

Debra Brown



From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Wednesday, December 1, 2021 4:00 PM
To: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: FW: Draft

Good afternoon – Just wanted to let you know that I have reached out to Mike from Susquehanna regarding the County's 2020 audit and wrapping up as soon as possible. I'll let you know once I hear something.

Thanks,

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com

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WESSEL & COMPANY
ACCOUNTANTS & ADVISORS

From: Michael V. Lamb
Sent: Tuesday, November 30, 2021 12:18 PM
To: Mike Samson <msamson@susacs.com>
Cc: Cara M. Ferrante <cferrante@wesselcpa.com>
Subject: RE: Draft

Hi Mike,



Hope you had a nice holiday. I'm following up to see when we can come up with a timeline to get the 2020 audit wrapped up? The Commissioners inquired of this a few weeks back and I told them there has been no movement since the drafts were provided in September.

I had hoped to have this done before year-end, but that doesn't seem likely. Please provide me an updated timeline on your end as soon as possible.

Thanks,

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com

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From: Mike Samson <msamson@susacs.com>
Sent: Monday, October 11, 2021 7:28 PM
To: Michael V. Lamb <MLamb@wesselcpa.com>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: RE: Draft

Hi Mike,

Sorry I didn't get back to you sooner but I took a couple of days off.

I will try to work on the list of open items this week.

Barry has been on vacation for a couple of weeks and is back tomorrow. So, I am sure he ~~has~~ reviewed the draft yet.

Mike

From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Friday, October 8, 2021 1:43 PM
To: Mike Samson <msamson@susacs.com>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: RE: Draft

Hi Mike,

Just wanted to check in to see if there's any updates on information that is pending? I'll plan to check in every other week. We will likely wait until we have all pending items until we put any additional time to the audit to maximize efficiency on our end.

Also, has there been any questions from your or from the Commissioners on the draft?



Have a great weekend,

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | ~~XXXXXXXXXX~~ (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com

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mlamb@wesselcpa.com | www.wesselcpa.com

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ACCOUNTANTS & ADVISORS

From: Mike Samson <msamson@susacs.com>
Sent: Monday, September 27, 2021 11:58 AM
To: Michael V. Lamb <MLamb@wesselcpa.com>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: Draft

Hi Mike,

Hope you had an enjoyable weekend. Just checking in about the draft. I have to forward it to DAC today to upload to the MSRB website. When do you think it will be ready?

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

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From: Mike Samson <msamson@susacs.com>
Sent: Monday, September 27, 2021 12:12 PM
To: Michael V. Lamb <MLamb@wesselcpa.com>
Subject: RE: Draft

I will add that to the list. Tracey is back today but I am in the middle of budget meetings this week. Hopefully next week, I can get back to the list.

Mike

From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Monday, September 27, 2021 12:03 PM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Draft

No problem. I think we are close. Also, we haven't received the GASB 84 income statement activity yet. I forgot to add that to the list, but I know that Tracy was working on it.

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com

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From: Mike Samson <msamson@susacs.com>
Sent: Monday, September 27, 2021 12:02 PM
To: Michael V. Lamb <MLamb@wesselcpa.com>
Subject: RE: Draft

Great minds think alike.

Thanks Mike. I appreciate it. I know it is difficult as items are sent to you piecemeal.

From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Monday, September 27, 2021 12:00 PM
To: Mike Samson <msamson@susacs.com>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: RE: Draft

Just sent

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522

Debra Brown



From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Wednesday, December 1, 2021 5:23 PM
To: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Cc: Cara M. Ferrante
Subject: FW: Bedford County 2020 Audit Draft and Status
Attachments: Bedford County - Pending Items for Audit 9-27-21.pdf

For clarification - Attached is the pending list of items needed from Susquehanna in order to wrapup the 2020 County Audit. Appreciate your effort in relaying to Susquehanna.

Thanks,

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
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mlamb@wesselcpa.com | www.wesselcpa.com

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WESSEL & COMPANY
ACCOUNTANTS & ADVISORS



From: Michael V. Lamb
Sent: Monday, November 8, 2021 11:38 AM
To: 'cdallara@bedfordcountypa.org' <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>
Subject: FW: Bedford County 2020 Audit Draft and Status

Good morning – Below is the email that was sent when we provided the Draft Report (attached). Also the pending list that is attached is still current since we have not received any additional information.

We'd like to finalize everything before year-end at the latest. Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
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mlamb@wesselcpa.com | www.wesselcpa.com

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WESSEL & COMPANY
ACCOUNTANTS & ADVISORS

From: Michael V. Lamb

Sent: Monday, September 27, 2021 11:59 AM

To: Mike Samson <msamson@susacs.com>

Cc: 'cdallara@bedfordcountypa.org' <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Cara M. Ferrante <cferrante@wesselcpa.com>

Subject: Bedford County 2020 Audit Draft and Status



Good morning,

Attached is a draft of the audit as things stand right now. We have also enclosed a list of the items that we are still pending and/or working through. Once the pending items are provided, we'd anticipate being able to have a final report in two weeks and can then schedule an exit conference with the group.

If you have any questions, please reach out. Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
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mlamb@wesselcpa.com | www.wesselcpa.com

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Bedford County
 2020 Audit Punchlist of Pending Items
 As of September 27, 2021

WP Ref	Item	Provided By	Status
302-4	Minutes 2021 Minutes (April-Sept)	Commissioners Office	Pending as of 9/27/21
046-1	Accruals Accrued Vacation Support for 18 EE	Mike Samson	Requested by Brennan
GF 10	Revenue Reconciliation To State Confirm & SEFA	Mike Samson	Pending as of 9/27/21
80	Fixed Assets Invoices Requested	Tracey/Linda	Some have been provided
RF	Deferred Comp 457 2020 Statement	Mike Samson	Pending as of 9/27/21
RF	Complete Benefits Testing	Wessel	In progress
GF	Revenue C&Y Revenue needs reconciled - Pending reports from Stacie Donaldson	Wessel	In progress
GF	Revenue Pass Through Revenue needs booked -CCA/PSI	Wessel	In progress
Disclosure Items:	2007 Note Activity - Needs Verified from Bank Statements to determine whether it was booked	Mike Samson	Pending as of 9/27/21
	Bedford-Somerset Developmental & Behavioral Health Services 2020 Audit	Mike Samson	Pending as of 9/27/21
	Lease Schedule Reconciliation	Wessel/Mike Samson	In progress

Debra Brown

From: Tracey Snyder
Sent: Thursday, December 2, 2021 10:01 AM
To: Commissioners
Subject: FW: 2020 Audit

*Tracey Snyder, Assistant Director of Finance
200 South Juliana Street ~ Suite 302
Bedford, PA 15522
tsnyder@bedfordcountypa.org
Phone: 814-624-2610
Fax: 814-623-0991*

From: Macionsky, Michael <MacionskyM@fnb-corp.com>
Sent: Thursday, December 2, 2021 9:59 AM
To: Mike Samson <msamson@susacs.com>
Cc: Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: FW: 2020 Audit

Mike,

Good morning. I wanted to follow up on our conversation below and check on the progress of the FYE 2020 audit.

Hopefully budget planning is going well also. We are here to help if the County will be issuing an RFP for the 2022 TAN.

Hope you had a nice Thanksgiving.

Thank you,
Mike

Michael J. Macionsky
AVP, Business Banker
Commercial Banking
First National Bank
124 S. Juliana Street
Bedford, PA 15522
814-623-2794 office
[REDACTED] cell
814-623-2103 fax
macionskym@fnb-corp.com

From: Macionsky, Michael
Sent: Thursday, October 21, 2021 2:29 PM
To: Mike Samson <msamson@susacs.com>
Cc: Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: RE: 2020 Audit

Hi Mike,

Thanks for sharing the draft audit with me. We met earlier this spring at the meeting with the Commissioners and Joyce Hohman (Treasury Management Rep at FNB). Appreciate your help and I look forward to working with you.

Thank you,
Mike

Michael J. Macionsky
AVP, Business Banker
Commercial Banking
First National Bank
124 S. Juliana Street
Bedford, PA 15522
814-623-2794 office
[REDACTED] cell
814-623-2103 fax
macionskym@fnb-corp.com

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, October 21, 2021 1:48 PM
To: Macionsky, Michael <MacionskyM@fnb-corp.com>
Cc: Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: FW: 2020 Audit

WARNING - External email; exercise caution when opening attachments or clicking any links.

Hi Mike,

My name is Mike Samson and I am the outsourced finance director for the county. Tracey forwarded your e-mail to me. The 2020 audit is not issued at this time as we still owe a couple of items to Wessel. I attached a draft of the audit report we received from Wessel as of the end of September. Once the report is finalized, I will forward a copy of the report to you.

We are currently working through the 2022 budget and will be discussing the 2022 TAN also. We will certainly keep your bank in mind if the county decides to issue a 2022 TAN.

If you need anything else, just let me know.

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

From: Tracey Snyder <tsnyder@bedfordcountypa.org>
Sent: Thursday, October 21, 2021 10:41 AM
To: Mike Samson <msamson@susacs.com>
Subject: FW: 2020 Audit

*Tracey Snyder, Assistant Director of Finance
200 South Juliana Street ~ Suite 302
Bedford, PA 15522
Email: tsnyder@bedfordcountypa.org
Phone: 814-623-4807 ext 2610
Fax: 814-623-0991*



From: Macionsky, Michael <MacionskyM@fnb-corp.com>
Sent: Wednesday, October 20, 2021 2:50 PM
To: Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: 2020 Audit

Hi Tracey,

It is that time of year again when we are completing the annual review of the Bedford County relationship. Would you please provide the 2020 Audit at your earliest convenience?

In years past, Mike would email the audit directly to me. However, I can reach out to Wessel and request the audit while CC'ing you on the email or stop by your office to pick it up. Please let me know what you prefer.

Also, I know it is a little early but do you know if the County will be requesting bids for a TAN in 2022? I hope you are well and I look forward to hearing from you.

Thank you,
Mike

Michael J. Macionsky
AVP, Business Banker
Commercial Banking
First National Bank
124 S. Juliana Street
Bedford, PA 15522
814-623-2794 office
[REDACTED] cell
814-623-2103 fax

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Bedford County
 2020 Audit Punchlist of Pending Items
 As of September 27, 2021

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	Bedford-Somerset Developmental & Behavioral Health Services 2020 Audit	Mike Samson	Pending as of 9/27/21
	Lease Schedule Reconciliation	Wessel/Mike Samson	In progress

Debra Brown

From: Tracey Snyder
Sent: Thursday, December 2, 2021 2:03 PM
To: Commissioner Dallara
Subject: RE: Bedford County 2020 Audit Draft and Status

Mike Samson called he said to call him on his cell phone at 3pm if that is okay with you. He is working on emails from home and will be in his office out there tomorrow. I was able to find all the fixed asset that Mike Lamb requested and am in the process of emailing it to him.

Thanks,

*Tracey Snyder, Assistant Director of Finance
200 South Juliana Street ~ Suite 302
Bedford, PA 15522
tsnyder@bedfordcountypa.org
Phone: 814-624-2610
Fax: 814-623-0991*

From: Commissioner Dallara <cdallara@bedfordcountypa.org>
Sent: Thursday, December 2, 2021 10:32 AM
To: Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: Fwd: Bedford County 2020 Audit Draft and Status

Please review, I'll be over shortly

Sent from my iPhone

Begin forwarded message:

From: "Michael V. Lamb" <MLamb@wesselcpa.com>
Date: December 1, 2021 at 5:22:40 PM EST
To: Commissioner Dallara <cdallara@bedfordcountypa.org>, Commissioner Frederick <CFrederick@bedfordcountypa.org>, Commissioner Baughman <dbaughman@bedfordcountypa.org>
Cc: "Cara M. Ferrante" <CFerrante@wesselcpa.com>
Subject: FW: Bedford County 2020 Audit Draft and Status

For clarification - Attached is the pending list of items needed from Susquehanna in order to wrapup the 2020 County Audit. Appreciate your effort in relaying to Susquehanna.

Thanks,

Mike

Michael Lamb, CPA, CGFM, Shareholder
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814.623.1403 | (Cell)

mlamb@wesselcpa.com | www.wesselcpa.com

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From: Michael V. Lamb

Sent: Monday, November 8, 2021 11:38 AM

To: 'cdallara@bedfordcountypa.org' <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>

Subject: FW: Bedford County 2020 Audit Draft and Status

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From: Michael V. Lamb

Sent: Monday, September 27, 2021 11:59 AM

To: Mike Samson <msamson@susacs.com>

Cc: 'cdallara@bedfordcountypa.org' <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Cara M. Ferrante <cferrante@wesselcpa.com>

Subject: Bedford County 2020 Audit Draft and Status

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If you have any questions, please reach out. Thanks!

Mike

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Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, December 7, 2021 10:35 AM
To: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: Tax Collector Bond

Commissioners,

I talked to Mary about the Tax Collector Bond. She said we would need somebody to submit a petition to the Judge to approve the proposed bonded amounts. Can we have Dean Crabtree prepare the petition to submit to the Judge?

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, December 7, 2021 4:13 PM
To: Koontz & Crabtree law office
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: RE: Tax Collector Bond
Attachments: Tax collectors' Bond 2022-2025.xls

Hi Dean,

Would you be able to prepare a petition to present to the court to approve the amounts the tax collectors would have to be bonded for? The County will require a bond for 28% of the total charged to the tax collector (same as in prior years).

Thank You

Mike

From: Koontz & Crabtree law office <dcrabtree.kclaw@comcast.net>
Sent: Friday, December 3, 2021 12:01 PM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Tax Collector Bond

Hi Mike: Attached is a copy of the statute dealing with tax collectors' bonding. There are two options: each tax collector gets his/her own bond or the county bids a joint bond to cover all tax collectors. In either case the amount would be equal to the anticipated amount of taxes to be collected and would need to be approved by the court. I don't recall ever being involved in the bonding of the tax collectors. Dean

Dean A. Crabtree, Esq.
Koontz & Crabtree
130 W. Penn Street
Bedford, PA 15522
Phone: (814) 623- 5114
Fax: (814) 623-5116

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From: Mike Samson [<mailto:msamson@susacs.com>]
Sent: Friday, December 03, 2021 11:06 AM
To: Dean Crabtree, Esq./Bedford County solicitor
Subject: Tax Collector Bond

Hi Dean,

Hope everything is going well. I just wanted to ask you about tax collector's bonds. I was talking with Kevin Claycomb from Claycomb-Dietz Insurance Agency. He stated every 4 years the county provides a schedule of the amount of the bond for each tax collector to the Judge. The Judge then issues an order to set the amount of the bond for the next four years. Are you familiar with this process or have you been involved in prior years?

I talked with Mary Wilt and she said no one in the Courts remembers doing this in prior years. Any help would be appreciated.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Municipality 2022-2025	Total Assessed Value	County Face	Municipal Face	School Face	Total	Bond Amount
Bedford Boro	178,601,150	665,289	750,125	1,824,411	3,239,825	907,151
Bedford Twp	522,690,531	1,947,022	209,076	5,339,284	7,495,382	2,098,707
Bloomfield Twp	68,798,270	256,274	9,632	601,985	867,890	243,009
Broad Top Twp	71,403,099	265,977	0	812,567	1,078,544	301,992
Coaldale Boro	2,338,397	8,711	2,119	26,611	37,440	10,483
Colerain Twp	87,598,190	326,303	15,312	894,816	1,236,431	346,201
Cumberland Valley Twp	104,277,233	388,433	8,436	1,065,192	1,462,061	409,377
Everett Boro	69,185,419	257,716	444,099	803,430	1,505,245	421,468
Harrison Twp	67,450,410	251,253	28,329	689,006	968,588	271,205
Hopewell boro	5,585,300	20,805	13,405	48,871	83,081	23,263
Hopewell Twp	106,527,470	396,815	47,618	932,115	1,376,548	385,433
Hyndman Boro	29,264,720	109,011	79,454	298,939	487,404	136,473
Juniata Twp	81,026,732	301,825	14,585	718,221	1,034,630	289,696
Kimmel Twp	81,549,410	303,772	9,900	839,143	1,152,815	322,788
King Twp	68,119,070	253,744	10,763	603,807	868,314	243,128
Liberty Twp	72,671,770	270,702	19,113	827,005	1,116,820	312,710
Lincoln Twp	24,869,720	92,640	24,870	217,610	335,119	93,833
Londonderry Twp	96,878,480	360,872	26,613	989,614	1,377,099	385,588
Mann Twp	53,009,600	197,461	22,863	615,585	835,908	234,054
Manns Choice Boro	9,598,320	35,754	6,117	98,047	139,918	39,177
Monroe Twp	121,038,500	450,868	16,101	1,405,584	1,872,553	524,315
Napier Twp	146,935,597	547,335	47,019	1,302,437	1,896,792	531,102
New Paris Boro	5,047,023	18,800	3,073	44,737	66,610	18,651
Pleasantville Boro	8,240,900	30,697	7,598	73,047	111,343	31,176
East Providence Twp	146,751,304	546,649	46,344	1,704,179	2,297,172	643,208
West Providence Twp	198,748,225	740,337	63,202	2,308,004	3,111,543	871,232
Rainsburg Boro	4,588,200	17,091	4,129	46,868	68,089	19,065
Saxton Boro	29,632,680	110,382	121,494	337,220	569,096	159,347
Schellsburg Boro	17,670,650	65,823	15,285	156,633	237,741	66,567
Snake Spring Twp	182,594,834	680,166	100,427	1,865,206	2,645,799	740,824
Southhampton Twp	74,702,540	278,267	18,302	867,498	1,164,067	325,939
St. Clairsville Boro	2,337,500	8,707	402	20,720	29,829	8,352
East St. Clair Twp	159,939,339	595,774	60,777	1,417,702	2,074,253	580,791
West St. Clair Twp	109,586,235	408,209	87,669	971,372	1,467,250	410,830
Pavia Twp	27,994,888	104,281	13,997	248,147	366,425	102,599
Woodbury Boro	12,070,200	44,961	18,105	105,614	168,681	47,231
Woodbury Twp	81,387,250	303,168	30,773	712,138	1,046,078	292,902
South Woodbury Twp	135,583,490	505,049	0	1,186,356	1,691,404	473,593

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Friday, December 10, 2021 3:23 PM
To: Melissa Cottle
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey Snyder
Subject: Transfer

Hi Melissa,

Could you transfer \$800,000 from the General Fund Money Market Account to the General Fund Checking Account to fund this week's accounts payable check run and next week's payroll?

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Koontz & Crabtree law office <dcrabtree.kclaw@comcast.net>
Sent: Wednesday, December 15, 2021 3:52 PM
To: 'Mike Samson'
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: RE: Tax Collector Bond

Mike: I have drafted the petition. I will get it to the Commissioners for signature & file it with the court. Dean

Dean A. Crabtree, Esq.
Koontz & Crabtree
130 W. Penn Street
Bedford, PA 15522
Phone: (814) 623- 5114
Fax: (814) 623-5116

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From: Mike Samson [mailto:msamson@susacs.com]
Sent: Tuesday, December 07, 2021 4:13 PM
To: Koontz & Crabtree law office
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: RE: Tax Collector Bond

Hi Dean,

Would you be able to prepare a petition to present to the court to approve the amounts the tax collectors would have to be bonded for? The County will require a bond for 28% of the total charged to the tax collector (same as in prior years).

Thank You

Mike

From: Koontz & Crabtree law office <dcrabtree.kclaw@comcast.net>
Sent: Friday, December 3, 2021 12:01 PM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Tax Collector Bond

Hi Mike: Attached is a copy of the statute dealing with tax collectors' bonding. There are two options: each tax collector gets his/her own bond or the county bids a joint bond to cover all tax collectors. In either case the amount would be equal to the anticipated amount of taxes to be collected and would need to be approved by the court. I don't recall ever being involved in the bonding of the tax collectors. Dean

Dean A. Crabtree, Esq.
Koontz & Crabtree
130 W. Penn Street
Bedford, PA 15522
Phone: (814) 623- 5114
Fax: (814) 623-5116

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From: Mike Samson [<mailto:msamson@susacs.com>]
Sent: Friday, December 03, 2021 11:06 AM
To: Dean Crabtree, Esq./Bedford County solicitor
Subject: Tax Collector Bond

Hi Dean,

Hope everything is going well. I just wanted to ask you about tax collector's bonds. I was talking with Kevin Claycomb from Claycomb-Dietz Insurance Agency. He stated every 4 years the county provides a schedule of the amount of the bond for each tax collector to the Judge. The Judge then issues an order to set the amount of the bond for the next four years. Are you familiar with this process or have you been involved in prior years?

I talked with Mary Wilt and she said no one in the Courts remembers doing this in prior years. Any help would be appreciated.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, December 15, 2021 4:44 PM
To: Koontz & Crabtree law office
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: RE: Tax Collector Bond

Thanks Dean.

