<u>Department</u>	Account Num	iber	Account Description	2022 ADOPTED <u>BUDGET</u>
	23500 Juvenilwe De 10235	linquents 2100	JUVENILE DELINQ.	1,054,395.00
TOTAL	Juvenilwe De	linquents		1,054,395.00

The Best of the State

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<u>Department</u>	<u>Account Nur</u>	nber	Account Description	2022 ADOPTED <u>BUDGET</u>
	22700 Duck stien			
	23700 Probation			
	10237	1010	SALARY OF PROG DIRECTOR	54,296.00
	10237	1020	SALARIES OF PROF STAFF	288,282.00
	10237	1030	SALARIES OF CLERICAL STAF	25,184.00
	10237	1040	WAGES	50,000.00
	10237	1050	FRINGE BENEFITS	31,958.79
	10237	2020	TELEPHONE & POSTAGE	5,500.00
	10237	2030	TRAVELING EXPENSES	3,400.00
	10237	2050	ASSOC DUES & EXPENSES	1,800.00
	10237	2070	CONTRACTED COMPUTER SERVICES	7,500.00
	10237	2090	Drug Testing (Labcorp)	20,000.00
	10237	2100	IPP EXPENSES	50,000.00
	10237	2110	OTHER	800.00
	10237	2130	EXPENSES	-
	10237	3010	MATERIALS & SUPPLIES	12,000.00

Probation

550,720.79

Department	Account N	umber	Account Description	2022 ADOPTED <u>BUDGET</u>
	24100 C.R.B.G.			
	10241	2030	COVID 19 Miscellaneous	-
	10241	3010	COVID-19 Response	-
	10241	10000	ADMINISTRATION	-
	10241	10004	SMALL BUSINESS GRANTS	-
	10241	10005	TOURISM BUSINESS GRANTS	-
	10241	10008	BROADBAND DEPLOYMENT	-
	10241	10009	NON-PROFIT ASSISTANCE PROGRAMS	
	10241	39200	TRANSFER FROM CRBG	-

_

TOTAL

C.R.B.G.

Sec. martin

<u>Department</u>	<u>Account Nu</u>	mber	Account Description	2022 ADOPTED <u>BUDGET</u>
	29100 Communica	tions		
	10291	1030	SALARIES OF DISPATCHERS	130,000.00
	10291	1040	WAGES	
	10291	1050	FRINGE BENEFITS	-
	10291	2020	TELEPHONE & POSTAGE	
	10291	2030	TRAVEL EXPENSES	
	10291	2050	ASSOC DUES & EXPENSES	
	10291	2060	UTILITES	
	10291	2080	CONTRACTED MAINT & REPAIR	
	10291	2090	RENT	
	10291	2110	OTHER	
	10291	3010	MATERIALS & SUPPLIES	

Communications

130,000.00

<u>Department</u>	<u>A</u> (ccount Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	29200 10292	911 2111	Maintenance Grant	-
TOTAL		911		, -

				2022 ADOPTED
<u>Department</u>	Account Nu	mber	Account Description	BUDGET
	29400 Civil Defens	е		
	10294	1010	SALARY OF PROG DIRECTOR	27,085.00
	10294	1030	Emergency Service Assistant	17,321.00
	10294	1050	FRINGE BENEFITS	3,397.06
	10294	2030	TRAVELING EXPENSES	200.00
	10294	2080	CONTRACTED MAINT & REPAIR	200.00
	10294	2110	OTHER	200.00
	10294	3010	MATERIALS & SUPPLIES	250.00
	TBD		Capital Outlay	7,557.00
TOTAL	Civil Defens	е		56,210.06

				2022 ADOPTED
Department	Account	t Number	Account Description	BUDGET
	31000 Real est	ate Taxes		
	10310	31110	REAL ESTATE - CURRENT	(11,624,177.65)
	10310	31120	REAL ESTATE - PRIOR	(755,000.00)
	10310	31210	PER CAPITA - CURRENT	(115,000.00)
	10310	31220	PER CAPITA - PRIOR	(18,900.00)
	10310	31310	RE TAXES (INTERIM)	(32,661.00)
	10310	31320	PERSONAL PROP PRIOR	-
	10310	31900	PENALITIES	(145,000.00)

Real estate Taxes

(12,690,738.65)

<u>Department</u>	Αςςοι	unt Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	33000 Interg	zon Revs		
	10330	33110	TITLE IV-E CHILD WELFARE	(1,177,186.00)
	10330	33111	INDEPENDENT LIVING GRANT	(264,565.00)
	10330	33112	MEDICAID REIMB. (C&Y)	(1,164.00)
	10330	33113	PACWIS GRANT	(94,469.00)
	10330	33114	ITG GRANT	(138,344.00)
	10330	33120	TITLE XX CHILD WELFARE	(36,523.00)
	10330	33121	TITLE IV-A	(42,786.00)
	10330	33130	TITLE IV-B CHILD WELFARE	(35,399.00)
	10330	33210	CHILD WELFARE/STATE	(2,621,176.00)
	10330	33211	SPECIAL GRANTS	(197,734.00)
	10330	33212	PCCD Developing/Strenght	(
	10330	33215	CAC' and MDIT GRANT	14.3 1000 3320 34-3
	10330	33219	USDA	1
	10330	33220	Language Interpretor	
	10330	33221	Com Pa Dog Tag Rmb	-
	10330	33222	Veteran Grant	
	10330	33223	TRANPORTATION GRANT	
	10330	33224	HOMELESS GRANT	
	10330	33225	EMERGENCY SHELTER GRANT	-
	10330	33226	HUMAN SERVICES GRANT	1.
	10330	33227	D & A GRANT	-
	10330	33229	HAVA ELECTIONS	-
	10330	33250	PA COURT ADMINISTRATION	(90,000.00)
	10330	33251	In Aid Grant Jaul	
	10330	33270	CIVIL DEFENSE	(58,369.00)
	10330	33271	EMA PLANNING AND TRAIN. GRANT	-
	10330	33273	HAZARDOUS MATERIALS GRANT	-

<u>Department</u>	<u>Acco</u>	unt Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	34000 Charg 10340	ges for services 34130	SALE OF MAPS	(25,000,00)
	10340	34140	ELECTIONS	(35,000.00)
	10340	34150	RECORDER OF DEEDS	(500.00)
	10340	34151	Tax Commissions	(210,000.00)
	10340	34170	TAX CLAIMS BUREAU	
	10340	34180	TREASURER	(404,065.00)
	10340	34210	PROTHONOTARY	(40,000.00) (210,000.00)
	10340	34251	D.J. SCHELLSBURG	(210,000.00)
	10340	34252	D.J. BEDFORD	(63,000.00)
	10340	34253	D.J. HOPEWELL	(12,000.00)
	10340	34254	D.J. EVERETT	(163,000.00)
	10340	34255	Transcript Fee	(105,000.00)
	10340	34256	STOP Payments	(0,500.00)
	10340	34260	SHERIFF	(90,000.00)
	10340	34271	DOM. REL. JUDICIAL	(400,000.00)
	10340	34430	JAIL	(30,000.00)
	10340	34431	JAIL REVENUE-HOUSING NON CTY	(580,000.00)
	10340	34432	cca grant jail 2018	(500,000.00)
	10340	34435	JAIL-PHONE COMMISSION	PUOT STUD
	10340	34620	CHILDREN & YOUTH REV.	(12,119.00)
	10340	34621	CHILD SUPPORT PAYMENTS -SCDU	(100,044.00)

Charges for services

(2,395,228.00)

<u>Department</u>	<u>Accou</u>	<u>nt Number</u>	Account Description	BUDGET
	10330	33281	DER (IN-LIEU-OF-TAXES)	
	10330	33282	STATE GAME LANDS	(125,000.00)
	10330	33285	FOOD ASSIST. GRANT	1.1.2 4.4 5 <u>3</u> 4.8 55
	10330	33293	PROBATION GRANT	(66,012.00)
	10330	33294	DIST. ATTORNEY SALARY GRANT	(118,000.00)
	10330	33295	PCCD Pike to Bike Contribution	
	10330	33296	IPP GRANT(PROBATION)	(41,250.00)
	10330	33298	STOP GRANT	(24,000.00)
	10330	33300	Drug task Force Grant	(10,000.00)
	10330	33301	FAMILY CENTER GRANT	-
	10330	33430	Court Grants AOPC	1
	10330	33610	HSDF Pass Thru	116 L DOT <mark>7</mark> DOT
	10330	33620	Election Grant 2020	
		33621	Covid Election Non Security ca	122.010 <u>.</u> 001
	10330	55021	Planning FEMA Hazard Mitigation Plan Reimb	- 3a(0)(<u>(</u> (0))
TOTAL	Inter	ton Revs		(5,141,977.00)

