

## Debra Brown

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Friday, August 13, 2021 3:59 PM  
**To:** Commissioner Dallara  
**Subject:** RE: Bedford CHIRP Grant

You too!

**From:** Commissioner Dallara <cdallara@bedfordcountypa.org>  
**Sent:** Friday, August 13, 2021 3:50 PM  
**To:** Mike Samson <msamson@susacs.com>  
**Subject:** Re: Bedford CHIRP Grant

U r welcome, enjoy the weekend

Sent from my iPhone

On Aug 13, 2021, at 3:38 PM, Mike Samson <msamson@susacs.com> wrote:

Thanks Barry. That is the final information I need to file the CHIRP report with the state.

**From:** Commissioner Dallara <cdallara@bedfordcountypa.org>  
**Sent:** Friday, August 13, 2021 3:30 PM  
**To:** Mike Samson <msamson@susacs.com>  
**Subject:** Fwd: Bedford CHIRP Grant

As requested  
Sent from my iPhone

Begin forwarded message:

**From:** Brenda Fike <bfike@jari.com>  
**Date:** August 13, 2021 at 3:11:14 PM EDT  
**To:** Commissioner Baughman <dbaughman@bedfordcountypa.org>, Commissioner Frederick <CFrederick@bedfordcountypa.org>, Commissioner Dallara <cdallara@bedfordcountypa.org>  
**Cc:** slayton@bcda.org  
**Subject:** Bedford CHIRP Grant

Bedford County Commissioners –

I was contacted by Mike Samson in the email below to provide more information regarding the Bedford CHIRP program. Since you are the official contact for the program, I am providing the documentation directly to you so it can be shared as

needed from your office. Attached is the updated award summary that includes the additional items requested. Please let me know if anything else is needed.

Thank you-

*Brenda L Fike, CPA*

Chief Financial Officer

Johnstown Area Regional Industries Inc.

Johnstown Industrial Development Corporation

245 Market Street, Suite 200, Johnstown PA 15901-2910

Main: 814.535.8675 ~ Fax: 814.535.8677

[bfike@jari.com](mailto:bfike@jari.com)

[www.jari.com](http://www.jari.com)

**From:** Mike Samson <[msamson@susacs.com](mailto:msamson@susacs.com)>

**Sent:** Thursday, August 5, 2021 11:23 AM

**To:** Brenda Fike <[bfike@jari.com](mailto:bfike@jari.com)>

**Subject:** Bedford CHIRP Grant

Hi Brenda,

It was nice talking to you. As discussed, below is the information the state is requiring to file in the report for the CHIRP grant:

Each county must complete a report containing the following information:

- A list of each grant awarded under the program.
- The name and address of each grant recipient.
- The amount of the grant and a description of the financial impact to the grantee for which the grant was awarded.
- The name of the CEDO or CDFI that processed the grant.

The report must be submitted to DCED no later than August 31, 2021.

If you could provide this information for the grant, I would appreciate it. Most of the information is on the final report you had provided. We will need the address of each grant recipient and a description of the financial impact to the grantee to include in the report.

Below is my contact information if you have any questions and my e-mail address is [msamson@susacs.com](mailto:msamson@susacs.com)

Thank You

Mike

**Mike Samson, CPA**

**Director**

**Susquehanna Accounting & Consulting Solutions, Inc.**

**(717) 561-8089 Ext. 5018**

## Debra Brown

---

**From:** Debra Brown  
**Sent:** Tuesday, August 17, 2021 2:34 PM  
**To:** Corey Troutman  
**Cc:** Commissioner Baughman; Commissioner Frederick; Mike Samson; Commissioner Dallara; Tracey Snyder  
**Subject:** RE: Susquehanna Meeting

Hi Corey:

The meeting for August 20<sup>th</sup> have been postponed until you can attend. Please give me some dates you will be available to attend, thanks.

Debra

**From:** Commissioner Dallara <[cdallara@bedfordcountypa.org](mailto:cdallara@bedfordcountypa.org)>  
**Sent:** Tuesday, August 17, 2021 2:28 PM  
**To:** Debra Brown <[DBrown@bedfordcountypa.org](mailto:DBrown@bedfordcountypa.org)>  
**Subject:** Re: Susquehanna Meeting

We will reschedule the mtg when Corey can attend

Sent from my iPhone

On Aug 17, 2021, at 2:25 PM, Debra Brown <[DBrown@bedfordcountypa.org](mailto:DBrown@bedfordcountypa.org)> wrote:

Do you want Stephanie added to the meeting? Corey cannot attend and Tracey has to take her daughter to college.

**From:** Commissioner Dallara <[cdallara@bedfordcountypa.org](mailto:cdallara@bedfordcountypa.org)>  
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**Subject:** Re: Susquehanna Meeting

It's all about current budget and ARPA fund usage

Sent from my iPhone

On Aug 17, 2021, at 2:03 PM, Debra Brown <[DBrown@bedfordcountypa.org](mailto:DBrown@bedfordcountypa.org)> wrote:

Good Afternoon:

Do either or you recall what the meeting with Susquehanna on Friday is in regard to?

Deb

*Debra Brown, Chief Clerk/Director of Elections*  
200 South Juliana Street ~ Suite 301  
Bedford, PA 15522  
Email: [dbrown@bedfordcountypa.org](mailto:dbrown@bedfordcountypa.org)  
Phone: 814-623-4807  
Fax: 814-623-0991

## Debra Brown

---

**From:** Corey Troutman <ctroutman@susacs.com>  
**Sent:** Wednesday, August 18, 2021 5:16 PM  
**To:** Debra Brown  
**Cc:** Commissioner Baughman; Commissioner Frederick; Mike Samson; Commissioner Dallara; Tracey Snyder  
**Subject:** Re: Susquehanna Meeting

Deb,

I could reschedule to the afternoon on the 20th (anytime 1:30 or after, should work).

I also could be available next Tuesday (8/24) or Thursday (8/26).

Let me know if any of those dates work for everyone.

Corey

Sent from my iPhone

On Aug 17, 2021, at 2:33 PM, Debra Brown <DBrown@bedfordcountypa.org> wrote:

Hi Corey:

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*Debra Brown, Chief Clerk/Director of Elections*  
*200 South Juliana Street ~ Suite 301*  
*Bedford, PA 15522*  
*Email: [dbrown@bedfordcountypa.org](mailto:dbrown@bedfordcountypa.org)*  
*Phone: 814-623-4807*  
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**From:** Commissioner Dallara  
**Sent:** Wednesday, August 18, 2021 5:29 PM  
**To:** Debra Brown  
**Cc:** Corey Troutman; Commissioner Baughman; Commissioner Frederick; Mike Samson; Tracey Snyder  
**Subject:** Re: Susquehanna Meeting

Deb, my preference is the 24th.

Sent from my iPhone

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*Debra Brown, Chief Clerk/Director of Elections*  
*200 South Juliana Street ~ Suite 301*  
*Bedford, PA 15522*  
*Email: [dbrown@bedfordcountypa.org](mailto:dbrown@bedfordcountypa.org)*  
*Phone: 814-623-4807*  
*Fax: 814-623-0991*

## Debra Brown

---

**Subject:** Meeting with Susquehanna  
**Location:** Commissioners Suite

**Start:** Tue 8/24/2021 1:30 PM  
**End:** Tue 8/24/2021 2:30 PM

**Recurrence:** (none)

**Meeting Status:** Meeting organizer

**Organizer:** Debra Brown  
**Required Attendees:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Corey A. Troutman; Mike Samson; Tracey Snyder  
**Optional Attendees:** Angie Ferguson; Linda Klotz

**Importance:** High

current budget and ARPA fund usage



**Debra Brown**

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, August 19, 2021 12:01 PM  
**To:** Melissa Cottle  
**Cc:** Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Tracey Snyder  
**Subject:** Transfer

Hi Melissa,

Will you please transfer \$1,000,000 from the General Fund money market account to the General Fund checking account for this week's account payable disbursements and for 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:** Wednesday, September 1, 2021 10:39 AM  
**To:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** Update

Commissioners,

*Personal message*

~~\_\_\_\_\_~~. I just want to update you on a few items from our meeting yesterday.

1. Budget – I was in touch with MUNIS yesterday about the budget but with the system operating so slow yesterday we couldn't resolve the problem. I have a call into them today and I am waiting for a call back from them. I will keep you updated.
2. UPMC HSA issue – Tracey and I had a call with Johanna and the UMPC staff today. They provided a user guide for us to review and to set up a followup call if needed. I will review the guide with Tracey tomorrow. It appears some of the UMC staff wasn't aware of the new processes either.
3. Bedford County Development Association – In looking back at the records, the County does owe them \$60,000 for the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2019 that haven't been paid yet. At some point in the past the county fell behind in making the payments to them. The county has been funding them \$120,000 a year. So if you decide to fund the additional \$60,000 this year, the county will be over our budgeted amount by \$60,000. Tracey will be asking you tomorrow if you want to fund the additional payments this year.

Mike

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

From:	John Smith, Director of Operations
Sent:	Monday, September 15, 2008 10:00 AM
To:	John Smith, Director of Operations
Subject:	Operations

Comments

**Feedback for [redacted]**

It is what is that you are looking for from the review?

- 1. **Summary** - I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner. I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner. I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner.
- 2. **Details** - The project was well organized and the information was presented in a clear and concise manner. I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner. I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner.
- 3. **Conclusion** - The project was well organized and the information was presented in a clear and concise manner. I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner. I was able to find the information I needed for the project. The project was well organized and the information was presented in a clear and concise manner.

John

John  
 Director  
 Department of Operations & Administration  
 1234 Main Street  
 City, State, ZIP



**Debra Brown**

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 2, 2021 9:33 AM  
**To:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** Budget  
**Attachments:** 2021 budget calendar.doc

Hello everyone,

I attached a tentative budget calendar for our review and approval. Corey and I were able to produce reports from the system yesterday that we will be able to send to the departments for the budget process as June 30, 2021. The reports contain the previous 3 years actual expenses, expenses thru 6/30/2021, and the 2021 budget. Not all expense are posted thru 6/30/2021 yet but I had to go with what was posted at this time. I would like to send out instructions and the report before the end of the week.

We also ran the report as of 8/2021. If you could give me a call to discuss at your earliest convenience, my cell phone number is [REDACTED]

Thank You

Mike

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

Deliver prompt

10/12/2011 10:00 AM

10/12/2011 10:00 AM

10/12/2011 10:00 AM

Subject

10/12/2011 10:00 AM

From

To

Subject

Attachments

Hi [Name]

I received a letter from [Name] on 10/12/2011 regarding [Topic]. The letter stated that [Name] was [Action] and that [Name] was [Action]. I have reviewed the letter and I am sorry to hear that [Name] is [Action]. I will be sure to [Action] and I will be sure to [Action].

We also received a letter from [Name] on 10/12/2011 regarding [Topic]. The letter stated that [Name] was [Action] and that [Name] was [Action]. I have reviewed the letter and I am sorry to hear that [Name] is [Action]. I will be sure to [Action] and I will be sure to [Action].