Mike

From: Koontz & Crabtree law office <dcrabtree.kclaw@comcast.net>
Sent: Wednesday, December 15, 2021 3:52 PM
To: Mike Samson <msamson@susacs.com>
Cc: 'Commissioner Dallara' <cdallara@bedfordcountypa.org>; 'Commissioner Frederick' <CFrederick@bedfordcountypa.org>; 'Commissioner Baughman' <dbaughman@bedfordcountypa.org>
Subject: RE: Tax Collector Bond

Mike: I have drafted the petition. I will get it to the Commissioners for signature & file it with the court. Dean

Dean A. Crabtree, Esq.
Koontz & Crabtree
130 W. Penn Street
Bedford, PA 15522
Phone: (814) 623- 5114
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From: Mike Samson [<mailto:msamson@susacs.com>]
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Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: RE: Tax Collector Bond

Hi Dean,

Would you be able to prepare a petition to present to the court to approve the amounts the tax collectors would have to be bonded for? The County will require a bond for 28% of the total charged to the tax collector (same as in prior years).

Thank You

Mike

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Sent: Friday, December 3, 2021 12:01 PM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Tax Collector Bond

Hi Mike: Attached is a copy of the statute dealing with tax collectors' bonding. There are two options: each tax collector gets his/her own bond or the county bids a joint bond to cover all tax collectors. In either case the amount would be equal to the anticipated amount of taxes to be collected and would need to be approved by the court. I don't recall ever being involved in the bonding of the tax collectors. Dean

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Bedford, PA 15522
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From: Mike Samson [<mailto:msamson@susacs.com>]
Sent: Friday, December 03, 2021 11:06 AM
To: Dean Crabtree, Esq./Bedford County solicitor
Subject: Tax Collector Bond

Hi Dean,

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I talked with Mary Wilt and she said no one in the Courts remembers doing this in prior years. Any help would be appreciated.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Retirement			Total 2021		
	Employer Contributions	Employee Contributions	Settlements	Receipts	
January		198.04		198.04	
February				-	
March				-	
April	85,000.00	147,384.29		232,384.29	December 2020 thru March 31, 2021
May				-	
June	127,500.00	100,222.38		227,722.38	March, April, and May
July		59,342.35	358.91	59,701.26	
August		58,010.84	244.20	58,255.04	
September				-	
October		61,617.53		61,617.53	September contr.
November		40,121.63		40,121.63	Oct employ. Contr
December	297,500.00	41,762.83		339,262.83	Nov employee contr
	<u>510,000.00</u>	<u>508,659.89</u>	<u>603.11</u>	<u>1,019,263.00</u>	
				(65,003.98)	Less reimbursement to GF
				<u>954,259.02</u>	Amount to be disbursed to Wilmington
				<u>964,877.91</u>	Bank Balance at 12/21/2021
				<u>10,618.89</u>	Balance in account at 1/1/2021

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, December 22, 2021 1:13 PM
To: Commissioner Dallara
Subject: FW: Act 148 second quarter reimbursement

Hi Barry,

Do you want me to answer her question below relating to the increase in salaries for the CYS department? She also left me voicemail to give her a call.

Mike

From: Lisa Cairo <Lcairo@bedfordcountypa.org>
Sent: Wednesday, December 22, 2021 12:17 PM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Act 148 second quarter reimbursement

Mike, can you please tell me on our budget the % the Commissioners approved on CYS budget for salaries?

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, December 22, 2021 11:42 AM
To: Lisa Cairo <Lcairo@bedfordcountypa.org>
Subject: RE: Act 148 second quarter reimbursement

Thanks Lisa and a Merry Christmas and Happy New Year to you too!

From: Lisa Cairo <Lcairo@bedfordcountypa.org>
Sent: Wednesday, December 22, 2021 11:32 AM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Act 148 second quarter reimbursement

Mike, we should be getting \$266,748.00 from our 4th quarter due and \$817,049.00 for our 2nd quarter advancement for a total of \$1,083,797.00. Have a very Merry Christmas and A Happy New Year! I will keep you posted.

Lisa

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, December 22, 2021 10:44 AM
To: Lisa Cairo <Lcairo@bedfordcountypa.org>
Subject: RE: Act 148 second quarter reimbursement

Thanks Lisa

From: Lisa Cairo <Lcairo@bedfordcountypa.org>
Sent: Wednesday, December 22, 2021 10:32 AM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Act 148 second quarter reimbursement

Mike,

The 4th quarter was submitted to the State in October 2021, this has to be approved before they send out the 2nd quarter advance. Stacie followed up last week on the 16th to get an update and they were suppose to check. Normally we have the rest of the 4th quarter due to us and the 2nd quarter advancement by normally the end of December. I will have Stacie follow up tomorrow since we did not hear back from them and I will let you know.

Thank you,

Lisa C. Cairo, MSW, LSW
Administrator
Bedford County Children and Youth Services
200 S. Juliana Street Bedford, PA 15522
(814)623-4804
Fax: (814)623-3013
lcairo@bedfordcountypa.org



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From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, December 21, 2021 11:51 AM
To: Lisa Cairo <lcairo@bedfordcountypa.org>
Subject: Act 148 second quarter reimbursement

Hi Lisa,

Hope everything is going well. Just wanted to check in with you to see if you know when the 2nd quarter Act 148 payment will be released by the state.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Commissioner Dallara
Sent: Wednesday, December 22, 2021 3:40 PM
To: Mike Samson
Subject: Re: Act 148 second quarter reimbursement

Mike, yes I would prefer you respond. Also please coordinate with HR since a few CYS personnel were give more than 2.5% salary increases. Thank you.

Sent from my iPhone

On Dec 22, 2021, at 1:13 PM, Mike Samson <msamson@susacs.com> wrote:

Hi Barry,

Do you want me to answer her question below relating to the increase in salaries for the CYS department? She also left me voicemail to giver her a call.

Mike

From: Lisa Cairo <lcairo@bedfordcountypa.org>
Sent: Wednesday, December 22, 2021 12:17 PM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Act 148 second quarter reimbursement

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From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, December 22, 2021 11:42 AM
To: Lisa Cairo <lcairo@bedfordcountypa.org>
Subject: RE: Act 148 second quarter reimbursement

Thanks Lisa and a Merry Christmas and Happy New Year to you too!

From: Lisa Cairo <lcairo@bedfordcountypa.org>
Sent: Wednesday, December 22, 2021 11:32 AM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Act 148 second quarter reimbursement

Mike, we should be getting \$266,748.00 from our 4th quarter due and \$817,049.00 for our 2nd quarter advancement for a total of \$1,083,797.00. Have a very Merry Christmas and A Happy New Year! I will keep you posted.

Lisa

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Sent: Wednesday, December 22, 2021 10:44 AM
To: Lisa Cairo <Lcairo@bedfordcountypa.org>
Subject: RE: Act 148 second quarter reimbursement

Thanks Lisa

From: Lisa Cairo <Lcairo@bedfordcountypa.org>
Sent: Wednesday, December 22, 2021 10:32 AM
To: Mike Samson <msamson@susacs.com>
Subject: RE: Act 148 second quarter reimbursement

Mike,

The 4th quarter was submitted to the State in October 2021, this has to be approved before they send out the 2nd quarter advance. Stacie followed up last week on the 16th to get an update and they were suppose to check. Normally we have the rest of the 4th quarter due to us and the 2nd quarter advancement by normally the end of December. I will have Stacie follow up tomorrow since we did not hear back from them and I will let you know.

Thank you,

Lisa C. Cairo, MSW, LSW
Administrator
Bedford County Children and Youth Services
200 S. Juliana Street Bedford, PA 15522
(814)623-4804
Fax: (814)623-3013
lcairo@bedfordcountypa.org

<image001.png>

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From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, December 21, 2021 11:51 AM
To: Lisa Cairo <Lcairo@bedfordcountypa.org>
Subject: Act 148 second quarter reimbursement

Hi Lisa,

Hope everything is going well. Just wanted to check in with you to see if you know when the 2nd quarter Act 148 payment will be released by the state.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Tracey Snyder
Sent: Thursday, December 23, 2021 2:42 PM
To: Commissioners
Subject: FW: 2021 TAN
Attachments: 2021 TAN Payoff.pdf

Follow Up Flag: Flag for follow up
Flag Status: Flagged

Hello,

Attached is the TAN payoff, Mike Samson just received.
Please send your approval for payment.

Thanks,

*Tracey Snyder, Assistant Director of Finance
200 South Juliana Street ~ Suite 302
Bedford, PA 15522
tsnyder@bedfordcountypa.org
Phone: 814-624-2610
Fax: 814-623-0991*

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, December 23, 2021 2:32 PM
To: Tracey Snyder <tsnyder@bedfordcountypa.org>
Cc: Melissa Cottle <mcottle@bedfordcountypa.org>
Subject: 2021 TAN

Tracey,

Attached is the TAN Payoff amount for Tuesday of next week.

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Commissioner Frederick
Sent: Thursday, December 23, 2021 7:35 PM
To: Commissioners; Tracey Snyder
Subject: Re: FW: 2021 TAN

I'm good

Sent from my Verizon Smartphone
On Dec 23, 2021 2:42 PM, Tracey Snyder <tsnyder@bedfordcountypa.org> wrote:
Hello,

Attached is the TAN payoff, Mike Samson just received.
Please send your approval for payment.

Thanks,

*Tracey Snyder, Assistant Director of Finance
200 South Juliana Street ~ Suite 302
Bedford, PA 15522
tsnyder@bedfordcountypa.org
Phone: 814-624-2610
Fax: 814-623-0991*

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, December 23, 2021 2:32 PM
To: Tracey Snyder <tsnyder@bedfordcountypa.org>
Cc: Melissa Cottle <mcottle@bedfordcountypa.org>
Subject: 2021 TAN

Tracey,

Attached is the TAN Payoff amount for Tuesday of next week.

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Loan Payoff Inquiry

Name and Address

County of Bedford

200 South Juliana Street

Bedford PA 15522

Messages

MESSAGES

ACTIVE

Account Details

Loan Number:

Effective Date:

Next Payment:

Per Diem:



12/28/2021

12/31/2021

\$41.56250

Description	Amounts	Rebates	Payoffs
Current balance	\$1,995,000.00		\$1,995,000.00
Accrued interest	\$13,881.87		\$2,008,881.87
Pre/Payoff penalties			\$2,008,881.87
Dealer discount			\$2,008,881.87
CR life insurance			\$2,008,881.87
A & H insurance			\$2,008,881.87
Misc insurance			\$2,008,881.87
Late charges			\$2,008,881.87
Other charges/fees			\$2,008,881.87
Totals			\$2,008,881.87

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2022-2023
2024-2025



Debra Brown

From: Commissioner Baughman
Sent: Thursday, December 23, 2021 8:37 PM
To: Commissioner Frederick; Commissioners; Tracey Snyder
Subject: Re: FW: 2021 TAN

Approve

Sent from my Verizon, Samsung Galaxy smartphone
[Get Outlook for Android](#)

From: Commissioner Frederick <CFrederick@bedfordcountypa.org>
Sent: Thursday, December 23, 2021 7:35:16 PM
To: Commissioners <commissioners@bedfordcountypa.org>; Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: Re: FW: 2021 TAN

I'm good

Sent from my Verizon Smartphone
On Dec 23, 2021 2:42 PM, Tracey Snyder <tsnyder@bedfordcountypa.org> wrote:
Hello,

Attached is the TAN payoff, Mike Samson just received.
Please send your approval for payment.

Thanks,

*Tracey Snyder, Assistant Director of Finance
200 South Juliana Street ~ Suite 302
Bedford, PA 15522
tsnyder@bedfordcountypa.org
Phone: 814-624-2610
Fax: 814-623-0991*

From: Mike Samson <msamson@susacs.com>
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Subject: 2021 TAN

Tracey,

Attached is the TAN Payoff amount for Tuesday of next week.

Mike

Mike Samson, CPA

Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

John Brown

From: [Redacted]
To: [Redacted]
Subject: [Redacted]

Approve

Dear [Redacted],
[Redacted]

From: [Redacted]
To: [Redacted]
Subject: [Redacted]

in good

Best from my Verizon smartphone

On Dec 23, 2012, 2:41 PM, [Redacted] wrote:
Hello,

Attached is the TAM report. Information is reserved.
Please send your questions for payment.

Mike

Tracy, Director, Assistant Director of Finance
500 North Liberty Street - Suite 302
Bedford, PA 15512
tambrown@tda.com
Phone: 717-333-2113
Fax: 717-333-2113

From: [Redacted]
Sent: Thursday, December 20, 2012, 10:54 AM
To: [Redacted]
Cc: [Redacted]
Subject: TAM

Tracy

Attached is the TAM report for the [Redacted] report.

Mike

Mike Ransom, CPA



Bedford County Commissioners' Office

COUNTY OF BEDFORD
200 SOUTH JULIANA STREET
BEDFORD, PENNSYLVANIA 15522

TELEPHONE 814-623-4807 FAX 814-623-0991

Barry L. Dallara, Chairman
Deb Baughman, Vice-Chairman
Alan Frederick, Secretary

DEBRA K. BROWN
Chief Clerk, Director of Elections

December 21, 2021

Wessel & Company
215 Main Street
Johnstown, Pennsylvania 15901

This representation letter is provided in connection with your audit of the financial statements of County of Bedford, which comprise the statement of financial position as of December 31, 2020, and the related statements of operations and cash flows, where applicable, for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 21, 2021:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 23, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With regard to nonaudit services performed by you (i.e. preparation of financial statements, GASB#34 conversion, related audit entries, schedule of expenditures of federal awards and data collection form), we acknowledge and our responsibility to:

- a. Assume all management responsibilities;
 - b. Oversee the services by designating Mike Samson, Director of Finance, as the individual who possesses suitable skill, knowledge, or experience;
 - c. Evaluate the adequacy and results of the services performed;
 - d. Accept responsibility for the results of the services; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates are reasonable.
 7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
 8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 9. There were no uncorrected misstatements discovered by you during the current engagement.
 10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 11. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 13. All funds and activities are properly classified.
 14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 15. All net position components and fund balance classifications have been properly reported.
 16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 18. All interfund and intra-entity transactions and balances have been properly classified and reported.
 19. Special items and extraordinary items have been properly classified and reported.
 20. Deposit and investment risks have been properly and fully disclosed.
 21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
 22. All required supplementary information is measured and presented within the prescribed guidelines.

23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. With regard to pensions and OPEB:
- We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - We are unable to determine the possibility of a withdrawal liability from the Plan of which we are a sponsor and are not currently contemplating withdrawing from the Plan.
 - Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
25. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
26. We agree with the findings of specialists and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.
27. With respect to the supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
28. With respect to the required supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

29. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.
30. We believe that all material expenditures that have been deferred to future periods will be recoverable.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
6. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
7. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
8. We have a process to track the status of audit findings and recommendations.
9. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
10. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
11. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
12. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
13. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

14. County of Bedford has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
15. We have disclosed to you all guarantees, whether written or oral, under which County of Bedford is contingently liable.
16. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
17. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
18. County of Bedford has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
19. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
20. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Single Audit

1. With respect to federal awards, we represent the following to you:
 - a. We are responsible for understanding and complying with and have complied with the requirements of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as applicable.
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. The methods of measurement or presentation have not changed from those used in the prior period.
 - e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.

- f. We have notified you of federal awards and funding increments that were received before December 26, 2014, and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- g. We have notified you if we have elected to delay implementation the procurement sections (317 to 326) of the Uniform Guidance as allowed for two fiscal years after the effective date of the uniform guidance. We understand that sections 317 to 326 are allowed to be delayed until fiscal years beginning on or after December 26, 2017 (if electing to delay).
- h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- l. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs
- m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- o. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance (for grant awards and funding increments received before December 26, 2014) or U.S. Office of Management and Budget Circular A-87, Cost Principles for State, Local and Tribal Governments¹¹ (for grant awards and funding increments received on or after December 26, 2014). We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- p. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have monitored subrecipients to determine if they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance (for grant awards and funding increments received before December 26, 2014) or OMB Circular A-133 (for grant awards and funding increments received on or after December 26, 2014).
- t. We have issued management decisions timely after the receipt of subrecipients' auditor reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that the subrecipients have taken the appropriate and timely corrective action on findings.
- u. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- v. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance (for grant awards and funding increments received before December 26, 2014) or U.S. Office of Management and Budget Circular A-87, Cost Principles for State, Local and Tribal Governments¹¹ (for grant awards and funding increments received on or after December 26, 2014)., as applicable.
- w. We have charged costs to federal awards in accordance with the provisions of the Uniform Guidance, as applicable.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- z. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- aa. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- bb. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.

cc. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

dd. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.

ee. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

ff. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Respectfully,
COUNTY OF BEDFORD

Barry Dallara, Commissioner - Chairman

Mike Samson, Finance Director

Debra Brown

From: Debra Brown
Sent: Thursday, December 30, 2021 1:35 PM
To: Michael V. Lamb; Mike Samson; Commissioner Dallara
Cc: Cara M. Ferrante
Subject: RE: Rep Letter
Attachments: 2020 Management Rep Letter and 2020 Bed. Co. CAP.pdf

Good Afternoon:

Please see attached. Happy New Year!

Debra

From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Thursday, December 30, 2021 11:59 AM
To: Mike Samson <msamson@susacs.com>; Debra Brown <DBrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: RE: Rep Letter


Good morning,

Attached are 2 documents that need Barry's signature to finalize the 2020 audit. Mike – Please sign the rep letter and return. We can have the signatures on separate pages rather than trying to coordinate both signatures on the same page.

Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com

Check us out on [LinkedIn](#)  and [Facebook](#) 

WESSEL & COMPANY
ACCOUNTANTS & ADVISORS

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, December 30, 2021 10:23 AM
To: Michael V. Lamb <MLamb@wesselcpa.com>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: Rep Letter

Hi Mike,

Could you provide the rep letter to me? Deb will be at the county around 10:45 today and she can sign it then.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

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Bedford County Commissioners' Office

COUNTY OF BEDFORD
200 SOUTH JULIANA STREET
BEDFORD, PENNSYLVANIA 15522

TELEPHONE: 814-623-4807 FAX: 814-623-0991

Barry L. Dallara, Chairman
Deb Baughman, Vice-Chairman
Alan Frederick, Secretary

DEBRA K. BROWN
Chief Clerk/Director of Elections

CORRECTIVE ACTION PLAN

The County of Bedford, Pennsylvania, respectfully submits the following corrective action plan for the year ended December 31, 2020.

Name and address of independent public accounting firm:
Wessel & Company, 215 Main Street, Johnstown, PA 15901

Audit period: Year Ending December 31, 2020

The findings from the December 31, 2020, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

Material Weakness

Finding 2020-001: Financial Statement Preparation

Date for Completion: December 31, 2021

Recommendation: We recommend that, in conjunction with developing a more formalized financial reporting and closing process at year-end, procedures be put into place to minimize the number of material journal entries and to assist in the preparation of the financial statements and respective footnote disclosures.

Views of Responsible Officials and Action Taken or Planned: The County feels its current process is adequate to meet the County's needs. The County must consider the cost-benefit in implementing this recommendation due to the limited resources of the County, however, the County will work with the auditors to determine what improvements can be implemented.

If the US Department of Health and Human Services has questions regarding this plan, please call:

Bedford County Commissioners
Attn: Michael Samson, Finance Office
200 S. Juliana Street
Bedford, PA 15522

Sincerely yours,

Barry Dallara
Commissioner – Chair

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, December 30, 2021 1:49 PM
To: Debra Brown; Michael V. Lamb; Commissioner Dallara
Cc: Cara M. Ferrante
Subject: RE: Rep Letter
Attachments: 2020 Management Rep Letter.pdf

Hi Mike,

See attached letter. If you need anything else, just let me know.

Thanks

Mike

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Sent: Thursday, December 30, 2021 1:35 PM
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Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: RE: Rep Letter
Importance: High

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Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder

100 E. Pitt Street, Suite 204 | Bedford, PA 15522

814.623.1403 | [REDACTED] (Cell)

mlamb@wesselcpa.com | www.wesselcpa.com

Check us out on  and Facebook 

WESSEL & COMPANY

ACCOUNTANTS & ADVISORS

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Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

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Debra Brown

From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Thursday, December 30, 2021 3:39 PM
To: Mike Samson; Debra Brown; Michael V. Lamb; Commissioner Dallara
Cc: Cara M. Ferrante
Subject: RE: Rep Letter

Thanks Deb and Mike! I'll coordinate the bound copies and Data Collection Dorm submission.

Happy New Year!

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

From: Mike Samson <msamson@susacs.com>
Date: 12/30/21 1:48 PM (GMT-05:00)
To: Debra Brown <DBrown@bedfordcountypa.org>, "Michael V. Lamb" <MLamb@wesselcpa.com>, Commissioner Dallara <cdallara@bedfordcountypa.org>
Cc: "Cara M. Ferrante" <CFerrante@wesselcpa.com>
Subject: RE: Rep Letter

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Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: RE: Rep Letter
Importance: High

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Thanks!