Intergon Revs

2022 ADOPTED

<u>Department</u>	<u>Accou</u>	nt Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	35000 Fines 8	& Forfeits		
	10350	35000	FINES & FORFEITS	(380,000.00)
	10350	35101	SUPERVISION FUND(STATE)	(268,500.00)
	10350	35102	SUPERVISION FUNDS(LOCAL)	(40,000.00)
TOTAL		0 5		(688,500.00)
TOTAL	Fines	& Forfeits		(088,500.00)

Department	Account N	lumber	Account Description	2022 ADOPTED <u>BUDGET</u>
	36000 Misc Rev			
	10360	36100	INTEREST INCOME	(7,000.00)
	10360	36200	RENTS	(22,062.00)
	10360	36930	COPIES	-
	10360	36940	MISCELLANEOUS	(89,000.00)
	10360	36950	W/C FRINGE REIMBURSEMENT	-
	10360	36960	RETIREMENT FRINGE REIMB.	-

Misc Rev

(118,062.00)

<u>Department</u>	Account Number		Account Description	2022 ADOPTED <u>BUDGET</u>
	39000 Other fin	ancing		
	10390	39200	INTERFUND OPER. TRANSFER	(375,500.00)
	10390	39400	PROCEEDS/TEMPORARY DEBT	-
	10390	39700	CLEAN & GREEN FILING FEE	(5,000.00)
	10390	39800	PLANNING LAND DEV REVIEW FEES	(6,300.00)
	TBD		GIS Fees	(800.00)
TOTAL	Other fin	ancing		(387,600.00)

<u>Department</u>	Account Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	41000 Adult & Aging 10410 2110	OTHER - ALLOCATION	33,062.00
TOTAL	Adult & Aging		33,062.00

<u>Department</u>	<u>Account Nu</u>	mber	Account Description	2022 ADOPTED <u>BUDGET</u>
	42100 Foster Fami 10421	ly Homes 2110	OTHER	871,569.00
TOTAL	Foster Famil	ly Homes		871,569.00

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<u>Department</u>	<u>Account Num</u>	<u>iber</u>	Account Description	2022 ADOPTED <u>BUDGET</u>
	42000 Child Youth 10420 10420 10420 10420 10420 10420 10420 10420 10420 10420 10420 10420	1010 1020 1030 1040 1050 2010 2020 2030 2030 2050 2060 2070	SALARY OF PROG DIRECTOR SALARIES OF CASE WORKERS SALARIES OF CLERICAL STAF ON CALL PAY FOR CASEWORKE FRINGE BENEFITS ADVERTISING TELEPHONE & POSTAGE TRAVELING EXPENSES ASSOC DUES & EXPENSES UTILITIES CONTRACTED SERVICES (CAPS)	65,661.00 931,276.00 284,699.00 42,550.00 135,000.00 4,025.00 31,336.00 34,810.00 3,945.00 13,741.00 27,410.00 28,000.00
	10420 10420 10420 10420	2090 2110 3010 4010	RENT OTHER MATERIALS & SUPPLIES CAPITAL OUTLAY	156,097.00 54,510.00 63,030.00

Child Youth

1,876,090.00

<u>Department</u>	<u>Account</u>	Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	42400 Depende 10424	ent Child in Pr 2110	riv Inst OTHER	436,951.00
TOTAL	Depende	ent Child in Pr	i	436,951.00

Department	Account Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	42300 Children in Private A 10423 2100	gencies PAYMENT TO NON-CTY INSTIT	557,545.00
TOTAL	Children in Private A	g	557,545.00

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<u>Department</u>	Account Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	42500 Child in own home 10425 2110	OTHER	811,407.00
TOTAL	Child in own home		811,407.00

<u>Department</u>	Account N	umber	Account Description	2022 ADOPTED <u>BUDGET</u>
	47000 MH MR 10470	2110	MH/MR ALLOCATIONS	130,951.00
TOTAL	MH MR			130,951.00

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Department	<u>Account Num</u>	<u>iber</u>	Account Description	2022 ADOPTED <u>BUDGET</u>
	49600 Unidentified 10496	2110	OTHER (HUMAN SERVICES)	
TOTAL	Unidentified			-

<u>Department</u>	<u>Account Nun</u>	nber	Account Description	2022 ADOPTED <u>BUDGET</u>
	56000 Unidentified 10560	2110	LIBRARIES - ALLOCATION	120,000.00
TOTAL	Unidentified			120,000.00

<u>Department</u>	Account Nun	nber	Account Description	2022 ADOPTED <u>BUDGET</u>
	65000 Unidentified 10650	2110	OTHER	120,000.00
TOTAL	Unidentified			120,000.00

<u>Department</u>	Account Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	61000 Unidentified 10610 2110	CONSERVATION ALLOCATION	93,000.00
TOTAL	Unidentified		93,000.00

Department	<u>Accour</u>	<u>nt Number</u>	Account Description	2022 ADOPTED <u>BUDGET</u>
	72000 Unider	tified		
	10720	2030	TAX ANTCIPATION NOTE	-
	10720	2040	LONG TERM DEBT	1,109,269.00
	10720	2050	911 Share Intreest	-

Unidentified

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1,109,269.00

<u>Department</u>	<u>Account Nu</u>	mber	Account Description	BUDGET
	71000 Unidentifie	b		
	10710	2030	TAX ANTICIPATION	-
	10710	2040	LONG TERM DEBT PRINCIPAL	1,580,000.00
	10710	2050	9-1-1 BOND PRINCIPAL	(148,221.00)
	10710	2060	COLLEGE BLDG. BOND PRIN.	
				1 421 770 00
TOTAL	Unidentifie	d		1,431,779.00

2022 ADOPTED

<u>Department</u>	<u>Account Nu</u>	mber	Account Description	2022 ADOPTED <u>BUDGET</u>
	88400 Unidentified 10884 10884 10884	d 1030 1050 2110	SALARIES OF CLERICAL STAF FRINGE BENEFITS EXTENSION ALLOCATION	51,562.00 3,944.49 15,082.51
TOTAL	Unidentified	I		70,589.00

Department	<u>Account Nun</u>	nber	Account Description	2022 ADOPTED <u>BUDGET</u>
	87400 Unidentified 10874 10874 10874 10874 10874 10874	2110 2111 2112 2113 2114	OTHER INSURANCE Health Insurance HRA PAYMENTS Employer HSA Payments Health Ins Other Funding Charg	527,972.00 1,512,161.00 115,000.00 55,000.00 (150,000.00)
				2 000 122 00

Unidentified

2,060,133.00

Hara Carlo

Department	Account Number		Account Description	2022 ADOPTED <u>BUDGET</u>
	88600 Unidentified 10886	2110	OTHER (SA PLANNING)	13,572.00
TOTAL	Unidentified			13,572.00

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<u>Department</u>	Account Num	nber	Account Description	2022 ADOPTED <u>BUDGET</u>
	88700 Unidentified 10887	2110	OTHER (TOURISM) - College	60,000.00
TOTAL	Unidentified			60,000.00

<u>Department</u>	Account Numb	<u>ber</u>	Account Description	2022 ADOPTED <u>BUDGET</u>
	88900 10889	2110	CAPITAL PURCHASES	335,500.00
	89100 Unidentified 10891 10891	2110 4010	POSTAGE METER LEASE PAYMT COPIER LEASE PAYMENTS	6,000.00 3,000.00
TOTAL	Unidentified			344,500.00

<u>Department</u>	<u>Account Nun</u>	nber	Account Description	2022 ADOPTED <u>BUDGET</u>
	89500 Unidentified 10895	2110	OTHER (DONATIONS)	5,250.00
TOTAL	Unidentified			5,250.00

<u>Department</u>	Account Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	89600 Unidentified 10896 2110	OTHER	2,000.00
TOTAL	Unidentified		2,000.00

<u>Department</u>	Account Number	Account Description	2022 ADOPTED <u>BUDGET</u>
	89700 miscellaneous 10897 2110	OTHER	94,060.00
TOTAL	miscellaneous		94,060.00

<u>Department</u>	<u>Account Num</u>	ber	Account Description	2022 ADOPTED <u>BUDGET</u>				
10 10 11 11 11 11 11 11 11 11 11 11 11 1	9900 Unidentified 0899 0899 0899 0899 0899 0899 0899 089	2101 2105 2109 2110 2111 2117 2118 2122 2125 2126 21110 21111 21133 21144 21244 21255 21266 21278 21279	COUNTY APP TO RETIREMENT COLLEGE BUILDING DONATION FARMLAND PRESERVATION Jury System and Phone RETIREMENT SYSTEM INDEPENDANT AUDITING DR IV-B BASE RATE AIRPORT DONATION PSI CONTRIBUTION TECHNOLOGY CONSULTANT Family Center Grant UFSS ACTIVITY EXPENSE Food grant expenses D& Alcohol Passthru Expenses Homeless Grant Expenses MATP GRANT Emergence Shelter Grant Exp Bedford Conservation Recycle P	700,000.00 - 1,000.00 - 25,000.00 46,000.00 40,000.00 319,298.00 - - - - - - - - - - - - - - - - - -				

TOTALUnidentifiedTOTALGENERAL

1,211,298.00

From:	Commissioner Dallara
Sent:	Monday, January 10, 2022 5:46 PM
То:	Mike Samson
Cc:	Commissioner Frederick; Commissioner Baughman
Subject:	Re: Example Budget Report

Mike, They look good to me.