[Redacted]

Thank you

Yours

Miss [Name], CEO

Director

10/12/2011 10:00 AM

10/12/2011 10:00 AM

**COUNTY OF BEDFORD  
2021 OPERATING BUDGET CALENDAR**

1. Budget request forms and instructions prepared by  
Finance Department September 1, 2021
2. Budget request forms and instructions sent to Directors September 3, 2021
3. Budget request forms returned to Finance Department  
(Request can be returned earlier) September 17, 2021
4. Budget conferences scheduled with department heads September 27<sup>th</sup>  
thru October 8<sup>th</sup>
6. Preliminary budget compiled by Commissioners October 11, 2021-  
November 5, 2021
7. Adjustments to Preliminary Budget(if necessary) November 6, 2021-  
November 23,2020
8. Commissioners put the budget on public display Nov 9, 2021  
(Must be on display by November 24, 2021 – 20 days before adoption)
9. Commissioners adopt final budget at public meeting Dec. 14, 2021  
(Public notice must be at least 10 days prior to adoption)



**Debra Brown**

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 2, 2021 2:10 PM  
**To:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** Budget Packet  
**Attachments:** 2022 Budget Instructions.docx; 2022 Budget Forms.xlsx; Example budget to actual report.pdf; 2021 budget calendar.doc

Hi everyone,

Attached are the budget instructions, 2020 budget forms, and the example budget to actual report that I am intending to send out department heads to begin preparation of the 2022 budget for you review and approval. I also attached a budget calendar for your consideration also.

Thank You

Mike

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



## 2022 BUDGET INSTRUCTIONS

Please submit your Budget Request Worksheet and supporting forms to the Finance Office on or before September 17, 2021. Budget meetings are expected to begin the week of September 27<sup>th</sup> and be completed by October 8<sup>th</sup>. As a reminder, your budget should be based on your department's NEEDS, not WANTS. We anticipate a tight budget again this year, so any increases requested will need to have justification provided.

### **Budget Request Worksheet**

This worksheet represents your budget request. You are not required to enter Salaries and Benefits information in the worksheet; these amounts will be added in conjunction with your budget meeting so you have a complete budget. However, please review your past use of overtime and estimate the amount of overtime you expect to use in 2022, if any. Also, please complete the Personnel Form for any requested changes related to personnel for 2022.

Please be prepared to discuss and justify each line item of your funding request. For those line items that relate to one of the forms described below, please complete the applicable form.

Please note that any purchase order that is open in part or in its entirety should be included in your 2022 budget request if it is expected to be paid out of the 2022 budget. Open purchase orders at the end of 2021 will not automatically be transferred into the 2022 budget year unless it is discussed at the time of your budget meeting.

### **Revenue Form**

Please provide details of any new revenue that your office expects to receive in 2022. This form should also include any 2021 Revenue that will be reduced or eliminated in 2022.

### **Personnel Form**

The purpose of this form is to justify any personnel changes that you are requesting for the 2022. This form should include all changes requested (e.g. new positions, eliminations, upgrades, title changes, etc.). Please provide the details and justification for the request.

Note that this form will be used by fiscal personnel for budgetary funding purposes only. You must contact the Human Resources Director for all new requests or changes in existing positions. Only the Salary Board can approve the creation, elimination or change of a position.

You are not required to enter Salaries and Benefits information in the Budget Request Worksheet; these amounts will be added in conjunction with your budget meeting so you have a complete budget.

## **Capital Outlay Form**

Please provide a detail of requests for any Capital Purchases with a unit price of \$5,000 and above. List each item separately on the form. Attach copies of supporting documentation (e.g. price quote) to substantiate the cost. Your request will not be considered if you do not include adequate pricing information.

Please also note if the requested items are mandated by either State and/or Federal requirements and whether grant funds are available to purchase the items if applicable.

## **Expenditure Form**

The purpose of this form is to justify the need for major expenditures or new expenditure accounts for your department. Please provide details of all major expenditures, line item increases or new expense accounts.

If you have any questions, please contact Mike Samson at 717-418-3247 or [msamson@susacs.com](mailto:msamson@susacs.com)



**COUNTY OF BEDFORD**  
**2021 OPERATING BUDGET CALENDAR**

- |    |   |  |
|----|---|--|
| 1. | Budget request forms and instructions prepared by<br>Finance Department   | September 1, 2021  |
| 2. | Budget request forms and instructions sent to Directors   | September 3, 2021  |
| 3. | Budget request forms returned to Finance Department<br>(Request can be returned earlier)                              | September 17, 2021   |
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| 6. | Preliminary budget compiled by Commissioners  | October 11, 2021-<br>November 5, 2021                      |
| 7. | Adjustments to Preliminary Budget(if necessary)   | November 6, 2021-<br>November 23,2020                      |
| 8. | Commissioners put the budget on public display<br>(Must be on display by November 24, 2021 – 20 days before adoption) | Nov 9, 2021  |
| 9. | Commissioners adopt final budget at public meeting<br>(Public notice must be at least 10 days prior to adoption)      | Dec. 14, 2021  |



**EXPENDITURE JUSTIFICATION**

**NEW EXPENSE ACCOUNT**

**COUNTY OF BEDFORD  
2022 DEPARTMENT BUDGET**

The purpose of this form is to **JUSTIFY A NEED FOR ANY MAJOR EXPENDITURES, LARGE LINE-ITEM INCREASES**.  
Please attach upon submission of your proposed budget plan.

Check Applicable Space :

\_\_\_\_\_Supplies and Minor Equipment    \_\_\_\_\_Transportation/Travel    \_\_\_\_\_Contract

**Details:**

Empty space for providing details of the expenditure justification.

FUND: \_\_\_\_\_  
 DEPT: \_\_\_\_\_  
 ACCOUNT #: \_\_\_\_\_  
**REQUEST FOR NEW OR NEW EXPENSE ACCOUNTS** for your department.

\_\_\_\_\_ Other Operating Expenses

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ACCOUNTS FOR:			2018	2019	2020	6/30/2021 YTD	2021	2022 BUDGET	
GENERAL			<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>COMMENT</u>
11100	Commissioners								
10111	1010	COMMISSIONERS SALARY	166,811.76	170,574.78	169,051.05	79,780.49	172,428.00		
10111	1020	PROFESSIONAL STAFF	26,497.10	24,979.19	29,751.01	18,043.84	40,000.00		
10111	1030	CLERICAL SALARIES	576.00	576.00	1,092.00	1,361.49	-		
10111	1040	WAGES	8,939.23	(0.01)	367.68	-	-		
10111	1050	FRINGE BENEFITS	15,006.63	15,451.67	15,490.04	8,352.91	15,800.00		
10111	2010	ADVERTISING	770.27	827.17	848.32	319.81	1,200.00		
10111	2020	TELEPHONE & POSTAGE	1,232.25	981.91	323.44	8.21	450.00		
10111	2030	TRAVELING EXPENSES	7,784.87	5,710.25	5,870.82	572.98	9,000.00		
10111	2050	ASSOC DUES & EXPENSES	16,633.00	17,200.00	18,865.00	200.00	17,870.00		
10111	2070	CONTRACTED COMPUTER SERVICES	-	-	-	3,649.96	-		
10111	2110	OTHER	749.81	835.24	523.20	1,071.19	850.00		
10111	3010	MATERIALS & SUPPLIES	2,918.57	3,017.44	3,800.02	270.70	2,500.00		
10111	4010	CAPITAL OUTLAY	-	-	-	-	-		
TOTAL	Commissioners		247,919.49	240,153.64	245,982.58	113,631.58	260,098.00		



## Debra Brown

---

**From:** Commissioner Baughman  
**Sent:** Friday, September 3, 2021 8:54 AM  
**To:** Mike Samson; Commissioner Dallara; Commissioner Frederick  
**Subject:** Re: Budget Packet

Can we do away with "other" category? No one knows what it means.

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

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 2, 2021 2:10:28 PM  
**To:** Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** Budget Packet

Hi everyone,

Attached are the budget instructions, 2020 budget forms, and the example budget to actual report that I am intending to send out department heads to begin preparation of the 2022 budget for you review and approval. I also attached a budget calendar for your consideration also.

Thank You

Mike

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





## Debra Brown

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Friday, September 3, 2021 10:45 AM  
**To:** Commissioner Baughman; Commissioner Dallara; Commissioner Frederick  
**Subject:** RE: Budget Packet

Hi Deb,

I think for those reports from MUNIS we have to leave that category in at this point and that category was also in the 2021 budget adopted by the County. For the 2022 budget information submitted by the departments, we can have departments specifically identify what is in that category and look at potentially adding new account codes to the general ledger for 2022. I can communicate this information to the departments with the instructions.

Mike

**From:** Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Sent:** Friday, September 3, 2021 8:54 AM  
**To:** Mike Samson <msamson@susacs.com>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>  
**Subject:** Re: Budget Packet

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**Sent:** Thursday, September 2, 2021 2:10:28 PM  
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**Subject:** Budget Packet

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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, September 3, 2021 3:32 PM  
**To:** JennyE@DACBond.com  
**Cc:** Debra Brown; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** Bedford County  
**Attachments:** Bedford County PA - DAC.xlsx; 2021 Bedford Budget.pdf

Hi Jenny,

I attached the completed excel spreadsheet and attached the 2021 budget. The audited financial statements have not been issued yet. I will forward them to you when they are issued. If you need anything else, please let me know.

Thank You

Mike

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





www.dacbond.com

888-824-2663

## Bedford County, PA

- 1 County of Bedford (Commonwealth of Pennsylvania) General Obligation Bonds, Series A of 2021, \$4,630,000 Dated: August 17, 2021
- 2 County of Bedford (Commonwealth of Pennsylvania) General Obligation Bonds, Series B of 2021, \$4,595,000 Dated: August 17, 2021
- 3 County of Bedford (Commonwealth of Pennsylvania) General Obligation Bonds, Series of 2020, \$6,180,000 Dated: May 28, 2020
- 4 County of Bedford (Commonwealth of Pennsylvania) General Obligation Notes, Series of 2019, \$6,085,000 Dated: May 22, 2019
- 5 County of Bedford (Commonwealth of Pennsylvania) General Obligation Bonds, Series of 2016, \$4,655,000 Dated: August 23, 2016 NOR
- 6 County of Bedford (Commonwealth of Pennsylvania) General Obligation Bonds, Series A of 2015, \$18,940,000 Dated: March 10, 2015 NOR
- 7 County of Bedford (Commonwealth of Pennsylvania) General Obligation Bonds, Series B of 2015, \$1,635,000 Dated: March 10, 2015 NOR

Series 2021A,B, 2020, 2019

### Copy of (or a summary of) the County's annual budget) for the current fiscal year

#### COUNTY OF BEDFORD GENERAL FUND BUDGET

2021

#### Revenues

Taxes	_____
Intergovernmental Revenues	_____
Charges for Services	_____
Fines and Forfeits	_____
Cash (Beginning Balance)	_____
Miscellaneous Revenues	_____
Other Financing Sources	_____
<b>Total Revenues</b>	_____

You can send the budget  
instead of completing this

#### Expenditures

General Government - Legislative	_____
General Government - Judicial	_____
Public Safety	_____
Human Services	_____
Culture and Recreation	_____
Conservation and Development	_____
Miscellaneous Expenses	_____

Debt Service  
Total Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


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Expenditures


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Expenditures


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Expenditures


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Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


Excess of Revenues Over/(Under)  
Expenditures


DAC BOND

Series 2021A,B

**Real Estate Tax Collections Trend**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Assessed Valuation	\$ 3,180,084,388	\$ 3,186,325,835	\$ 3,195,995,237	\$ 3,236,410,812	\$ 3,248,743,749
Levy	9,657,916	9,676,871	9,706,238	9,828,980	11,620,756
Current Collections	8,766,706	8,759,021	8,907,545	8,963,446	10,958,718
Current & Delinquent Collections	9,496,779	9,482,852	9,583,717	9,479,233	11,523,339
% Current Collections	90.77%	90.52%	91.77%	91.19%	94.30%
% Total Collections	98.33%	98.00%	98.74%	96.44%	99.16%
<b>Average Collection Rates:</b>					
Current		91.71%			
Total		98.13%			

c

Series 2021A,B

**Major Real Estate Taxpayers**

<u>Taxpayer</u>	<u>Description</u>	<u>Current Assessed Valuation</u>
Wal-Mart Stores	Warehouse	\$ 28,584,300.00
Recreational Equipment Inc.	Warehouse	\$ 20,600,000.00
Omni Bedford Springs	Resort	\$ 20,425,000.00
Homewood at Spring House	Nursing Home	\$ 11,645,500.00
Smith Realty IV LLC	Real Estate	\$ 9,893,200.00
South Woodbury L. P.	Offices	\$ 7,264,100.00
Luddy Robert L.	Manufacturer	\$ 7,125,700.00
Bedford Hotel Partners L.P.	Hotel	\$ 6,460,200.00
IIP-PA 3 LLC	Warehouse	\$ 6,204,600.00
Bedford Real Estate Partners LLC	Hotel	\$ 6,188,200.00
		\$ 124,390,800.00

The total assessed valuation of these ten parcels is equal to 3.83% of the current assessed valuation of all taxable real estate of \$3,248,743,749 in the County.