Mike

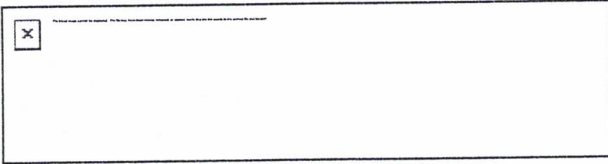
Michael Lamb, CPA, CGFM, Shareholder

100 E. Pitt Street, Suite 204 | Bedford, PA 15522

814.623.1403 | [REDACTED] (Cell)

mlamb@wesselcpa.com | www.wesselcpa.com

Check us out on [LinkedIn](#)  and [Facebook](#) 



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Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
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Thanks

Mike

Mike Samson, CPA

Director

Susquehanna Accounting & Consulting Solutions, Inc.

(717) 561-8089 Ext. 5018

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From: Mike Garrison <mgarrison@...>
Sent: Thursday, December 30, 2010 10:17 AM
To: Michael V. Lam, CMIS & Compliance
Cc: Cary M. Ferraro <cferraro@...>
Subject: Rep roles

Hi Mike,

Could you provide the role for the... (text is mirrored)

Thank

Mike

Mike Garrison, CCA

Director

Superiorbank Accounting & Consulting Solutions, Inc.

(717) 581-8093 Ext 2018

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Bedford County Commissioners' Office

COUNTY OF BEDFORD
200 SOUTH JULIANA STREET
BEDFORD, PENNSYLVANIA 15522

TELEPHONE 814-623-4807 FAX 814-623-0991

Barry L. Dallara, Chairman
Deb Baughman, Vice-Chairman
Alan Frederick, Secretary

DEBRA K. BROWN
Chief Clerk, Director of Elections

December 21, 2021

Wessel & Company
215 Main Street
Johnstown, Pennsylvania 15901

This representation letter is provided in connection with your audit of the financial statements of County of Bedford, which comprise the statement of financial position as of December 31, 2020, and the related statements of operations and cash flows, where applicable, for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 21, 2021:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 23, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With regard to nonaudit services performed by you (i.e. preparation of financial statements, GASB#34 conversion, related audit entries, schedule of expenditures of federal awards and data collection form), we acknowledge and our responsibility to:

- a. Assume all management responsibilities;
 - b. Oversee the services by designating Mike Samson, Director of Finance, as the individual who possesses suitable skill, knowledge, or experience;
 - c. Evaluate the adequacy and results of the services performed;
 - d. Accept responsibility for the results of the services; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates are reasonable.
 7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
 8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 9. There were no uncorrected misstatements discovered by you during the current engagement.
 10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 11. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
 12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
 13. All funds and activities are properly classified.
 14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
 15. All net position components and fund balance classifications have been properly reported.
 16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
 18. All interfund and intra-entity transactions and balances have been properly classified and reported.
 19. Special items and extraordinary items have been properly classified and reported.
 20. Deposit and investment risks have been properly and fully disclosed.
 21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
 22. All required supplementary information is measured and presented within the prescribed guidelines.

23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. With regard to pensions and OPEB:
- We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - We are unable to determine the possibility of a withdrawal liability from the Plan of which we are a sponsor and are not currently contemplating withdrawing from the Plan.
 - Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
25. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
26. We agree with the findings of specialists and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.
27. With respect to the supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
 - When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
28. With respect to the required supplementary information accompanying the financial statements:
- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - The methods of measurement or presentation have not changed from those used in the prior period.
 - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

29. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.
30. We believe that all material expenditures that have been deferred to future periods will be recoverable.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
6. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
7. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
8. We have a process to track the status of audit findings and recommendations.
9. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
10. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
11. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
12. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
13. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

14. County of Bedford has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
15. We have disclosed to you all guarantees, whether written or oral, under which County of Bedford is contingently liable.
16. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
17. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
18. County of Bedford has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
19. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
20. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

Single Audit

1. With respect to federal awards, we represent the following to you:
 - a. We are responsible for understanding and complying with and have complied with the requirements of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as applicable.
 - b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
 - c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
 - d. The methods of measurement or presentation have not changed from those used in the prior period.
 - e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.

- f. We have notified you of federal awards and funding increments that were received before December 26, 2014, and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- g. We have notified you if we have elected to delay implementation the procurement sections (317 to 326) of the Uniform Guidance as allowed for two fiscal years after the effective date of the uniform guidance. We understand that sections 317 to 326 are allowed to be delayed until fiscal years beginning on or after December 26, 2017 (if electing to delay).
- h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program; and we have complied, in all material respects, with these requirements.
- k. We have provided to you our interpretations of any compliance requirements that have varying interpretations.
- l. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs
- m. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- n. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- o. We have charged costs to federal awards in accordance with applicable cost principles, including amounts claimed or used for matching determined in accordance with relevant guidelines in the Uniform Guidance (for grant awards and funding increments received before December 26, 2014) or U.S. Office of Management and Budget Circular A-87, Cost Principles for State, Local and Tribal Governments¹¹ (for grant awards and funding increments received on or after December 26, 2014). We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- p. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have monitored subrecipients to determine if they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of the Uniform Guidance (for grant awards and funding increments received before December 26, 2014) or OMB Circular A-133 (for grant awards and funding increments received on or after December 26, 2014).
- t. We have issued management decisions timely after the receipt of subrecipients' auditor reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that the subrecipients have taken the appropriate and timely corrective action on findings.
- u. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- v. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance (for grant awards and funding increments received before December 26, 2014) or U.S. Office of Management and Budget Circular A-87, Cost Principles for State, Local and Tribal Governments¹¹ (for grant awards and funding increments received on or after December 26, 2014)., as applicable.
- w. We have charged costs to federal awards in accordance with the provisions of the Uniform Guidance, as applicable.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- z. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- aa. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- bb. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.

cc. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- dd. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- ee. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- ff. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Respectfully,
COUNTY OF BEDFORD

Barry Dallara, Commissioner - Chairman



Mike Samson, Finance Director

Debra Brown

From: Michael V. Lamb <MLamb@wesselcpa.com>
Sent: Thursday, December 30, 2021 11:59 AM
To: Mike Samson; Debra Brown; Commissioner Dallara
Cc: Cara M. Ferrante
Subject: RE: Rep Letter
Attachments: 2020 Management Rep Letter.pdf; 2020 Bedford County CAP.pdf



Good morning,

Attached are 2 documents that need Barry's signature to finalize the 2020 audit. Mike – Please sign the rep letter and return. We can have the signatures on separate pages rather than trying to coordinate both signatures on the same page.

Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com

Check us out on [LinkedIn](#)  and [Facebook](#) 

WESSEL & COMPANY
ACCOUNTANTS & ADVISORS

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, December 30, 2021 10:23 AM
To: Michael V. Lamb <MLamb@wesselcpa.com>
Cc: Cara M. Ferrante <CFerrante@wesselcpa.com>
Subject: Rep Letter

Hi Mike,

Could you provide the rep letter to me? Deb will be at the county around 10:45 today and she can sign it then.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

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From: [Redacted]
Date: [Redacted]
To: [Redacted]
Subject: [Redacted]

Good morning,

Attached are 2 documents that need Barry's review to finalize the 2012-2013 W&C. Please let me know if you have the signature on top of the page. Once you get the signature, please email it to me.

Thank you,

Mike

Michael J. [Redacted]
100 E. Hill Street, Suite 200
[Redacted] CA 94501
[Redacted] [Redacted]

WESSLE & COMPANY
Accounting & Consulting Solutions, Inc.

From: Mike [Redacted]
Sent: Thursday, December 10, 2011 10:13 AM
To: Michael J. [Redacted]
Cc: [Redacted]
Subject: Redacted

Hi Mike,

Could you email me the word doc? I'll be in the country in 10-15 to try and sign it right if that

Thank you,

Mike

Mike Gamson, CPA
Director
Accounting & Consulting Solutions, Inc.
(773) 551-8888 Ext. 2018

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Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, December 22, 2021 2:41 PM
To: Melissa Cottle
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey Snyder
Subject: Transfers

Hi Melissa,

Could you make the following transfers:

1. Could you transfer \$1,000,000 from the General fund money market to the General Fund Checking Account for next week's payment for the 2021 TAN?
2. Could you transfer \$500,000 from the American Rescue Plan Fund to the General Fund Checking Account that includes reimbursement for \$255,062.25 expense to Crowsnest Broadband?
3. Could you transfer \$10,153.50 from Liquid Fuels Savings to Liquid Fuels Checking to fund this week expenditures?

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, December 21, 2021 4:07 PM
To: Tracey Snyder
Cc: Melissa Cottle; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: Retirement Fund
Attachments: 2021 Retirement Disbursement.pdf

Hi Tracey,

Attached is detail for the County and employee contributions to the Retirement Fund at FNB in 2021 and for the Commissioners to approve at the finance meeting tomorrow. A check in the amount of \$954,259.02 needs to be cut from the FNB retirement account to the Wilmington Trust.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Commissioner Dallara
Sent: Thursday, December 2, 2021 10:32 AM
To: Tracey Snyder
Subject: Fwd: Bedford County 2020 Audit Draft and Status
Attachments: image001.png; image002.png; image009.jpg; image001.png; image002.png; image010.jpg; image001.png; image002.png; image011.jpg; Bedford County - Pending Items for Audit 9-27-21.pdf

Please review, I'll be over shortly

Sent from my iPhone

Begin forwarded message:

From: "Michael V. Lamb" <MLamb@wesselcpa.com>
Date: December 1, 2021 at 5:22:40 PM EST
To: Commissioner Dallara <cdallara@bedfordcountypa.org>, Commissioner Frederick <CFrederick@bedfordcountypa.org>, Commissioner Baughman <dbaughman@bedfordcountypa.org>
Cc: "Cara M. Ferrante" <CFerrante@wesselcpa.com>
Subject: FW: Bedford County 2020 Audit Draft and Status

For clarification - Attached is the pending list of items needed from Susquehanna in order to wrapup the 2020 County Audit. Appreciate your effort in relaying to Susquehanna.

Thanks,

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com
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and [Facebook](#)

From: Michael V. Lamb
Sent: Monday, November 8, 2021 11:38 AM
To: 'cdallara@bedfordcountypa.org' <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>
Subject: FW: Bedford County 2020 Audit Draft and Status

Good morning – Below is the email that was sent when we provided the Draft Report (attached). Also the pending list that is attached is still current since we have not received any additional information.

We'd like to finalize everything before year-end at the latest. Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com
Check us out on [LinkedIn](#)
and [Facebook](#)

From: Michael V. Lamb
Sent: Monday, September 27, 2021 11:59 AM
To: Mike Samson <msamson@susacs.com>
Cc: 'cdallara@bedfordcountypa.org' <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Cara M. Ferrante <cferrante@wesselcpa.com>
Subject: Bedford County 2020 Audit Draft and Status

Good morning,

Attached is a draft of the audit as things stand right now. We have also enclosed a list of the items that we are still pending and/or working through. Once the pending items are provided, we'd anticipate being able to have a final report in two weeks and can then schedule an exit conference with the group.

If you have any questions, please reach out. Thanks!

Mike

Michael Lamb, CPA, CGFM, Shareholder
100 E. Pitt Street, Suite 204 | Bedford, PA 15522
814.623.1403 | [REDACTED] (Cell)
mlamb@wesselcpa.com | www.wesselcpa.com
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Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, November 24, 2021 12:52 PM
To: Melissa Cottle
Cc: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Tracey Snyder
Subject: GF Reimbursement

Hi Melissa,

Could you make the following two transfers to the General Fund Checking Account:

1. Transfer \$269,241 from the American Rescue Plan Account to reimburse the GF for two payments to ABI for Broadband expense (\$179,846 and \$89,846).
2. Transfer \$101,171 from the 2019 capital projects account to reimburse the GF for payment to Schneider Electric for work performed at the prison.

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, November 16, 2021 10:36 AM
To: Melissa Cottle
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey Snyder
Subject: Transfer

Hi Melissa,

Could you transfer \$800,000 from the GF MM account to the GF checking account to fund this week's payroll and next week's AP run?

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debit Brown

From
To
By

Subject
Reference

1924
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Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, November 17, 2021 11:49 AM
To: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: Budget
Attachments: 2022 Budget 11-16-2021 Presentation.pdf; 2022 Budget 11-16-2021 Department Detail.pdf

Commissioners,

Attached is the updated budget based on our discussions yesterday (updated probation, district attorney, children & youth (depending your approval of new positions). The first attachment is the budget presentation. I will work on updating the 2021 projected expenses this afternoon. The third and fourth pages of the document contains a summary of the revenue and expenses.

The second attachment is the departmental detail for the 2022 budget.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

COUNTY OF BEDFORD	Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
2022 Proposed Budget			
	2021	2021	2022
3100 - TAX REVENUE	12,126,460	12,206,805	12,690,739
REAL ESTATE TAXES			
ASSESSMENT	3,261,911,178	3,261,911,178	3,264,576,529
x TAX RATE	3.7250	3.7250	3.9000
GROSS LEVY	12,150,619		12,731,848
LESS: (DISCOUNTS)	243,012		254,637
(UNCOLLECTIBLES)	814,091		853,034
31110 REAL ESTATE TAXES - CURRENT	11,093,515	11,172,034	11,624,178
31120 REAL ESTATE TAXES - PRIOR	725,000	773,000	755,000
TOTAL REAL ESTATE TAXES	11,818,515	11,945,034	12,379,178
PER CAPITA TAXES			
TAXABLES			
x TAX RATE			
GROSS LEVY			
LESS: (DISCOUNTS)			
(UNCOLLECTIBLES)			
PER CAPITA TAXES - CURRENT	122,445	85,000	115,000
PER CAPITA TAXES - PRIOR	18,500	17,000	18,900
TOTAL PER CAPITA TAXES	140,945	102,000	133,900
31310 INTERIM TAXES	26,000	15,000	32,661
31900 PENALTIES & INTEREST	141,000	144,771	145,000

COUNTY OF BEDFORD		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
2022 Proposed Budget		2021	2021	2022
3200 - LICENSES & PERMITS				
3200	Licenses & Permits	0	0	0
3300 - INTERGOVERNMENTAL REVENUE				
		5,363,616	4,556,069	5,260,977
	33110 Title IV -E	906,318	728,627	1,177,186
	33111 Independent Living	279,688	159,607	264,565
	33112 Medicaid	1,224	820	1,164
	33113 PACWIS GRANT	-	-	94,469
	33120 Title XX	36,523	36,523	36,523
	33121 Title IV - A/TANF Emergency Assistance	42,786	42,786	42,786
	33130 Title IV - B	35,399	35,399	35,399
	33210 Child Welfare - State ACT 148	3,184,641	2,580,800	2,740,176
	33211 Other Grants	280,000	274,812	197,734
	33114 ITG Grant	54,345	74,483	138,344
	33222 Veteran Grant	-	-	-
	33250 PA Court Administration	90,000	90,000	90,000
	33270 Civil Defense	59,803	52,319	58,369
	33271 EMA Planning & Training Grant	-	-	-
	33282 State Game Lands DER	125,000	129,877	125,000
	33212 PCCD Developing Strenght	15,000	33,204	-
	33293 Probation Grant	70,000	55,241	66,012
	33294 DA Salary Grant	116,000	120,682	118,000
	33296 Hazrd Mitigation	30,000	-	41,250
	33298 Domestic Violence Grant	36,889	30,889	24,000
	33300 Drug Task force	-	-	10,000
	33295 JPS USDA Language Intrepretor HAVA52K	110,000	110,000	-
3400 - CHARGES FOR SERVICES		2,466,768	2,128,334	2,305,228
	34130 Sale of Maps	30,000	35,000	35,000
	34140 Elections	500	639	500
	34150 Register & Recorder	195,000	227,083	210,000
	34170 Tax Claims	343,000	340,000	404,065
	34180 Treasurer	40,000	40,000	40,000
	34210 Prothonotary	200,000	120,000	120,000
	34251 District Justice - Schellsburg	74,000	39,000	39,000
	34252 District Justice - Bedford	74,000	63,000	63,000
	34253 District Justice - Hopewell	21,000	12,500	12,000
	34254 District Justice - Everett	225,000	163,000	163,000
	34255 Transcript Fees	-	-	6,500
	34260 Sheriff	100,000	89,000	90,000
	34271 Domestic Relations	400,000	360,000	400,000
	34272 DRO IV-D DA Reimbursement	-	-	-
	34430 Jail	50,000	10,000	30,000
	34431 Jail - Housing State Inmates	600,000	581,000	580,000
	34440 Communications 911 Funding-Used for Bo	-	-	-
	34620 Children & Youth	30,000	12,302	12,119
	34621 SCDU Payments	84,268	35,810	100,044
	AOPC	-	-	-

COUNTY OF BEDFORD	Previous Year	Previous year	Current Year
	Adopted	Actual & Estimated	Adopted
2022 Proposed Budget	2021	2021	2022
3500 - FINES & FORFEITS	559,000	708,552	778,500
35100 Fines	350,000	425,657	470,000
35101 Supervision Funds (State)	170,000	239,338	268,500
35102 Supervision Funds (Local)	39,000	43,557	40,000
35103 Supervisory Funds to General Fund for addl wage			
3600 - MISCELLANEOUS REVENUES	211,225	64,964	118,062
36100 Interest	35,000	8,944	7,000
36200 Rent	29,225	29,172	22,062
36920 Parking Garage Grants	-	-	-
36930 Copies	-	-	-
36940 Miscellaneous Includes STOP	112,000	26,848	89,000
36950 Transcript Fee Reimbursement	10,000	-	-
36960 Retirement Reimbursement	25,000	-	-
3900 - Other Financing Sources	2,008,600	2,003,500	387,600
39200 Interfund Transfers	-	-	375,500
39300 Intergovernmental Transfers	-	-	-
39400 Proceeds from Temporary Loan	1,995,000	1,995,000	-
39402 Financing for lease Jury System Phone Sys	-	-	-
39700 Clean & Green Filing Fee Revenue	6,000	3,000	5,000
39800 Planning Development Review Fees	7,600	5,500	6,300
39801 GIS Fees	-	-	800
SUMMARY			
1100 Cash (Beginning Balance)	997,947	(325,541)	1,250,000
3100 Taxes	12,126,460	11,698,887	12,690,739
3200 Licenses & Permits	-	-	-
3300 Intergovernmental Revenues	5,363,616	4,559,447	5,260,977
3400 Charges for Services	2,466,768	2,348,200	2,305,228
3500 Fines & Forfeits	559,000	708,552	778,500
3600 Miscellaneous Revenues	211,225	64,964	118,062
3900 Other Financing Sources	2,008,600	2,003,500	387,600
ARPA Reimbursement Grant Funds	-	2,500,000	750,000
Total Available for Appropriation	23,733,616	23,558,009	23,541,106

COUNTY OF BEDFORD		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
		2021	2021	2022
4111	COMMISSIONERS	260,098	254,020	266,018
4120	ELECTIONS	262,121	249,177	250,539
4132	ACCOUNTING	153,510		196,354
4133	AUDITORS	103,364	96,021	100,925
4136	TAX ASSESSMENT	289,756	303,500	307,865
4137	TAX COLLECTORS	145,800	143,500	153,200
4138	HUMAN RESOURCES	53,868	78,500	105,729
4139	TREASURER	92,601	91,233	97,733
4151	SOLICITOR	60,000	47,000	57,000
4152	PUBLIC DEFENDER	261,998	269,647	293,647
4171	PLANNING	224,590	202,600	211,404
4172	GIS	-	21,000	65,414
4174	MAINTENANCE	405,205	421,012	431,287
4176	COUNTY TELEPHONE SYSTEM	44,000	42,100	64,000
4179	VETERANS' AFFAIRS	90,587	82,747	104,694
TOTAL - GENERAL GOVERNMENT/LEGIS.		2,447,498	2,484,567	2,705,809

COUNTY OF BEDFORD		Previous Year	Previous year	Current Year
		Adopted	Actual & Estimated	Adopted
		2021	2021	2022
4180	DISTRICT JUSTICE SCHELLSBURG	76,404		92,577
4181	DISTRICT JUSTICE BEDFORD	68,442	67,963	73,421
4182	DISTRICT JUSTICE HOPEWELL	46,627	58,696	58,879
4183	DISTRICT JUSTICE EVERETT	156,860	145,740	190,513
4184	COURTS	320,430	322,810	374,049
4187	DOMESTIC RELATIONS	372,158	349,634	464,293
4188	LAW LIBRARY	25,000	30,000	25,000
4191	CONSTABLES	11,000	13,000	14,600
4192	Coroner	118,887	103,749	217,212
4193	DISTRICT ATTORNEY	442,009	435,168	463,329
4194	PROTHONOTARY	260,844	266,347	277,189
4195	REGISTER & RECORDER See Note Below	182,427	189,873	194,650
4196	SHERIFF	567,936	647,132	673,903
TOTAL - GENERAL GOVERNMENT/JUDICIAL		2,649,024	2,630,196	3,119,615
*Register Recorder has archive employee included in budget				

