223	346		346	11	357
HOUSING	113	0.131453	26		26	1	26
AIRPORT	752	0.874805	171		171	5	177
DAY CAMP	1,216	1.414579	277		277	9	286
FAIRGROUNDS	2,844	3.308439	648		648	20	668
PARKS & POOLS	7,181	8.353691	1,635		1,635	51	1,686
TOURISM	936	1.088853	213		213	7	220
TRAILS	1,408	1.637933	321		321	10	331
LIQUID FUELS	245	0.285010	56		56	2	57
CAP PROJECTS	121	0.140760	28		28	1	28
OTHER	32	0.037226	7		7	0	7
CDBG	743	0.864335	169		169	5	174
Schedule .4 Total for CHECK PROCESS	85,962	100.000000	19,578		19,578	531	20,109

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department TREASURER**

Activity - CHECK PROCESS

Allocation Basis: EXPENSE & REVENUE TRANS & PAYCHECKS BY DEPT
Allocation Source: CONTROLLER & HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department TREASURER**

Receiving Department	Total	CHECK PROCESS
EMPLOYEE BENEFITS	472	472
BUILDINGS & GROUNDS	953	953
CONTROLLER	265	265
HUMAN RESOURCES	117	117
FINANCE	176	176
INFO TECHNOLOGY	142	142
TREASURER	336	336
COMMISSIONERS	259	259
CENTRAL PURCHASING	117	117
SHERIFF	762	762
ELECTIONS	277	277
VETERANS AFFAIRS	153	153
TAX ASSESSMENT	286	286
TAX CLAIM	288	288
CYS	1,778	1,778
DRUG & ALCOHOL	0	0
HUMAN SVCS DEVELOP	1,781	1,781
HSD-TRANSPORTATION	805	805
MH & MR	0	0
CLERK OF COURTS	272	272
911 COMM CENTER	534	534
EMA	57	57
COUNTY JAIL	1,899	1,899
PUBLIC DEFENDER	179	179
CORONER	259	259
DISTRICT ATTORNEY	374	374
VOCA	61	61
RASA	56	56
VOJO	22	22
DIST MAGISTRATES	695	695
ADULT PROBATION	515	515
COURTS	747	747
DOMESTIC RELATIONS	466	466
JUVENILE PROBATION	197	197
LAW LIBRARY	10	10
PROTHONOTARY	210	210
REGISTER & RECORDER	235	235
G.C.I.D.A.	72	72
CONSERVATION	268	268
PLAN/ECON DEV/REDEV	357	357
HOUSING	26	26
AIRPORT	177	177
DAY CAMP	286	286
FAIRGROUNDS	668	668
PARKS & POOLS	1,686	1,686
TOURISM	220	220
TRAILS	331	331
LIQUID FUELS	57	57
CAP PROJECTS	28	28
OTHER	7	7
CDBG	174	174

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department TREASURER**

Receiving Department	Total	CHECK PROCESS
Direct Bill	0	0
Total	20,109	20,109

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department COMMISSIONERS**

The County Commissioners' Office is the central governing body in the County organization. The majority of activities within this department constitutes general government and has been properly disallowed.

However, the Office of the Chief Clerk, including staff support, is allowable. Responsibilities include budget preparation, insurance and benefits administration, and day-to-day operations of the County. Costs associated with countywide administration have been allocated to all departments based on the full-time equivalent employees.

The legal services expenses are located in the Commissioners' Office. This function is allowable for plan purposes and has been allocated directly to the Commissioners for further allocation.

The remaining duties are general government in nature and have been omitted from the plan.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department COMMISSIONERS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	554,632			554,632
Inbound Costs:				
BUILDING DEPRECIATION	2,290		2,290	
INSURANCE	2,123		2,123	
EMPLOYEE BENEFITS	19,010	257	19,267	
BUILDINGS & GROUNDS	36,080	1,534	37,615	
CONTROLLER	4,631	280	4,911	
HUMAN RESOURCES	3,765	177	3,942	
FINANCE	760	56	816	
INFO TECHNOLOGY	5,721	637	6,358	
TREASURER	251	8	259	
COMMISSIONERS		91,020	91,020	
CENTRAL PURCHASING		3,497	3,497	
Total Allocated Additions:	<u>74,632</u>	<u>97,467</u>	<u>172,098</u>	172,098
Total To Be Allocated:	<u>629,264</u>	<u>97,467</u>		<u>726,730</u>