**REAL PROPERTY VALUES TREND**

<u>Fiscal Year Ending December 31,</u>	<u>Assessed Valuation</u>	<u>Market Value</u>	<u>Ratio</u>
2016	\$ 3,206,240,551	\$ 2,869,399,222	111.74%
2017	\$ 3,187,875,965	\$ 2,851,554,178	111.79%
2018	\$ 3,196,161,417	\$ 2,937,782,475	108.80%
2019	\$ 3,237,492,212	\$ 2,979,003,279	108.68%
2020	\$ 3,249,326,369	\$ 3,107,502,676	104.56%
Percent of Change (2016-2020)	1.34%	8.30%	

**Tax and Revenue Anticipation Note issuances**

Fiscal Year Ending December 31, 2020

In January of 2020, the County issued a tax and revenue anticipation note in the amount of \$1,995,000 with an interest rate of 1.77%. The note was due on December 31, 2020 and the County repaid the note in full in December of 2020.

In January of 2021, the County issued a tax and revenue anticipation note in the amount of \$1,995,000 with an interest rate of 7.5%. The note is due on





200 South Juliana Street  
Bedford, PA 15522  
(814) 623-4807  
(814) 623-0991 - fax  
[www.bedfordcountypa.org](http://www.bedfordcountypa.org)

# *County of Bedford*

## *Bedford, PA*

### *2021 Budget*



COUNTY OF BEDFORD	Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
<b>2021 Proposed Budget</b>			
	2020	2020	2021
<b>3100 - TAX REVENUE</b>	11626304	11698887	12126460
REAL ESTATE TAXES			
ASSESSMENT	3243724536	3243724536	3261911178
x TAX RATE	3.577	3.577	3.725
GROSS LEVY	11602803		12150619
LESS: (DISCOUNTS)	232056		243012
(UNCOLLECTIBLES)	777388		814091
31110 REAL ESTATE TAXES - CURRENT	10593359	10633887	11093515
31120 REAL ESTATE TAXES - PRIOR	725000	740000	725000
<b>TOTAL REAL ESTATE TAXES</b>	<b>11318359</b>	<b>11373887</b>	<b>11818515</b>
PER CAPITA TAXES			
TAXABLES			
x TAX RATE			
GROSS LEVY			
LESS: (DISCOUNTS)			
(UNCOLLECTIBLES)			
PER CAPITA TAXES - CURRENT	122445	125000	122445
PER CAPITA TAXES - PRIOR	18500	19000	18500
<b>TOTAL PER CAPITA TAXES</b>	<b>140945</b>	<b>144000</b>	<b>140945</b>
31310 INTERIM TAXES	26000	26000	26000
31900 PENALTIES & INTEREST	141000	155000	141000



COUNTY OF BEDFORD		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
<b>2021 Proposed Budget</b>		2020	2020	2021
<b>3200 - LICENSES &amp; PERMITS</b>				
3200	Licenses & Permits			
<b>3300 - INTERGOVERNMENTAL REVENUE</b>		4434946	4559447	5363616
33110	Title IV -E	728627	728627	906318
33111	Independent Living	159607	159607	279688
33112	Medicaid	820	820	1224
33120	Title XX	36523	36523	36523
33121	Title IV - A/TANF Emergency Assistance	42786	42786	42786
33130	Title IV - B	35399	35399	35399
33210	Child Welfare - State ACT 148	2580800	2580800	3184641
33211	Other Grants	274812	274812	280000
33114	ITG Grant	74483	74483	54345
33222	Veteran Grant	8200	0	0
33250	PA Court Administration	90000	90000	90000
33270	Civil Defense	40000	52319	59803
33271	EMA Planning & Training Grant		0	0
33282	State Game Lands DER	125000	125000	125000
33212	PCCD Developing Strenght	15000	33204	15000
33293	Probation Grant	70000	65759	70000
33294	DA Salary Grant	116000	118419	116000
33296	Hazrd Mitigation		0	30000
33231	Domestic Violence Grant	36889	30889	36889
33295	JPS USDA Language Intrepretor HAVA52K	0	110000	110000
<b>3400 - CHARGES FOR SERVICES</b>		2514576	2348200	2466768
34130	Sale of Maps	30000	25000	30000
34140	Elections	500	5000	500
34150	Register & Recorder	195000	225000	195000
34170	Tax Claims	343000	336000	343000
34180	Treasurer	40000	42000	40000
34210	Prothonotary	200000	200000	200000
34251	District Justice - Schellsburg	74000	59000	74000
34252	District Justice - Bedford	74000	65000	74000
34253	District Justice - Hopewell	21000	15000	21000
34254	District Justice - Everett	225000	185000	225000
34260	Sheriff	100000	101000	100000
34271	Domestic Relations	400000	410000	400000
34272	DRO IV-D DA Reimbursement	0	0	0
34430	Jail	50000	26000	50000
34431	Jail - Housing State Inmates	600000	540000	600000
34440	Communications 911 Funding-Used for Bon	0	0	0
34620	Children & Youth	96880	30000	30000
34621	SCDU Payments	65196	84200	84268
AOPC			0	



COUNTY OF BEDFORD		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
<b>2021 Proposed Budget</b>		2020	2020	2021
<b>3500 - FINES &amp; FORFEITS</b>		559000	583000	559000
35100 Fines		350000	354000	350000
35101 Supervision Funds (State)		170000	190000	170000
35102 Supervision Funds (Local)		39000	39000	39000
35103 Supervisory Funds ti General Fund for addl wage				
<b>3600 - MISCELLANEOUS REVENUES</b>		216225	204725	211225
36100 Interest		40000	34500	35000
36200 Rent		29225	29225	29225
36920 Parking Garage Grants		0		0
36930 Copies				
36940 Miscellaneous Includes STOP		112000	104000	112000
36950 Transcript Fee Reimbursement		10000	10000	10000
36960 Retirement Reimbursement		25000	27000	25000
<b>3900 - Other Financing Sources</b>		2008600	2008600	2008600
39200 Interfund Transfers		0	0	0
39300 Intergovernmental Transfers				
39400 Proceeds from Temporary Loan		1995000	1995000	1995000
39402 Financing for lease Jury System Phone Sys		0	0	0
39700 Clean & Green Filing Fee Revenue		6000	4000	6000
39800 Planning Development Review Fees		7600	9600	7600
<b>SUMMARY</b>				
1100 Cash (Beginning Balance)		-325541	-325541	997947
3100 Taxes		11626304	11698887	12126460
3200 Licenses & Permits				
3300 Intergovernmental Revenues		4434946	4559447	5363616
3400 Charges for Services		2514576	2348200	2466768
3500 Fines & Forfeits		559000	583000	559000
3600 Miscellaneous Revenues		216225	204725	211225
3900 Other Financing Sources		2008600	2008600	2008600
Covid Relief Funds			2500000	0
<b>Total Available for Appropriation</b>		21034110	23577318	23733616









COUNTY OF BEDFORD			
Previous Year	Previous Year Actual & Estimated	Adopted Year	Adopted Year
2020	2020	2020	2021
4180	DISTRICT JUSTICE SCHELLSBURG	64799	75519
4181	DISTRICT JUSTICE BEDFORD	66862	67963
4182	DISTRICT JUSTICE HOPEWELL	48288	58696
4183	DISTRICT JUSTICE EVERETT	197602	145740
4184	COURTS	322245	322810
4187	DOMESTIC RELATIONS	364832	349634
4188	LAW LIBRARY	25000	30000
4191	CONSTABLES	19000	13000
4192	Coroner	114476	103749
4193	DISTRICT ATTORNEY	425935	435168
4194	PROTHONOTARY	267930	262997
4195	REGISTER & RECORDER	192380	188826
	See Note Below		
4196	SHERIFF	581666	576939
<b>TOTAL - GENERAL GOVERNMENT/JUDICIAL</b>			
		2691015	2631041
			2649024
*Register Recorder has archive employee included in budget			







<b>COUNTY OF BEDFORD</b>		<b>Previous Year Adopted</b>	<b>Previous year Actual &amp; Estimated</b>	<b>Current Year Adopted</b>
		2020	2020	2021
4410	AREA AGENCY ON AGING	33062	33062	33062
4420	CHILDREN & YOUTH - GENERAL SUPERVISION	1492375	1438323	1626177
4421	CHILDREN IN FOSTER FAMILY HOMES	593514	540000	751408
4423	CHILDREN IN SUPER. OF PRIVATE AGENCIES	637934	644000	687034
4424	DEPENDENT CHILDREN IN PRIV. INSTITUTIONS	301028	142000	194985
4425	CHILDREN IN OWN HOMES	861987	606000	877075
4470	MH/MR	127137	127137	127137
4491	LMA - DAY CARE	0	0	0
4495		0	0	0
4496	HUMAN SERVICES DEVELOPMENT FUND	0	0	0
4498	COMMUNITY SERVICES BLOCK GRANT	0	0	0
<b>TOTAL - HUMAN SERVICES</b>		4047037	3530522	4296878





**COUNTY OF BEDFORD**

		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
		2020	2020	2021
4560	LIBRARIES	120000	120000	120000
4571	ARTS COUNCIL	0	0	0
<b>TOTAL - CULTURE &amp; RECREATION</b>		120000	120000	120000



COUNTY OF BEDFORD		Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
		2020	2020	2021
4610	CONSERVATION DISTRICT	93000	93000	93000
4650	ECONOMIC DEVELOPMENT	120000	120000	120000
<b>TOTAL - CONSERVATION &amp; ECON. DEV.</b>		213000	213000	213000