COUNTY OF BEDFORD		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
		2020	2021	2022
4610	CONSERVATION DISTRICT	93,000	93,000	93,000
4650	ECONOMIC DEVELOPMENT	120,000	120,000	120,000
TOTAL - CONSERVATION & ECON. DEV.		213,000	213,000	213,000

COUNTY OF BEDFORD	Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
	2021	2021	2022
PRINCIPAL			
4710 2.3 TAX ANTICIPATION NOTE	1,995,000	1,995,000	-
4710 2.4 LONG TERM DEBT	1,145,000	343,080	1,580,000
4710 2.5 9-1-1 BOND SHARE OF BOND	(129,000)	(129,000)	(148,221)
4710 2.6 COLLEGE BOND	-	-	-
Less Debt refinance	-	-	-
TOTAL - DEBT PRINCIPAL	3,011,000	2,209,080	1,431,779
INTEREST			
4720 2.3 TAX ANTICIPATION NOTE	25,000	54,862	-
4720 2.4 LONG TERM DEBT	1,091,492	1,128,411	1,109,269
4720 2.11 OTHER			
TOTAL - DEBT INTEREST	1,116,492	1,183,273	1,109,269
TOTAL - DEBT SERVICE	4,127,492	3,392,353	2,541,048

COUNTY OF BEDFORD		Previous	Previous	Current Year
		Year Adopted	year Actual & Estimated	Adopted
		2021	2020	2022
4874	INSURANCE (OTHER THAN HEALTH INSUR.)			
	INSURANCE (OTHER THAN HEALTH)	498,051	457,800	527,972
	MEDICAL INSURANCE	1,950,000	1,670,000	1,478,701
	HRA PORTION	115,000	97,000	115,000
	HEALTH SAVINGS ACCOUNT-EMPLOYER	55,000	46,000	55,000
	Health Insurance Other Funding 911	(150,000)	(160,000)	(150,000)
4884	AGRICULTURE EXTENSION	70,589	70,589	70,589
4885	SOUTHERN ALLEGHENIES TOURISM			
4886	SOUTHERN ALLEGHENIES PLANNING	3,946	7,892	13,572
4887	College	50,000	50,000	60,000
4889	CAPITAL PURCHASES	30,000	15,000	335,500
4890	POSTAGE METER	5,600	5,600	6,000
4891	COPIER	1,600	1,900	3,000
4895	DONATIONS	5,250	5,250	5,250
	FAIR ASSOCIATION	1,500	1,500	1,500
	PIONEER HISTORICAL SOCIETY	500	500	500
	HUMANE SOCIETY	500	500	500
	SAFETY & WELLNESS COMMITTEE	250	250	250
	SAMA	1,500	1,500	1,500
	BEDFORD FIRE COMPANY	1,000	1,000	1,000
4896	BEDFORD COUNTY FIREMAN'S ASSOC.	2,000	2,000	2,000
4897	MISCELLANEOUS	75,000	60,306	81,560
4899.2111	RETIREMENT SYSTEM OPERATING EXPENSES	25,000	28,000	25,000
4899.2101	COUNTY APPROPRIATION TO RETIRMENT FUND	525,000	425,000	600,000
4899.4				
4899.6				
4899.2117	INDEPENDENT AUDITING	59,000	62,000	46,000

COUNTY OF BEDFORD	Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
	2021	2020	2022
4899.2118 DOMESTIC RELATIONS - BASE RATE	65,000	65,000	-
4899.9 AIRPORT DONATION			80,000
4899.10			
4899.2109 FARMLAND PRESERVATION	1,000	1,000	-
4899.12			
4899.2107 STOP GRANT MATCH	-	-	-
4899.2125 PSI - ACT 198 FUNDS and DUI Funds	40,000	35,000	40,000
4899.2126 TECHNOLOGY CONSULTANTS	237,379	168,000	319,298
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL - MISCELLANEOUS	3,664,415	3,113,337	3,714,442

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	42300	Children in Private Agencies						
	10423	2100 PAYMENT TO NON-CTY INSTIT	493,406.28	606,024.65	661,898.87	273,553.63	687,034.00	557,545.00
TOTAL		Children in Private Ag	493,406.28	606,024.65	661,898.87	273,553.63	687,034.00	557,545.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	42400	Dependent Child in Priv Inst						
	10424	2110 OTHER	253,989.73	246,255.59	149,228.16	108,245.28	194,985.00	436,951.00
TOTAL		Dependent Child in Pri	253,989.73	246,255.59	149,228.16	108,245.28	194,985.00	436,951.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	42500 10425	Child in own home 2110 OTHER	942,450.94	835,525.77	700,191.33	356,236.39	877,075.00	811,407.00
TOTAL	Child in own home		942,450.94	835,525.77	700,191.33	356,236.39	877,075.00	811,407.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	47000 MH MR 10470	2110 MH/MR ALLOCATIONS	124,439.00	125,878.00	94,408.50	97,747.00	127,137.00	130,951.00
TOTAL	MH MR		124,439.00	125,878.00	94,408.50	97,747.00	127,137.00	130,951.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	49600 Unidentified 10496	2110 OTHER (HUMAN SERVICES)	30,349.00	25,269.00	-	-	-	_____
TOTAL	Unidentified		30,349.00	25,269.00	-	-	-	-

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	56000 Unidentified 10560	2110 LIBRARIES - ALLOCATION	120,000.00	120,000.00	90,000.00	60,000.00	120,000.00	120,000.00
TOTAL	Unidentified		120,000.00	120,000.00	90,000.00	60,000.00	120,000.00	120,000.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	61000 Unidentified 10610	2110 CONSERVATION ALLOCATION	93,000.00	93,250.00	139,500.00	93,000.00	93,000.00	93,000.00
TOTAL	Unidentified		93,000.00	93,250.00	139,500.00	93,000.00	93,000.00	93,000.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	65000 Unidentified 10650	2110 OTHER	120,000.00	120,000.00	120,000.00	90,000.00	120,000.00	120,000.00
TOTAL	Unidentified		120,000.00	120,000.00	120,000.00	90,000.00	120,000.00	120,000.00

ACCOUNTS FOR:	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
GENERAL								
	71000	Unidentified						
	10710	2030 TAX ANTICIPATION	1,700,000.00	1,995,000.00	1,995,000.00	-	1,995,000.00	-
	10710	2040 LONG TERM DEBT PRINCIPAL	1,225,000.00	385,000.00	300,000.00	-	1,145,000.00	1,580,000.00
	10710	2050 9-1-1 BOND PRINCIPAL	(124,343.52)	(135,170.00)	(16,669.00)	-	(129,000.00)	(148,221.00)
	10710	2060 COLLEGE BLDG. BOND PRIN.	25,000.00	-	-	-	-	
TOTAL	Unidentified		2,825,656.48	2,244,830.00	2,278,331.00	-	3,011,000.00	1,431,779.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	72000	Unidentified						
	10720	2030 TAX ANTICIPATION NOTE	20,460.27	49,630.93	33,027.31	84.00	25,000.00	-
	10720	2040 LONG TERM DEBT	1,015,893.23	1,045,429.62	1,118,387.74	1,407,792.92	1,091,492.00	1,109,269.00
	10720	2050 911 Share Intreest	-	-	(124,304.00)	-	-	-
TOTAL	Unidentified		1,036,353.50	1,095,060.55	1,027,111.05	1,407,876.92	1,116,492.00	1,109,269.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	87400	Unidentified						527,972.00
	10874	2110 OTHER INSURANCE	218,907.85	344,297.00	439,027.44	471,753.78	498,051.00	1,478,701.00
	10874	2111 Health Insurance	1,524,207.40	1,496,479.39	1,622,332.63	548,426.13	1,950,000.00	115,000.00
	10874	2112 HRA PAYMENTS	109,115.35	93,169.88	104,250.20	2,651.07	115,000.00	55,000.00
	10874	2113 Employer HSA Payments	30,000.00	27,201.00	41,130.00	-	55,000.00	(150,000.00)
	10874	2114 Health Ins Other Funding Charg	(133,732.00)	(136,439.00)	(111,382.30)	-	(150,000.00)	(150,000.00)
			1,748,498.60	1,824,708.27	2,095,357.97	1,022,830.98	2,468,051.00	2,026,673.00
TOTAL	Unidentified							

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	88400 Unidentified							
	10884	1030 SALARIES OF CLERICAL STAF	40,925.00	41,235.50	40,708.50	23,059.40	-	51,562.00
	10884	1050 FRINGE BENEFITS	3,280.58	3,369.86	3,611.46	2,506.30	-	3,944.49
	10884	2110 EXTENSION ALLOCATION	26,593.78	29,436.29	21,076.50	67.14	70,589.00	15,082.51
TOTAL	Unidentified		70,799.36	74,041.65	65,396.46	25,632.84	70,589.00	70,589.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	88600 Unidentified 10886	2110 OTHER (SA PLANNING)	3,946.00	3,946.00	3,946.00	-	3,946.00	13,572.00
TOTAL	Unidentified		3,946.00	3,946.00	3,946.00	-	3,946.00	13,572.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	88700 Unidentified 10887	2110 OTHER (TOURISM) - College	-	-	-	-	50,000.00	60,000.00
TOTAL	Unidentified		-	-	-	-	50,000.00	60,000.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	88900 10889	2110 CAPITAL PURCHASES	17,994.49	12,304.10	14,933.14	3,000.00	30,000.00	335,500.00
	89100 Unidentified 10891	2110 POSTAGE METER LEASE PAYMT	6,185.80	5,170.12	6,763.57	2,137.90	5,600.00	6,000.00
	10891	4010 COPIER LEASE PAYMENTS	1,333.07	1,227.27	2,156.50	1,295.76	1,600.00	3,000.00
			25,513.36	18,701.49	23,853.21	6,433.66	37,200.00	344,500.00
TOTAL	Unidentified							

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	89500 Unidentified 10895	2110 OTHER (DONATIONS)	2,653.57	4,152.75	2,500.00	-	5,250.00	5,250.00
TOTAL	Unidentified		2,653.57	4,152.75	2,500.00	-	5,250.00	5,250.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	89600 Unidentified							
	10896 2110	OTHER	2,000.00	-	-	-	2,000.00	2,000.00
TOTAL	Unidentified		2,000.00	-	-	-	2,000.00	2,000.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>
	89700 miscellaneous 10897	2110 OTHER	18,666.47	29,872.95	56,769.67	1,276.35	20,000.00	75,185.00
TOTAL	miscellaneous		18,666.47	29,872.95	56,769.67	1,276.35	20,000.00	75,185.00

ACCOUNTS FOR: GENERAL	Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	
	89900	Unidentified							
	10899	2101	COUNTY APP TO RETIREMENT	275,000.00	300,000.00	425,000.00	212,500.00	525,000.00	600,000.00
	10899	2105	COLLEGE BUILDING DONATION	-	50,000.00	62,500.00	12,500.00	-	-
	10899	2109	FARMLAND PRESERVATION	-	-	-	-	1,000.00	-
	10899	2110	Jury System and Phone	33,653.50	33,306.00	34,384.00	545,662.00	35,000.00	-
	10899	2111	RETIREMENT SYSTEM	-	-	0.55	2,126.51	25,000.00	25,000.00
	10899	2117	INDEPENDANT AUDITING	64,487.50	59,000.00	57,150.00	-	59,000.00	46,000.00
	10899	2118	DR IV-B BASE RATE	119,994.00	-	39,998.00	-	65,000.00	-
	10899	2122	AIRPORT DONATION	-	-	-	-	-	80,000.00
	10899	2125	PSI CONTRIBUTION	38,718.44	30,903.99	36,317.94	7,343.38	40,000.00	40,000.00
	10899	2126	TECHNOLOGY CONSULTANT	99,858.83	141,241.81	145,207.86	141,633.14	237,379.00	319,298.00
	10899	21110	Family Center Grant	-	(103,359.00)	-	-	-	-
	10899	21111	UFSS ACTIVITY EXPENSE	363,102.00	346,645.00	-	-	-	-
	10899	21133	Food grant expenses	93,101.00	72,165.26	39,331.39	966.07	-	-
	10899	21144	D& Alcohol Passthru Expenses	104,719.00	108,677.00	-	-	-	-
	10899	21244	Homeless Grant Expenses	35,216.00	28,172.84	-	-	-	-
	10899	21255	CCA HSDF Pass thru expenses	72,500.00	50,000.00	-	-	-	-
	10899	21266	MATP GRANT	540,367.00	551,072.00	-	-	-	-
	10899	21278	Emergence Shelter Grant Exp	107,047.00	106,226.80	59,931.86	-	-	-
	10899	21279	Bedford Conservation Recycle P	-	-	20,907.82	-	-	-
TOTAL	Unidentified		1,947,764.27	1,774,051.70	920,729.42	922,731.10	987,379.00	1,110,298.00	
TOTAL	GENERAL		293,399.37	(4,001.42)	(1,311,054.96)	(6,117,559.77)	887,945.00		

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Commissioners								
1010	COMMISSIONERS SALARY	166,811.76	170,574.78	169,051.05	79,780.49	172,428.00	175,881.00	3,453.00
1020	PROFESSIONAL STAFF	26,497.10	24,979.19	29,751.01	18,043.84	40,000.00	40,996.00	996.00
1030	CLERICAL SALARIES	576.00	576.00	1,092.00	1,361.49	-	-	-
1040	WAGES	8,939.23	(0.01)	367.68	-	-	-	-
1050	FRINGE BENEFITS	15,006.63	15,451.67	15,490.04	8,352.91	15,800.00	16,591.09	791.09
2010	ADVERTISING	770.27	827.17	848.32	319.81	1,200.00	1,200.00	-
2020	TELEPHONE & POSTAGE	1,232.25	981.91	323.44	8.21	450.00	450.00	-
2030	TRAVELING EXPENSES	7,784.87	5,710.25	5,870.82	572.98	9,000.00	9,000.00	-
2050	ASSOC DUES & EXPENSES	16,633.00	17,200.00	18,865.00	200.00	17,870.00	17,900.00	30.00
2070	CONTRACTED COMPUTER SERVICES	-	-	-	3,649.96	-	-	-
2110	OTHER	749.81	835.24	523.20	1,071.19	850.00	1,500.00	650.00
3010	MATERIALS & SUPPLIES	2,918.57	3,017.44	3,800.02	270.70	2,500.00	2,500.00	-
4010	CAPITAL OUTLAY	-	-	-	-	-	-	-
Commissioners		247,919.49	240,153.64	245,982.58	113,631.58	260,098.00	266,018.09	5,920.09

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Elections								
1010	SALARY OF REGISTRARS	(3,451.00)	-	-	-	-	-	-
1020	SALARIES OF PROF STAFF	-	8,819.31	10,299.24	4,232.35	26,561.00	10,000.00	(16,561.00)
1030	ELECTIONS STAFF	21,685.14	26,112.35	30,644.45	12,958.88	10,200.00	29,795.00	19,595.00
1040	WAGES - ELECTION OFFICERS	35,526.90	35,801.18	48,806.95	27,921.40	60,000.00	60,000.00	-
1050	FRINGE BENEFITS	2,564.91	2,571.70	4,001.78	1,903.00	2,310.00	3,044.32	734.32
2010	ADVERTISING	1,278.52	2,873.01	2,737.67	1,464.62	4,000.00	4,500.00	500.00
2020	TELEPHONE & POSTAGE	3,796.74	3,464.38	13,059.91	216.26	62,500.00	16,000.00	(46,500.00)
2030	TRAVEL EXPENSES	283.22	263.58	676.74	623.73	250.00	700.00	450.00
2050	ASSOC DUES & EXPENSES	-	637.36	344.35	-	-	-	#VALUE!
2080	CONTRACTED MAINT & REPAIR	19,078.26	29,334.01	-	-	45,500.00	45,000.00	(500.00)
2100	TRAINING	730.00	-	-	-	3,000.00	3,000.00	-
2110	OTHER	752.88	299.49	12,520.09	3,205.33	1,300.00	3,500.00	2,200.00
3010	MATERIALS & SUPPLIES	27,125.07	46,061.13	63,290.15	74,089.62	46,500.00	75,000.00	28,500.00
Elections		109,370.64	156,237.50	186,381.33	126,615.19	262,121.00	250,539.32	(11,581.68)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Accounting								-
1010	DIRECTOR	51,770.25	70,163.01	84,754.71	49,869.42	81,970.00	-	(81,970.00)
1020	SALARIES OF PROF STAFF	52,148.27	52,815.06	57,397.30	36,269.40	46,195.00	47,169.00	974.00
1030	ACCOUNTING CLERICAL	18,615.37	-	495.96	22,818.51	-	36,393.00	36,393.00
1050	FRINGE BENEFITS	11,050.10	9,426.66	12,620.86	7,973.69	10,845.00	6,392.49	(4,452.51)
2020	TELEPHONE & POSTAGE	2,086.38	1,917.36	2,221.45	440.12	2,400.00	2,400.00	-
2030	TRAVEL EXPENSE	18.40	177.79	14.15	60.00	800.00	100.00	(700.00)
2080	CONTRACTED MAINT. & REPAIR	19,034.14	19,522.37	16,494.80	42,814.46	27,500.00	90,000.00	62,500.00
2110	OTHER	-	6,981.97	2,128.32	-	-	10,000.00	10,000.00
3010	MATERIALS & SUPPLIES	4,369.66	2,553.14	3,896.23	2,356.90	3,800.00	3,900.00	100.00
4010	CAPTIAL OUTLAY	980.00	-	-	-	-	-	-
Accounting		160,072.57	163,557.36	180,023.78	162,602.50	173,510.00	196,354.49	22,844.49