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department COMMISSIONERS**

	Total	G&A	CO-WIDE ADM	LEGAL COUNSEL	GENERAL GOVT**
Wages & Benefits					
Salaries & Wages	279,514	0	91,345	0	188,169
Fringe Benefits	128,919	0	42,131	0	86,788
Other Expense & Cost					
Local Service	1,013	0	331	0	682
Advertising	2,443	0	798	0	1,645
Dues & Subscriptions	15,236	14,990	0	0	246
Printing & Reproduct	5,754	0	1,880	0	3,874
Employee Dev-Conf Cost	10,452	0	3,416	0	7,036
Legal Services	88,295	0	0	88,295	0
Computer Services	20,373	0	6,658	0	13,715
Other Professional Svc	49	0	0	0	49
Supplies	2,017	0	659	0	1,358
Rent Expense	125	0	41	0	84
Postage	43	0	14	0	29
Local Grants - Veterans Day Exps	399	0	0	0	399
Departmental Total					
Expenditures Per Financial Statement	554,632				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	554,632	14,990	147,273	88,295	304,074
Allocation Step 1					
Inbound - All Others	74,632	0	24,390	0	50,242
Reallocate Admin Costs		(14,990)	4,899	0	10,091
Unallocated Costs	(364,407)	0	0	0	(364,407)
1st Allocation	264,856	0	176,561	88,295	0
Allocation Step 2					
Inbound - All Others	97,467	0	31,852	0	65,615
Unallocated Costs	(65,615)	0	0	0	(65,615)
2nd Allocation	31,852	0	31,852	0	0
Total For COMMISSIONERS					
Schedule .3 Total	296,708	0	208,413	88,295	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department COMMISSIONERS**

Activity - CO-WIDE ADM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	4.244875	7,495		7,495		7,495
CONTROLLER	6.25	1.929489	3,407		3,407		3,407
HUMAN RESOURCES	2.25	0.694616	1,226		1,226		1,226
FINANCE	0.50	0.154359	273		273		273
INFO TECHNOLOGY	2.50	0.771796	1,363		1,363		1,363
TREASURER	4.25	1.312052	2,317		2,317		2,317
COMMISSIONERS	5.00	1.543591	2,725		2,725		2,725
CENTRAL PURCHASING	1.00	0.308718	545		545	110	655
SHERIFF	16.75	5.171030	9,130		9,130	1,843	10,973
ELECTIONS	2.25	0.694616	1,226		1,226	248	1,474
VETERANS AFFAIRS	2.00	0.617436	1,090		1,090	220	1,310
TAX ASSESSMENT	5.00	1.543591	2,725		2,725	550	3,276
TAX CLAIM	2.75	0.848975	1,499		1,499	303	1,802
CYS	37.75	11.654112	20,577		20,577	4,155	24,731
HUMAN SVCS DEVELOP	38.00	11.731292	20,713		20,713	4,182	24,895
HSD-TRANSPORTATION	17.25	5.325389	9,403		9,403	1,898	11,301
CLERK OF COURTS	5.75	1.775130	3,134		3,134	633	3,767
911 COMM CENTER	9.50	2.932823	5,178		5,178	1,045	6,224
EMA	1.00	0.308718	545		545	110	655
COUNTY JAIL	39.00	12.040010	21,259		21,259	4,293	25,551
PUBLIC DEFENDER	4.00	1.234873	2,180		2,180	440	2,620
CORONER	4.00	1.234873	2,180		2,180	440	2,620
DISTRICT ATTORNEY	7.95	2.454310	4,333		4,333	875	5,208
VOCA	0.68	0.209928	371		371	75	445
RASA	0.49	0.151272	267		267	54	321
VOJO	0.13	0.040133	71		71	14	85
DIST MAGISTRATES	8.75	2.701284	4,769		4,769	963	5,732
ADULT PROBATION	10.00	3.087182	5,451		5,451	1,101	6,551
COURTS	11.00	3.395900	5,996		5,996	1,211	7,206
DOMESTIC RELATIONS	9.00	2.778464	4,906		4,906	990	5,896
JUVENILE PROBATION	3.00	0.926155	1,635		1,635	330	1,965
PROTHONOTARY	4.25	1.312052	2,317		2,317	468	2,784
REGISTER & RECORDER	5.00	1.543591	2,725		2,725	550	3,276
G.C.I.D.A.	2.75	0.848975	1,499		1,499	303	1,802
CONSERVATION	5.00	1.543591	2,725		2,725	550	3,276
PLAN/ECON DEV/REDEV	7.75	2.392566	4,224		4,224	853	5,077
DAY CAMP	0.25	0.077180	136		136	28	164
FAIRGROUNDS	6.25	1.929489	3,407		3,407	688	4,095
PARKS & POOLS	18.42	5.686589	10,040		10,040	2,027	12,068
TOURISM	1.75	0.540257	954		954	193	1,146
CDBG	1.00	0.308718	545		545	110	655
Schedule .4 Total for CO-WIDE ADM	323.92	100.000000	176,561		176,561	31,852	208,413

Allocation Basis: F/T EQUIVALENT EMPLOYEES BY DEPT
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department COMMISSIONERS**

Activity - LEGAL COUNSEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
COMMISSIONERS	100.00	100.000000	88,295		88,295		88,295
Schedule .4 Total for LEGAL COUNSEL	100.00	100.000000	88,295		88,295	0	88,295

Allocation Basis: DIRECT ALLOC TO COMMISS FOR FURTHER ALLOC
Allocation Source: COMMISSIONERS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department COMMISSIONERS**