Sent from my iPhone

On Jan 10, 2022, at 2:31 PM, Mike Samson <msamson@susacs.com> wrote:

Hello everyone,

I attached an example 2022 budget to send out to the departments. The report is created directly from the file that was used to create the 2022 budget and I would only send each department a copy of their own budget. Let me know what you think. I will be at the County tomorrow if you want to discuss.

Thank You

Mike

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

<Example Departmental Budget.pdf>

Comaissioner Dailara Menday, January (p. 2013 folk 20 Mike Suttan Germansioner Prodecisio Commissioner 3 a pinnar Nacionaria Aldred Brailed

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Mike Samson, CPA Difector Susquehanad Accounting & Cohenthing Bolutions, I C171 681-8039 Ent. 8013

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From:	Commissioner Frederick
Sent:	Wednesday, January 12, 2022 9:22 AM
To:	Commissioner Dallara
Subject:	RE: Example Budget Report
Subject:	

They look good

From: Commissioner Dallara <cdallara@bedfordcountypa.org>
Sent: Monday, January 10, 2022 5:46 PM
To: Mike Samson <msamson@susacs.com>
Cc: Commissioner Frederick <CFrederick@bedfordcountypa.org>; Commissioner Baughman
<dbaughman@bedfordcountypa.org>
Subject: Re: Example Budget Report

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

<Example Departmental Budget.pdf>

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Commissioner Frederick Valere sdag, filmuary 16, 2022 S.C.2 A Romanis Striftsmark Gudget Riftson Striftsmark Gudget Riftson

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Frant: Commissioner Lallo i rodaliara etserarigi obnotici acces Sonti Monday, Erica (r. 10, 1027, 546 Pic Toi Mika Sanson omsimmeri an-acsectoria Car Comolisticori Predaret: «Er rederick (devici promitica) and , Commissi - doutetricaler) actorization (rederick (devici promitica)

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From: Sent: To: Subject: Corey Troutman <ctroutman@susacs.com> Thursday, January 13, 2022 7:34 AM Brandon Carson; Commissioner Baughman RE: phone conference

Brandon,

I should have time around 11:00 today. If that works for you just give me a call on my cell phone.

Hope all is well,

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:

From: Brandon Carson <brandon@allegheniesbroadband.com> Sent: Wednesday, January 12, 2022 9:07 PM To: Commissioner Baughman < dbaughman@bedfordcountypa.org>; Corey Troutman < ctroutman@susacs.com> Subject: RE: phone conference

Thanks Commissioner. Corey, do you have some time for a call tomorrow?

From: Commissioner Baughman < <u>dbaughman@bedfordcountypa.org</u>> Sent: Wednesday, January 12, 2022 2:04 PM To: Brandon Carson < broadband.com; Corey Troutman < ctroutman@susacs.com> Subject: phone conference

Brandon and Corey, please contact one another to determine how to go forward quickly and meet the requirements of ARPA for our tower manager/consultant. Thank you both!

Brandon Carson: Corey Troutman:



Deb Baughman Bedford County Commissioner 200 South Juliana Street; Suite 301 Bedford, PA 15522 dbaughman@bedfordcountypa.org (814) 623-4807



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teb Baughman Sedjord Courdy Community 605 South Adhara Scient, Silve 301 Sedford, DA 13532 Jaarghman Cord¹00 (021,538,201

From:
Sent:
To:
Subject:

Brandon Carson <brandon@allegheniesbroadband.com> Thursday, January 13, 2022 8:31 AM Corey Troutman; Commissioner Baughman RE: phone conference

Thanks Corey - 11 works well for me. Talk to you then.

From: Corey Troutman <ctroutman@susacs.com>
Sent: Thursday, January 13, 2022 7:34 AM
To: Brandon Carson <brandon@allegheniesbroadband.com>; Commissioner Baughman
<dbaughman@bedfordcountypa.org>
Subject: RE: phone conference

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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:

From: Brandon Carson <<u>brandon@allegheniesbroadband.com</u>> Sent: Wednesday, January 12, 2022 9:07 PM To: Commissioner Baughman <<u>dbaughman@bedfordcountypa.org</u>>; Corey Troutman <<u>ctroutman@susacs.com</u>> Subject: RE: phone conference

Thanks Commissioner. Corey, do you have some time for a call tomorrow?

From: Commissioner Baughman <<u>dbaughman@bedfordcountypa.org</u>> Sent: Wednesday, January 12, 2022 2:04 PM To: Brandon Carson <<u>brandon@allegheniesbroadband.com</u>>; Corey Troutman <<u>ctroutman@susacs.com</u>> Subject: phone conference

Brandon and Corey, please contact one another to determine how to go forward quickly and meet the requirements of ARPA for our tower manager/consultant. Thank you both!

Brandon Carson: Corey Troutman:



Deb Baughman Bedford County Commissioner 200 South Juliana Street; Suite 301

abadgiman@bealoracountypa.org (814) 623-4807







Cc: Subject:	Schwartz Mike Samson Strategic Management Planning Program
From:	Corey Troutman <ctroutman@susacs.com></ctroutman@susacs.com>
Sent:	Tuesday, January 18, 2022 3:38 PM
To:	Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald

All,

Following is the link to the DCED web page that contains the guidelines, program overview, and application link.

Strategic Management Planning Program (STMP) - PA Department of Community & Economic Development

Since Bedford County is the Southwest Region, the DCED Regional Contacts would be either Terri Cunkle (412-587-6416) or Michael Foreman (412-565-5199).

Don, once you have a chance to review the information, let Mike or I know and we can discuss gathering the information needed for the application.

Hope all is well,

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:

fellowing is the full right in a DCED web page that contains the guineboard projections and the cost of the sec

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Don, once, (Soomers, e coapier, in réview interiormation, let anne et l'union au en n'entre the application

Hope as is work.

Consy A. Rastantos, C.A. Curv. C. III Maasgurg Staarondor Sisquehanna Accelutaig & Constantoj Sakilana. 20 Sir Thomas Carro, State 189

THO: C

	Mike Samson <msamson@susacs.com< th=""></msamson@susacs.com<>
From:	Tuesday, January 25, 2022 3:26 PM
Sent:	Melissa Cottle
То:	Melissa Cottle Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey
Cc:	Snyder
	Transfer

Subject:

Hi Melissa,

Could you transfer \$1,755,062.25 from the ARPA Grant Fund to the General Fund Checking Account to fund this week's payroll and future operating expenses of the County? With this transfer, the County has borrowed \$2,000,000.00 from the ARPA Grant Fund in lieu of taking out a TAN in 2022.

Thank You

Mike

=

From:	Commissioner Dallara
Sent:	Tuesday, January 25, 2022 3:52 PM
To:	Mike Samson
Cc:	Melissa Cottle; Commissioner Frederick; Commissioner Baughman; Tracey Snyder
Subject:	Re: Transfer

Very good mike, thank you for helping us avoid the cost of the TAN. Also could you please advise all concerned what the TAN cost the county in 2021

Sent from my iPhone

On Jan 25, 2022, at 3:25 PM, Mike Samson <msamson@susacs.com> wrote:

Hi Melissa,

Could you transfer \$1,755,062.25 from the ARPA Grant Fund to the General Fund Checking Account to fund this week's payroll and future operating expenses of the County? With this transfer, the County has borrowed \$2,000,000.00 from the ARPA Grant Fund in lieu of taking out a TAN in 2022.

Thank You

Mike

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Mike Samson, CDA Diraciot Su-mahanna Accounting & Consending Bolisticu

g (1) 591-8636 S.o. 5016

From: Sent:	Melissa Cottle Tuesday, January 25, 2022 4:04 PM
То: Сс:	Mike Samson Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey Spuder
Subject:	Snyder RE: Transfer

Completed!!

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, January 25, 2022 3:26 PM
To: Melissa Cottle <mcottle@bedfordcountypa.org>
Cc: Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick
<CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>; Tracey Snyder
<tsnyder@bedfordcountypa.org>
Subject: Transfer

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Mike

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Aike Brims on, CPA Dimitor Susminiarina Accounting & Construinty Solutions, h TTTY 551-5089 E.M. Still

erick; Commissioner Baughman; Tracey Snyder

Barry,

The County paid \$13,881.87 of interest on the 2021 TAN.