COUNTY OF BEDFORD	Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
	2020	2020	2021
<b>PRINCIPAL</b>			
4710 2.3 TAX ANTICIPATION NOTE	1995000	1995000	1995000
4710 2.4 LONG TERM DEBT	343080	343080	1145000
4710 2.5 9-1-1 BOND SHARE OF BOND	-129000	-129000	-129000
4710 2.6 COLLEGE BOND	0	0	0
Less Debt refinance	0	0	0
<b>TOTAL - DEBT PRINCIPAL</b>	<b>2209080</b>	<b>2209080</b>	<b>3011000</b>
<b>INTEREST</b>			
4720 2.3 TAX ANTICIPATION NOTE	25000	54862	25000
4720 2.4 LONG TERM DEBT	1128411	1128411	1091492
4720 2.11 OTHER			
<b>TOTAL - DEBT INTEREST</b>	<b>1153411</b>	<b>1183273</b>	<b>1116492</b>
<b>TOTAL - DEBT SERVICE</b>	<b>3362491</b>	<b>3392353</b>	<b>4127492</b>



COUNTY OF BEDFORD		Previous	Previous	Current
		Year	Year	Year
		Adopted	Actual & Estimated	Adopted
		2020	2020	2021
4874	INSURANCE (OTHER THAN HEALTH INSUR.)			
	INSURANCE (OTHER THAN HEALTH)	350000	457800	498051
	MEDICAL INSURANCE	1716000	1670000	1950000
	HRA PORTION	95000	97000	115000
	HEALTH SAVINGS ACCOUNT-EMPLOYER	30000	46000	55000
	Health Insurance Other Funding 911	-160000	-160000	-150000
4884	AGRICULTURE EXTENSION	69347	70589	70589
4885	SOUTHERN ALLEGHENIES TOURISM			
4886	SOUTHERN ALLEGHENIES PLANNING	3946	7892	3946
4887	College	50000	50000	50000
4889	CAPITAL PURCHASES	30000	15000	30000
4890	POSTAGE METER	5600	5600	5600
4891	COPIER	1600	1900	1600
4895	DONATIONS	5250	5250	5250
	FAIR ASSOCIATION	1500	1500	1500
	PIONEER HISTORICAL SOCIETY	500	500	500
	HUMANE SOCIETY	500	500	500
	SAFETY & WELLNESS COMMITTEE	250	250	250
	SAMA	1500	1500	1500
	BEDFORD FIRE COMPANY	1000	1000	1000
4896	BEDFORD COUNTY FIREMAN'S ASSOC.	2000	2000	2000
4897	MISCELLANEOUS	20000	27000	20000
4898	MAINTENANCE CONTRACTS			
4899	Lease for Phone and Juror System	35000	33306	35000
4899.2111	RETIREMENT SYSTEM OPERATING EXPENSES	25000	28000	25000
4899.2101	COUNTY APPROPRIATION TO RETIRMENT FUND	425000	425000	525000
4899.4				
4899.6				
4899.2117	INDEPENDENT AUDITING	59000	62000	59000





COUNTY OF BEDFORD	Previous Year Adopted	Previous year Actual & Estimated	Current Year Adopted
	2020	2020	2021
4899.2118 DOMESTIC RELATIONS - BASE RATE	65000	65000	65000
4899.9			
4899.10			
4899.2109 FARMLAND PRESERVATION	1000	1000	1000
4899.12			
4899.2107 STOP GRANT MATCH	20000	0	0
4899.2125 PSI - ACT 198 FUNDS and DUI Funds	40000	35000	40000
4899.2126 TECHNOLOGY CONSULTANTS	130000	168000	180000
	0		0
Office 365 all expense			57379
Susquehanna Consulting			20000
<b>TOTAL - MISCELLANEOUS</b>	<b>3018743</b>	<b>3113337</b>	<b>3664415</b>



COUNTY OF BEDFORD

Current Year	Previous Year	Previous Year	Previous Year
Adopted	Actual & Estimated	Adopted	Adopted
2021	2020	2020	
			4100
			GENERAL GOVERNMENT/LEGISLATIVE
2447498	2168378	2268412	
			4180
			GENERAL GOVERNMENT/JUDICIAL
2649024	2631041	2691015	
			4200
			PUBLIC SAFETY
6215309	5510740	5201423	
			4400
			HUMAN SERVICES
4296878	3530522	4047037	
			4500
			CULTURE & RECREATION
120000	120000	120000	
			4600
			CONSERVATION & ECONOMIC DEVELOPMENT
213000	213000	213000	
			4700
			DEBT SERVICE
4127492	3392353	3362491	
			4800
			MISCELLANEOUS
3664415	3113337	3018743	
			0
			0
			TOTAL - EXPENDITURES
23733616	20679371	20922121	
			End Balance
0	2897947	111989	



## 2022 Budget Requests

We have worked diligently to provide the information for each department to begin to prepare your 2022 budget requests. We apologize that we have not provided your 2021 actual expenditures to you prior to this date. Please analyze your 2021 actual expenses. For any areas of concern, please e-mail Mike Samson with any questions. We look forward to meeting with each department to discuss your year to date results and to discuss your 2022 budget requests in the near future.

Thank You



**COUNTY OF BEDFORD**  
**2022 OPERATING BUDGET CALENDAR**

- |    |   |  |
|----|---|--|
| 1. | Budget request forms and instructions prepared by<br>Finance Department   | September 8, 2021  |
| 2. | Budget request forms and instructions sent to Directors   | September 8, 2021  |
| 3. | Budget request forms returned to Finance Department<br>(Request can be returned earlier)                              | September 21, 2021   |
| 4. | Budget conferences scheduled with department heads  | September 21 <sup>th</sup><br>thru October 8 <sup>th</sup> |
| 6. | Preliminary budget compiled by Commissioners  | October 11, 2021-<br>November 5, 2021                      |
| 7. | Adjustments to Preliminary Budget (if necessary)  | November 6, 2021-<br>November 23, 2020                     |
| 8. | Commissioners put the budget on public display<br>(Must be on display by November 24, 2021 – 20 days before adoption) | Nov 9, 2021  |
| 9. | Commissioners adopt final budget at public meeting<br>(Public notice must be at least 10 days prior to adoption)      | Dec. 14, 2021  |





## 2022 BUDGET INSTRUCTIONS

Please submit your Budget Request Worksheet and supporting forms to the Finance Office on or before September 21, 2021. Budget meetings are expected to begin the week of September 21<sup>th</sup> and be completed by October 8<sup>th</sup>. As a reminder, your budget should be based on your department's NEEDS, not WANTS. We anticipate a tight budget again this year, so any increases requested will need to have justification provided.

### **Budget Request Worksheet**

This worksheet represents your budget request. You are not required to enter Salaries and Benefits information in the worksheet; these amounts will be added in conjunction with your budget meeting so you have a complete budget. However, please review your past use of overtime and estimate the amount of overtime you expect to use in 2022, if any. Also, please complete the Personnel Form for any requested changes related to personnel for 2022. Also, please provide detail of what expenses comprise the category titled "other" on your budget request worksheet.

Please be prepared to discuss and justify each line item of your funding request. For those line items that relate to one of the forms described below, please complete the applicable form.

Please note that any purchase order that is open in part or in its entirety should be included in your 2022 budget request if it is expected to be paid out of the 2022 budget. Open purchase orders at the end of 2021 will not automatically be transferred into the 2022 budget year unless it is discussed at the time of your budget meeting.

### **Revenue Form**

Please provide details of any new revenue that your office expects to receive in 2022. This form should also include any 2021 Revenue that will be reduced or eliminated in 2022.

### **Personnel Form**

The purpose of this form is to justify any personnel changes that you are requesting for the 2022. This form should include all changes requested (e.g. new positions, eliminations, upgrades, title changes, etc.). Please provide the details and justification for the request.

Note that this form will be used by fiscal personnel for budgetary funding purposes only. You must contact the Human Resources Director for all new requests or changes in existing positions. Only the Salary Board can approve the creation, elimination or change of a position.

You are not required to enter Salaries and Benefits information in the Budget Request Worksheet; these amounts will be added in conjunction with your budget meeting so you have a complete budget.

## **Capital Outlay Form**

Please provide a detail of requests for any Capital Purchases with a unit price of \$5,000 and above. List each item separately on the form. Attach copies of supporting documentation (e.g. price quote) to substantiate the cost. Your request will not be considered if you do not include adequate pricing information.

Please also note if the requested items are mandated by either State and/or Federal requirements and whether grant funds are available to purchase the items if applicable.

## **Expenditure Form**

The purpose of this form is to justify the need for major expenditures or new expenditure accounts for your department. Please provide details of all major expenditures, line item increases or new expense accounts.

If you have any questions, please contact Mike Samson at 717-418-3247 or [msamson@susacs.com](mailto:msamson@susacs.com)





**PERSONNEL JUSTIFICATION**

**COUNTY OF BEDFORD  
2022 DEPARTMENT BUDGET**

**FUND:** \_\_\_\_\_

**DEPT:** \_\_\_\_\_

**ACCOUNT #:** \_\_\_\_\_

The purpose of this form is to justify any personnel changes that you request for your department for the 2022 budget year (e.g. new positions, eliminations, upgrades, title changes etc.) This form will be used by fiscal personnel for budgetary funding reasons only. Only the Salary Board can approve the creation, elimination or change of a position. You must contact the Human Resources Director for all new requests or changes in existing positions.

**Details:**

Empty space for providing details of personnel changes.









## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 16, 2021 2:52 PM  
**To:** Commissioner Baughman; Commissioner Frederick  
**Cc:** Commissioner Dallara  
**Subject:** County Audit

Commissioners,

I just wanted to touch base with you about the County Audit. I spoke with Mike Lamb today and with everything going on currently in the Finance Office, we feel it will be difficult to issue the County's audit by the end of September (Not sure when Tracey will return, etc.). Plus on September 27 and 28, we have budget meetings all day. OMB granted all entities a 6 month extension to issue the single audit, so would not be an issue for the county. The only issue is with the County's continuing disclosure requirements for its outstanding general obligation bonds. Entities can usually file draft financial statements or a notice to file with MSRB website until its audited financial statements are available.

I spoke with Commissioner Dallara earlier and he said he was alright with this but I also wanted to get both of your perspectives on this as well. If you are alright with issuing the financial statements in October, I will follow up with DAC to ensure the county is in compliance. Just let me know your thoughts.

Thanks

Mike

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



## Debra Brown

---

**From:** Commissioner Frederick  
**Sent:** Thursday, September 16, 2021 4:33 PM  
**To:** Commissioner Baughman; Mike Samson  
**Cc:** Commissioner Dallara  
**Subject:** Re: County Audit

Good with whatever needs done

Sent from my Verizon Smartphone  
On Sep 16, 2021 2:52 PM, Mike Samson <msamson@susacs.com> wrote:  
Commissioners,

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Mike

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



## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 16, 2021 4:42 PM  
**To:** Commissioner Frederick; Commissioner Baughman  
**Cc:** Commissioner Dallara  
**Subject:** RE: County Audit

Thanks for the quick response everybody.

Mike

**From:** Commissioner Frederick <CFrederick@bedfordcountypa.org>  
**Sent:** Thursday, September 16, 2021 4:33 PM  
**To:** Commissioner Baughman <dbaughman@bedfordcountypa.org>; Mike Samson <msamson@susacs.com>  
**Cc:** Commissioner Dallara <cdallara@bedfordcountypa.org>  
**Subject:** Re: County Audit

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Thanks

Mike

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




## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Tuesday, September 21, 2021 8:35 AM  
**To:** Commissioner Dallara; Commissioner Frederick; Debra Brown  
**Cc:** Linda Klotz  
**Subject:** Today

Hello everyone,

I had a  *Personal medical information* and will be working from home today. I know there are items we need to discuss today so just give me a call on my cell phone 717-418-3247 anytime.