Receiving Department	Total	CO-WIDE ADM	LEGAL COUNSEL
BUILDINGS & GROUNDS	7,495	7,495	0
CONTROLLER	3,407	3,407	0
HUMAN RESOURCES	1,226	1,226	0
FINANCE	273	273	0
INFO TECHNOLOGY	1,363	1,363	0
TREASURER	2,317	2,317	0
COMMISSIONERS	91,020	2,725	88,295
CENTRAL PURCHASING	655	655	0
SHERIFF	10,973	10,973	0
ELECTIONS	1,474	1,474	0
VETERANS AFFAIRS	1,310	1,310	0
TAX ASSESSMENT	3,276	3,276	0
TAX CLAIM	1,802	1,802	0
CYS	24,731	24,731	0
HUMAN SVCS DEVELOP	24,895	24,895	0
HSD-TRANSPORTATION	11,301	11,301	0
CLERK OF COURTS	3,767	3,767	0
911 COMM CENTER	6,224	6,224	0
EMA	655	655	0
COUNTY JAIL	25,551	25,551	0
PUBLIC DEFENDER	2,620	2,620	0
CORONER	2,620	2,620	0
DISTRICT ATTORNEY	5,208	5,208	0
VOCA	445	445	0
RASA	321	321	0
VOJO	85	85	0
DIST MAGISTRATES	5,732	5,732	0
ADULT PROBATION	6,551	6,551	0
COURTS	7,206	7,206	0
DOMESTIC RELATIONS	5,896	5,896	0
JUVENILE PROBATION	1,965	1,965	0
PROTHONOTARY	2,784	2,784	0
REGISTER & RECORDER	3,276	3,276	0
G.C.I.D.A.	1,802	1,802	0
CONSERVATION	3,276	3,276	0
PLAN/ECON DEV/REDEV	5,077	5,077	0
DAY CAMP	164	164	0
FAIRGROUNDS	4,095	4,095	0
PARKS & POOLS	12,068	12,068	0
TOURISM	1,146	1,146	0
CDBG	655	655	0
Direct Bill	0	0	0
Total	296,708	208,413	88,295

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department CENTRAL PURCHASING**

The Central Purchasing Department is responsible for processing requisitions from the various County departments, contacting suppliers for price quotations and selecting supplier. The costs related to purchasing have been allocated based on the total number of requisitions, supply orders and encumbrances by department.

Costs associated with supplies and postage has been allocated based on adjusted full-time equivalent employees by user department, excluding directly charged agencies.

Telephone expenses have been allocated based on the number of lines by department, excluding directly charged agencies.

Direct expenses have been identified and allocated to applicable departments based on an invoice analysis.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department CENTRAL PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	161,274			161,274
Inbound Costs:				
BUILDING DEPRECIATION	104		104	
INSURANCE	271		271	
EMPLOYEE BENEFITS	3,579	48	3,628	
BUILDINGS & GROUNDS	1,643	70	1,712	
CONTROLLER	1,850	113	1,963	
HUMAN RESOURCES	958	35	993	
FINANCE	295	16	311	
INFO TECHNOLOGY	817	91	908	
TREASURER	113	3	117	
COMMISSIONERS	545	110	655	
CENTRAL PURCHASING		6,647	6,647	
Total Allocated Additions:	10,177	7,134	17,311	17,311
Total To Be Allocated:	171,451	7,134		178,585

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL PURCHASING**

	Total	G&A	PURCHASING	TELEPHONE	POSTAGE
Wages & Benefits					
Salaries & Wages	46,968	0	46,968	0	0
Fringe Benefits	4,038	0	4,038	0	0
Other Expense & Cost					
Local Service	9,616	0	0	9,616	0
Repairs/Maint	178	0	0	0	0
Printing & Reproduction	0	0	0	0	0
Dues & Subscriptions	0	0	0	0	0
Postage	32,727	0	0	0	32,727
Local Grants	(42)	0	0	(42)	0
Supplies	67,789	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	161,274				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	161,274	0	51,006	9,574	32,727
Allocation Step 1					
Inbound - All Others	10,177	0	10,177	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	171,451	0	61,183	9,574	32,727
Allocation Step 2					
Inbound - All Others	7,134	0	7,134	0	0
2nd Allocation	7,134	0	7,134	0	0
Total For CENTRAL PURCHASING					
Schedule .3 Total	178,585	0	68,317	9,574	32,727

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL PURCHASING**

	SUPPLIES	DIRECT EXPS
<hr/>		
Wages & Benefits		
Salaries & Wages	0	0
Fringe Benefits	0	0
Other Expense & Cost		
Local Service	0	0
Repairs/Maint	0	178
Printing & Reproduction	0	0
Dues & Subscriptions	0	0
Postage	0	0
Local Grants	0	0
Supplies	61,991	5,798
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	61,991	5,976
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	61,991	5,976
Allocation Step 2		
Inbound - All Others	0	0
2nd Allocation	0	0
Total For CENTRAL PURCHASING		
Schedule .3 Total	61,991	5,976