Mike

From: Commissioner Dallara <cdallara@bedfordcountypa.org>
Sent: Tuesday, January 25, 2022 3:52 PM
To: Mike Samson <msamson@susacs.com>
Cc: Melissa Cottle <mcottle@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>;
Commissioner Baughman <dbaughman@bedfordcountypa.org>; Tracey Snyder <tsnyder@bedfordcountypa.org>
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Thank You

Mike

Very good meet, thank you far helping of event of the met of the Twist, who so fit you private priving all concerning when the

From: Sent: To: Cc:	Commissioner Dallara Tuesday, January 25, 2022 4:26 PM Mike Samson Melissa Cottle; Commissioner Frederick; Commissioner Baughman; Tracey Snyder Re: Transfer
Subject:	Re: Transfer

Thank u

Sent from my iPhone

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Sent: Tuesday, January 25, 2022 3:52 PM
To: Mike Samson <msamson@susacs.com>
Cc: Melissa Cottle <mcottle@bedfordcountypa.org>; Commissioner Frederick
<CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>;
Tracey Snyder <tsnyder@bedfordcountypa.org>
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Thank You

Mike

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

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From:	
Sent:	
То:	
Subject:	
Attachments:	

Mike Samson <msamson@susacs.com> Tuesday, January 25, 2022 4:42 PM Commissioner Baughman ABI ABI Payments.xlsx

Hi Deb,

The payments to ABI are listed on the attached spreadsheet. The County paid \$583,255.70 to ABI in 2021 and \$524,306.25 has been reimbursed to the GF in 2021 from the ARPA account. The only payment that hasn't been reimbursed is the payment of \$58,949.45 which was disbursed on 12/31/2021.

If you need anything else, please let me know.

Thanks

Mike

Franc Sent: To: Subject:

Hint: Sumeric entreanternet Troaday, Jeruary 25, 2022 Ad2 Camericolones-Baughtrite Alt Alt

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The gayments to Aarare ferind on the direction spreador of this count is consume. The only payment that bread br

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Miko Seuson, CRA Ghector Sosqueixana Accoulding & Consulting Boluffers, K mem seu-rocs E.d. 2018

AMOUNT	Ρ	
58,949.45	Y	
255,065.25	Y	
89,846.00	Y	

179,395.00 Y

583,255.70 Total

VOUCHER VDR NAME/ITEM DESC 99554 ALLEGHENIES BROADBAND INC 98713 ALLEGHENIES BROADBAND INC 98205 ALLEGHENIES BROADBAND INC 96418 ALLEGHENIES BROADBAND INC

COMMENTS ABI-BED-004 BROADBAND ABI BROADBAND TOWERS ABI-BED-001

Reimbursed to GF on 12/23/2020 Reimbursed to GF on 12/1/2021 Reimbursed to GF on 12/1/2021

7 21,240,000				
5 2 , 2 2 2				

From: Sent: To: Subject: Mike Samson <msamson@susacs.com> Tuesday, February 1, 2022 2:46 PM Commissioner Baughman; Commissioner Dallara SS Question

Hi Deb,

I reached out about your question about the correct wages that should be reported for Social Security. I will have answer tomorrow morning on the question for you.

Thanks

Mike

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From:	Mike Samson <msamson@susacs.com></msamson@susacs.com>
Sent:	Wednesday, February 2, 2022 11:43 AM
To:	Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Debra Brown
Subject:	W-2

Commissioners,

Below is a draft of the e-mail for your review:

As a follow-up to the e-mail sent out yesterday afternoon regarding the distributed W-2's, the information missing on the W-2 is for informational purposes only and does not affect your taxable income or taxes paid. The missing information affects employees in the County's health savings plan (HSA) and the employees who have health insurance provided through the County's health insurance plan. This information that did not populate in box 12 of the W-2 includes the employer contribution to your Heath Savings Account (currently the W-2 only includes the employee contributions to the plan) and the expense for the health insurance coverage (employee and employer contributions).

As the information does not affect your taxable income or taxes withheld, you can use the W-2 previously distributed to file your taxes. The Finance Office will be distributing amended W-2's to include the previously mentioned information as soon as possible.

Mike

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As a following to vie entral article on periences attendoon reputited the static factor of the reputite to the W-2 is for telepartenel purchase only and door not affect your taugets enteries a tauk gale. The missing information offects empiryees in the formula's reach take not affect your taugets enteries who name brack his making information attrough the country's feetball payes on 2016 in (1994) and the engle previous of the relation hermore providus employee constructs feetball payes one that the information that did not not not not one employee on the test of a structer providus employee constructs for the test of the previous of the relative the test of the employment of the structer of the employee constructs for the transmitter to the construct of the test of the test of the employee constructer of the test of the employee constructs for the transmitter of the construct of the test of the test of the employee construction to the other and the construct for the transmitter when the test of tes

As the hebric testion done not affect your taxable lacome or taxes whicher, i.e., can be not an even of the prohe your taxes. The Despect Office will be discribed an coded W-215 to journ to the presionally secretioned information as soon as possible.

> Nite Samsen, GPA Mitediat Surgestainar Accounting & Consuting Solutions, J. 747) 581-8058 Ext. 5015

From:	Mike Samson <msamson@susacs.com></msamson@susacs.com>		
Sent:	Wednesday, February 16, 2022 12:46 PM		
То:	Commissioner Dallara		
Subject:	Narrative		
Attachments:	Bedford County STMP Narrative.docx		

Hi Barry,

Attached is the proposed narrative for the financial section that I drafted and Corey reviewed. The financial narrative is short and to the point. If you could review the attached narrative, I would appreciate it. Also, is the following statement true?

In addition to these items, the County has additional infrastructure and capital needs that will need to be considered in future budgets.

Thank You

Mike

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Attached is that the paperal day nave for the anamal section that i dratted and that her event of the anamalian and the statement is short and the pater. If you could control the anamalian a date of a factor and the statement is an analysis to would again a set. It is not the forevalue statement is an analysis to would again a set.

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Mike Samsou, Cl

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Bedford County is requesting a reduced County match of 10% based on the following factors.

The County has had to use its reserves to fund current operating expenditures for 4 out of the last 6 years. To keep up with rising costs that are exceeding their base revenue growth, the County has raised its millage rate in each of the last 3 years. In addition, the County utilized \$1,250,000 of reserves to balance the 2022 budget.

Despite raising the millage rate for each of the last 3 years, the County has been unable to contribute its recommended actuarially determined contribution to the retirement plan. The recommended pension contributions are expected to increase in future years, which will further stress the County's future budgets. In addition, the County debt service costs increased by \$427,000 in 2022.

While the CARES Act and ARPA funding are helping the County to navigate through the pandemic, they provide only temporary reprieve from the items noted above.

In addition to these items, the County has additional infrastructure and capital needs that will need to be considered in future budgets – Ask Commissioners about.

Insert any additional economic and demographic conditions.

Considering the data and trends outlined above, the Commissioners wish to keep undue tax burden off its citizens.

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The Country has had to use its reactives to trund correct Operating outs or in uncators to a total the reacting for Seaso do with rolling coats along and extending tiple's later reactive of carthy too. Country has taked, to Millage refer in wate of the lock 3 theory. Its solition, Inc. Country relifices (10,2%), 0,0% for receives to boly not

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Considering the data and ereant autioned above, the Consultatoriers and manage on the box content of the constant of the constants of the constant of the cons

Debra Brown	
Subject: Location:	Meeting with Susquehanna Commissioners Suite
Start: End:	Thu 3/10/2022 10:00 AM Thu 3/10/2022 11:00 AM
Recurrence:	(none)
Meeting Status:	Accepted
Organizer: Required Attendees:	Debra Brown Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Mike Samson; Corey A. Troutman
Optional Attendees:	Angie Ferguson

to discuss the spending of the ARPA funds as the first report is due April 30.

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Debra	Brown
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From: Sent: To: Cc: Subject: Attachments: Mike Samson <msamson@susacs.com> Wednesday, March 9, 2022 2:23 PM Marty Malone (MMalone@lehmanengineers.com) Commissioner Dallara; Tracey Snyder Bedford Capital Budget 2022 Capital Budget.pdf

Follow Up Flag: Flag Status: Follow up Completed

Hi Marty,

Attached is the information that Commissioner Dallara requested I e-mail to you.