Thanks

Mike

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

Laura Brown

From:

S&S

To:

CC:

Subject:

URGENT: [REDACTED]  
URGENT: [REDACTED]  
URGENT: [REDACTED]  
URGENT: [REDACTED]  
URGENT: [REDACTED]

Hi Laura,

[REDACTED]

Thanks

Mike

Mike

Mike [REDACTED]

Director

Securities, Accounting & Consulting Solutions, Inc.

(773) 561-8000 x-1000



## Debra Brown

---

**From:** Commissioner Dallara  
**Sent:** Tuesday, September 21, 2021 8:56 AM  
**To:** Mike Samson  
**Cc:** Commissioner Frederick; Debra Brown; Linda Klotz  
**Subject:** Re: Today

Ok mike, will do. We need to make sure Linda is Ok with what you need her to do. Obviously we need payroll and accounts payable to be a priority and are up to date. On your end Mike, the audit, liquid fuels actions needed to release the funds and the graphs that reflect our sources of revenue and our major expenditures will be needed ASAP. We only need major categories of each, I'm sure we can find examples from other counties that already present the info that way. I hope we can schedule a conference call with George this afternoon to address the liquid fuels concerns.

Sent from my iPhone

On Sep 21, 2021, at 8:35 AM, Mike Samson <msamson@susacs.com> wrote:

Hello everyone,

*Personal medical information*

I had a [REDACTED] and will be working from home today. I know there are items we need to discuss today so just give me a call on my cell phone 717-418-3247 anytime.

Thanks

Mike

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

John Brown

From: John Brown  
To: [Redacted]  
Subject: [Redacted]

The main point of this document is to provide a clear and concise summary of the key findings and recommendations from the recent project review. It is intended for the project team and stakeholders to ensure everyone is on the same page regarding the current status and next steps.

On the 15th of 2023, the project team met to discuss the progress and challenges.

**[Redacted Section]**

John Brown  
Project Manager  
1234 Main Street  
City, State, ZIP

## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Tuesday, September 21, 2021 12:04 PM  
**To:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** Annual Report  
**Attachments:** Financial Picture - Annual Report.docx

Commissioners,

I attached a draft of the document for the report. It includes 2021 budgeted revenues and expenses and budgeted revenues and expenses from 2019 through 2021. The financial picture is mostly from last year's report. I updated what I could but I will need your input for the message you want to present to the public. Let me know what you think and give me a call on my cell phone.

Mike

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



## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 23, 2021 9:08 AM  
**To:** Debra Brown  
**Cc:** Commissioner Dallara; Commissioner Frederick  
**Subject:** Annual Report  
**Attachments:** Financial Picture - Annual Report.docx

Deb,

Could you print the attached to document to give the Commissioners to discuss today.

Thanks

Mike

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



## Financial Picture

Bedford County has been able to keep taxes as low as possible through innovation and collaboration. The county will continue to explore other potential cost savers and strategies to be as efficient as possible. The 2021 budgeted expenses increased due to the increased wages, healthcare costs, and court-ordered juvenile placements.

In 2021, the county continued to be the beneficiary of several grants including our emergency solutions grant, affordable housing grant, funding for human services needs, family support grants, Community Development Block Grant (CDBG), and our medical assistance transportation grant.

In June of 2021, Bedford County received \$4.65 million of its \$9.3 allocation awarded under the Coronavirus State and Local Fiscal Recovery Funds Program. The funds were received from the U.S. Department of Treasury under the provisions of the American Rescue Plan Act of 2021 to respond to the COVID-19 pandemic and address its economic effects. Bedford County is currently in the process of evaluating potential projects to be funded by this program. In addition, during 2020, Bedford County expended \$4.3 million of CARES Act funding. Bedford County expended the funds on broadband, grants to small businesses, and to offset salary and expense for the county jail and sheriff's department.

The County also has continued to receive revenue from housing out-of-county inmates and taking Fulton County 911 calls.

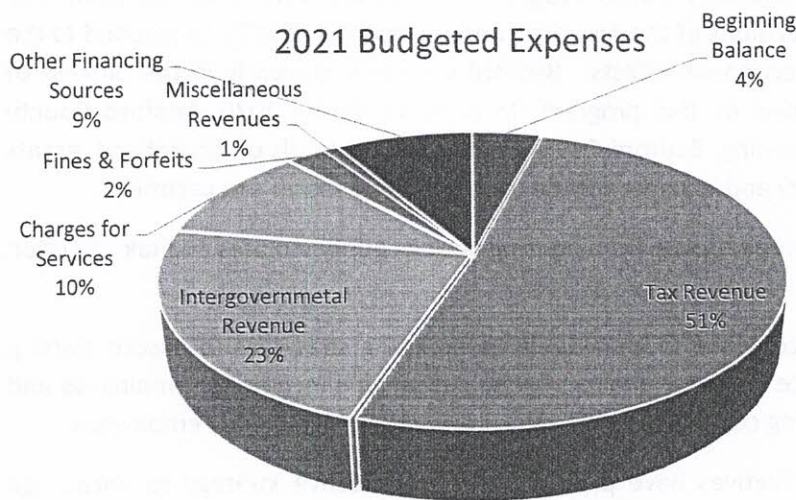
The Bedford County Commissioners continue to work towards exploring strategies to ensure starting salaries are competitive to help reduce turnover and to provide sustainable income for employees and their families. This helps to keep training costs low and to attract and retain high quality employees.

Implementing safety and wellness initiatives have proven to be an effective strategy to encourage employees to be safe and healthy in and outside of the work place. Bedford County will continue to take advantage of the County Commissioners Association of Pennsylvania's incentive programs that has also helped to reduce the County's non-health related insurance premiums.

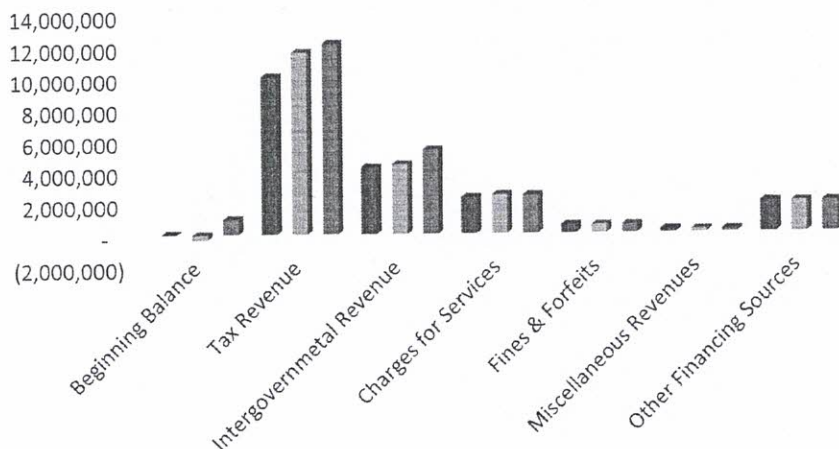
In summary, Bedford County has implemented several cost measures and is at the forefront of continually looking at other new ideas to save costs and to be more effective.

2021 Budgeted Revenues

Beginning Balance	\$ 997,947
Tax Revenue	12,126,460
Intergovernmental Revenue	5,363,616
Charges for Services	2,466,768
Fines & Forfeits	559,000
Miscellaneous Revenues	211,225
Other Financing Sources	<u>2,008,600</u>
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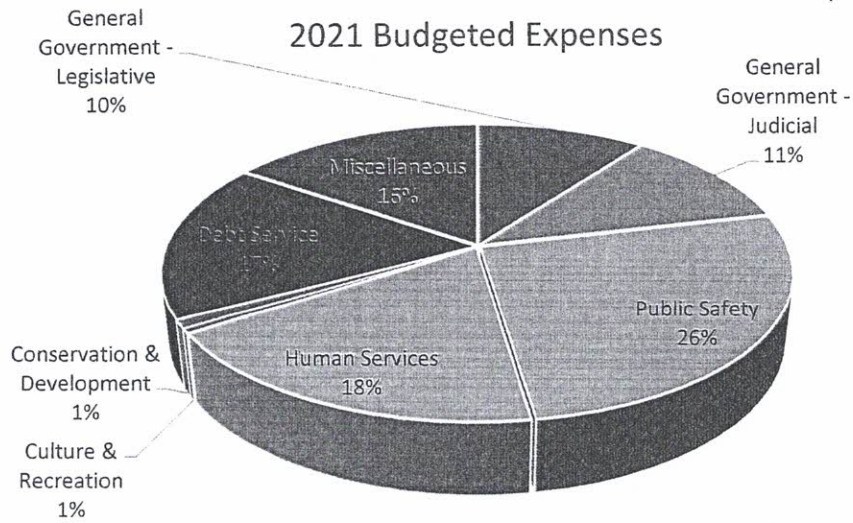
**2019 - 2021 Budgeted Revenues**



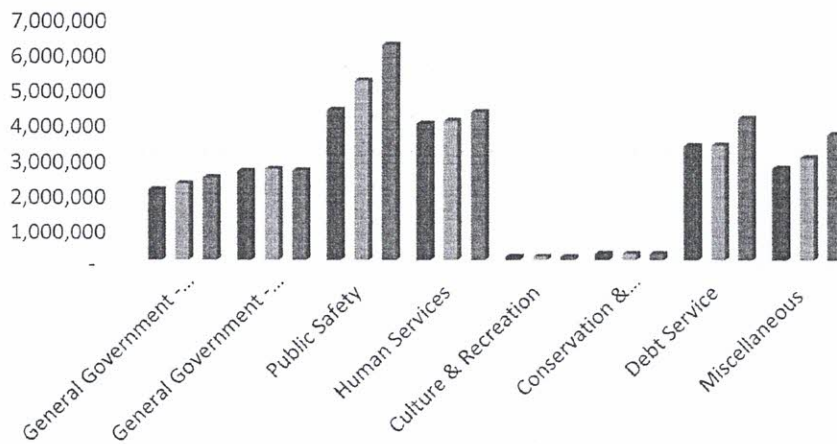


2021 Budgeted Expenses

General Government - Legislative	\$ 2,447,498
General Government - Judicial	2,649,024
Public Safety	6,215,309
Human Services	4,296,878
Culture & Recreation	120,000
Conservation & Development	213,000
Debt Service	4,127,492
Miscellaneous	3,664,415
	<hr/>
	<u>\$23,733,616</u>



**2019 - 2021 Budgeted Expenses**





## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 23, 2021 11:37 AM  
**To:** sgrowden@bedfordgazette.com  
**Cc:** Commissioner Baughman; Commissioner Dallara; Commissioner Frederick; Tyna Walker-Lay  
**Subject:** Bedford County  
**Attachments:** Financial Picture - Annual Report.docx

Hi Sherri,

Attached is the financial picture to be included in the annual report. If you need anything else, please let me know.