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PURCHASING**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	37	7.974138	4,879		4,879		4,879
CONTROLLER	8	1.724138	1,055		1,055		1,055
HUMAN RESOURCES	9	1.939655	1,187		1,187		1,187
INFO TECHNOLOGY	36	7.758621	4,747		4,747		4,747
TREASURER	8	1.724138	1,055		1,055		1,055
COMMISSIONERS	5	1.077586	659		659		659
CENTRAL PURCHASING	39	8.405172	5,143		5,143		5,143
SHERIFF	20	4.310345	2,637		2,637	443	3,080
ELECTIONS	14	3.017241	1,846		1,846	310	2,156
VETERANS AFFAIRS	9	1.939655	1,187		1,187	199	1,386
TAX ASSESSMENT	15	3.232759	1,978		1,978	332	2,310
TAX CLAIM	4	0.862069	527		527	89	616
CLERK OF COURTS	14	3.017241	1,846		1,846	310	2,156
EMA	6	1.293103	791		791	133	924
COUNTY JAIL	61	13.146554	8,044		8,044	1,352	9,396
PUBLIC DEFENDER	11	2.370690	1,450		1,450	244	1,694
CORONER	1	0.215517	132		132	22	154
DISTRICT ATTORNEY	12	2.586207	1,582		1,582	266	1,848
DIST MAGISTRATES	38	8.189655	5,011		5,011	842	5,853
ADULT PROBATION	11	2.370690	1,450		1,450	244	1,694
COURTS	22	4.741379	2,901		2,901	487	3,388
PROTHONOTARY	9	1.939655	1,187		1,187	199	1,386
REGISTER & RECORDER	10	2.155172	1,319		1,319	222	1,540
PLAN/ECON DEV/REDEV	18	3.879310	2,373		2,373	399	2,772
PARKS & POOLS	37	7.974138	4,879		4,879	820	5,699
TOURISM	2	0.431034	264		264	44	308
CDBG	8	1.724138	1,055		1,055	177	1,232
Schedule .4 Total for PURCHASING	464	100.000000	61,183		61,183	7,134	68,317

Allocation Basis: TOTAL PURCHASING REQS BY DEPT (EX:DC)
Allocation Source: CENTRAL PURCHASING

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PURCHASING**

Activity - TELEPHONE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	5.00	2.631579	252		252		252
CONTROLLER	7.00	3.684211	353		353		353
HUMAN RESOURCES	2.00	1.052632	101		101		101
INFO TECHNOLOGY	4.00	2.105263	202		202		202
TREASURER	5.00	2.631579	252		252		252
COMMISSIONERS	13.00	6.842105	655		655		655
CENTRAL PURCHASING	1.00	0.526316	50		50		50
SHERIFF	15.00	7.894737	756		756		756
ELECTIONS	3.00	1.578947	151		151		151
VETERANS AFFAIRS	6.00	3.157895	302		302		302
TAX ASSESSMENT	7.00	3.684211	353		353		353
TAX CLAIM	4.00	2.105263	202		202		202
CLERK OF COURTS	6.00	3.157895	302		302		302
EMA	6.00	3.157895	302		302		302
COUNTY JAIL	11.00	5.789474	554		554		554
PUBLIC DEFENDER	6.00	3.157895	302		302		302
CORONER	4.00	2.105263	202		202		202
DISTRICT ATTORNEY	10.70	5.631579	539		539		539
VOCA	0.68	0.357895	34		34		34
RASA	0.49	0.257895	25		25		25
VOJO	0.13	0.068421	7		7		7
DIST MAGISTRATES	14.00	7.368421	705		705		705
ADULT PROBATION	10.00	5.263158	504		504		504
JUVENILE PROBATION	3.00	1.578947	151		151		151
PROTHONOTARY	6.00	3.157895	302		302		302
REGISTER & RECORDER	6.00	3.157895	302		302		302
G.C.I.D.A.	1.00	0.526316	50		50		50
PLAN/ECON DEV/REDEV	16.00	8.421050	806		806		806
FAIRGROUNDS	9.00	4.736842	454		454		454
PARKS & POOLS	8.00	4.210526	403		403		403
Schedule .4 Total for TELEPHONE	190.00	100.000000	9,574		9,574	0	9,574

Allocation Basis: # OF TELEPHONE LINES BY DEPT (EX:DC)