Thanks

Mike

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

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	Funding	Budget	Incurred Costs to Date	Remaining Obligations
Projects	Funding			
Broadband Project				
a for it and Camiroo		99,947.00	-	99,947.00
Mission Critical Partners - Professional Services				-
Alleghenies Broadband Phase 1 - Crowsnest install equipment on 10 towers	ARP	419,880.00	524,303.25	(104,423.25)
Phase 1 - Crowsnest install equipment on 10 concerned Phase 2 - Manager for ARC Power Grant Project		200,000.00		200,000.00 50,000.00
Phase 2 - Manager for ARC Power Grant Pojest Phase 3 - Fiber Study Design		50,000.00		50,000.00
Phase 3 - Fiber Study Design				745,588.00
ARC Power Grant County Match (50% match)		745,588.00		-
Construct 4 new towers				
				558,122.00
NTIA Grant County Match (if awarded - 10% match)		558,122.00		-
NTIA Grant County Materia and and		an 200 00		60,000.00
Structural Upgrades to Kinton Knob Tower		60,000.00		-
Contingencies (inflation, etc.)		203,359.00		203,359.00
Contingencies (initiation) etc.)		2,336,896.00		1,812,592.75
Capital Projects				
Capital Projects		4 500 000 00	71,194.19	1,428,805.81
Bridges	Bond	1,500,000.00 337,000.00	101,171.00	235,829.00
Correctional Facility Surveillance System - Schneider Electric	Bond	8,000,000.00	102/27 2000	8,000,000.00
Courthouse HVAC - plus engineering		230,000.00		230,000.00
Library/Office Building HVAC - need to add engineering		25,000.00		25,000.00
Correctional Facility HVAC - Plus engineering	Bond	700,000.00		700,000.00
Courthouse Secure Entrance - need to add engineering	Bond	, 00,000.00		-
Courthouse Surveillance/Door Access	Bond	470,000.00		470,000.00
Courthouse Windows - add engineering	Bond	350,000.00		350,000.00
Library/Office Building Windows - add engineering	Bond	25,000.00		25,000.00
Courthouse - HVAC Unit		5,000.00		5,000.00
Chairs - Commissioners boardroom	Bond	50,000.00		50,000.00
Pension System	Bond	16,000.00		16,000.00
Employee Self-Service	Bond	70,000.00		70,000.00
Time Entry System	Bond	35,000.00		35,000.00 75,000.00
Waterproof basement	Bond	75,000.00		20,000.00
Carpet Courthouse	Bond	20,000.00		45,000.00
Carpet DJ Airport Authority grant match for runway	Bond	45,000.00		20,500.00
Prison Water Heater	Bond	20,500.00		44,000.00
Prison Extinguisher System	Bond	44,000.00		
Phote Extinguistics of Provide				750,000.00
ARP - 2021	ARP	750,000.00		750,000.00
ARP - 2022 Budgeted	ARP	750,000.00		100,000.00
ARP Admin costs	ARP	100,000.00	696,668.44	15,257,727.56
		10,004,000.00		
Funding available as of 12/31/2021				
ARP - funds available from 1rst tranche		3,885,488.29		
ARP - deposit will receive in July of 2022 (second tranche)		4,650,841.50		
ARP - deposit will receive in suly of 2022 (cooone and		2,851,261.29		

4,504,020.84

2021 Bond 15,891,611.92 Total Funds Available 15,257,727.56 Estimated costs that do not include engineering 633,884.36 Funds still available that does not include engineering costs

2019 Bond

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From:
Sent:
То:
Cc:
Subject:

Marty Malone <mmalone@lehmanengineers.com> Wednesday, March 9, 2022 2:24 PM Mike Samson Commissioner Dallara; Tracey Snyder RE: Bedford Capital Budget

Thank you very much, Mike.

Marty Malone, MBA, PC Client Services Director

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, March 9, 2022 2:23 PM
To: Marty Malone <mmalone@lehmanengineers.com>
Cc: Commissioner Dallara <cdallara@bedfordcountypa.org>; Tracey Snyder <tsnyder@bedfordcountypa.org>
Subject: Bedford Capital Budget

Hi Marty,

Attached is the information that Commissioner Dallara requested I e-mail to you.

Thanks

Mike

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

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From: Mile Stroll an omranischigether an Sent: Wednesdan, Stand 9, (022 2016 PM To: Mary Malore kolmainer/Stockholmen ginest vicelos Cet Commissioner (2422 3 keizelen för utforderen ginest

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Susqueharma Accounting & Consulting Sciences and (777) 551-16 is Sixt, 5518

From:
Sent:
To:
Subject:

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Commissioner Frederick Thursday, March 10, 2022 8:04 AM Debra Brown Accepted: Meeting with Susquehanna

When: Mar 10, 2022 10:00:00 AM Where: Commissioners Suite

to discuss the spending of the ARPA funds as the first report is due April 30.

_

From: Sent: To: Subject: Attachments: Tracey Snyder Monday, March 14, 2022 10:27 AM Commissioners Payment Scan2022-03-14_102351.pdf

Hello,

Attached are the two newest invoices for Susquehanna, I will put in your boxes for approval.

The first one is for services for the Finance Office and the second is for COVID 19 Grant Program.

Thank you,

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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

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Thankyou

Trasar, Snydvin, Asintani Hjakdor ol Finanov 200 Sostn Juliana Sheot "Tanke 300 3edford, PA 18524 Vanyder @beoforoizadah Kolorfi Phonen 814 524-524 to 6455 804-623-0191

Susquehanna Accounting & Consulting Solutions, Inc.

ĊS

Date Invoice #

2/28/2022

2022083

BIII TO BEDFORD COUNTY BEDFORD COUNTY COMMISSIONERS 200 S. JULIANA STREET BEDFORD, PA 15522 PLEASE REMIT TO: SUSQUEHANNA ACCOUNTING & CONSULTING SOLUTIONS, INC. 830 SIR THOMAS COURT SUITE 150 HARRISBURG, PA 17109

	P.O. No.	Terms		Project
		Net 30		
Description		Rate		Amount
Duantity Description FOR SERVICES RENDERED IN JANUARY 2022 REC CONSULTING SERVICES AGREEMENT: 2 FISCAL CONSULTING SERVICES - COREY TROUT 65.5 FISCAL CONSULTING SERVICES - MIKE SAMSON 31 FISCAL CONSULTING SERVICES - ALLISON BURK 1,070 MILEAGE - MIKE SAMSON TOLLS THANK YOU.	MAN		265.00 265.00 175.00 0.56 134.00	530.00 17,357.50 5,425.00 599.20 134.00
Please contact our Accounting Department at have questions. Thank yo We appreciate your busir		f you Tota	al	\$24,045.

www.susacs.com



Susquehanna Accounting & Consulting Solutions, Inc.

*COVID 19 Grant

Invoice #

Date 2/28/2022

2022084

BIII To BEDFORD COUNTY BEDFORD COUNTY COMMISSIONERS 200 S. JULIANA STREET BEDFORD, PA 15522

PLEASE REMIT TO: SUSQUEHANNA ACCOUNTING & CONSULTING SOLUTIONS, INC. 830 SIR THOMAS COURT SUITE 150 HARRISBURG, PA 17109

		P.O. No.	Terms		Project	
			Net 30			
Quantity	Description		Rate		Amount	
	FOR SERVICES RENDERED IN JANUARY 2022 REG PANDEMIC RELATED FEDERAL AND STATE GRANT	ARY 2022 REGARDING THE COVID 19 STATE GRANT PROGRAM:				
12	FISCAL CONSULTING SERVICES, ARPA - COREY 1	IROUTMAN		270.00	3,240.00	
	THANK YOU.					
Ple	ase contact our Accounting Department at 717 have questions. Thank you. We appreciate your business		Total		\$3,240.0	

830 Sir Thomas Court, Suite 150 | Harrisburg, PA 17109 (717) 561-8089 | (717) 909-8439 Fax www.susacs.com

Characterran Accounting & Consulmu Solutions, Inc

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From: Sent: To: Subject: Attachments: Commissioner Dallara Monday, March 14, 2022 12:30 PM Tracey Snyder Re: Payment Scan2022-03-14_102351.pdf

Thank you Tracey

Sent from my iPhone

On Mar 14, 2022, at 10:26 AM, Tracey Snyder <tsnyder@bedfordcountypa.org> wrote:

Hello,

Attached are the two newest invoices for Susquehanna, I will put in your boxes for

approval.

The first one is for services for the Finance Office and the second is for COVID 19 Grant

1

Program.

Thank you,

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: Sent:	Mike Samson <msamson@susacs.com> Friday, April 8, 2022 9:16 AM Commissioner Dallara; Commissioner Frederick; Commissioner Baughman</msamson@susacs.com>
To: Cc:	Debra Brown
Subject: Attachments:	Draft Cost Allocation Plan Bedford CAP 2020 Draft.pdf; Client Bill Information Draft.pdf

Commissioners,

Attached is a draft of the County's 2020 Cost Allocation Plan prepared by SACS for your review and approval.

Thanks

Mike

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

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From: Sent:	Mike Samson <msamson@susacs.com> Friday, April 8, 2022 9:16 AM Commissioner Dallara; Commissioner Frederick; Commissioner Baughman</msamson@susacs.com>
To: Cc: Subject: Attachments:	Debra Brown Draft Cost Allocation Plan Bedford CAP 2020 Draft.pdf; Client Bill Information Draft.pdf

Commissioners,

Attached is a draft of the County's 2020 Cost Allocation Plan prepared by SACS for your review and approval.