Thanks

Mike

**Mike Samson, CPA**  
**Director**  
**Susquehanna Accounting & Consulting Solutions, Inc.**  
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## Financial Picture

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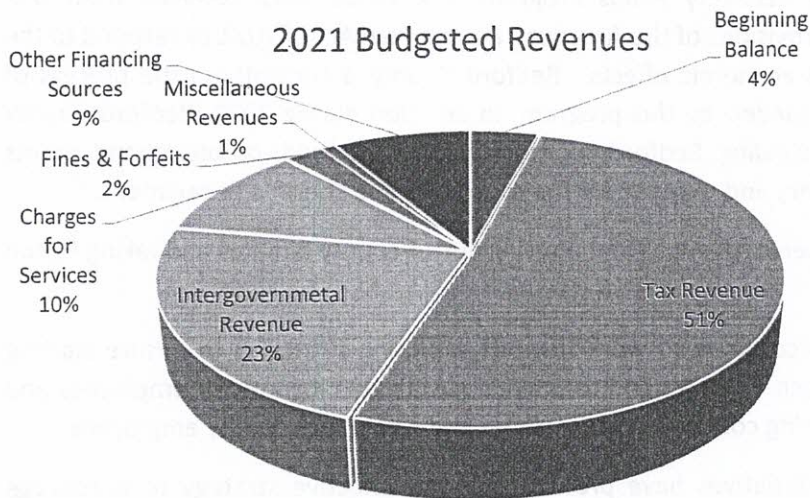
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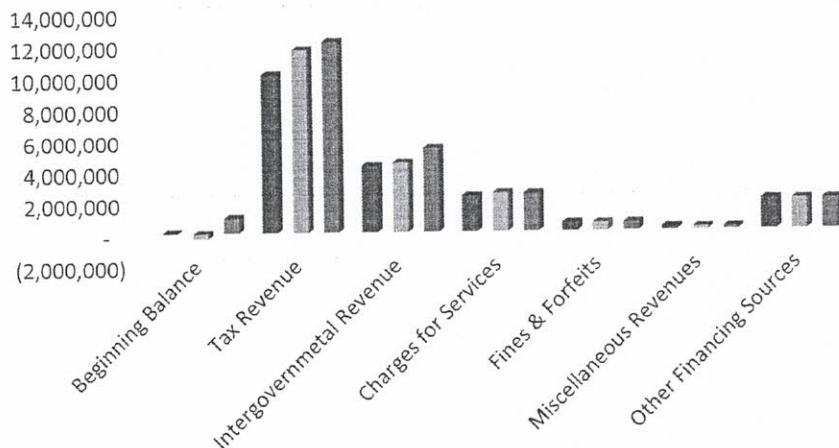
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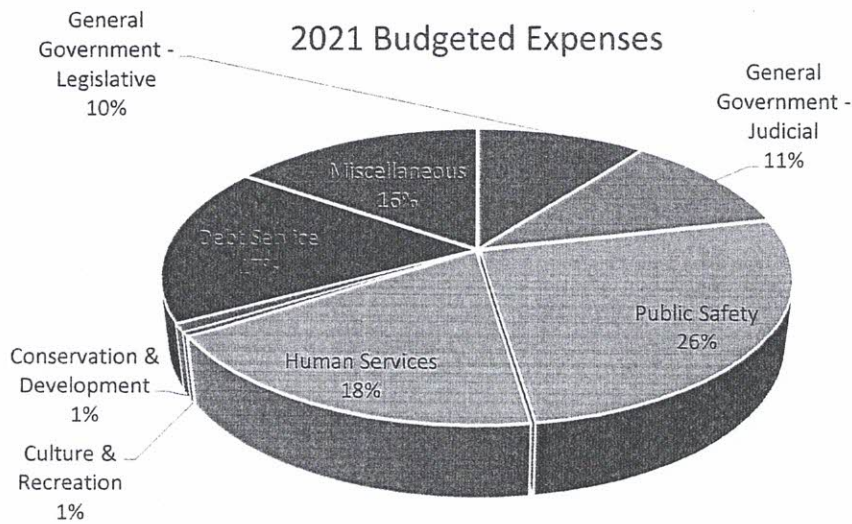


**2019 - 2021 Budgeted Revenues**

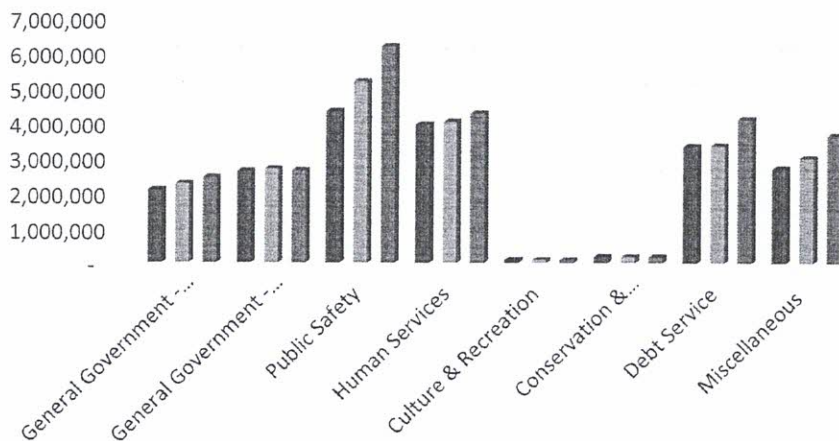


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	<u>\$23,733,616</u>



2019 - 2021 Budgeted Expenses







## Debra Brown

---

**From:** Jenny Emami <JennyE@DACBond.com>  
**Sent:** Friday, September 24, 2021 9:16 AM  
**To:** Mike Samson  
**Cc:** Debra Brown; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** RE: Bedford County

Hi Mike,

I am checking in on the status of the audit. It is due to be filed by Monday 10pm.

IF the audit isn't available, you have the option to file a draft or Unaudited Financials or a Notice of Failure to Provide. Either way, the County will stay compliant.

Please let me know how we will proceed.

Thank you!

*Jenny*

Jenny Emami  
Direct - 407-515-1112  
(Cell - [REDACTED])

**From:** Mike Samson [mailto:msamson@susacs.com]  
**Sent:** Friday, September 3, 2021 3:32 PM  
**To:** Jenny Emami <JennyE@DACBond.com>  
**Cc:** Debra Brown (dbrown@bedfordcountypa.org) <dbrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** Bedford County

Hi Jenny,

I attached the completed excel spreadsheet and attached the 2021 budget. The audited financial statements have not been issued yet. I will forward them to you when they are issued. If you need anything else, please let me know.

Thank You

Mike

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

John Smith

From:

Sent:

To:

CC:

Subject:

Hi,

I am writing to you to discuss the details of the project we have started.

The goal of this project is to develop a new software solution that will help our customers manage their business more effectively. I have attached a document that outlines the scope and objectives of the project.

Please let me know if you have any questions or concerns.

Thank you,

John

John Smith

123 Main Street

City, State, ZIP

Project Name: New Software Development

Date: Friday, 12/15/2023

To: John Smith (john.smith@company.com)

On behalf of the project team, I am writing to you to discuss the details of the project. I have attached a document that outlines the scope and objectives of the project.

Best regards,

John Smith

cc: John

I have attached the document that outlines the scope and objectives of the project. I have also included a list of the project team members and their roles.

Thank you,

John

John Smith, CPA

Director

123 Main Street, Suite 100, City, State, ZIP

(777) 555-1234

## Debra Brown

---

**From:** S Growden <associatepublisher@bedfordgazette.com>  
**Sent:** Friday, September 24, 2021 9:19 AM  
**To:** Commissioner Baughman; Tyna Walker-Lay; Commissioner Dallara; Commissioner Frederick  
**Subject:** from Mike Sampson  
**Attachments:** Financial Picture - Annual Report.docx

I received this from Mike yesterday. I'm not sure where it should go?? Does this replace something? If so, what? If not...where do I put it?

Sherri Growden  
Associate Publisher  
Bedford Gazette  
814-623-1151 x220  
[REDACTED] cell  
SGrowden@BedfordGazette.com

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 23, 2021 11:36 AM  
**To:** S Growden <associatepublisher@bedfordgazette.com>  
**Cc:** Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Tyna Walker-Lay <tynawalkerlay@gmail.com>  
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Director  
Susquehanna Accounting & Consulting Solutions, Inc.  
(717) 561-8089 Ext. 5018

From:

To:

For:

Subject:

Attachments:

Delta Group

Executive Summary

Executive Summary

Executive Summary

Executive Summary

~~CONFIDENTIAL~~

Delta Group

Robert

Tom

Mike

Mike Samson, CPA

Director

Samson Accounting & Consulting, Inc.

(771) 581-8000 Ext 202

Page 1

## Financial Picture

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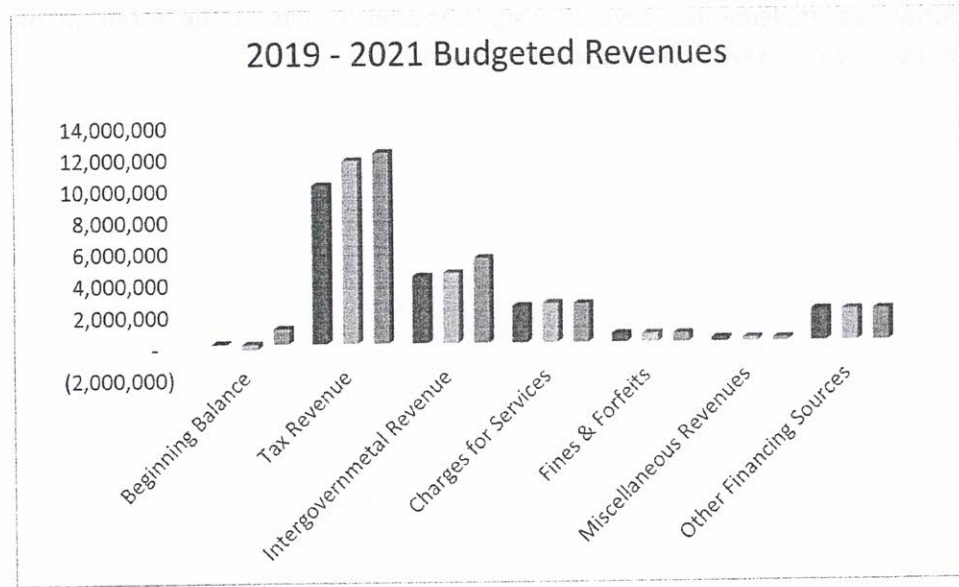
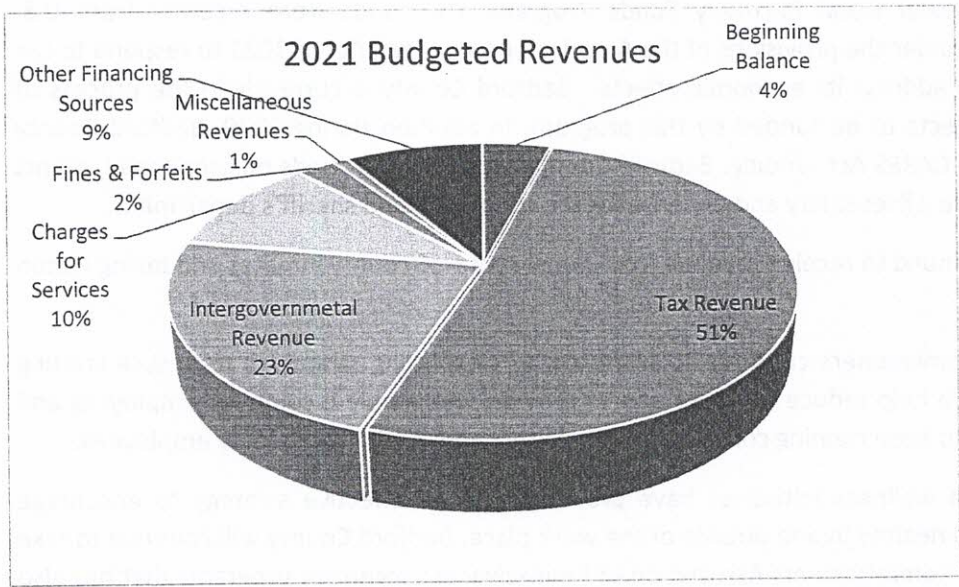
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2021 Budgeted Revenues