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Auditors								
1010	DIRECTOR	79,463.24	80,377.00	81,203.20	37,272.24	-	-	-
1020	SALARIES OF PROF STAFF	500.00	500.00	500.00	500.00	500.00	500.00	-
1040	WAGES OF AUDITORS	-	-	-	35.98	83,857.00	82,371.00	(1,486.00)
1050	FRINGE BENEFITS	5,710.56	5,806.96	6,063.34	2,725.43	6,300.00	6,301.38	1.38
2010	ADVERTISING	306.33	296.52	302.52	233.98	250.00	200.00	(50.00)
2020	TELEPHONE & POSTAGE	9.84	13.99	16.90	-	20.00	20.00	-
2030	TRAVELING EXPENSES	3,780.80	5,348.00	7,875.15	4,556.32	11,337.00	10,433.00	(904.00)
2050	ASSOC DUES & EXPENSES	500.00	500.00	500.00	500.00	500.00	500.00	-
2110	OTHER	-	-	-	816.21	300.00	300.00	-
3010	MATERIALS & SUPPLIES	187.18	706.22	172.01	166.04	300.00	300.00	-
Auditors		90,457.95	93,548.69	96,633.12	46,806.20	103,364.00	100,925.38	(2,438.62)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Tax Assessment								
1010	SALARY - PROG DIRECTOR	35,086.90	45,910.95	36,788.11	17,420.64	42,206.00	41,172.00	-
1020	PROFESSIONAL STAFF	12,000.00	12,000.00	12,000.00	-	12,000.00	7,000.00	(1,034.00)
1030	SALARIES OF CLERICAL STAF	92,395.55	93,419.81	75,851.12	35,074.33	72,500.00	73,566.00	(5,000.00)
1040	TEMP HELP	-	-	24.50	-	-	-	1,066.00
1050	FRINGE BENEFITS	11,969.03	13,049.35	10,637.02	5,711.34	-	-	-
2010	ADVERTISING	7,691.22	8,060.36	7,078.48	12,067.36	12,700.00	8,777.46	(3,922.54)
2020	TELEPHONE & POSTAGE	3,340.15	36,474.75	23,006.52	14,293.31	8,000.00	8,000.00	-
2030	TRAVELING EXPENSES	7,605.89	5,873.10	7,626.07	1,187.84	35,000.00	35,000.00	-
2050	ASSOCIATION DUES	535.00	630.20	340.00	1,820.00	10,000.00	9,000.00	(1,000.00)
2070	CONTRACTED COMPUTER SERVICES	94,918.10	68,586.10	58,295.33	78,753.21	1,500.00	1,200.00	(300.00)
2080	CONTRACTED MAINT & REPAIR	-	18.00	582.43	218.32	80,000.00	84,400.00	4,400.00
2100	HOMESTEAD PAYMENTS	-	-	-	-	1,500.00	1,500.00	-
2110	OTHER	2,710.93	1,060.23	1,496.95	425.00	1,650.00	1,650.00	-
3010	MATERIALS & SUPPLIES	3,727.58	5,108.47	1,658.99	3,242.73	2,500.00	2,500.00	-
4010	CAPTIAL OUTLAY	3,591.97	(379.50)	5,370.09	5,218.59	4,200.00	4,450.00	250.00
						6,000.00	6,000.00	-
Tax Assessment		275,572.32	289,811.82	240,755.61	175,432.67	289,756.00	284,215.46	(5,540.54)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
TAX Collectors								-
1041	Commissions	102,097.49	100,995.30	102,375.54	97,756.48	-	115,200.00	115,200.00
1050	COMMISSIONS	7,993.41	8,470.04	7,847.62	7,547.82	121,000.00	9,000.00	(112,000.00)
2040	PREMIUMS ON BONDS	8,386.53	4,157.81	5,386.87	4,943.93	5,800.00	6,000.00	200.00
3010	MATERIALS & SUPPLIES	18,385.51	20,016.73	20,541.76	22,422.58	19,000.00	23,000.00	4,000.00
TAX Collectors		136,862.94	133,639.88	136,151.79	132,670.81	145,800.00	153,200.00	7,400.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Tax Claims								-
1010	SALARY - PROG DIRECTOR	-	-	-	12,275.78	46,920.00	700.00	(46,220.00)
1020	SALARIES OF PROF STAFF	-	-	-	12,000.00	-		#VALUE!
1050	FRINGE BENEFITS	-	-	-	1,253.48	500.00	-	(500.00)
2010	ADVERTISING	-	-	-	-	-	-	-
2020	TELEPHONE & POSTAGE	318.61	-	48.25	-	800.00	20,500.00	19,700.00
2030	TRAVELING EXPENSES	-	-	-	-	2,500.00	1,000.00	(1,500.00)
2050	ASSOC DUES & EXPENSES	-	-	-	835.00	-	300.00	300.00
2070	CONTRACTED COMPUTER SERVICES	-	-	487.64	-	-	-	-
2080	CONTRACTED MAINT & REPAIR	-	-	-	-	2,148.00		#VALUE!
3010	MATERIALS & SUPPLIES	-	-	12.99	945.99	1,000.00	1,150.00	150.00
Tax Claims		318.61	-	548.88	27,310.25	53,868.00	23,650.00	(30,218.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Treasurer								-
1010	SALARY - PROG DIRECTOR	48,957.30	50,902.83	50,566.41	23,805.12	51,577.00	52,609.00	1,032.00
1020	SALARIES - PROF STAFF	-	-	500.00	-	500.00	500.00	-
1030	SALARIES OF CLERICAL STAF	21,231.20	21,655.20	23,400.82	11,845.92	25,714.00	26,357.00	643.00
1040	WAGES - EXTRA HELP	130.50	230.19	12.25	-	-	1,000.00	1,000.00
1050	FRINGE BENEFITS	5,822.29	5,917.60	6,129.97	3,188.36	6,100.00	6,117.40	17.40
2020	TELEPHONE & POSTAGE	4,550.84	4,482.07	3,844.55	991.95	1,350.00	3,000.00	1,650.00
2030	TRAVELING EXPENSES	274.55	293.44	-	-	460.00	500.00	40.00
2040	PREMIUMS ON BONDS	-	-	-	-	2,500.00	-	(2,500.00)
2050	ASSOC DUES & EXPENSES	2,200.00	2,200.00	2,367.00	625.00	-	2,500.00	2,500.00
2070	CONTRACTED COMPUTER SERVICES	2,461.39	1,500.00	1,500.00	1,500.00	1,750.00	1,750.00	-
2080	CONTRACTED MAINT. & REPAIR	134.45	271.27	556.03	256.10	400.00	400.00	-
2110	OTHER	271.26	1,170.89	1,571.64	500.00	250.00	1,000.00	750.00
3010	MATERIALS & SUPPLIES	3,897.49	3,653.07	1,396.94	46.72	2,000.00	2,000.00	-
Treasurer		89,931.27	92,276.56	91,845.61	42,759.17	92,601.00	97,733.40	5,132.40

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Solicitor								-
1020	SALARIES OF PROF STAFF	45,270.46	38,426.36	80,157.56	14,353.50	60,000.00	45,000.00	(15,000.00)
2110	OTHER	-	834.00	10,000.00	9,000.00	-	12,000.00	12,000.00
Solicitor		45,270.46	39,260.36	90,157.56	23,353.50	60,000.00	57,000.00	(3,000.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Planning								
1010	DIRECTOR	51,931.75	70,712.31	55,710.96	24,504.70	55,323.00	56,492.00	-
1020	SALARIES OF PROF STAFF	1,856.00	(1,856.00)	581.71	1,037.02	105,749.00	88,551.00	1,169.00
1030	SALARIES OF NON PROFESSIONAL	38,852.98	66,976.64	82,020.19	54,888.53	-	10,000.00	(17,198.00)
1050	FRINGE BENEFITS	8,876.02	10,021.86	8,705.56	7,695.07	15,268.00	11,860.79	10,000.00
2010	ADVERTISING	573.29	358.48	707.90	25.71	1,000.00	800.00	(3,407.21)
2020	TELEPHONE & POSTAGE	1,206.60	774.05	1,264.41	140.39	1,000.00	800.00	(200.00)
2030	TRAVEL EXPENSES	2,428.72	1,949.86	577.81	53.44	2,500.00	2,000.00	(200.00)
2050	ASSOC DUES & EXPENSES	577.00	577.00	589.00	824.00	600.00	600.00	(500.00)
2070	CONTRACTED COMPUTER SERVICES	3,850.00	8,150.00	1,399.62	4,100.00	4,200.00	-	(4,200.00)
2080	CONTRACTED MAINT. & REPAIR	3,627.96	4,160.07	5,041.89	2,728.56	4,600.00	2,400.00	(2,200.00)
2090	SOLID WASTE PLAN	20,532.00	2,396.87	-	-	30,000.00	35,000.00	5,000.00
2100	AG PRES. BOARD CONTRIBUT.	-	-	-	-	1,000.00	-	(1,000.00)
2110	OTHER	365.47	474.71	599.83	529.32	250.00	400.00	150.00
3010	MATERIALS & SUPPLIES	1,303.40	2,116.31	1,575.24	282.70	2,100.00	1,500.00	(600.00)
4010	CAPITAL OUTLAY	176.00	-	-	-	1,000.00	1,000.00	-
Planning		136,157.19	166,812.16	158,774.12	96,809.44	224,590.00	211,403.79	(13,186.21)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
GIS								-
	1010 DIRECTOR					-	46,125.00	46,125.00
	1020 SALARIES OF PROF STAFF					-	-	-
	1030 SALARIES OF NON PROFESSIONAL					-	-	-
	1050 FRINGE BENEFITS					-	3,528.56	3,528.56
	2010 ADVERTISING					-	-	-
	2020 TELEPHONE & POSTAGE					-	200.00	200.00
	2030 TRAVEL EXPENSES					-	1,000.00	1,000.00
	2050 ASSOC DUES & EXPENSES					-	200.00	200.00
	2070 CONTRACTED COMPUTER SERVICES					-	8,200.00	8,200.00
	2080 CONTRACTED MAINT. & REPAIR					-	2,160.00	2,160.00
	2110 OTHER					-	-	-
	3010 MATERIALS & SUPPLIES					-	3,000.00	3,000.00
	4010 CAPITAL OUTLAY					-	1,000.00	1,000.00
GIS						-	65,413.56	65,413.56

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Maintenance								-
1010	SALARY OF PROG DIRECTOR	36,093.14	48,786.18	40,664.98	17,407.37	40,800.00	41,808.00	1,008.00
1030	SALARIES OF MAINT WORKERS	61,609.97	62,111.28	73,054.53	42,257.29	81,289.00	87,581.00	6,292.00
1040	WAGES	289.11	390.50	933.15	64.00	(15,000.00)	-	15,000.00
1050	FRINGE BENEFITS	8,260.17	8,739.32	10,498.33	6,724.62	10,916.00	9,898.26	(1,017.74)
2030	TRAVEL EXPENSES	(1,074.54)	(733.78)	-	846.75	-	-	-
2060	UTILITIES	161,281.21	133,761.20	132,855.16	68,023.60	140,000.00	140,000.00	-
2080	CONTRACTED MAINT & REPAIR	95,158.45	83,177.58	70,215.43	79,656.24	90,000.00	90,000.00	-
2090	UNIFORM ALLOWANCE	4,024.02	4,195.87	168.99	1,585.00	4,000.00	4,000.00	-
2100	TRASH REMOVAL	8,700.00	7,595.00	9,420.00	3,145.00	10,200.00	10,000.00	(200.00)
2110	OTHER	2,553.46	1,992.40	11,459.77	12,172.70	8,000.00	10,000.00	2,000.00
3010	MATERIALS & SUPPLIES	29,500.02	25,688.00	63,023.11	38,568.67	35,000.00	38,000.00	3,000.00
4010	CAPITAL OUTLAY	26,570.57	6,998.95	18,636.70	216.00	-	-	-
Maintenance		432,965.58	382,702.50	430,930.15	270,667.24	405,205.00	431,287.26	26,082.26

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Telephone System								-
2020	TELEPHONE & POSTAGE	47,228.71	41,211.89	57,724.09	38,055.59	43,000.00	64,000.00	21,000.00
2080	MAINTENANCE CONTRACT	53.09	63.62	67.13	-	1,000.00		#VALUE!
Telephone System		47,281.80	41,275.51	57,791.22	38,055.59	44,000.00	64,000.00	20,000.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Veterans								
1010	SALARY OF PROG DIRECTOR	32,766.26	33,281.92	35,234.31	17,820.41	40,000.00	40,996.00	-
1030	SALARIES OF CLERICAL STAF	17,131.10	19,774.70	24,826.71	12,997.35	23,787.00	24,382.00	996.00
1050	FRINGE BENEFITS	4,801.36	4,183.46	5,562.30	3,323.83	5,300.00	5,001.42	595.00
2010	ADVERTISING	136.50	372.90	300.00	100.00	300.00	300.00	(298.58)
2020	TELEPHONE & POSTAGE	686.10	159.68	144.55	42.97	350.00	350.00	-
2030	TRAVELING EXPENSE	1,889.76	937.60	172.00	-	2,000.00	2,000.00	-
2050	ASSOC DUES & EXPENSES	350.00	350.00	550.00	-	550.00	550.00	-
2101	VET'S BURIAL EXPENSES	10,691.93	11,450.00	9,402.29	4,700.00	8,000.00	11,000.00	3,000.00
2102	PAYMENTS TO VETS ORGANIZ.	240.00	980.00	100.00	-	1,000.00	1,000.00	-
2103	VA Grant	-	-	-	12,138.43	-	-	-
2110	OTHER	936.08	2,171.48	1,832.91	521.09	775.00	1,000.00	225.00
3010	MATERIALS & SUPPLIES	8,275.23	7,248.64	8,667.19	8,499.90	-	18,115.00	18,115.00
4010	CAPITAL OUTLAY	4,356.54	1,210.31	-	-	8,525.00	-	#VALUE!
Veterans		82,260.86	82,120.69	86,792.26	48,005.55	90,587.00	104,694.42	14,107.42

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Bedford DJ								
1030	SALARIES OF CLERICAL STAF	46,342.95	40,197.30	43,151.60	14,959.49	43,567.00	43,131.00	-
1050	FRINGE BENEFITS	4,916.10	4,107.05	4,263.04	1,750.18	4,574.00	3,299.5215	(1,274.48)
2020	TELEPHONE & POSTAGE	13,016.75	10,031.05	13,561.71	4,751.40	12,050.00	14,000.00	1,950.00
2050	ASSOC DUES & EXPENSES						40.00	40.00
2060	UTILITIES	-	-	629.97	-	750.00	750.00	-
2080	CONTRACED MAINT & REPAIR	1,669.42	2,500.40	1,863.36	852.25	3,000.00	3,000.00	-
2110	OTHER	979.87	841.27	732.53	3,717.44	500.00	4,200.00	3,700.00
3010	MATERIALS & SUPPLIES	1,775.34	8,198.02	3,885.70	612.92	4,000.00	5,000.00	1,000.00
Bedford DJ		68,700.43	65,875.09	68,087.91	26,643.68	68,441.00	73,420.52	4,979.52

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Hopewell DJ								-
1030	SALARIES OF CLERICAL STAF	22,435.35	25,102.64	26,156.90	13,674.30	25,794.00	31,434.00	5,640.00
1050	FRINGE BENEFITS	3,395.93	2,364.05	2,474.30	1,521.34	2,708.00	2,404.7010	(303.30)
2020	TELEPHONE & POSTAGE	5,862.81	5,219.41	4,193.80	2,580.89	3,325.00	5,300.00	1,975.00
2050	ASSOC DUES & EXPENSES						40.00	40.00
2060	UTILITIES	2,758.58	2,750.58	3,624.23	194.79	3,200.00	3,200.00	-
2080	CONTRACED MAINT & REPAIR	427.24	399.67	3,659.78	644.00	900.00	1,100.00	200.00
2090	RENT	6,000.00	7,200.00	8,110.00	3,910.00	7,500.00	7,800.00	300.00
2110	OTHER	123.18	264.27	267.42	918.50	500.00	4,900.00	4,400.00
3010	MATERIALS & SUPPLIES	1,434.22	2,190.15	12,202.38	1,881.96	2,700.00	2,700.00	-
Hopewell DJ		42,437.31	45,490.77	60,688.81	25,325.78	46,627.00	58,878.70	12,251.70

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Everett DJ								
1030	SALARIES OF CLERICAL STAF	129,305.93	120,040.85	91,993.11	53,348.00	106,719.00	123,152.00	16,433.00
1050	FRINGE BENEFITS	12,085.72	12,469.99	9,360.93	6,133.71	12,000.00	9,421.1280	(2,578.87)
2010	ADVERTISING	-	-	205.31	-	-	-	-
2020	TELEPHONE & POSTAGE	13,937.52	18,492.63	11,808.44	6,401.26	13,000.00	13,500.00	500.00
2050	ASSOC DUES & EXPENSES	-	-	-	-	-	40.00	40.00
2060	UTILITIES	4,190.63	2,597.38	2,822.67	1,412.43	2,900.00	2,900.00	-
2080	CONTRACED MAINT & REPAIR	2,920.96	2,630.38	681.55	629.13	1,000.00	1,100.00	100.00
2090	RENT	14,400.00	14,400.00	15,600.00	7,200.00	14,400.00	15,600.00	1,200.00
2100	CLEANING ALLOWANCE	-	-	40.00	-	-	-	-
2110	OTHER	8,667.88	(1,652.50)	579.09	2,479.36	840.00	18,600.00	17,760.00
3010	MATERIALS & SUPPLIES	7,196.03	7,370.87	4,205.06	2,794.92	6,000.00	6,200.00	200.00
4010	CAPITAL OUTLAY	321.99	633.00	-	-	-	-	-
Everett DJ		193,026.66	176,982.60	137,296.16	80,398.81	156,859.00	190,513.13	33,654.13

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Courts								
1030	SALARIES OF CLERICAL STAF	198,049.28	190,878.25	206,746.04	99,346.82	194,890.00	242,948.00	48,058.00
1040	WAGES OF JURORS	7,297.98	4,429.07	7,927.27	(7,199.30)	8,500.00	10,000.00	1,500.00
1050	FRINGE BENEFITS	18,177.71	19,011.05	19,304.50	10,928.95	23,290.00	19,350.52	(3,939.48)
2020	TELEPHONE & POSTAGE	10,127.05	11,060.45	11,822.90	3,558.50	12,500.00	13,000.00	500.00
2050	ASSOC DUES & EXPENSES	1,872.90	3,883.20	1,110.00	1,172.00	3,000.00	4,000.00	1,000.00
2070	CONTRACTED PERSONAL SERVICES	25,447.99	31,304.76	44,248.09	12,383.77	32,000.00	32,000.00	-
2080	CONTRACED MAINT & REPAIR	14,276.24	40,166.71	12,308.44	8,267.14	11,000.00	11,500.00	500.00
2100	ARBITRATION FEES	3,025.00	5,875.00	2,377.75	4,075.45	4,500.00	5,500.00	1,000.00
2110	OTHER	17,033.16	3,382.53	362.29	36,470.53	750.00	750.00	-
3010	MATERIALS & SUPPLIES	37,004.26	32,661.94	30,768.32	19,447.58	30,000.00	35,000.00	5,000.00
4010	CAPITAL OUTLAY	6,560.94	773.91	-	-	-	-	-
Courts		338,872.51	343,426.87	336,975.60	188,451.44	320,430.00	374,048.52	53,618.52

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Law Library	3010 MATERIALS & SUPPLIES	24,431.12	23,049.20	32,023.73	10,927.04	25,000.00	25,000.00	-
Law Library		24,431.12	23,049.20	32,023.73	10,927.04	25,000.00	25,000.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Constable								-
1010	PERSONAL SERVICES	12,032.52	15,386.52	9,987.00	4,747.50	9,000.00	11,000.00	2,000.00
2030	TRAVEL EXPENSES	3,205.35	5,280.35	2,429.78	1,692.20	2,000.00	3,600.00	1,600.00
Constable		15,237.87	20,666.87	12,416.78	6,439.70	11,000.00	14,600.00	3,600.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
District Attorney								
1010	SALARY OF PROG DIRECTOR	176,978.73	185,694.00	185,573.34	86,395.88	192,000.00	192,000.00	-
1020	SALARIES OF PROF STAFF	81,963.21	64,144.09	61,477.64	41,364.46	145,740.00	172,577.00	26,837.00
1030	SALARIES OF CLERICAL STAF	23,997.31	54,062.03	87,312.67	44,391.27	25,619.00	28,062.00	2,443.00
1040	WAGES	-	-	3,795.70	1,819.99	-	2,000.00	2,000.00
1050	FRINGE BENEFITS	27,482.41	21,329.40	24,302.73	15,384.66	28,350.00	30,189.88	1,839.88
2010	ADVERTISING	357.13	-	1,317.68	316.36	1,000.00	1,000.00	-
2020	TELEPHONE & POSTAGE	497.27	417.22	495.99	288.75	1,000.00	1,500.00	500.00
2030	TRAVELING EXPENSES	1,329.38	1,576.77	271.71	30.00	2,000.00	2,000.00	-
2040	DCED Grant	15,833.48	11,125.11	2,503.70	7,802.32	8,500.00	-	(8,500.00)
2050	ASSOC DUES & EXPENSES	-	7,716.88	4,164.00	4,226.47	7,800.00	8,000.00	200.00
2070	LAWYER'S FEES	4,029.00	-	-	-	3,000.00	3,000.00	-
2080	CONTRATED MAINTENACE	1,164.68	9,254.90	3,773.75	3,360.00	3,500.00	5,000.00	1,500.00
2090	Witness Fees	-	-	-	13.00	1,000.00	1,000.00	-
2100	DUI TESTING FEES	22,353.00	32,784.00	36,287.00	8,063.00	15,000.00	6,000.00	(9,000.00)
2110	OTHER	19,736.03	5,757.67	7,169.65	5,231.74	6,000.00	7,500.00	1,500.00
3010	MATERIALS & SUPPLIES	3,564.21	1,199.71	1,152.68	7,083.49	1,500.00	3,500.00	2,000.00
District Attorney		379,285.84	395,061.78	419,598.24	225,771.39	442,009.00	463,328.88	21,319.88

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Prothonotary								-
1010	SALARY OF PROG DIRECTOR	50,002.34	56,348.65	55,722.33	26,271.87	56,836.00	57,974.00	1,138.00
1020	SALARIES OF PROF STAFF	5,000.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-
1030	SALARIES OF CLERICAL STAF	127,464.58	130,625.24	127,628.47	64,051.41	133,608.00	139,879.00	6,271.00
1040	OT WAGES	5.25	-	1,270.17	186.12	-	-	-
1050	FRINGE BENEFITS	14,128.74	16,494.03	16,411.68	9,080.93	18,200.00	15,135.7545	(3,064.25)
2010	ADVERTISING	2,526.49	3,134.20	2,467.36	553.38	3,200.00	3,200.00	-
2020	TELEPHONE & POSTAGE	1,683.35	1,560.78	980.46	202.79	1,000.00	1,000.00	-
2030	TRAVELING EXPENSES	-	-	-	-	700.00	1,000.00	300.00
2050	ASSOC DUES & EXPENSES	1,000.00	1,000.00	1,250.00	1,250.00	1,300.00	1,300.00	-
2070	CONTRACTED COMPUTER SERVICES	30,007.49	32,611.79	13,929.26	3,402.12	25,000.00	36,700.00	11,700.00
2080	CONTRACED MAINT & REPAIR	10,572.20	9,621.05	25,878.28	22,079.75	10,500.00	10,500.00	-
2110	OTHER	152.00	11,868.00	628.39	160.08	500.00	500.00	-
3010	MATERIALS & SUPPLIES	5,515.28	8,748.78	3,261.90	1,205.92	5,000.00	5,000.00	-
Prothonotary		248,057.72	278,012.52	254,428.30	133,444.37	260,844.00	277,188.75	16,344.75