Thanks

Mike

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

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Susquehanne Abcoulding & Consulling Solutions, mo er m 581-1000 Ext. 5713

A CENTRAL SERVICE

COST ALLOCATION PLAN



BEDFORD COUNTY, PENNSYLVANIA ACTUAL 2020

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

Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

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

- All costs included in this proposal for the period ending December 31, 2020 to establish cost allocations or billings for January 1, 2022 through December 31, 2022 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been to at indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature

Title

County

V C

Date

Page No.

Summary Data	A.1
Allocated Costs by Department	B.1
Fixed Costs Proposed	C.1
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Building Maintenance Narrative Costs to be Allocated Schedule of Costs to be Allocated by Function Department Cost Allocation Summary - Total Costs Detail Allocation of Courthouse / County Office Bldg Detail Allocation of DJ #2 Bldg Detail Allocation of Library Detail Allocation of Jail Detail Allocation of Jail		08.1 08.2 08.3 08.5 08.6 08.7 08.8 08.9 08.10
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	12.6
Detail Allocation of Info Tech	12.7
	12.1

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					Planning and	T Callestore	Tax Claim	Public Defender	Reg & Recorder	Veterans Affairs
Central Services Departments	Commissioners	Solicitor	Elections	Tax Assessment	Zoning	Tax Collectors		T UDIO D'UTORICE		
Building Depreciation	53,974	_	21,104	32,352	51,645	-	18,796	28,718	46,889	-
Equipment Depreciation		66	132	263	527	-	66	329	329	132
Employee Benefits	263	-	452	1,582	2,261	7,233	-	1,130		1,356
Liability Insurance	2,035 2,628	- 590	914	2,792	2,341	4,739	-	1,950		1,263
Property Insurance	1,294	-	506	776	1,238	-	450	689	1,124	127
Building Maintenance	24,264	-	15,979	14,542	23,214	-	8,447	12,911	21,077	-
Co Auditors	463	193	369		288	267	-	398	517	163
Finance / Accounting	4,797	1,024	8,963		3,776	6,621	640			
Treasurer	236	106	2,128		1,080	353	703		987	362
Misc Contracts	6,724	333	1,280		13,399	-	1,394	5,992	15,507	4,926
Total Allocated Roll Forward	96,678	2,312	51,827		99,769	19,213	30,496	60,219	95,125	12,786
Proposed Costs	96,678	2,312	51,82	67,5	9,769	19,213	30,496	60,219	95,125	12,786
and all the second second				DR	AL					

Central Services Departments	District Justices	Courts	Domestic Relations	Law Library	Constables	Coroner	District Attorney	Prothonotary / Clerk of Courts	Sheriff	County Jail
	_	118,592	_	10,428				ner star		
Building Depreciation		790	659		-	-	37,539	59,894	37,539	176,087
Equipment Depreciation	659			-	-	132	395	461	527	1,119
Employee Benefits	5,199	3,391	4,973	-	-	679	2,713	3,165	7,233	24,864
Liability Insurance	4,728	3,747	5,789	-	69	1,131	4,547	3,333	28,848	89,895
Property Insurance	1,052	2,844	1,653	250	-	-	900	1,436	900	11,348
Building Maintenance	23,577	53,311	30,987	4,688	-	-	16,876	26,927	16,876	3,699
Co Auditors	642	693	1,091	65	24	275	842	502	1,140	7,411
Finance / Accounting	14,615	11,444	4,748	1,342	6,873	2,207	4,724	5,221	11,782	44,414
Treasurer	2,682	1,895	678	139	713	173	557	1,344	1,142	4,319
Misc Contracts	5,734	22,925	4,954	-	-	668	10,523	10,916	13,447	16,308
Total Allocated Roll Forward	58,888	219,632	55,532 742	16,912	7,679	5,265	79,616	113,199	119,434	379,464
Proposed Costs	58,888	219,632	56,274	5,912	7, 79	5,265	79,616	113,199	119,434	379,464
										5

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	Juvenile					HS Adult & Aging	Children & Youth Services	MH / IDD	Conservation	Economic Development
Central Services Departments	Delinquents	E-911	Probation	EMA	Civil Defense	H5 Adult & Aying	Dervices			
					-	-	-	44,876	-	-
Building Depreciation	-	85,657	43,125	-		66	2,239	-	527	66
Equipment Depreciation	-	-	593	132	132		14,466	-	-	-
Employee Benefits	-	-	2,713	8,363	905			-	-	. =
Liability Insurance	-	-	5,864	6,479	1,221		21,538		-	-
Property Insurance	_	2,054	1,034	2,104	-	589	2,218	5,566		-
Building Maintenance	-	38,505	19,389	3,458	-	6,821	41,572	-	-	236
Co Auditors		-	931	-	54	65	7,023	186	275	
Finance / Accounting	3,123		5,348	14,468	833	2 31	54,624	95	128	95
U	1,469	-	546	830	2	7 3	8,536	10	14	10
Treasurer	153	-		678	66		73,586	-	2,671	333
Misc Contracts		-	11,820	070	00					
Total Allocated	4,745	126,216	91,363	36,512	3,83	9 7,908	225,802	50,733	3,615	740
Roll Forward										
Proposed Casts		400.040	91,363	D 6 4 2		9 7,908	225,802	50,733	3,615	740
Proposed Costs	4,745	126,216	91,503	した	SA					

Central Services Departments	Ag Extension	Airport Authority	Debt Serv	Miscellaneous	Liquid Fuels	Retirement	Capital Reserve	9-1-1 Fund	CDBG	Libraries
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	461	66	-	-	-	-	-	263	-	-
Employee Benefits	905	-	-	Ē	-	-	-	-	-	-
Liability Insurance	851	-	-	-	1,044	-		2,940	-	-
Property Insurance	400	-		-	-	-	-	-	-	1,71
Building Maintenance	6,598	-	-	-	-	-	-	-	-	19,91
Co Auditors	123	-	6,598	112	130	3,850	127	2,693	835	230
Finance / Accounting	705	-	543	896	991	-	64	863	351	230
Treasurer	14	-	56	93	103	-	6	89	36	10
Misc Contracts	2,337	333	-	-	-	-	-	10,882	-	-
Total Allocated	12,394	399	7,197	1,101	2,268	3,850	197	17,730	1,222	21,97
Roll Forward										=1,07
Proposed Costs	12,394	399	7,197	1,1 1	268	3,850	197	17,730	1,222	21.07
	1 (S.	1000	10000	Dr	VAT		10,000		1,222	21,971
						-				

2020 Actual

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BEDFORD COUNTY, PENNSYLVANIA Allocated Costs by Department Consolidated

Central Services Departments	DRO - Bldg Depr/Int	CYS - Bldg Depr/Int	Other	Subtotal	Direct Billed	Unallocated	Total
Light Ma				4 400 071		-	1,188,071
Building Depreciation	68,931	92,473	159,452	1,188,071	_	- <u></u>	11,457
Equipment Depreciation	-	-	63	11,457		-	1,574,411
Employee Benefits	-	-	1,476,080	1,574,411	-		201,958
Liability Insurance	-	-	(3)	201,958	-	-	52,710
Property Insurance	-	-	10,439	52,710	-	-	
Building Maintenance	-		73,220	506,849		-	506,849
	-	-	2,994	45,388	-	100,989	146,377
Co Auditors		-	4,547	239,683		33,214	272,897
Finance / Accounting	-	_	3,971	35,188	-	121,812	157,000
Treasurer	-	-	342	248,160	-	2,808	250,968
Misc Contracts	-	-	012				
		00.470	2,278,843	4,651,613	-	258,823	4,910,436
Total Allocated	68,931	92,473	2,270,040	742	s - 4	-	742
Roll Forward						numbership interferences and	
Proposed Costs	68,931	92,473	2,278,843	4,6 2,3 5		2 3,823	4,911,178
r topologi obota				DL	M		

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BEDFORD COUNTY, PENNSYLVANIA Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Commissioners	96,678					96,678
Solicitor	2,312			96,678		
Elections	51,827			2,312		2,312
Tax Assessment				51,827		51,827
Planning and Zoning	67,518			67,518		67,518
Tax Collectors	99,769			99,769		99,769
Tax Claim	19,213			19,213		19,213
Public Defender	30,496			30,496		30,496
Reg & Recorder	60,219			60,219		60,219
Veterans Affairs	95,125			95,125		95,125
District Justices	12,786			12,786		12,786
Courts	58,888			58,888		58,888
	219,632			219,632		219,632
Domestic Relations	55,532	54,790	742	56,274		56,274
Law Library	16,912		7.12	16,912		16,912
Constables	7,679			7,679		7,679
Coroner	5,265					5,265
District Attorney	79,616		RAFT	5,265		79,616
Prothonotary / Clerk of Courts	113,199			79,616		113,199
Sheriff	119,434	In sector and the sector and		113,199		119,434
County Jail	379,464			119,434		379,464
Juvenile Delinquents	4,745			379,464		4,745
E-911	126,216			4,745		126,216
Probation	91,363			126,216		91,363
EMA	36,512			91,363		
Civil Defense	3,839			36,512		36,512
HS Adult & Aging				3,839		3,839
Children & Youth Services	7,908			7,908		7,908
MH/IDD	225,802			225,802		225,802
Conservation	50,733			50,733		50,733
Economic Development	3,615			3,615		3,615
Ag Extension	740			740		740
	12,394			12,394		12,394
Airport Authority	399			399		399
Debt Serv	7,197			7,197		7,197
Miscellaneous	1,101			1,101		1,101
Liquid Fuels	2,268			2,268		2,268
Retirement	3,850			3,850		3,850
Capital Reserve	197			3,850		197
9-1-1 Fund	17,730					17,730
CDBG	1,222			17,730		1,22
libraries	21,971			1,222		21,97
	21,071			21,971		21,57