Allocation Source: FINANCE

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PURCHASING**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	6.245174	2,044		2,044		2,044
CONTROLLER	6.25	2.838716	929		929		929
HUMAN RESOURCES	2.25	1.021938	334		334		334
FINANCE	0.50	0.227097	74		74		74
INFO TECHNOLOGY	2.50	1.135486	372		372		372
TREASURER	4.25	1.930327	632		632		632
COMMISSIONERS	5.00	2.270972	743		743		743
CENTRAL PURCHASING	1.00	0.454194	149		149		149
SHERIFF	16.75	7.607758	2,490		2,490		2,490
ELECTIONS	2.25	1.021938	334		334		334
VETERANS AFFAIRS	2.00	0.908389	297		297		297
TAX ASSESSMENT	5.00	2.270972	743		743		743
TAX CLAIM	2.75	1.249035	409		409		409
CLERK OF COURTS	5.75	2.611618	855		855		855
911 COMM CENTER	9.50	4.314848	1,412		1,412		1,412
EMA	1.00	0.454194	149		149		149
COUNTY JAIL	39.00	17.713587	5,797		5,797		5,797
PUBLIC DEFENDER	4.00	1.816778	595		595		595
CORONER	4.00	1.816778	595		595		595
DISTRICT ATTORNEY	7.95	3.610846	1,182		1,182		1,182
VOCA	0.68	0.308852	101		101		101
RASA	0.49	0.222555	73		73		73
VOJO	0.13	0.059045	19		19		19
DIST MAGISTRATES	8.75	3.974202	1,301		1,301		1,301
ADULT PROBATION	10.00	4.541945	1,486		1,486		1,486
COURTS	11.00	4.996139	1,635		1,635		1,635
JUVENILE PROBATION	3.00	1.362583	446		446		446
PROTHONOTARY	4.25	1.930327	632		632		632
REGISTER & RECORDER	5.00	2.270972	743		743		743
G.C.I.D.A.	2.75	1.249035	409		409		409
CONSERVATION	5.00	2.270972	743		743		743
PLAN/ECON DEV/REDEV	7.75	3.520007	1,152		1,152		1,152
DAY CAMP	0.25	0.113549	37		37		37
FAIRGROUNDS	6.25	2.838716	929		929		929
PARKS & POOLS	18.42	8.366262	2,738		2,738		2,738
CDBG	1.00	0.454194	149		149		149
Schedule .4 Total for POSTAGE	220.17	100.000000	32,727		32,727	0	32,727

Allocation Basis: F/T EMPLOYEES BY DEPT (EX:DC)
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PURCHASING**

Activity - SUPPLIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
BUILDINGS & GROUNDS	13.75	6.338742	3,929		3,929		3,929
CONTROLLER	6.25	2.881247	1,786		1,786		1,786
HUMAN RESOURCES	2.25	1.037249	643		643		643
FINANCE	0.50	0.230500	143		143		143
INFO TECHNOLOGY	2.50	1.152499	714		714		714
TREASURER	4.25	1.959248	1,215		1,215		1,215
COMMISSIONERS	5.00	2.304997	1,429		1,429		1,429
CENTRAL PURCHASING	1.00	0.460999	286		286		286
SHERIFF	16.75	7.721741	4,787		4,787		4,787
ELECTIONS	2.25	1.037249	643		643		643
VETERANS AFFAIRS	2.00	0.921999	572		572		572
TAX ASSESSMENT	5.00	2.304997	1,429		1,429		1,429
TAX CLAIM	2.75	1.267748	786		786		786
CLERK OF COURTS	5.75	2.650747	1,643		1,643		1,643
911 COMM CENTER	9.50	4.379495	2,715		2,715		2,715
EMA	1.00	0.460999	286		286		286
COUNTY JAIL	39.00	17.978977	11,145		11,145		11,145
PUBLIC DEFENDER	4.00	1.843998	1,143		1,143		1,143
CORONER	4.00	1.843998	1,143		1,143		1,143
DISTRICT ATTORNEY	7.95	3.664946	2,272		2,272		2,272
VOCA	0.68	0.313480	194		194		194
RASA	0.49	0.225890	140		140		140
VOJO	0.13	0.059930	37		37		37
DIST MAGISTRATES	8.75	4.033745	2,501		2,501		2,501
ADULT PROBATION	10.00	4.609994	2,858		2,858		2,858
COURTS	11.00	5.070994	3,144		3,144		3,144
JUVENILE PROBATION	3.00	1.382998	857		857		857
PROTHONOTARY	4.25	1.959248	1,215		1,215		1,215
REGISTER & RECORDER	5.00	2.304997	1,429		1,429		1,429
G.C.I.D.A.	2.75	1.267748	786		786		786
PLAN/ECON DEV/REDEV	7.75	3.572746	2,215		2,215		2,215
DAY CAMP	0.25	0.115250	71		71		71
FAIRGROUNDS	6.25	2.881247	1,786		1,786		1,786
PARKS & POOLS	18.42	8.491610	5,264		5,264		5,264
TOURISM	1.75	0.806749	500		500		500
CDBG	1.00	0.460999	286		286		286
Schedule .4 Total for SUPPLIES	216.92	100.000000	61,991		61,991	0	61,991

Allocation Basis: F/T EMPLOYEES BY DEPT (EX:DC)
Allocation Source: HUMAN RESOURCES