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Register Recorder								
1010	SALARY OF PROG DIRECTOR	56,560.34	59,194.65	56,080.38	26,263.91	56,836.00	57,969.00	-
1020	SALARIES OF PROF STAFF	1,500.00	1,500.00	19,794.00	11,188.00	20,930.00	1,500.00	1,133.00
1030	SALARIES OF CLERICAL STAF	58,559.60	77,327.00	70,053.38	33,231.11	61,336.00	92,714.00	(19,430.00)
1050	FRINGE BENEFITS	8,670.41	11,553.13	12,395.45	6,875.65	12,500.00	11,642.00	31,378.00
2010	ADVERTISING	-	154.96	-	-	-	-	(858.00)
2020	TELEPHONE & POSTAGE	612.22	524.64	508.55	137.72	600.00	600.00	-
2030	TRAVELING EXPENSES	-	350.30	-	-	450.00	500.00	-
2040	PREMIUMS ON BONDS	2,040.00	-	-	-	-	-	50.00
2050	ASSOC DUES AND EXPENSES	1,050.00	1,375.00	625.00	625.00	-	-	-
2070	CONTRACTED COMPUTER SERVICES	28,588.63	29,522.00	24,725.96	17,256.21	1,575.00	1,575.00	-
2080	CONTRACTED MAINT & REPAIR	4,013.19	2,909.20	2,583.36	3,100.13	21,000.00	22,300.00	1,300.00
2110	OTHER	624.54	-	-	-	5,000.00	3,700.00	(1,300.00)
3010	MATERIALS & SUPPLIES	4,715.42	2,274.99	1,539.68	645.43	-	-	-
4010	CAPITAL OUTLAY	25,000.00	4,569.00	-	-	2,200.00	2,150.00	(50.00)
Register Recorder		191,934.35	191,254.87	188,305.76	99,323.16	182,427.00	194,650.00	12,223.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Sheriff								-
1010	SALARY OF PROG DIRECTOR	47,341.30	44,060.83	50,566.41	23,816.91	51,578.00	52,609.00	1,031.00
1020	SALARIES OF PROF STAFF	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	-
1030	SALARIES OF CLERICAL STAF	305,965.55	289,285.46	351,744.07	186,965.90	364,828.00	450,685.30	85,857.30
1040	SPECIAL DEPUTY WAGES	18,780.90	22,776.05	26,011.84	6,602.70	27,000.00	25,000.00	(2,000.00)
1050	FRINGE BENEFITS	35,350.15	33,855.07	40,232.73	23,525.92	41,000.00	40,414.51	(585.49)
2010	ADVERTISING	257.32	273.78	-	349.92	200.00	300.00	100.00
2020	TELEPHONE & POSTAGE	2,678.27	1,947.88	1,767.08	403.66	1,450.00	1,400.00	(50.00)
2030	TRAVELING EXPENSE	13,612.83	13,566.39	11,025.00	3,231.69	10,000.00	10,000.00	-
2050	ASSOC DUES & EXPENSES	575.00	700.00	1,058.00	1,216.00	1,000.00	1,250.00	250.00
2070	CONTRACTED COMPUTER SERVICES	10,659.92	10,503.85	10,623.65	8,351.19	10,000.00	11,200.00	1,200.00
2080	VEHICLE MAINT. & REPAIRS	11,695.27	10,262.65	7,692.09	3,449.09	8,000.00	8,000.00	-
2090	UNIFORM EXPENSE	5,806.35	10,662.31	20,227.54	11,116.96	7,500.00	15,000.00	7,500.00
2110	OTHER	2,605.10	3,254.09	1,780.23	10,350.83	7,500.00	6,000.00	(1,500.00)
3010	MATERIALS & SUPPLIES	15,181.33	16,482.24	21,572.66	5,210.18	13,000.00	15,000.00	2,000.00
4010	CAPITAL OUTLAY	33,153.04	34,705.98	31,901.72	18,885.13	27,880.00	34,044.00	6,164.00
Sheriff		506,162.33	494,836.58	579,203.02	306,476.08	567,936.00	673,902.81	105,966.81

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
JAIL								-
1010	WARDEN	44,110.80	112,547.40	60,435.20	10,965.56	79,892.00	73,800.00	(6,092.00)
1020	SALARIES OF PROF STAFF	13,157.80	89,143.20	298,536.36	94,912.74	319,384.00	246,993.00	(72,391.00)
1030	SALARIES OF CLERICAL STAF	1,650,383.30	1,503,562.36	1,465,042.97	791,549.80	1,991,212.00	2,070,215.00	79,003.00
1040	WAGES	205,452.03	328,626.10	417,826.30	182,834.80	150,000.00	200,000.00	50,000.00
1050	FRINGE BENEFITS	187,883.84	187,015.68	202,926.57	110,031.46	298,000.00	198,212.11	(99,787.89)
2020	TELEPHONE & POSTAGE	340.84	247.46	2,006.00	55.06	3,000.00	5,000.00	2,000.00
2030	TRAVELING EXPENSES	7,887.12	8,068.29	3,994.49	1,841.39	7,500.00	7,500.00	-
2050	ASSOC DUES & EXPENSES	75.00	-	12.95	1,478.00	450.00	450.00	-
2060	UTILITIES	227,646.66	222,320.44	256,273.20	120,638.81	280,000.00	280,000.00	-
2070	CONTRACTED MEDICAL SERVICE	-	8,762.92	108,038.82	60,932.25	104,000.00	250,000.00	146,000.00
2080	CONTRACTED MAINT & REPAIR	54,654.03	20,489.59	44,983.83	5,496.61	50,000.00	50,000.00	-
2090	CONTRACTED MEDICAL SERVICES AN	549,992.30	489,271.99	3,503.20	164,819.18	5,000.00	350,000.00	345,000.00
2091	Uniforms Equip & Uniform allow	25,170.50	24,042.27	15,345.63	5,192.59	25,000.00	35,000.00	10,000.00
2100	PAY TO MEDICAL INSTUTIONS	25.31	73,168.05	79,313.77	-	56,000.00	-	(56,000.00)
2110	OTHER	157,396.72	203,217.06	324,901.16	48,438.33	130,000.00	130,000.00	-
3010	MATERIALS & SUPPLIES	89,196.24	71,246.93	90,196.00	53,886.33	100,000.00	100,000.00	-
3011	FOOD	150,967.11	265,833.29	275,964.11	144,253.97	276,000.00	310,000.00	34,000.00
3012	PRESCRIPTIONS OMIT in 2021	(86.36)	20,442.85	64,704.61	-	70,000.00	-	(70,000.00)
4010	CAPITAL OUTLAY	25,991.47	9,963.12	-	11,956.00	-	11,000.00	11,000.00
JAIL		3,390,244.71	3,637,969.00	3,714,005.17	1,809,282.88	3,945,438.00	4,318,170.11	372,732.11

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Juvenilwe Delinquents 2100	JUVENILE DELINQ.	361,620.17	961,106.90	1,473,693.98	514,707.51	1,690,416.00	1,054,395.00	(636,021.00)
Juvenilwe Delinquents		361,620.17	961,106.90	1,473,693.98	514,707.51	1,690,416.00	1,054,395.00	(636,021.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Probation								
1010	SALARY OF PROG DIRECTOR	45,758.75	51,947.10	53,812.08	18,015.44	52,652.00	54,296.00	-
1020	SALARIES OF PROF STAFF	128,944.33	140,330.90	132,275.50	48,882.82	146,838.00	288,282.00	1,644.00
1030	SALARIES OF CLERICAL STAF	17,440.50	17,803.80	18,869.10	19,586.46	18,609.00	25,184.00	141,444.00
1040	WAGES	72,959.56	74,556.39	50,817.55	56,605.84	50,000.00	50,000.00	6,575.00
1050	FRINGE BENEFITS	21,908.71	25,850.63	22,590.84	14,463.07	31,314.00	31,958.79	-
2020	TELEPHONE & POSTAGE	6,770.90	7,093.22	5,870.69	1,340.11	5,800.00	5,500.00	644.79
2030	TRAVELING EXPENSES	2,459.83	3,638.87	3,867.08	1,227.25	3,400.00	3,400.00	(300.00)
2050	ASSOC DUES & EXPENSES	360.00	250.00	380.00	1,700.00	400.00	1,800.00	-
2070	CONTRACTED COMPUTER SERVICES	3,605.00	5,410.00	6,445.00	94,076.00	7,500.00	7,500.00	1,400.00
2090	Drug Testing (Labcorp)	20,321.88	13,253.50	-	-	-	20,000.00	-
2100	IPP EXPENSES	34,455.60	67,389.75	80,091.50	36,690.82	75,000.00	50,000.00	20,000.00
2110	OTHER	3,857.82	802.24	730.10	1,027.57	800.00	800.00	(25,000.00)
2130	EXPENSES	129,315.00	92,619.00	-	-	420.00	-	-
3010	MATERIALS & SUPPLIES	16,035.70	15,232.47	10,582.75	868.91	12,500.00	12,000.00	(420.00)
								(500.00)
Probation		504,193.58	516,177.87	386,332.19	294,484.29	405,233.00	550,720.79	145,487.79

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
C.R.B.G.		-	-	915.00	-	-	-	-
	2030 COVID 19 Miscellaneous	-	-	462,720.85	82,411.74	-	-	-
	3010 COVID-19 Response	-	-	46,520.43	-	-	-	-
	10000 ADMINISTRATION	-	-	759,464.94	-	-	-	-
	10004 SMALL BUSINESS GRANTS	-	-	23,556.50	-	-	-	-
	10005 TOURISM BUSINESS GRANTS	-	-	-	-	-	-	-
	10008 BROADBAND DEPLOYMENT	-	-	471,977.20	-	-	-	-
	10009 NON-PROFIT ASSISTANCE PROGRAMS	-	-	(2,404,675.98)	(1,920,035.02)	-	-	-
	39200 TRANSFER FROM CRBG	-	-			-	-	-
C.R.B.G.		-	-	(639,521.06)	(1,837,623.28)	-	-	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Communications								
1030	SALARIES OF DISPATCHERS	0.47	-	-	190,978.18	114,000.00	130,000.00	-
1040	WAGES	0.16	-	-	17,862.69	-		16,000.00
1050	FRINGE BENEFITS	(0.35)	-	-	22,330.74	10,500.00		#VALUE!
2020	TELEPHONE & POSTAGE	0.30	-	-	28,846.08	60.00		(10,500.00)
2030	TRAVEL EXPENSES	-	-	-	-	20.00		#VALUE!
2050	ASSOC DUES & EXPENSES	-	-	-	-	95.00		#VALUE!
2060	UTILITES	-	-	-	5,388.66	75.00		#VALUE!
2080	CONTRACTED MAINT & REPAIR	29,911.20	-	-	81,280.89	300.00		#VALUE!
2090	RENT	(0.20)	-	(7,257.00)	3,628.50	-		#VALUE!
2110	OTHER	(29,911.03)	-	-	30,188.07	-		#VALUE!
3010	MATERIALS & SUPPLIES	(0.07)	-	-	1,401.36	1,750.00		#VALUE!
Communications		0.48	-	(7,257.00)	381,905.17	126,800.00	130,000.00	3,200.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
911								-
2111	Maintenance Grant	-	-	-	179,842.40	-	-	-
911		-	-	-	179,842.40	-	-	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Civil Defense								-
1010	SALARY OF PROG DIRECTOR	24,964.50	37,311.00	25,905.00	23,375.91	26,219.00	27,085.00	866.00
1030	Emergency Service Assistant	14,000.10	14,593.95	14,570.00	17,198.65	16,198.00	17,321.00	1,123.00
1050	FRINGE BENEFITS	3,512.50	2,939.88	3,477.63	3,998.34	4,500.00	3,397.06	(1,102.94)
2030	TRAVELING EXPENSES	-	-	-	-	180.00	200.00	20.00
2080	CONTRACTED MAINT & REPAIR	-	-	324.54	-	-	200.00	200.00
2110	OTHER	-	207.39	220.00	-	1,575.00	200.00	(1,375.00)
3010	MATERIALS & SUPPLIES	23,662.75	36,719.75	2,384.58	-	250.00	250.00	-
TBD	Capital Outlay						7,557.00	7,557.00
Civil Defense		66,139.85	91,771.97	46,881.75	44,572.90	47,422.00	56,210.06	8,788.06