2020 Actual

BEDFORD COUNTY, PENNSYLVANIA Fixed Costs Proposed

Colores Colores	Final Costs Fiscal 2020	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Receiving Departments DRO - Bldg Depr/Int CYS - Bldg Depr/Int	68,931 92,473			68,931 92,473 2,278,843_		68,931 92,473 2,278,843
Other Sub Total Direct Billed	4,651,613	54,790	742	4,652,355		4,652,355 - 258,823
Unallocated	258,823					4,911,178
Total	4,910,436					

DRAFT

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Summary of Allocated Costs

Departments	 Total Expenditures		Cost Adjustments	т	otal Allocated
Building Depreciation	-		1,299,362		
Equipment Depreciation			12,590		-
Employee Benefits	1,673,934	1	12,030		-
Liability Insurance	207,82		-		-
Property Insurance	55,244		-		-
Workers' Compensation	172,067		(16 662)		-
Retirement	425,000		(16,663)		-
Building Maintenance	415,701		-		-
Co Auditors	95,095		-		-
Finance / Accounting	155,919		(537)		-
Treasurer	89,154		62,025		-
Misc Contracts			-		-
Commissioners		RAFI	-		-
Solicitor					96,678
Elections					2,312
Tax Assessment					51,827
Planning and Zoning					67,518
Tax Collectors					99,769
Tax Claim					19,213
Public Defender					30,496
Reg & Recorder					60,219
Veterans Affairs					95,125
District Justices					12,786
Courts					58,888
Domestic Relations					219,632
Law Library					55,532
Constables					16,912
Coroner					7,679
District Attorney					5,265
Prothonotary / Clerk of Courts					79,616
- X886 550					113,199

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

.

2020 Actual

BEDFORD COUNTY, PENNSYLVANIA Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
			119,434
Sheriff			379,464
County Jail			4,745
Juvenile Delinquents			126,216
E-911			91,363
Probation			36,512
EMA			3,839
Civil Defense			7,908
HS Adult & Aging			225,802
Children & Youth Services			50,733
MH / IDD			3,615
Conservation			740
Economic Development			12,394
Ag Extension	DRA		399
Airport Authority			7,197
Debt Serv			1,101
Miscellaneous			2,268
Liquid Fuels			3,850
Retirement			197
Capital Reserve			17,730
9-1-1 Fund			1,222
CDBG			21,971
Libraries			68,931
DRO - Bldg Depr/Int			92,473
CYS - Bldg Depr/Int			2,278,843
Other			
Direct Billed			258,823
Unallocated			
Totals	3,553,659	1,356,777	4,910,436

BEDFORD COUNTY, PENNSYLVANIA Detail of Allocated Costs

	Building	Equipment	Employee	Liability	Property	Workers'		Building		Finance /			
Departments	Depreciation	Depreciation	Benefits	Insurance	Insurance	Compensation	Retirement	Maintenance	Co Auditors	Finance / Accounting	Teres		Total Plan
the set of									OU Additors	Accounting	Treasurer	Misc Contracts	Allocation
Schedule Reference:	(1 200 362)												
Building Depreciation	(1,299,362)	(12,590)	-	-	-	-	-	-	-	-			
Equipment Depreciation	-	(12,590)	(1 680 455)	-	-	-	-	-	-	-		-	-
Employee Benefits	-	-	(1,680,455)	-	-	-	-	-	3,096	3,109	316	1.2.1.5	
Liability Insurance	-	-	-	(208,647)	-	-	-		385	400	41	-	-
Property Insurance	-	-	-	-	(55,379)	-	-	-	102	30	3		
Workers' Compensation	-			-	-	(155,860)	-	-	287	153	16		-
Retirement	-	-	-	-	-	-	(426,397)	-	786	555	56		-
Building Maintenance	51,224	539	29,220	2,165	1,228	8,019	6,946	(533,850)	803	14,289		-	-
Co Auditors	14,116	198	22,865	1,437	339	368	5,045	6,347	(152,839)	3,160	1,263 225	2,453	
Finance / Accounting	21,924	198	33,757	2,001	526	224	9,074	9,854	307	(302,376)		4,181	-
Treasurer	24,027	198	20,202	1,086	576	268	4,575	10,800	176	2,028	56	6,511	
Misc Contracts	-	-	-	-	-	-	-	-	520	5,755	(159,574)	6,484	-
Commissioners	53,974	263	2,035	2,628	1,294	_	_	24.064			598	(270,597)	-
Solicitor	-	66	-	590	-			24,264	463	4,797	236	6,724	96,678
Elections	21,104	132	452	914	506		-		193	1,024	106	333	2,312
Tax Assessment	32,352	263	1,582	2,792	776		-	15,979	369	8,963	2,128	1,280	51,827
Planning and Zoning	51,645	527	2,261	2,341	1,238	-	-	14,542	454	5,209	401	9,147	67,518
Tax Collectors		-	7,233	4,739	1,200	-	-	23,214	288	3,776	1,080	13,399	99,769
Tax Claim	18,796	66	-	-	450	-	-		267	6,621	353	- 13	19,213
Public Defender	28,718	329	1,130	1,950	689	-	-	8,447	-	640	703	1,394	30,496
Reg & Recorder	46,889	329	2,713	2,720	1,124	-	-	12,911	398	7,419	683	5,992	60,219
Veterans Affairs		132	1,356	1,263	1,124		Statestational Automatic	21,077	517	3,262	987	15,507	95,125
District Justices	_	659	5,199	4,728	1 1 2			-	163	4,457	362	4,926	12,786
Courts	118,592	790	3,391	3,747	201		Section Section	23,577	642	14,615	2,682	5,734	58,888
Domestic Relations	110,002	659	4,973	5,789	2,04			53,311	693	11,444	1,895	22,925	219,632
Law Library	10,428	-	4,070	5,765	250		A 1	30,987	1,091	4,748	678	4,954	55,532
Constables	10,420	_	_	69	250	-	-	4,688	65	1,342	139	4,004	16,912
		132	679	1,131	-	-	-	-	24	6,873	713	2011	7,679
Coroner	37,539	395	2,713	4,547	-	-	-	-	275	2,207	173	668	
District Attorney		461	3,165		900	-	-	16,876	842	4,724	557	10,523	5,265
Prothonotary / Clerk of Courts		527	7,233	3,333	1,436	-	-	26,927	502	5,221	1,344	10,916	79,616
Sheriff	37,539	1,119		28,848	900	-	-	16,876	1,140	11,782	1,142	13,447	113,199
County Jail	176,087	1,119	24,864	89,895	11,348	-	-	3,699	7,411	44,414	4,319	16,308	119,434
Juvenile Delinquents	05 057	-	-	-	-	-	-	-	3,123	1,469	153		379,464
E-911	85,657		-	-	2,054	-	-	38,505		1,400	155	0.000	4,745
Probation	43,125	593	2,713	5,864	1,034	-	-	19,389	931	5,348	546	-	126,216
EMA	-	132	8,363	6,479	2,104	-	-	3,458	-	14,468	830	11,820	91,363
Civil Defense	-	132	905	1,221	-	-	-	-	54	832	27	678	36,512
HS Adult & Aging	-	66	-	-	589	-	-	6,821	65	31		668	3,839
Children & Youth Services	-	2,239	14,466	21,538	2,218	-	-	41,572	7,023	54,624	3	333	7,908
MH / IDD	44,876	-	-	-	5,566	-	-	-	186	95	8,536	73,586	225,802
Conservation	-	527	-	-	-	-		-	275	128	10	- Co	50,733
Economic Development	-	66	-	-		-	-	-	236	95	14	2,671	3,615
Ag Extension	-	461	905	851	400	-	-	6,598	123		10	333	740
Airport Authority		66		-	-	-	-	0,000	120	705	14	2,337	12,394
Debt Serv	-	-	1. 1.	-	-	-	-		6,598	-	-	333	399
Miscellaneous		-	-	-	-	-	-			543	56	-	7,197
Liquid Fuels	-	-	-	1,044		-			112	896	93	-	1,101
Retirement	-	-	-	-	-	-	-	1980 (Sec. 1992)	130	991	103	-	2,268
Capital Reserve	-	-	-	- 10	1.22	-	-	-	3,850	-	-		3,850
9-1-1 Fund	-	263	-	2,940	-	-	-	-	127	64	6	-	197
CDBG	-	-	-	-	-	_		-	2,693	863	89	10,882	17,730
Libraries	-		-	-	1,719	-	-	10 014	835	351	36	-	1,222
	68,931		_			지수는 지민이 가지?		19,911	236	95	10	÷.	21,971
DRO - Bldg Depr/Int				a reason income			-	-	-	-	-		68,931
CYS - Bldg Depr/Int	92,473	-	-		1. 1. 1. - 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		1000						00,531