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PURCHASING**

Activity - DIRECT EXPS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CONTROLLER	34.51	0.577502	35		35		35
TREASURER	531.50	8.894296	532		532		532
COMMISSIONERS	10.99	0.183910	11		11		11
CENTRAL PURCHASING	1,020.00	17.069016	1,020		1,020		1,020
SHERIFF	160.25	2.681676	160		160		160
ELECTIONS	119.06	1.992389	119		119		119
VETERANS AFFAIRS	135.33	2.264657	135		135		135
TAX ASSESSMENT	85.75	1.434969	86		86		86
TAX CLAIM	178.00	2.978711	178		178		178
CLERK OF COURTS	95.65	1.600639	96		96		96
EMA	6.96	0.116471	7		7		7
COUNTY JAIL	253.00	4.233785	253		253		253
PUBLIC DEFENDER	204.63	3.424346	205		205		205
DISTRICT ATTORNEY	374.62	6.269014	375		375		375
DIST MAGISTRATES	656.50	10.986087	657		657		657
ADULT PROBATION	51.66	0.864495	52		52		52
COURTS	155.27	2.598339	155		155		155
JUVENILE PROBATION	51.66	0.864495	52		52		52
PROTHONOTARY	70.64	1.182113	71		71		71
REGISTER & RECORDER	1,277.58	21.379445	1,278		1,278		1,278
PLAN/ECON DEV/REDEV	252.45	4.224581	252		252		252
PARKS & POOLS	220.40	3.688246	220		220		220
CDBG	29.33	0.490818	29		29		29
Schedule .4 Total for DIRECT EXPS	5,975.74	100.000000	5,976		5,976	0	5,976

Allocation Basis: DIRECT ALLOCATION TO APPLICABLE DEPTS
Allocation Source: INVOICE ANALYSIS

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department CENTRAL PURCHASING**

Receiving Department	Total	PURCHASING	TELEPHONE	POSTAGE	SUPPLIES
BUILDINGS & GROUNDS	11,104	4,879	252	2,044	3,929
CONTROLLER	4,157	1,055	353	929	1,786
HUMAN RESOURCES	2,265	1,187	101	334	643
FINANCE	217	0	0	74	143
INFO TECHNOLOGY	6,035	4,747	202	372	714
TREASURER	3,685	1,055	252	632	1,215
COMMISSIONERS	3,497	659	655	743	1,429
CENTRAL PURCHASING	6,647	5,143	50	149	286
SHERIFF	11,273	3,080	756	2,490	4,787
ELECTIONS	3,404	2,156	151	334	643
VETERANS AFFAIRS	2,693	1,386	302	297	572
TAX ASSESSMENT	4,921	2,310	353	743	1,429
TAX CLAIM	2,190	616	202	409	786
CLERK OF COURTS	5,052	2,156	302	855	1,643
911 COMM CENTER	4,127	0	0	1,412	2,715
EMA	1,668	924	302	149	286
COUNTY JAIL	27,146	9,396	554	5,797	11,145
PUBLIC DEFENDER	3,939	1,694	302	595	1,143
CORONER	2,093	154	202	595	1,143
DISTRICT ATTORNEY	6,216	1,848	539	1,182	2,272
VOCA	330	0	34	101	194
RASA	238	0	25	73	140
VOJO	63	0	7	19	37
DIST MAGISTRATES	11,016	5,853	705	1,301	2,501
ADULT PROBATION	6,594	1,694	504	1,486	2,858
COURTS	8,322	3,388	0	1,635	3,144
JUVENILE PROBATION	1,506	0	151	446	857
PROTHONOTARY	3,605	1,386	302	632	1,215
REGISTER & RECORDER	5,292	1,540	302	743	1,429
G.C.I.D.A.	1,245	0	50	409	786
CONSERVATION	743	0	0	743	0
PLAN/ECON DEV/REDEV	7,198	2,772	806	1,152	2,215
DAY CAMP	109	0	0	37	71
FAIRGROUNDS	3,169	0	454	929	1,786
PARKS & POOLS	14,324	5,699	403	2,738	5,264
TOURISM	808	308	0	0	500
CDBG	1,696	1,232	0	149	286
Direct Bill	0	0	0	0	0
Total	178,585	68,317	9,574	32,727	61,991

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department CENTRAL PURCHASING**

Receiving Department	DIRECT EXPS
BUILDINGS & GROUNDS	0
CONTROLLER	35
HUMAN RESOURCES	0
FINANCE	0
INFO TECHNOLOGY	0
TREASURER	532
COMMISSIONERS	11
CENTRAL PURCHASING	1,020
SHERIFF	160
ELECTIONS	119
VETERANS AFFAIRS	135
TAX ASSESSMENT	86
TAX CLAIM	178
CLERK OF COURTS	96
911 COMM CENTER	0
EMA	7
COUNTY JAIL	253
PUBLIC DEFENDER	205
CORONER	0
DISTRICT ATTORNEY	375
VOCA	0
RASA	0
VOJO	0
DIST MAGISTRATES	657
ADULT PROBATION	52
COURTS	155
JUVENILE PROBATION	52
PROTHONOTARY	71
REGISTER & RECORDER	1,278
G.C.I.D.A.	0
CONSERVATION	0
PLAN/ECON DEV/REDEV	252
DAY CAMP	0
FAIRGROUNDS	0
PARKS & POOLS	220
TOURISM	0
CDBG	29
Direct Bill	0
Total	5,976

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department SHERIFF**

The Greene County Sheriff's Department has established security for the Fort Jackson Building. All people entering the building must enter through the maintenance and security point. Costs associated with the building security have been allocated based on the square footage of the building in 2022.