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Real estate Taxes								-
31110	REAL ESTATE - CURRENT	(8,907,545.68)	(8,911,575.55)	(10,609,214.27)	(10,842,457.79)	(11,093,515.00)	(11,624,177.65)	(530,662.65)
31120	REAL ESTATE - PRIOR	(676,172.34)	(747,163.75)	(736,344.36)	(655,634.65)	(725,000.00)	(755,000.00)	(30,000.00)
31210	PER CAPITA - CURRENT	(122,445.41)	(125,520.65)	(119,923.34)	(81,967.80)	(122,445.00)	(115,000.00)	7,445.00
31220	PER CAPITA - PRIOR	(20,164.97)	(15,357.70)	(23,517.40)	(13,388.62)	(18,500.00)	(18,900.00)	(400.00)
31310	RE TAXES (INTERIM)	(30,960.44)	(19,025.59)	(27,042.42)	(676.06)	(26,000.00)	(32,661.00)	(6,661.00)
31320	PERSONAL PROP. - PRIOR	-	(1,350.33)	-	(197.81)	-	-	-
31900	PENALTIES	(147,537.94)	(143,972.35)	(164,702.95)	(94,569.57)	(141,000.00)	(145,000.00)	(4,000.00)
Real estate Taxes		(9,904,826.78)	(9,963,965.92)	(11,680,744.74)	(11,688,892.30)	(12,126,460.00)	(12,690,738.65)	(564,278.65)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Intergon Revs								
33110	TITLE IV-E CHILD WELFARE	(545,592.38)	(696,004.30)	(1,468,606.50)	(385,378.70)	(906,318.00)	(1,177,186.00)	-
33111	INDEPENDENT LIVING GRANT	(158,812.44)	(201,991.31)	(249,981.22)	-	(279,688.00)	(264,565.00)	(270,868.00)
33112	MEDICAID REIMB. (C&Y)	895.00	-	(111.68)	-	(1,224.00)	(264,565.00)	15,123.00
33113	PACWIS GRANT	-	(2,001.00)	-	-	-	(1,164.00)	60.00
33114	ITG GRANT	(60,926.21)	(10,384.81)	(11,031.04)	-	-	(94,469.00)	(94,469.00)
33120	TITLE XX CHILD WELFARE	(27,393.00)	(36,523.00)	(36,521.00)	-	(54,345.00)	(138,344.00)	(83,999.00)
33121	TITLE IV-A	(60,452.00)	(42,786.00)	-	-	(36,523.00)	(36,523.00)	-
33130	TITLE IV-B CHILD WELFARE	(33,630.00)	(44,838.84)	(22,419.00)	-	(42,786.00)	(42,786.00)	-
33210	CHILD WELFARE/STATE	(2,005,761.00)	(2,648,580.00)	(2,054,430.00)	-	(35,399.00)	(35,399.00)	-
33211	SPECIAL GRANTS	(241,637.55)	(221,744.15)	(136,288.80)	(11,210.00)	(3,184,641.00)	(2,740,176.00)	444,465.00
33212	PCCD Developing/Strenght	(17,820.45)	(119,721.88)	(33,204.62)	(9,131.00)	(280,000.00)	(197,734.00)	82,266.00
33215	CAC' and MDIT GRANT	-	-	(12,365.02)	-	(15,000.00)	-	15,000.00
33219	USDA	-	-	(4,778.97)	-	-	-	-
33220	Language Interpreter	-	-	(1,972.00)	-	-	-	-
33221	Com Pa Dog Tag Rmb	-	(2,047.77)	-	-	-	-	-
33222	Veteran Grant	(5,767.00)	-	-	-	-	-	-
33223	TRANSPORTATION GRANT	(540,367.00)	(551,072.00)	-	-	-	-	-
33224	HOMELESS GRANT	(35,216.00)	(28,173.14)	-	-	-	-	-
33225	EMERGENCY SHELTER GRANT	(62,534.00)	(106,227.05)	(29,404.43)	-	-	-	-
33226	HUMAN SERVICES GRANT	(342,755.00)	(5,777.00)	-	-	-	-	-
33227	D & A GRANT	(104,719.00)	(108,677.00)	-	-	-	-	-
33229	HAVA ELECTIONS	-	-	(52,193.88)	-	-	-	-
33250	PA COURT ADMINISTRATION	(91,098.50)	(91,099.00)	(145,382.00)	-	-	-	-
33251	In Aid Grant Jaul	(10,612.00)	-	-	-	(90,000.00)	(90,000.00)	-
33270	CIVIL DEFENSE	-	-	-	-	-	-	-
33271	EMA PLANNING AND TRAIN. GRANT	-	(42,061.76)	(52,319.16)	-	(59,803.00)	(58,369.00)	1,434.00
33273	HAZARDOUS MATERIALS GRANT	(13,476.00)	(9,784.00)	-	-	-	-	-
33281	DER (IN-LIEU-OF-TAXES)	(63,599.46)	-	-	-	-	-	-
33282	STATE GAME LANDS	(65,242.74)	(128,842.20)	(128,842.20)	-	-	-	-
33285	FOOD ASSIST. GRANT	(73,897.90)	(72,165.13)	(38,615.84)	(966.07)	(125,000.00)	(125,000.00)	-
33293	PROBATION GRANT	(972.00)	(65,759.00)	(10,729.00)	(958.00)	-	-	-
33294	DIST. ATTORNEY SALARY GRANT	(115,614.00)	(116,544.35)	(118,419.60)	(120,682.25)	(70,000.00)	(66,012.00)	3,988.00
33295	PCCD Pike to Bike Contribution	-	(30,000.00)	-	-	(116,000.00)	(118,000.00)	(2,000.00)
33296	IPP GRANT(PROBATION)	-	-	-	-	(110,000.00)	-	110,000.00
33298	STOP GRANT	-	-	-	-	(30,000.00)	(41,250.00)	(11,250.00)
33300	Drug task Force Grant	-	-	(4,471.43)	(5,868.85)	(36,889.00)	(24,000.00)	12,889.00
33301	FAMILY CENTER GRANT	(191,550.00)	-	-	-	-	(10,000.00)	(10,000.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
33430	Court Grants AOPC	(13,994.45)	(29,893.34)	-	-	-	-	-
33610	HSDf Pass Thru	(72,500.00)	(50,000.00)	-	-	-	-	-
33620	Election Grant 2020	-	-	(26,205.97)	-	-	-	-
33621	Covid Election Non Security ca	-	-	(22,456.23)	-	-	-	-
	Planning FEMA Hazard Mitigation Plan Reimbursemetn							
Intergon Revs		(4,955,045.08)	(5,462,698.03)	(4,660,749.59)	(534,194.87)	(5,473,616.00)	(5,260,977.00)	212,639.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Charges for services								
34130	SALE OF MAPS	(40,390.12)	(37,662.34)	(36,139.60)	(8,628.45)	(30,000.00)	(35,000.00)	(5,000.00)
34140	ELECTIONS	-	(3,627.25)	(4,627.05)	(455.00)	(500.00)	(500.00)	-
34150	RECORDER OF DEEDS	(201,523.36)	(207,505.54)	(265,215.88)	(139,976.00)	(195,000.00)	(210,000.00)	(15,000.00)
34151	Tax Commissions	(1,341.40)	(2,798.50)	(139.95)	-	-	-	-
34170	TAX CLAIMS BUREAU	(326,683.26)	(332,624.92)	(358,510.51)	(191,390.39)	(343,000.00)	(404,065.00)	(61,065.00)
34180	TREASURER	(47,813.92)	(46,221.57)	(49,629.73)	(21,616.82)	(40,000.00)	(40,000.00)	-
34210	PROTHONOTARY	(233,192.16)	(232,910.60)	(189,218.00)	(54,757.60)	(200,000.00)	(120,000.00)	80,000.00
34251	D.J. SCHELLSBURG	(61,194.75)	(78,654.32)	(55,653.12)	(18,855.41)	(74,000.00)	(39,000.00)	35,000.00
34252	D.J. BEDFORD	(78,562.43)	(79,303.74)	(69,235.20)	(25,142.24)	(74,000.00)	(63,000.00)	11,000.00
34253	D.J. HOPEWELL	(21,408.36)	(18,886.68)	(15,546.84)	(5,773.31)	(21,000.00)	(12,000.00)	9,000.00
34254	D.J. EVERETT	(182,023.85)	(224,242.34)	(182,601.93)	(71,229.26)	(225,000.00)	(163,000.00)	62,000.00
34255	Transcript Fee	(10,013.74)	(9,585.65)	(6,860.76)	(4,219.51)	-	(6,500.00)	(6,500.00)
34256	STOP Payments	-	(26,956.98)	(23,162.25)	(15,029.75)	-	-	-
34260	SHERIFF	(105,881.93)	(106,312.97)	(95,223.74)	(46,953.90)	(100,000.00)	(90,000.00)	10,000.00
34271	DOM. REL. JUDICIAL	(0.20)	(0.02)	(453,705.93)	(184,346.73)	(400,000.00)	(400,000.00)	-
34430	JAIL	(26,279.70)	(28,154.52)	(160,094.61)	(2,644.81)	(50,000.00)	(30,000.00)	20,000.00
34431	JAIL REVENUE-HOUSING NON CTY	(486,854.45)	(675,171.00)	(518,699.55)	(277,956.27)	(600,000.00)	(580,000.00)	20,000.00
34432	cca grant jail 2018	-	(5,499.99)	-	-	-	-	-
34435	JAIL-PHONE COMMISSION	(181,022.00)	(182,003.00)	(77,896.36)	-	-	-	-
34620	CHILDREN & YOUTH REV.	(37,193.02)	(10,037.25)	(20,564.01)	(672.93)	(30,000.00)	(12,119.00)	17,881.00
34621	CHILD SUPPORT PAYMENTS -SCDU	(46,591.01)	(74,449.36)	(82,144.51)	(11,794.83)	(84,268.00)	(100,044.00)	(15,776.00)
Charges for services		(2,087,969.66)	(2,382,608.54)	(2,664,869.53)	(1,081,443.21)	(2,466,768.00)	(2,305,228.00)	161,540.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Fines & Forfeits								-
35000	FINES & FORFEITS	(364,996.81)	(335,422.07)	(338,662.89)	(250,288.26)	(350,000.00)	(470,000.00)	(120,000.00)
35101	SUPERVISION FUND(STATE)	(216,940.22)	(202,905.11)	(212,861.34)	-	(170,000.00)	(268,500.00)	(98,500.00)
35102	SUPERVISION FUNDS(LOCAL)	(266,428.89)	(265,257.57)	(44,935.20)	(15,381.13)	(39,000.00)	(40,000.00)	(1,000.00)
Fines & Forfeits		(848,365.92)	(803,584.75)	(596,459.43)	(265,669.39)	(559,000.00)	(778,500.00)	(219,500.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Misc Rev								
36100	INTEREST INCOME	(34,971.12)	(86,350.40)	(28,220.71)	(2,344.70)	(35,000.00)	(7,000.00)	-
36200	RENTS	(29,225.00)	(28,455.00)	(26,575.00)	(15,272.00)	(29,225.00)	(22,062.00)	28,000.00
36930	COPIES	-	-	-	(0.75)	-	-	7,163.00
36940	MISCELLANEOUS	(249,289.93)	(93,668.61)	(56,821.81)	(15,089.74)	(112,000.00)	(89,000.00)	-
36950	W/C FRINGE REIMBURSEMENT	-	-	-	-	(10,000.00)	-	23,000.00
36960	RETIREMENT FRINGE REIMB.	-	-	-	-	(25,000.00)	-	10,000.00
								25,000.00
Misc Rev		(313,486.05)	(208,474.01)	(111,617.52)	(32,707.19)	(211,225.00)	(118,062.00)	93,163.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Other financing								-
39200	INTERFUND OPER. TRANSFER	-	(29,060.00)	-	-	-	(375,500.00)	(375,500.00)
39400	PROCEEDS/TEMPORARY DEBT	(1,700,000.00)	(1,995,000.00)	(1,995,000.00)	(1,995,000.00)	(1,995,000.00)	-	1,995,000.00
39700	CLEAN & GREEN FILING FEE	(5,566.12)	(4,600.00)	(4,092.88)	(1,850.00)	(6,000.00)	(5,000.00)	1,000.00
39800	PLANNING LAND DEV REVIEW FEES	(6,893.00)	(9,098.86)	(11,413.65)	(2,675.00)	(7,600.00)	(6,300.00)	1,300.00
TBD	GIS Fees						(800.00)	(800.00)
Other financing		(1,712,459.12)	(2,037,758.86)	(2,010,506.53)	(1,999,525.00)	(2,008,600.00)	(387,600.00)	1,621,000.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Adult & Aging								
2110	OTHER - ALLOCATION	(59,852.00)	49,431.00	8,265.50	33,062.00	33,062.00	33,062.00	-
Adult & Aging		(59,852.00)	49,431.00	8,265.50	33,062.00	33,062.00	33,062.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Child Youth								-
1010	SALARY OF PROG DIRECTOR	70,593.80	150,470.95	58,376.31	25,232.05	64,318.00	65,661.00	1,343.00
1020	SALARIES OF CASE WORKERS	571,541.70	619,739.14	726,661.33	349,505.22	892,478.00	998,032.00	105,554.00
1030	SALARIES OF CLERICAL STAF	181,835.57	217,428.09	230,147.27	162,769.23	259,928.00	284,699.00	24,771.00
1040	ON CALL PAY FOR CASEWORKE	37,167.50	37,652.37	37,368.08	19,934.83	41,969.00	42,550.00	581.00
1050	FRINGE BENEFITS	75,747.56	84,085.22	94,442.21	56,427.70	109,960.00	170,386.00	60,426.00
2010	ADVERTISING	777.04	2,707.96	3,006.87	958.48	1,597.00	4,025.00	2,428.00
2020	TELEPHONE & POSTAGE	35,809.48	33,372.37	34,088.23	13,199.19	31,336.00	31,336.00	-
2030	TRAVELING EXPENSES	46,308.03	39,794.62	23,090.42	7,761.52	19,905.00	34,810.00	14,905.00
2050	ASSOC DUES & EXPENSES	2,900.39	2,947.70	2,872.27	2,852.27	3,945.00	3,945.00	-
2060	UTILITIES	5,177.73	48,336.78	9,592.61	4,774.34	8,491.00	13,741.00	5,250.00
2070	CONTRACTED SERVICES (CAPS)	21,779.89	24,927.75	25,920.83	13,886.43	27,410.00	27,410.00	-
2090	RENT	15,346.00	21,000.00	20,600.00	11,700.00	21,600.00	28,000.00	6,400.00
2110	OTHER	(43,146.98)	194,763.63	17,541.75	10,449.47	19,478.00	156,097.00	136,619.00
3010	MATERIALS & SUPPLIES	84,387.26	60,640.44	57,619.36	11,946.62	54,510.00	54,510.00	-
4010	CAPITAL OUTLAY	47,173.02	49,208.24	61,681.06	6,701.44	69,252.00	63,030.00	(6,222.00)
Child Youth		1,153,397.99	1,587,075.26	1,403,008.60	698,098.79	1,626,177.00	1,978,232.00	352,055.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
Foster Family Homes								-
2110	OTHER	552,123.09	380,840.13	672,387.89	58,949.34	751,408.00	871,569.00	120,161.00
Foster Family Homes		552,123.09	380,840.13	672,387.89	58,949.34	751,408.00	871,569.00	120,161.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
2110	OTHER	552,123.09	380,840.13	672,387.89	58,949.34	751,408.00	871,569.00	120,161.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	Variance
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Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Children in Private Agencies								-
2100	PAYMENT TO NON-CTY INSTIT	493,406.28	606,024.65	661,898.87	273,553.63	687,034.00	557,545.00	(129,489.00)
Children in Private Ag		493,406.28	606,024.65	661,898.87	273,553.63	687,034.00	557,545.00	(129,489.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Dependent Child in Priv Inst 2110 OTHER		253,989.73	246,255.59	149,228.16	108,245.28	194,985.00	436,951.00	-
Dependent Child in Pri		253,989.73	246,255.59	149,228.16	108,245.28	194,985.00	436,951.00	241,966.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Child in own home 2110	OTHER	942,450.94	835,525.77	700,191.33	356,236.39	877,075.00	811,407.00	(65,668.00)
Child in own home		942,450.94	835,525.77	700,191.33	356,236.39	877,075.00	811,407.00	(65,668.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
MH MR	2110 MH/MR ALLOCATIONS	124,439.00	125,878.00	94,408.50	97,747.00	127,137.00	130,951.00	-
MH MR		124,439.00	125,878.00	94,408.50	97,747.00	127,137.00	130,951.00	3,814.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified	2110 OTHER (HUMAN SERVICES)	30,349.00	25,269.00	-	-	-	_____	- #VALUE!
Unidentified		30,349.00	25,269.00	-	-	-	-	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								
2110	LIBRARIES - ALLOCATION	120,000.00	120,000.00	90,000.00	60,000.00	120,000.00	120,000.00	-
Unidentified		120,000.00	120,000.00	90,000.00	60,000.00	120,000.00	120,000.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								-
2110	CONSERVATION ALLOCATION	93,000.00	93,250.00	139,500.00	93,000.00	93,000.00	93,000.00	-
Unidentified		93,000.00	93,250.00	139,500.00	93,000.00	93,000.00	93,000.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified	2110 OTHER	120,000.00	120,000.00	120,000.00	90,000.00	120,000.00	120,000.00	-
Unidentified		120,000.00	120,000.00	120,000.00	90,000.00	120,000.00	120,000.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified					-	1,995,000.00	-	(1,995,000.00)
2030	TAX ANTICIPATION	1,700,000.00	1,995,000.00	1,995,000.00	-	1,145,000.00	1,580,000.00	435,000.00
2040	LONG TERM DEBT PRINCIPAL	1,225,000.00	385,000.00	300,000.00	-	(129,000.00)	(148,221.00)	(19,221.00)
2050	9-1-1 BOND PRINCIPAL	(124,343.52)	(135,170.00)	(16,669.00)	-	-		#VALUE!
2060	COLLEGE BLDG. BOND PRIN.	25,000.00	-	-	-	-		
Unidentified		2,825,656.48	2,244,830.00	2,278,331.00	-	3,011,000.00	1,431,779.00	(1,579,221.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								
2030	TAX ANTICIPATION NOTE	20,460.27	49,630.93	33,027.31	84.00	25,000.00	-	(25,000.00)
2040	LONG TERM DEBT	1,015,893.23	1,045,429.62	1,118,387.74	1,407,792.92	1,091,492.00	1,109,269.00	17,777.00
2050	911 Share Intreest	-	-	(124,304.00)	-	-	-	-
Unidentified		1,036,353.50	1,095,060.55	1,027,111.05	1,407,876.92	1,116,492.00	1,109,269.00	(7,223.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								-
2110	OTHER INSURANCE	218,907.85	344,297.00	439,027.44	471,753.78	498,051.00	527,972.00	29,921.00
2111	Health Insurance	1,524,207.40	1,496,479.39	1,622,332.63	548,426.13	1,950,000.00	1,478,701.00	(471,299.00)
2112	HRA PAYMENTS	109,115.35	93,169.88	104,250.20	2,651.07	115,000.00	115,000.00	-
2113	Employer HSA Payments	30,000.00	27,201.00	41,130.00	-	55,000.00	55,000.00	-
2114	Health Ins Other Funding Chrg	(133,732.00)	(136,439.00)	(111,382.30)	-	(150,000.00)	(150,000.00)	-
Unidentified		1,748,498.60	1,824,708.27	2,095,357.97	1,022,830.98	2,468,051.00	2,026,673.00	(441,378.00)

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								
1030	SALARIES OF CLERICAL STAF	40,925.00	41,235.50	40,708.50	23,059.40	-	51,562.00	51,562.00
1050	FRINGE BENEFITS	3,280.58	3,369.86	3,611.46	2,506.30	-	3,944.49	3,944.49
2110	EXTENSION ALLOCATION	26,593.78	29,436.29	21,076.50	67.14	70,589.00	15,082.51	(55,506.49)
Unidentified		70,799.36	74,041.65	65,396.46	25,632.84	70,589.00	70,589.00	0.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								-
2110	OTHER (SA PLANNING)	3,946.00	3,946.00	3,946.00	-	3,946.00	13,572.00	9,626.00
Unidentified		3,946.00	3,946.00	3,946.00	-	3,946.00	13,572.00	9,626.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								
2110	OTHER (TOURISM) - College	-	-	-	-	50,000.00	60,000.00	-
Unidentified								
		-	-	-	-	50,000.00	60,000.00	10,000.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
	2110 CAPITAL PURCHASES	17,994.49	12,304.10	14,933.14	3,000.00	30,000.00	335,500.00	305,500.00
Unidentified	2110 POSTAGE METER LEASE PAYMT	6,185.80	5,170.12	6,763.57	2,137.90	5,600.00	6,000.00	-
	4010 COPIER LEASE PAYMENTS	1,333.07	1,227.27	2,156.50	1,295.76	1,600.00	3,000.00	400.00
Unidentified		25,513.36	18,701.49	23,853.21	6,433.66	37,200.00	344,500.00	307,300.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified								
2110	OTHER (DONATIONS)	2,653.57	4,152.75	2,500.00	-	5,250.00	5,250.00	-
Unidentified		2,653.57	4,152.75	2,500.00	-	5,250.00	5,250.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified						2,000.00	2,000.00	-
2110	OTHER	2,000.00	-	-	-			-
Unidentified		2,000.00	-	-	-	2,000.00	2,000.00	-

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
miscellaneous								
2110	OTHER	18,666.47	29,872.95	56,769.67	1,276.35	20,000.00	81,560.00	-
miscellaneous								
		18,666.47	29,872.95	56,769.67	1,276.35	20,000.00	81,560.00	61,560.00

Account	Description	2018 <u>ACTUALS</u>	2019 <u>ACTUALS</u>	2020 <u>ACTUALS</u>	6/30/2021 YTD <u>ACTUALS</u>	2021 <u>BUDGET</u>	2022 BUDGET <u>REQUEST</u>	<u>Variance</u>
Unidentified							600,000.00	75,000.00
2101	COUNTY APP TO RETIREMENT	275,000.00	300,000.00	425,000.00	212,500.00	525,000.00		-
2105	COLLEGE BUILDING DONATION	-	50,000.00	62,500.00	12,500.00	-	-	-
2109	FARMLAND PRESERVATION	-	-	-	-	1,000.00	-	(1,000.00)
2110	Jury System and Phone	33,653.50	33,306.00	34,384.00	545,662.00	35,000.00	-	(35,000.00)
2111	RETIREMENT SYSTEM	-	-	0.55	2,126.51	25,000.00	25,000.00	-
2117	INDEPENDANT AUDITING	64,487.50	59,000.00	57,150.00	-	59,000.00	46,000.00	(13,000.00)
2118	DR IV-B BASE RATE	119,994.00	-	39,998.00	-	65,000.00	-	(65,000.00)
2122	AIRPORT DONATION	-	-	-	-	-	80,000.00	80,000.00
2125	PSI CONTRIBUTION	38,718.44	30,903.99	36,317.94	7,343.38	40,000.00	40,000.00	-
2126	TECHNOLOGY CONSULTANT	99,858.83	141,241.81	145,207.86	141,633.14	237,379.00	319,298.00	81,919.00
21110	Family Center Grant	-	(103,359.00)	-	-	-	-	-
21111	UFSS ACTIVITY EXPENSE	363,102.00	346,645.00	-	-	-	-	-
21133	Food grant expenses	93,101.00	72,165.26	39,331.39	966.07	-	-	-
21144	D& Alcohol Passthru Expenses	104,719.00	108,677.00	-	-	-	-	-
21244	Homeless Grant Expenses	35,216.00	28,172.84	-	-	-	-	-
21255	CCA HSDF Pass thru expenses	72,500.00	50,000.00	-	-	-	-	-
21266	MATP GRANT	540,367.00	551,072.00	-	-	-	-	-
21278	Emergence Shelter Grant Exp	107,047.00	106,226.80	59,931.86	-	-	-	-
21279	Bedford Conservation Recycle P	-	-	20,907.82	-	-	-	-
Unidentified		1,947,764.27	1,774,051.70	920,729.42	922,731.10	987,379.00	1,110,298.00	122,919.00
GENERAL		293,399.37	(4,001.42)	(1,311,054.96)	(6,117,559.77)	887,945.00		#VALUE!

Debra Brown

From: Commissioner Dallara
Sent: Wednesday, November 17, 2021 5:06 PM
To: Mike Samson
Cc: Commissioner Frederick; Commissioner Baughman
Subject: Re: Budget

Mike, I reviewed the Revenues and what they total. However, The email didn't have a total for expenditures. Am I missing several pages?

Sent from my iPhone

On Nov 17, 2021, at 11:48 AM, Mike Samson <msamson@susacs.com> wrote:

Commissioners,

Attached is the updated budget based on our discussions yesterday (updated probation, district attorney, children & youth (depending your approval of new positions). The first attachment is the budget presentation. I will work on updating the 2021 projected expenses this afternoon. The third and fourth pages of the document contains a summary of the revenue and expenses.

The second attachment is the departmental detail for the 2022 budget.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

<2022 Budget 11-16-2021 Presentation.pdf>
<2022 Budget 11-16-2021 Department Detail.pdf>

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, November 17, 2021 6:05 PM
To: Commissioner Dallara
Cc: Commissioner Frederick; Commissioner Baughman
Subject: Re: Budget

It should be the first page after the total revenues. I am at the lottery and will check when I get home

On Nov 17, 2021 5:06 PM, Commissioner Dallara <cdallara@bedfordcountypa.org> wrote:
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Sent from my iPhone

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Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

<2022 Budget 11-16-2021 Presentation.pdf>
<2022 Budget 11-16-2021 Department Detail.pdf>

Debra Brown

From: Commissioner Dallara
Sent: Wednesday, November 17, 2021 7:24 PM
To: Mike Samson
Subject: Re: Budget

Ok I got it, thank you.

Sent from my iPhone

On Nov 17, 2021, at 6:05 PM, Mike Samson <msamson@susacs.com> wrote:

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Attached is the updated budget based on our discussions yesterday (updated probation, district attorney, children & youth (depending your approval of new positions). The first attachment is the budget presentation. I will work on updating the 2021 projected expenses this afternoon. The third and fourth pages of the document contains a summary of the revenue and expenses.

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Mike

Mike Samson, CPA
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Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

<2022 Budget 11-16-2021 Presentation.pdf>
<2022 Budget 11-16-2021 Department Detail.pdf>

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Thursday, November 18, 2021 4:49 PM
To: Commissioner Dallara
Subject: Press Release
Attachments: Bedford County Press Release 2022 Proposed Budget.docx

Follow Up Flag: Flag for follow up
Flag Status: Flagged

Hi Barry,

Attached is the Press Release with the increase in taxes portion updated.

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Bedford County's 2022 Proposed Budget

Bedford County, PA—The Bedford County Commissioners began the budget process for calendar year 2022 in late September and early October of 2021. In late September and in October, the Board of Commissioners provided a public forum that facilitated all departments within county government to present their budget requests to the Board of Commissioners. Based off preliminary estimated budget data, the Board of Commissioners provided the Outsourced Director of Finance with guidance to prepare the 2022 county budget. In addition, the Board of Commissioners provided individual guidance to the Outsourced Director of Finance to prepare a preliminary draft budget that reflected departmental requests consistent with 2021 fiscal year expenditures. In November, each commissioner individually met with the Outsourced Director of Finance to review the estimated revenues and expenditures for 2021. In addition, all budget expenditures that were projected to be over budget for the 2021 fiscal year and requiring budget increases in the 2022 budget were reviewed. On November 23, 2021, the Board of Commissioners received the recommended 2022 preliminary budget from our Outsourced Director of Finance to be reviewed and placed on display for 20 days for public review beginning Wednesday, November 24, 2021. On December 14, 2021 at a special meeting at 10:00 a.m., the Board of Commissioners will take official action on the 2022 budget.

The two budget line items in the 2020 budget that were significantly over-expended were the cost of juvenile delinquent placements and the cost to operate the Bedford County Correctional Facility (BCCF). The BCCF budget was significantly higher due to two separate COVID-19 outbreaks among inmates and staff at the facility, which subsequently required significant overtime due to a critical shortage of correctional officers and the outsourcing of inmates to other correctional facilities in the region. Additionally, juvenile delinquent placements in the 2020 budget are estimated to exceed the budgeted amount by \$350,000.00. The county also incurred significant additional costs to mitigate COVID-19.

Budget line items proposed to reflect significant budget increases in the 2022 budget include the following:

- Health Insurance: \$234,000.00
- Retirement Contributions: \$175,000
- Juvenile Probation Placements: \$540,000.00
- BCCF: \$372,732
- Workers Compensation/Other Insurance: \$150,000.00
- County Debt Payments: \$452,777
- Elections: \$100,000.00

The preparation of the 2021 budget has been far more challenging than in past years. Budget work sessions have either been delayed or canceled due to the COVID -19 pandemic. COVID-19 has required the county to incur significant expenditures that were not budgeted. Although some of the COVID-19 expenditures have been reimbursed from the CARES Act funds, lost revenue was not reimbursed to the county, causing a negative impact on the county for subsequent fiscal years.

The main reason there is a need to increase real estate taxes for the 2021 budget is due to the juvenile delinquent placements exceeding the 2020-line item allocation of \$1,094,000.00. Bedford County's cost to place juveniles in residential placements in 2020 are projected to exceed \$1,450,000.00. This budget figure is excessive compared to other counties in our region. The budget for 2019 was \$409,000.00 and placements cost the county over \$960,000.00. All unexpended revenue in all departments were used to offset this exponential increase for juvenile delinquent placements. In 2020, the Chief of Probation claimed he had no other options, but to place these youth in high cost residential placements. Earlier this year he requested the Director of Children of Youth Services to increase the juvenile delinquent line item to \$2,000,000.00. We simply cannot accept his request as a sincere effort to use taxpayer funds in a responsible manner.