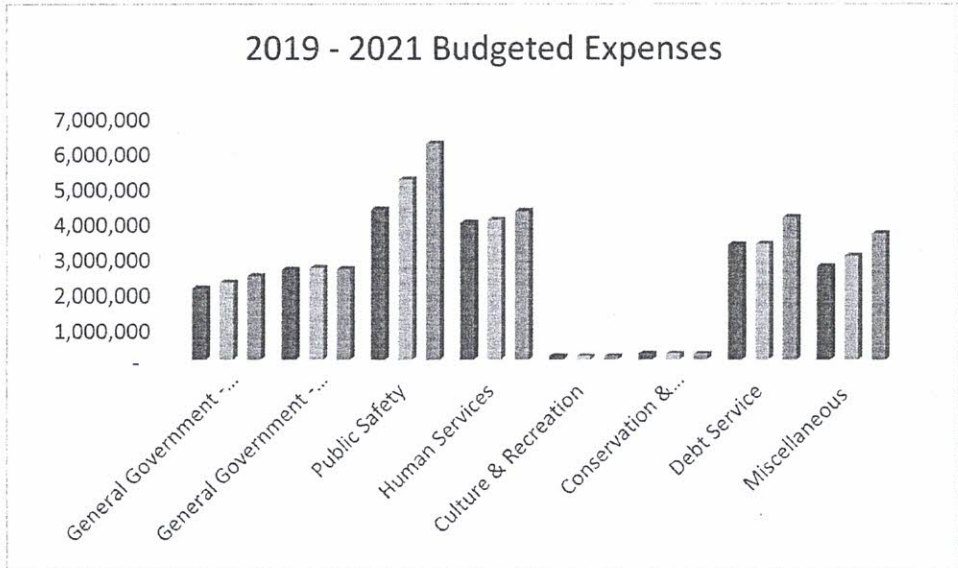
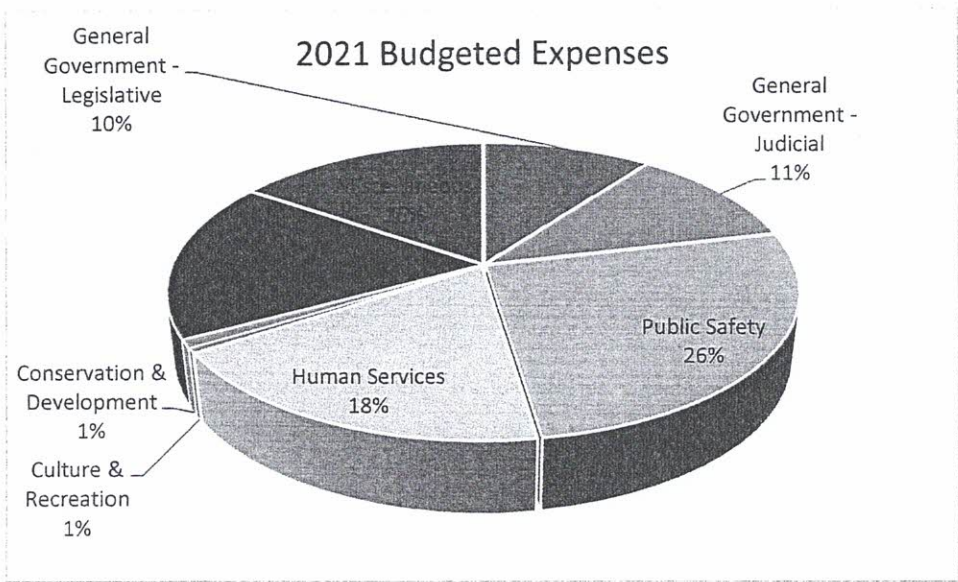
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\$23,733,616







## Debra Brown

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Friday, September 24, 2021 9:40 AM  
**To:** Jenny Emami  
**Cc:** Debra Brown; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** RE: Bedford County

Hi Jenny,

I just touched base with our auditors and they will provide a draft of the county's f/s to me on Monday morning. I will forward the draft f/s to you then to upload to the website.

Thank You

Mike

**From:** Jenny Emami <JennyE@DACBond.com>  
**Sent:** Friday, September 24, 2021 9:16 AM  
**To:** Mike Samson <msamson@susacs.com>  
**Cc:** Debra Brown (dbrown@bedfordcountypa.org) <dbrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
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Direct - 407-515-1112  
(Cell - [REDACTED])

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**To:** Jenny Emami <JennyE@DACBond.com>  
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**Director**  
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## Debra Brown

---

**From:** Jenny Emami <JennyE@DACBond.com>  
**Sent:** Friday, September 3, 2021 4:29 PM  
**To:** Mike Samson  
**Cc:** Debra Brown; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** RE: Bedford County

Mike,

The Budget and the Operating Data has been filed on DAC and EMMA.

I will be watching for the Financials.

Have a great weekend!!

**DAC will be closed Monday, September 6 in observance of Labor Day**

*Jenny*

Jenny Emami  
Direct - 407-515-1112  
(C [REDACTED])

**From:** Mike Samson [mailto:msamson@susacs.com]  
**Sent:** Friday, September 3, 2021 3:32 PM  
**To:** Jenny Emami <JennyE@DACBond.com>  
**Cc:** Debra Brown (dbrown@bedfordcountypa.org) <dbrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** Bedford County

Hi Jenny,

I attached the completed excel spreadsheet and attached the 2021 budget. The audited financial statements have not been issued yet. I will forward them to you when they are issued. If you need anything else, please let me know.

Thank You

Mike

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

Leila Brown

From: Leila Brown  
Sent: Wednesday, 2021-03-17  
To: [Redacted]  
Cc: [Redacted]  
Subject: [Redacted]

Hi,

The subject of the email is [Redacted] and [Redacted]

I will be writing for the [Redacted]

and a [Redacted]

It will be [Redacted] [Redacted] [Redacted]

Thank you

Leila Brown

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Thank you

Leila

Leila Brown

[Redacted]

[Redacted]

[Redacted]

## Debra Brown

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Tuesday, September 7, 2021 12:25 PM  
**To:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** Budget Memo  
**Attachments:** Memo from Commissioners.docx

Commissioners,

Attached is the memo I drafted to send out with the budget info. Let me know of any edits and I will make the changes.

Mike

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



## 2022 Budget Requests

We have worked diligently to provide the information for each department to begin to prepare your 2022 budget requests. We apologize that we have not provided your 2021 actual expenditures to you prior to this date. Please analyze your 2021 actual expenses. For any areas of concern, please e-mail Mike Samson with any questions. We look forward to meeting with each department to discuss your year to date results and to discuss your 2022 budget requests in the near future.

Thank You





## Debra Brown

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Wednesday, September 8, 2021 10:46 AM  
**To:** Debra Brown; Joyce Hillegass; Karen Hendershot; Dale Gates; Donald Schwartz; Mary Wilt; Debbie Rose; Michael Faupel; Rusty Styer; lchilders@bedfordpa.org; Sheri Lowery; Dwight JR Winck; Wayne Emerick; Joseph Eichenlaub; Keith Bowser; Karen Waybright; Dave Cubbison; Lisa Cairo; Joy Lepako; Tracey Snyder; Rachel Papuga; Melissa Cottle; Carol Miller  
**Cc:** Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** 2022 budget  
**Attachments:** Memo from Commissioners.docx; 2022 budget calendar.doc; 2022 Budget Instructions.docx; 2022 Budget Forms.xlsx

Hello Everyone,

It is time to start the preparation of the 2022 budget. I attached four documents. The first attachment is a memo from the Commissioners on the 2022 budget. The second attachment is the 2022 budget calendar. The third attachment is the 2022 budget instructions. The fourth attachment is the budget forms to be completed by you. I will also be providing to each department head two additional documents in a separate e-mail. A budget request form that will list the department's 2018 expenses, 2019 expenses, 2020 expenses, 2021 expenses through 6/30/2021, and the 2021 budget. The second document will include the department's 2021 expenses through 6/30/2021, the 2021 budget and % of the 2021 budget used through 6/30/2021.

Any questions, just let me know.

Thank You

Mike

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



## Debra Brown

---

**From:** Commissioner Baughman  
**Sent:** Thursday, September 16, 2021 3:05 PM  
**To:** Mike Samson; Commissioner Frederick  
**Cc:** Commissioner Dallara  
**Subject:** RE: County Audit

It doesn't seem like there is another option. Your recommendation seems appropriate.

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 16, 2021 2:52 PM  
**To:** Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>  
**Cc:** Commissioner Dallara <cdallara@bedfordcountypa.org>  
**Subject:** County Audit

Commissioners,

I just wanted to touch base with you about the County Audit. I spoke with Mike Lamb today and with everything going on currently in the Finance Office, we feel it will be difficult to issue the County's audit by the end of September (Not sure when Tracey will return, etc.). Plus on September 27 and 28, we have budget meetings all day. OMB granted all entities a 6 month extension to issue the single audit, so would not be an issue for the county. The only issue is with the County's continuing disclosure requirements for its outstanding general obligation bonds. Entities can usually file draft financial statements or a notice to file with MSRB website until its audited financial statements are available.

I spoke with Commissioner Dallara earlier and he said he was alright with this but I also wanted to get both of your perspectives on this as well. If you are alright with issuing the financial statements in October, I will follow up with DAC to ensure the county is in compliance. Just let me know your thoughts.

Thanks

Mike

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



## Debra Brown

---

**From:** Commissioner Baughman  
**Sent:** Tuesday, September 21, 2021 4:29 PM  
**To:** Mike Samson; Commissioner Dallara; Commissioner Frederick  
**Subject:** Re: Annual Report

I think this looks great, but Barry would be the best person to suggest messaging for this article. Thanks Mike.

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

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**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Tuesday, September 21, 2021 9:04:28 AM  
**To:** Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** Annual Report

Commissioners,

I attached a draft of the document for the report. It includes 2021 budgeted revenues and expenses and budgeted revenues and expenses from 2019 through 2021. The financial picture is mostly from last year's report. I updated what I could but I will need your input for the message you want to present to the public. Let me know what you think and give me a call on my cell phone.

Mike

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



## Financial Picture

Bedford County has been able keep taxes as low as possible through innovation and collaboration. The county will continue to explore other potential cost savers and strategies to be as efficient as possible. The 2021 budgeted expenses increased due to the increased wages, healthcare costs, and court ordered juvenile placements.

In 2021, the county continued to be the beneficiary of several grants including our emergency solutions grant, affordable housing grant, funding for human service's needs, family support grants, Community Development Block Grant (CDBG), and our medical assistance transportation grant.