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department SHERIFF**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	959,139			959,139
Deductions:				
Capital Outlay	-27,304			
Total Deductions:	-27,304			-27,304
Inbound Costs:				
BUILDING DEPRECIATION	20,640		20,640	
EQUIPMENT DEPRECIATION	1,557		1,557	
INSURANCE	30,128		30,128	
EMPLOYEE BENEFITS	62,548	845	63,393	
BUILDINGS & GROUNDS	31,282	1,376	32,658	
CONTROLLER	16,758	995	17,753	
HUMAN RESOURCES	15,706	592	16,298	
FINANCE	1,753	98	1,850	
INFO TECHNOLOGY	16,345	1,821	18,166	
TREASURER	739	23	762	
COMMISSIONERS	9,130	1,843	10,973	
CENTRAL PURCHASING	10,830	443	11,273	
Total Allocated Additions:	217,415	8,035	225,450	225,450
Total To Be Allocated:	1,149,250	8,035		1,157,285

Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department SHERIFF

	Total	G&A	FORT JACKSON SECURITY	OTHER SHERIFF**
Wages & Benefits				
Salaries & Wages	617,210	89,310	32,527	495,373
Fringe Benefits	273,545	39,582	14,416	219,547
Other Expense & Cost				
Rent Expense	360	52	19	289
Local Service	1,870	271	99	1,500
*Capital Outlay	27,304	0	0	0
Repairs & Maint	1,762	255	93	1,414
Dues & Subscriptions	750	109	40	601
Printing & Reproduct	2,398	347	126	1,925
Employee Development-Conf	4,006	580	211	3,215
Computer Services	874	126	46	702
Medical Services	601	87	32	482
Other Professional Svc	13,683	1,980	721	10,982
Supplies	14,776	2,138	779	11,859
Departmental Total				
Expenditures Per Financial Statement	959,139			
Deductions				
*Total Disallowed Costs	(27,304)	0	0	0
Functional Cost	931,835	134,837	49,109	747,889
Allocation Step 1				
Inbound - All Others	217,415	0	13,396	204,019
Reallocate Admin Costs		(134,837)	8,306	126,531
Unallocated Costs	(1,078,439)	0	0	(1,078,439)
1st Allocation	70,811	0	70,811	0
Allocation Step 2				
Inbound - All Others	8,035	0	495	7,540
Unallocated Costs	(7,540)	0	0	(7,540)
2nd Allocation	495	0	495	0
Total For SHERIFF				
Schedule .3 Total	71,306	0	71,306	0

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department SHERIFF**

Activity - FORT JACKSON SECURITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CYS-MLR	12,773	45.389289	32,141		32,141	225	32,365
HUMAN SVCS DEVELOP	7,400	26.296152	18,621		18,621	130	18,751
CLERK OF COURTS	567	2.014854	1,427		1,427	10	1,437
DISTRICT ATTORNEY	128	0.454852	322		322	2	324
ADULT PROBATION	1,500	5.330301	3,774		3,774	26	3,801
DOMESTIC RELATIONS	2,252	8.002559	5,667		5,667	40	5,706
JUVENILE PROBATION	1,500	5.330301	3,774		3,774	26	3,801
PROTHONOTARY	1,014	3.603283	2,552		2,552	18	2,569
REGISTER & RECORDER	374	1.329022	941		941	7	948
TOURISM	633	2.249387	1,593		1,593	11	1,604
Schedule .4 Total for FORT JACKSON SECURITY	28,141	100.000000	70,811		70,811	495	71,306

Allocation Basis: NET USABLE SQ FT OCCUPIED BY DEPT
Allocation Source: MAINTENANCE FLOOR PLAN

**Greene County, Pennsylvania
County-wide Cost Allocation Plan
For The Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department SHERIFF**

Receiving Department	Total	FORT JACKSON SECURITY
CYS-MLR	32,365	32,365
HUMAN SVCS DEVELOP	18,751	18,751
CLERK OF COURTS	1,437	1,437
DISTRICT ATTORNEY	324	324
ADULT PROBATION	3,801	3,801
DOMESTIC RELATIONS	5,706	5,706
JUVENILE PROBATION	3,801	3,801
PROTHONOTARY	2,569	2,569
REGISTER & RECORDER	948	948
TOURISM	1,604	1,604
 Direct Bill	 0	 0
 Total	 <u>71,306</u>	 <u>71,306</u>