Current revenues for the 2021 fiscal year are projected to be \$23,293,010.00 prior to any tax increase and expenditures are projected to be \$23,733,616.00. The commissioners determined that the Cares Act grant funds used to offset many of the 2020 fiscal year expenditures will have a temporary, but positive impact on the county's current fund balance. Our County Commissioners Association recently cautioned counties to keep in mind as emergency response and related increased

expenses and economic difficulty continue is to remain prudent in monitoring expenditures in the months to come. Several factors are set to collide to make future budget years challenging as well: continued, and possibly worsening, COVID-19 public health conditions, uncertain future revenue collections from the related economic downturn and the fact that the FY 2020-2021 state budget was balanced using a combination of one-time funds. To minimize a real estate tax increase the county will use \$600,000.00 of its projected fund balance to reduce the dollars needed to balance the 2021 budget. The county is also proud to be able to provide over \$1,000,000 of CARES Act funds to support small businesses and non-profits. Given all our budget constraints the proposed real estate tax increase required is 4.01% to balance the 2021 budget, which will increase tax revenue by \$440,606.00, bringing total 2021 revenues projected to be at \$23,733,616.00. The Board of Commissioners is committed to a three-year plan to increase the county's fund balance to a level that no longer requires utilizing a Tax Anticipation Note for future budgets and to make timely payments to local vendors. This will help the county to reduce significant interest payments.

For questions please call (814) 623-4807 or visit: <http://bedfordcountypa.org/government/commissioners>. The proposed budget can be accessed at: https://bedfordcountypa.org/government/commissioners/county_budget.php.

Taxpayer Anticipated Costs Based Upon Assessed Property Value

- \$1,000.00 equals an annual increase of \$0.17 or \$0.015 monthly
- \$5,000.00 equals an annual increase of \$0.87 or \$0.07 monthly
- \$10,000.00 equals an annual increase of \$1.75k or \$0.15 monthly
- \$25,000.00 equals an annual increase of \$4.37 or \$0.36 monthly
- \$50,000.00 equals an annual increase of \$8.75 or \$0.73 monthly
- \$100,000.00 equals an annual increase of \$17.50 or \$1.46 monthly
- \$200,000.00 equals an annual increase of \$35.00 or \$2.92 monthly
- \$250,000.00 equals an annual increase of \$43.75 or \$3.65 monthly
- \$300,000.00 equals an annual increase of \$52.50 or \$4.38 monthly

(Calculation .175/1000 * Assessed Property Value. For example: .175/1000 * \$50,000)

expenditures in the amount of \$1,000,000. Several factors are set to offset the loss
of the budget year, including a 1% increase in the rate of property tax, a 1% increase
in the rate of sales tax, and a 1% increase in the rate of the local option tax. The
COVID-19 public health conditions have caused a significant loss of revenue from the
related economic downturn and the fact that the 2020-21 fiscal year budget was
prepared using a combination of one-time funds, the state's 1% sales tax
increase, the county will use \$50,000,000 of its general fund funds to reduce
the dollar needed to balance the 2021 budget. The county is also required to
provide over \$1,000,000 of CARES Act funds to support small businesses and
nonprofits. Given all our budget constraints, the state and local state tax increase
reducing 4.0% to balance the 2021 budget, which will increase tax revenue by
\$410,000,000. The 2021 revenue budget is set at \$2,332,000,000. The
Board of Commissioners is committed to ensure your plan to increase the
county's fund balance to a level that no longer requires a Tax Allocation
Plan for future budgets and to make timely payments to local vendors. This will
help the county to reduce significant current expenses.

For questions, please call (907) 485-6597 or
visit <http://www.alaska.gov>. The proposed
budget can be viewed at www.alaska.gov.
or <http://www.alaska.gov>.

Taxpayer Anticipated Case Based Upon Assessed Property Value

- \$100,000 equals an annual increase of \$17.50 or \$1.75 monthly
- \$200,000 equals an annual increase of \$35.00 or \$3.50 monthly
- \$300,000 equals an annual increase of \$52.50 or \$5.25 monthly
- \$400,000 equals an annual increase of \$70.00 or \$7.00 monthly
- \$500,000 equals an annual increase of \$87.50 or \$8.75 monthly
- \$600,000 equals an annual increase of \$105.00 or \$10.50 monthly
- \$700,000 equals an annual increase of \$122.50 or \$12.25 monthly
- \$800,000 equals an annual increase of \$140.00 or \$14.00 monthly
- \$900,000 equals an annual increase of \$157.50 or \$15.75 monthly
- \$1,000,000 equals an annual increase of \$175.00 or \$17.50 monthly

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Friday, November 19, 2021 12:01 PM
To: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: Budget Presentation
Attachments: 2022 Budget 11-19-2021.pdf

Commissioners,

Attached is the budget presentation for your review and comments. I updated the file for the maintenance department salary adjustments. If you want me to update the press release, just let me know.

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Commissioner Dallara
Sent: Monday, November 22, 2021 4:51 PM
To: Debra Brown
Subject: Fwd: Direction of ARPA funding

Please set up a conference call for next week.

Sent from my iPhone

Begin forwarded message:

From: Larry Myers <Larry.Myers@se.com>
Date: November 22, 2021 at 4:12:58 PM EST
To: Commissioner Dallara <cdallara@bedfordcountypa.org>
Subject: Direction of ARPA funding

Barry:

We are trying to make sure that we have dotted l's and crossed t's for the use of ARPA funds for a County within PA. I am guessing that Susquehanna can offer input on this. We would like to have a conversation very soon to make sure that we have covered our bases. Can you arrange that conversation?

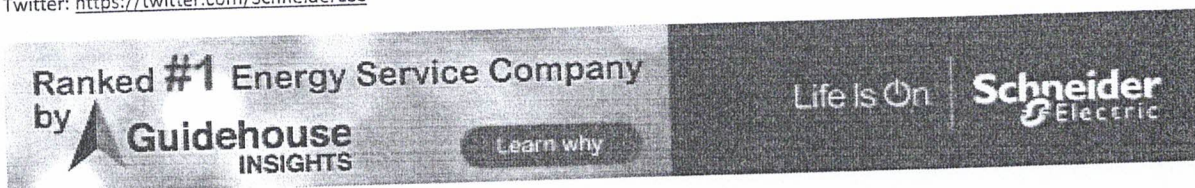
Thanks,
Larry

Larry F. Myers, PE, CEM, GBE
Sales Team Leader, Northeast
Energy & Sustainability Services
larry.myers@se.com

D +1 [REDACTED]
W www.se.com/us/enable

138 Arandale Street
Bedford, PA 15522
United States

Facebook: <https://www.facebook.com/SchneiderElectricESS>
LinkedIn: <https://www.linkedin.com/company/schneider-electric-energy-sustainability/>
Twitter: <https://twitter.com/SchneiderESS>



Internal

Debra Brown

From:
Sent:
To:
Subject:

Commissioner Debra
Monday, November 22, 2010 4:51 PM
Debra Brown
Law Division of ARPA Funding

Please set up a conference call for next week.

sent from my phone

Begin forwarded message:

From: Gary Myers <gary.myers@arpa.com>
Date: November 22, 2010 at 4:12:57 PM EST
To: Commissioner Debra Brown <debra@arpa.com>
Subject: Question of ARPA Funding

Gary,

We are trying to make sure that we have covered all the bases for the ARPA funding for County within the 1200 question that just came out of the report on it. We would like to have a conversation, very soon to make sure that we have covered all bases. Can you let me know if you can meet with me?

Thanks,
Debra

Debra Brown
Commissioner

[Redacted]

Arcadia, California



ARCADIA

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Debra Brown
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Debra Brown

From: Corey Troutman <ctroutman@susacs.com>
Sent: Tuesday, November 23, 2021 1:13 PM
To: Debra Brown; Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson
Cc: Angie Ferguson
Subject: RE: Teleconference Call with Larry Myers

Deb,

I am tied up from 11:00 until the end of the day on 11/30. Would it be possible to have the call at 9:00 or 10:00?

Corey A. Troutman, CPA, CGMA, CITP
Managing Shareholder
Susquehanna Accounting & Consulting Solutions, Inc.
830 Sir Thomas Court, Suite 150
Harrisburg, PA 17109
Office: 717-561-8089 ext. 5080
Mobile: [REDACTED]

-----Original Appointment-----

From: Debra Brown <DBrown@bedfordcountypa.org>
Sent: Tuesday, November 23, 2021 9:57 AM
To: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson; Corey Troutman
Cc: Angie Ferguson
Subject: Teleconference Call with Larry Myers
When: Tuesday, November 30, 2021 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).
Where: Commissioners Suite

Call in number: 814-624-2660 ID: 2700# Passcode: 2700#

Regarding: ARPA Funds

Debra Brown

From:

Sent:

To:

Cc:

Subject:

Cory Troutman <troutman@state.gov>

Tuesday, November 23, 2010 1:13 PM

Debra Brown, Chief of Staff, Congressional Budget and Intergovernmental Relations

1000 Pennsylvania Avenue, NW

Washington, DC 20540

Re: Recontacting call with Larry Myers

Debra

I am tied up from 11:30 until the end of the day on 11/23. Would it be possible to have the call on 11/24?

Cory A. Troutman, CPA, CFPA, CFP

Managing Director

Superior Accounting & Consulting Services, Inc.

230 St. Thomas Court, Suite 150

Hampton, VA 23064

Office: 757-735-1100

Mobile: 757-735-1100

Original Account sent

From: Debra Brown <dbrown@state.gov> (mailto:dbrown@state.gov)

Sent: Tuesday, November 23, 2010 1:13 PM

To: Cory Troutman <troutman@state.gov> (mailto:troutman@state.gov)

Cc: Angela Ferguson <aferguson@state.gov>

Subject: Recontacting call with Larry Myers

When Tuesday, November 23, 2010 1:13 PM, I sent you an email about the Congressional Budget and Intergovernmental Relations

Washington, DC 20540

Call in number: 813-614-9663, TX 27006, Fax: 27006

Regarding: 11/23/10

Debra Brown

From: Debra Brown
Sent: Tuesday, November 23, 2021 1:25 PM
To: Corey Troutman; Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson
Cc: Angie Ferguson
Subject: RE: Teleconference Call with Larry Myers

Good Afternoon Corey:

They have a meeting at 9:30 until 10:30. That is the only time available unless we move it to another day?

Deb

From: Corey Troutman <ctroutman@susacs.com>
Sent: Tuesday, November 23, 2021 1:13 PM
To: Debra Brown <DBrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Larry.Myers@se.com; Mike Samson <msamson@susacs.com>
Cc: Angie Ferguson <Aferguson@bedfordcountypa.org>
Subject: RE: Teleconference Call with Larry Myers

Deb,

I am tied up from 11:00 until the end of the day on 11/30. Would it be possible to have the call at 9:00 or 10:00?

Corey A. Troutman, CPA, CGMA, CITP
Managing Shareholder
Susquehanna Accounting & Consulting Solutions, Inc.
830 Sir Thomas Court, Suite 150
Harrisburg, PA 17109
Office: 717-561-8089 ext. 5080
Mobile: [REDACTED]

-----Original Appointment-----

From: Debra Brown <DBrown@bedfordcountypa.org>
Sent: Tuesday, November 23, 2021 9:57 AM
To: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson; Corey Troutman
Cc: Angie Ferguson
Subject: Teleconference Call with Larry Myers
When: Tuesday, November 30, 2021 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).
Where: Commissioners Suite

Call in number: 814-624-2660 ID: 2700# Passcode: 2700#

Regarding: ARPA Funds

Debra Brown

From:

Sent:

To:

Cc:

Subject:

Debra Brown
Friday, November 11, 2011 10:57 AM
Cory, I've been thinking about the
meeting you mentioned in your
email. I'll be there at 10:00 AM.

Dear Cory,

They have a meeting at 9:30 AM on 11/11/11. I'll be there unless I have to go to another day.

Debra

From: Cory [mailto:corby@...]

Sent: Tuesday, November 22, 2011 11:11 AM

To: Debra Brown <dbrown@...>
Cc: Angela Ferguson <angela@...>
Subject: RE: The conference on 11/11/11

Debra

I am then up from 11:45 until 1:00 PM. Would you be able to have the 11:45 AM meeting?

Cory A. Brown, CRA, CISA, CERP

Managing Director

330 St. James Court, Suite 700

London, ON N6A 1Y7

Office: 519-960-4100 ext. 2200

Mobile: 519-960-4100



---Original Attachment---

From: Debra Brown <dbrown@...>

Sent: Tuesday, November 22, 2011 11:11 AM

To: Cory A. Brown <corby@...>

Cory Ferguson

Cc: Angela Ferguson

Subject: Re: Conference on 11/11/11

When Tuesday, November 22, 2011 11:00 AM UTC-05:00 (EST) Time (US & Canada)

Where: Conference Room

Call in number: 814 634 2340 ID: 2700 Password: 33333

Reading: 11/11/11

Debra Brown

From: Corey Troutman <ctroutman@susacs.com>
Sent: Tuesday, November 23, 2021 1:32 PM
To: Debra Brown; Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson
Cc: Angie Ferguson
Subject: RE: Teleconference Call with Larry Myers

I could be available on 12/1 or 12/2.

Corey A. Troutman, CPA, CGMA, CITP
Managing Shareholder
Susquehanna Accounting & Consulting Solutions, Inc.
830 Sir Thomas Court, Suite 150
Harrisburg, PA 17109
Office: 717-561-8089 ext. 5080
Mobile: [REDACTED]

From: Debra Brown <DBrown@bedfordcountypa.org>
Sent: Tuesday, November 23, 2021 1:25 PM
To: Corey Troutman <ctroutman@susacs.com>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Larry.Myers@se.com; Mike Samson <msamson@susacs.com>
Cc: Angie Ferguson <Aferguson@bedfordcountypa.org>
Subject: RE: Teleconference Call with Larry Myers
Importance: High

Good Afternoon Corey:

They have a meeting at 9:30 until 10:30. That is the only time available unless we move it to another day?

Deb

From: Corey Troutman <ctroutman@susacs.com>
Sent: Tuesday, November 23, 2021 1:13 PM
To: Debra Brown <DBrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Larry.Myers@se.com; Mike Samson <msamson@susacs.com>
Cc: Angie Ferguson <Aferguson@bedfordcountypa.org>
Subject: RE: Teleconference Call with Larry Myers

Deb,

I am tied up from 11:00 until the end of the day on 11/30. Would it be possible to have the call at 9:00 or 10:00?

Corey A. Troutman, CPA, CGMA, CITP
Managing Shareholder
Susquehanna Accounting & Consulting Solutions, Inc.
830 Sir Thomas Court, Suite 150
Harrisburg, PA 17109

Office: 717-561-8089 ext. 5080

Mobile: [REDACTED]

-----Original Appointment-----

From: Debra Brown <DBrown@bedfordcountypa.org>

Sent: Tuesday, November 23, 2021 9:57 AM

To: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson; Corey Troutman

Cc: Angie Ferguson

Subject: Teleconference Call with Larry Myers

When: Tuesday, November 30, 2021 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).

Where: Commissioners Suite

Call in number: 814-624-2660 ID: 2700# Passcode: 2700#

Regarding: ARPA Funds

Debra Brown

From: Larry Myers <Larry.Myers@se.com>
Sent: Tuesday, November 23, 2021 1:33 PM
To: Debra Brown; Corey Troutman; Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Mike Samson
Cc: Angie Ferguson
Subject: RE: Teleconference Call with Larry Myers

Corey:

Is there a time that you and I can discuss the GESA project that we are proposing for the County ahead of this meeting? Once you and I are clear on the required expectations, we may be able to knock out the meeting with the Commissioners and all between 10:30 and 11:00 on the proposed day.

I have this afternoon free, tomorrow after 10 and on Monday, Nov 29, I will be driving all day and can talk then.

Larry

Larry F. Myers, PE, CEM, GBE
Sales Team Leader, Northeast
Energy & Sustainability Services
larry.myers@se.com

D [REDACTED]
W www.se.com/us/enable

138 Arandale Street
Bedford, PA 15522
United States

Facebook: <https://www.facebook.com/SchneiderElectricESS>
LinkedIn: <https://www.linkedin.com/company/schneider-electric-energy-sustainability/>
Twitter: <https://twitter.com/SchneiderESS>

Ranked #1 Energy Service Company
by Guidehouse INSIGHTS
Learn why

Life Is On | Schneider Electric

[Social media icons: B, f, t, in]

Internal

From: Debra Brown <DBrown@bedfordcountypa.org>
Sent: Tuesday, November 23, 2021 1:25 PM
To: Corey Troutman <ctroutman@susacs.com>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Larry Myers <Larry.Myers@se.com>; Mike Samson <msamson@susacs.com>
Cc: Angie Ferguson <Aferguson@bedfordcountypa.org>
Subject: RE: Teleconference Call with Larry Myers
Importance: High

[External email: Use caution with links and attachments]

Good Afternoon Corey:

They have a meeting at 9:30 until 10:30. That is the only time available unless we move it to another day?

Deb

From: Corey Troutman <ctroutman@susacs.com>

Sent: Tuesday, November 23, 2021 1:13 PM

To: Debra Brown <DBrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Larry.Myers@se.com; Mike Samson <msamson@susacs.com>

Cc: Angie Ferguson <Aferguson@bedfordcountypa.org>

Subject: RE: Teleconference Call with Larry Myers

Deb,

I am tied up from 11:00 until the end of the day on 11/30. Would it be possible to have the call at 9:00 or 10:00?

Corey A. Troutman, CPA, CGMA, CITP
Managing Shareholder
Susquehanna Accounting & Consulting Solutions, Inc.
830 Sir Thomas Court, Suite 150
Harrisburg, PA 17109
Office: 717-561-8089 ext. 5080
Mobile: [REDACTED]

-----Original Appointment-----

From: Debra Brown <DBrown@bedfordcountypa.org>

Sent: Tuesday, November 23, 2021 9:57 AM

To: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Larry.Myers@se.com; Mike Samson; Corey Troutman

Cc: Angie Ferguson

Subject: Teleconference Call with Larry Myers

When: Tuesday, November 30, 2021 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).

Where: Commissioners Suite

Call in number: 814-624-2660 ID: 2700# Passcode: 2700#

Regarding: ARPA Funds

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, November 24, 2021 10:24 AM
To: Melissa Cottle
Cc: Tracey Snyder; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: Transfer

Hi Melissa,

Please transfer \$900,000 from the General Fund Money Market to the General Fund Checking Account for this week's accounts payable check run and next week's payroll.

Thank You

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Friday, November 26, 2021 2:29 PM
To: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject: Sheriff's Office

Commissioner's,

Hope you had a Happy Thanksgiving.

For the Sheriff Office's actual through today is \$581,809. I estimate additional salary expense of \$57,168 through the end of the year (3 payrolls) and the department would total \$638,977. The office should get \$17,000 insurance reimbursement for vehicle that was in an accident (This reimbursement wasn't factored into my projection unfortunately). That would put the department expense at approximately \$622,000. That should increase slightly with other expenses outside of payroll for the month of December but probably will not reach the \$647,132 I put in the budget document.

Regardless, the department would still be over budget by approx. \$54,000. The main drivers of being over budget are salaries were over budget by \$30,000 and uniform expense was over budget by \$22,000.

We can discuss further if you want.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From: Commissioner Dallara
Sent: Friday, November 26, 2021 3:00 PM
To: Mike Samson
Subject: Re: Sheriff's Office

Mike, I'll talk to Tracey on Monday am to check on any other outstanding invoices. As far as the vehicle accident cost is concerned we haven't received reimbursement yet and I don't feel we should not reflect it in the projection. Also I need to know how much of the salary costs are for overtime because I feel a lot of the overtime could be reimbursed by ARPA FUNDS.

Sent from my iPhone

On Nov 26, 2021, at 2:28 PM, Mike Samson <msamson@susacs.com> wrote:

Commissioner's,

Hope you had a Happy Thanksgiving.

For the Sheriff Office's actual through today is \$581,809. I estimate additional salary expense of \$57,168 through the end of the year (3 payrolls) and the department would total \$638,977. The office should get \$17,000 insurance reimbursement for vehicle that was in an accident (This reimbursement wasn't factored into my projection unfortunately). That would put the department expense at approximately \$622,000. That should increase slightly with other expenses outside of payroll for the month of December but probably will not reach the \$647,132 I put in the budget document.

Regardless, the department would still be over budget by approx. \$54,000. The main drivers of being over budget are salaries were over budget by \$30,000 and uniform expense was over budget by \$22,000.

We can discuss further if you want.

Thanks

Mike

Mike Samson, CPA
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