In June of 2021, Bedford County received \$4.65 million of its \$9.3 allocation awarded under the Coronavirus State and Local Fiscal Recovery Funds Program. The funds were received from U.S. Department of Treasury under the provisions of the American Rescue Plan Act of 2021 to respond to the COVID-19 pandemic and address its economic effects. Bedford County is currently in the process of evaluating potential projects to funded by this program. In addition during 2020, Bedford County expended \$4.3 million of CARES Act funding. Bedford County expended the funds on broadband, grants to small businesses, and to offset salary and expense for the county jail and sheriff's department.

The County also has continued to receive revenue from housing out-of-county inmates and taking Fulton County 911 calls.

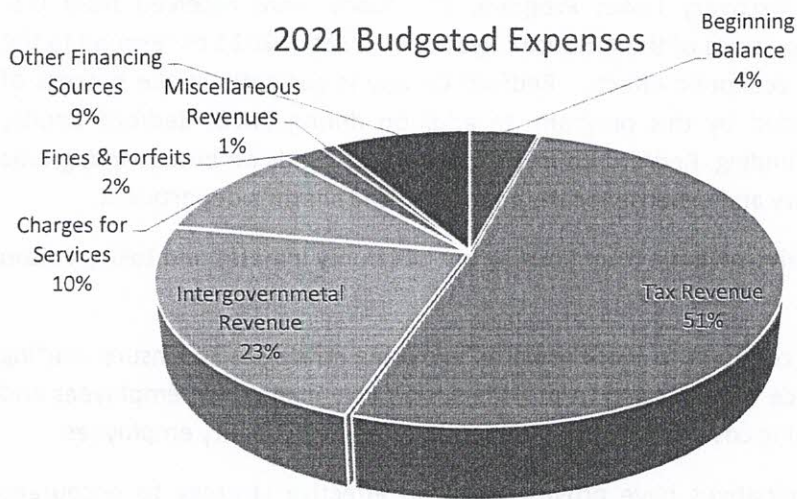
The Bedford County Commissioners continue to work towards exploring strategies to ensure starting salaries are competitive to help reduce turnover and to provide sustainable income for employees and their families. This helps to keep training costs low and to attract and retain high quality employees.

Implementing safety and wellness initiatives have proven to be an effective strategy to encourage employees to be safe and healthy in and outside of the work place. Bedford County will continue to take advantage of the County Commissioners Association of Pennsylvania's incentive programs that has also helped to reduce the County's non-health related insurance premiums.

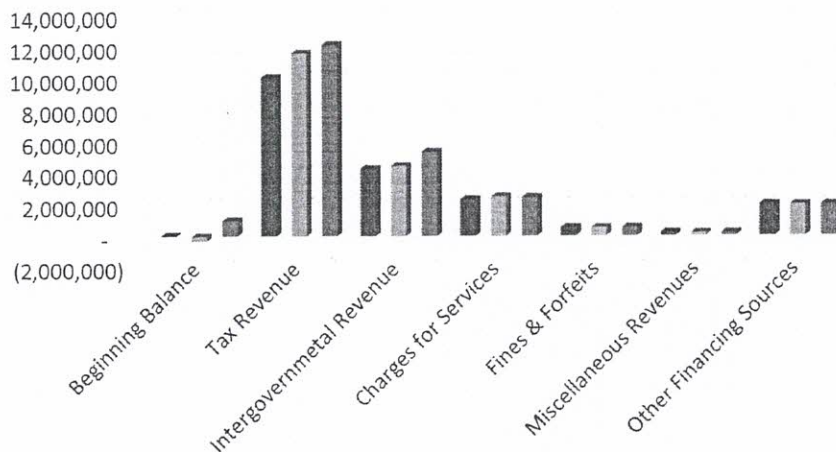
In summary, Bedford County has implemented several costs measures and is at the forefront of continually looking at other new ideas to save costs and to be more effective.

2021 Budgeted Revenues

Beginning Balance	\$ 997,947
Tax Revenue	12,126,460
Intergovernmental Revenue	5,363,616
Charges for Services	2,466,768
Fines & Forfeits	559,000
Miscellaneous Revenues	211,225
Other Financing Sources	2,008,600
	<u>\$23,733,616</u>



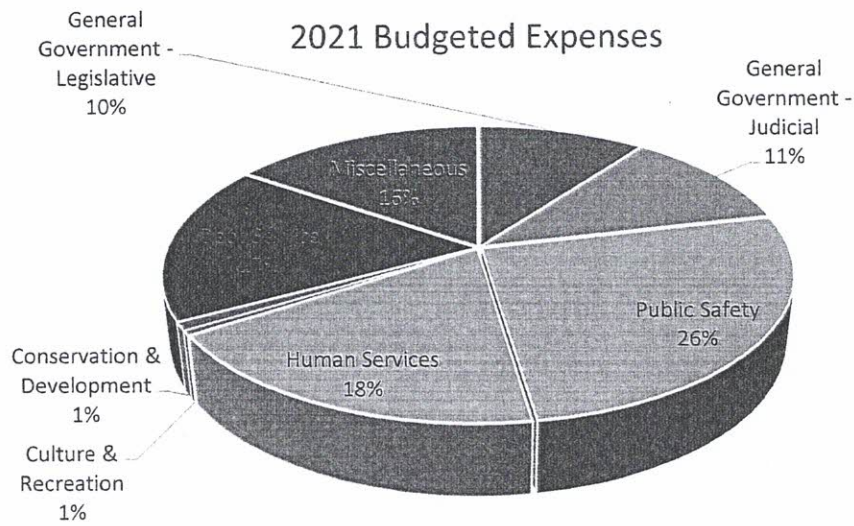
**2019 - 2021 Budgeted Revenues**



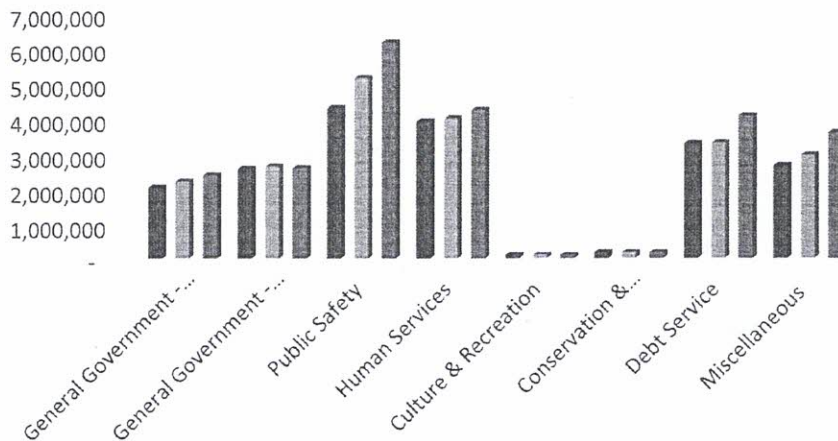


2021 Budgeted Expenses

General Government - Legislative	\$ 2,447,498
General Government - Judicial	2,649,024
Public Safety	6,215,309
Human Services	4,296,878
Culture & Recreation	120,000
Conservation & Development	213,000
Debt Service	4,127,492
Miscellaneous	<u>3,664,415</u>
	<u>\$ 23,733,616</u>



2019 - 2021 Budgeted Expenses





## Debra Brown

---

**From:** Commissioner Baughman  
**Sent:** Friday, September 24, 2021 10:06 AM  
**To:** S Growden; Tyna Walker-Lay; Commissioner Dallara; Commissioner Frederick  
**Subject:** Re: from Mike Sampson

It replaces the finance piece. It is an edited version.

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

---

**From:** S Growden <associatepublisher@bedfordgazette.com>  
**Sent:** Friday, September 24, 2021 6:19:01 AM  
**To:** Commissioner Baughman <dbaughman@bedfordcountypa.org>; Tyna Walker-Lay <tynawalkerlay@gmail.com>; bdallara@bedfordcountypa.org <bdallara@bedfordcountypa.org>; afrederick@bedfordcountypa.org <afrederick@bedfordcountypa.org>  
**Subject:** from Mike Sampson

I received this from Mike yesterday. I'm not sure where it should go?? Does this replace something? If so, what? If not...where do I put it?

Sherri Growden  
Associate Publisher  
Bedford Gazette  
814-623-1151 x220  
[REDACTED] cell  
SGrowden@BedfordGazette.com

---

**From:** Mike Samson <msamson@susacs.com>  
**Sent:** Thursday, September 23, 2021 11:36 AM  
**To:** S Growden <associatepublisher@bedfordgazette.com>  
**Cc:** Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Tyna Walker-Lay <tynawalkerlay@gmail.com>  
**Subject:** Bedford County

Hi Sherri,

Attached is the financial picture to be included in the annual report. If you need anything else, please let me know.

Thanks

Mike

**Mike Samson, CPA**  
**Director**

Debra Brown

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

I received the forms per [Redacted] on [Redacted] version.

I sent from my version [Redacted] [Redacted]

By [Redacted]

From [Redacted] [Redacted]

Dear [Redacted] [Redacted]

For [Redacted] [Redacted] [Redacted]

Subject: [Redacted]

[Redacted]

[Redacted]

I received [Redacted] from [Redacted] [Redacted] [Redacted]

What is [Redacted] [Redacted]

Debra Brown

Associate Publisher

Bedford Square

414-528-1211

[Redacted]

Debra.Brown@BedfordSquare.com

I am [Redacted] [Redacted]

Thank you [Redacted] [Redacted]

For [Redacted] [Redacted]

Commission [Redacted] [Redacted]

with [Redacted]

subject [Redacted]

Best,

Attached [Redacted] [Redacted]

Debra

MFL

Miss [Redacted]

Director

## Debra Brown

---

**From:** Jenny Emami <JennyE@DACBond.com>  
**Sent:** Friday, September 24, 2021 10:51 AM  
**To:** Mike Samson  
**Cc:** Debra Brown; Commissioner Dallara; Commissioner Frederick; Commissioner Baughman  
**Subject:** RE: Bedford County

Awesome!!

*Jenny*

Jenny Emami  
Direct - 407-515-1112  
(Cell - [REDACTED])

**From:** Mike Samson [mailto:msamson@susacs.com]  
**Sent:** Friday, September 24, 2021 9:40 AM  
**To:** Jenny Emami <JennyE@DACBond.com>  
**Cc:** Debra Brown (dbrown@bedfordcountypa.org) <dbrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** RE: Bedford County

Hi Jenny,

I just touched base with our auditors and they will provide a draft of the county's f/s to me on Monday morning. I will forward the draft f/s to you then to upload to the website.

Thank You

Mike

**From:** Jenny Emami <JennyE@DACBond.com>  
**Sent:** Friday, September 24, 2021 9:16 AM  
**To:** Mike Samson <msamson@susacs.com>  
**Cc:** Debra Brown (dbrown@bedfordcountypa.org) <dbrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** RE: Bedford County

Hi Mike,

I am checking in on the status of the audit. It is due to be filed by Monday 10pm.

IF the audit isn't available, you have the option to file a draft or Unaudited Financials or a Notice of Failure to Provide. Either way, the County will stay compliant.

Please let me know how we will proceed.

Thank you!

*Jenny*

Jenny Emami  
Direct - 407-515-1112  
(Cell - [REDACTED])

**From:** Mike Samson [mailto:msamson@susacs.com]  
**Sent:** Friday, September 3, 2021 3:32 PM  
**To:** Jenny Emami <JennyE@DACBond.com>  
**Cc:** Debra Brown (dbrown@bedfordcountypa.org) <dbrown@bedfordcountypa.org>; Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>  
**Subject:** Bedford County

Hi Jenny,

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Thank You

Mike

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