Section D: Supplemental Data

**GREENE COUNTY, PENNSYLVANIA
2024 PROPOSED INDIRECT COSTS
BASED ON 2022 ACTUAL COSTS**

DOMESTIC RELATIONS

	<u>Total</u>
(A) Total 2022 Actual Costs	\$ 65,979
(B) Total 2020 Actual Costs (Billed in 2022)	<u>73,077</u>
Roll-Forward Adjustment (A) - (B)	<u>\$ (7,098)</u>
Total 2022 Actual Costs	\$ 65,979
Roll-Forward Adjustment +/-	<u>(7,098)</u>
Total Proposed Costs - 2024	<u>\$ 58,880</u>
Claimable Monthly - 2024	<u>\$ 4,906.69</u>

**GREENE COUNTY, PENNSYLVANIA
SUMMARY OF 2022 ACTUAL COSTS**

DOMESTIC RELATIONS

Central Service Departments

Building Depreciation	\$	7,541
Equipment Depreciation		-
Insurance		2,383
Employee Benefits		-
Buildings & Grounds		23,191
Controller		13,397
Human Resources		5,865
Finance		625
Information Technology		908
Treasurer		466
Commissioners		5,896
Central Purchasing		-
Sheriff - Security		5,706
		<hr/>
Total Allocated Costs	\$	<u><u>65,979</u></u>

**GREENE COUNTY, PENNSYLVANIA
SUMMARY OF 2024 INDIRECT COSTS
BASED ON 2022 ACTUAL COSTS**

CHILDREN AND YOUTH SERVICES

<u>Central Service Departments</u>	<u>Administrative</u>	<u>Occupancy Related</u>
Building Depreciation	\$ -	\$ 42,772
Equipment Depreciation	-	-
Insurance	11,018	1,638
Employee Benefits	-	-
Building & Grounds	-	131,536
Controller	38,725	-
Human Resources	24,598	-
Finance	970	-
Information Technology	40,413	-
Treasurer	1,778	-
Commissioners	24,731	-
Central Purchasing	-	-
Sheriff - Security	-	32,365
	<hr/>	<hr/>
Total Administrative Costs	<u>\$ 142,233</u>	
		<hr/>
Total Occupancy Related Costs		<u>\$ 208,311</u>

**GREENE COUNTY, PENNSYLVANIA
SUMMARY OF 2024 INDIRECT COSTS
BASED ON 2022 ACTUAL COSTS**

HUMAN SERVICES DEVELOPMENT

Central Service Departments

Building Depreciation	\$	26,174
Equipment Depreciation		-
Insurance		11,454
Employee Benefits		-
Buildings & Grounds		86,306
Controller		37,769
Human Resources		24,761
Finance		2,051
Information Technology		49,956
Treasurer		1,781
Commissioners		24,895
Central Purchasing		-
Sheriff - Security		18,751
		<hr/>
Total Allocated Costs	\$	<u><u>283,898</u></u>

**GREENE COUNTY, PENNSYLVANIA
SUMMARY OF 2024 INDIRECT COSTS
BASED ON 2022 ACTUAL COSTS**

HUMAN SERVICES - TRANSPORTATION

Central Service Departments

Building Depreciation	\$	-
Equipment Depreciation		-
Insurance		7,878
Employee Benefits		-
Buildings & Grounds		14,306
Controller		25,069
Human Resources		11,240
Finance		728
Information Technology		14,533
Treasurer		805
Commissioners		11,301
Central Purchasing		-
Sheriff - Security		-
		<hr/>
Total Allocated Costs	\$	<u>85,860</u>

**GREENE COUNTY, PENNSYLVANIA
SUMMARY OF ACTUAL INDIRECT COSTS
FOR THE PERIOD ENDED DECEMBER 31, 2022**

JUVENILE PROBATION

Central Service Departments

Building Depreciation	\$	5,023
Equipment Depreciation		-
Insurance		6,577
Employee Benefits		7,325
Buildings & Grounds		15,447
Controller		3,477
Human Resources		2,980
Finance		475
Information Technology		6,358
Treasurer		197
Commissioners		1,965
Central Purchasing		1,506
Sheriff - Security		3,801
		<hr/>
Total Actual Indirect Costs	\$	<u><u>55,131</u></u>

**GREENE COUNTY, PENNSYLVANIA
SUMMARY OF ACTUAL INDIRECT COSTS
FOR THE PERIOD ENDED DECEMBER 31, 2022**

LIQUID FUELS

Central Service Departments

Building Depreciation	\$	-
Equipment Depreciation		-
Insurance		1,636
Employee Benefits		-
Buildings & Grounds		-
Controller		9,656
Human Resources		-
Finance		185
Information Technology		-
Treasurer		57
Commissioners		-
Central Purchasing		-
Sheriff - Security		-
		<hr/>
Total Actual Indirect Costs	\$	<u>11,534</u>

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