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BEDFORD COUNTY, PENNSYLVANIA Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Workers' Compensation	Retirement	Building Maintenance	Co Auditors	Finance / Accounting	Treasurer	Misc Contracts	Total Plan Allocation
Schedule Reference: Other Unallocated	159,452	63	1,476,080	(3)	10,439	146,981 -	400,757	73,220	2,994 100,989	4,547 33,214	3,971 121,812 -	342 2,808 -	2,278,843 258,823 -
Direct Billings		-							-	-	-	-	4,910,436

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2020 Actual

BEDFORD COUNTY, PENNSYLVANIA Summary of Allocation Basis

Department

1 Building Depreciation Courthouse / Co Office Bidg Jail MH / IDD

2 Equipment Depreciation Equipment Telephone System

3 Employee Benefits Life Insurance HRA Admin/Deduct Health Ins

4 Liability Insurance General Liability Employee Liability Automobile Law Enforcement Other Insurance

5 Property Insurance Courthouse / County Office Bldg Jail Library DJ #2 Bldg Other Property

6 Workers' Compensation WC 951 WC 953 WC 980 WC 980c WC 985

Basis of Allocation

Net Usable Square Footage Occupied - Courthouse / Office Building Direct Allocation - Jail Direct Allocation - MH / IDD

Direct Allocation - Building Maintenance Number of Telephone Extensions By Dept

Full-Time Equivalent Employees by Department Full-Time Equivalent Employees by Department Salarie Dyper rat Pervises Departments (Ex: Direct Billed)

Gross Salary/Wages By Department (Ex: Tax Collectors) Full-Time Equivalent Employees By Dept Number Of Covered Vehicles By Department Number Of Covered Employees By Department Direct Allocation to Applicable Departments

Net Usable Square Footage Occupied by Dept Direct Allocation Net Usable Square Footage Occupied by Dept Net Usable Square Footage Occupied by Dept Direct Allocation to Applicable Departments

Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments

2020 Actual

BEDFORD COUNTY, PENNSYLVANIA Summary of Allocation Basis

Department

7 Retirement Pension Expense

8 Building Maintenance Courthouse / County Office Bldg DJ #2 Bldg Library Jail Other Buildings

9 Co Auditors Financial Reporting

- 10 Finance / Accounting Accounting Payroll Benefits Purchasing
- 11 Treasurer Check Process Revenue

12 Misc Contracts

Telephone Postage Info Tech

Basis of Allocation

Salaries & Wages Applicable by Central Services Departments

Net Usable Square Footage Occupied by Dept Net Usable Square Footage Occupied by Dept Net Usable Square Footage Occupied by Dept Direct Allocation to Jail Direct Allocation to Applicable Departments

Total Accounting Transactions (Exp & Rev) By Department Number of Payroll Checks Processed by Department Full-Time Equivalent Employees by Department Number of Purchase Orders Processed by Department

Number of Non-Payroll Checks Processed By Department Cash Receipts Processed by Department (Ex: Taxes)

Number of Telephone Extensions by Department Postage Charges by Department Number of Computers by Department

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

The majority of offices are housed in the Courthouse and County Office Building, the total cost for the depreciation calculation is \$787,770. Interest payments associated with the debt used to finance the buildings construction was \$511,592. Applicable interest expense and depreciation were allocated based on net usable square footage occupied by departments in the Courthouse and Office Building.

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Ref: OMB Circular A-87, Attachment B, Section 15 Ref: OMB 2 CFR 200.436 Depreciation

BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Costs to be Allocated

	1st Allocation 2nd Allocation		Subtotal	Total
	1st Allocation	2nd Allocation	-	-
Expenditures per Financial Statements	-			
Deductions			-	
	-			
Total Deductions		-	-	
Total Deductions				
Allocated Additions			en en andre jer e in man	
Building Depreciation		-	-	
Equipment Depreciation Employee Benefits		-		
Liability Insurance		DDAFT	-	
Property Insurance		DRAFT	Salis and Albert	
Workers' Compensation Retirement				
Building Maintenance		-	-	
Co Auditors Finance / Accounting		-	-	
Treasurer		-	-	
Misc Contracts				
		-	-	-
Total Allocated Additions	-			
Departmental Cost Adjustments			787,770	787,770 511,592
Building Depreciation	787,770 511,592		511,592	511,592
Interest Expense	-			_
			1 200 262	1,299,362
Total Departmental Cost Adjustments	1,299,362		1,299,362	1,299,362
Total to be Allocated	1,299,362		1,299,362	1,299,302

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Schedule of Costs to be Allocated by Function

	Total	General And Administration	Courthouse / Co Office Bidg	Jail	MH / IDD
Departmental Cost Adjustments Building Depreciation Interest Expense	787,770 511,592		566,807 511,592	176,087	44,876
Functional Cost	1,299,362	-	1,078,399	176,087	44,876
Additions: 1st Central Service Centers	-	_			11,070
REALLOCATE ADMIN		-	-		
Allocable Costs Unallocated 1st Allocation	1,299,362		1,078,399	176,087	44,876
Additions: 2nd	1,299,362	URA	1,078,399	176,087	44,876
Central Service Centers	-	-			
REALLOCATE ADMIN Allocable Costs Unallocated 2nd Allocation	-	-			
Total Allocated	1,299,362	-	-	-	-
	.,200,002		1,078,399	176,087	44,876

User Department	Tatal	Courthouse / Co Office Bidg	Jail	MH / IDD
bopartment	Total	Office Bidg		
Building Maintenance	51,224	51,224	-	-
Co Auditors	14,116	14,116	-	
Finance / Accounting	21,924	21,924		
Treasurer		24,027	-	-
Commissioners	24,027	53,974		-
Elections	53,974	21,104	-	- 10 A - 10 A
Tax Assessment	21,104	32,352		-
Planning and Zani	32,352	51,645	-	-
Planning and Zoning Fax Claim	51,645		-	-
	18,796	18,796	-	-
Public Defender	28,718	28,718	_	-
Reg & Recorder	46,889	46,889		-
Courts	118,592	1459		
aw Library	10,428	10,128		_
District Attorney	37,539	37,539	-	<u>-</u>
rothonotary / Clerk of Courts	59,894	59,894	-	-
nentt	37,539	37,539	-	_
ounty Jail	176,087		176,087	
-911	85,657	85,657	-	-
robation	43,125	43,125	-	- 44,876
IH / IDD	44,876		-	44,670
RO - Bldg Depr/Int	68,931	68,931	-	-
CYS - Bldg Depr/Int	92,473	92,473	-	-
Other		159,452	-	-
strain Contractor encourses	159,452	100,102		
Subtotal	1,299,362	1,078,399	176,087	44,876
otal	1,299,362	1,078,399	176,087	44,876

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

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Detail Allocation of Courthouse / Co Office Bidg

		Allocation					
User Department	Allocation Units (A)	Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
a second s	2,456	4.750%	51 004				Total Allocated
Building Maintenance	677	1.309%	51,224		51,224	-	51,22
Co Auditors	1,051	2.033%	14,116		14,116	· · · · · · · · · · · · · · · · · · ·	14,11
Finance / Accounting		2.228%	21,924		21,924	_	21,92
Treasurer	1,152 2,588	5.005%	24,027		24,027	-	24,02
Commissioners	1,012	1.957%	53,974		53,974	_	53,97
Flections		3.000%	21,104		21,104	- myskim -	21,104
Tax Assessment	1,551	4.789%	32,352		32,352	-	32,352
Planning and Zoning	2,476 901	1.743%	51,645		51,645	-	51,64
Tax Claim		2.663%	18,796		18,796		
Public Defender	1,377		28,718		28,718		18,796
Reg & Recorder	2,248	4.348%	46,889		46,889	_	28,718
Courts	5,686	10.997%	118,592		118,592		46,889
Law Library	500	0.967%	10,428		10,428		118,592
District Attorney	1,800	3.4910/	37,539		37,539	_	10,428
Prothonotary / Clerk of Courts	2,872	5.5 4%	9,994		59,894	-	37,539
	1,800	3.4 1%	07,389		37,539	-	59,894
Sheriff	4,107	7.943%	85,657		85,657	-	37,539
E-911	2,068	3.999%	43,125		43,125	-	85,657
Probation	3,305	6.392%	68,931		68,931	-	43,125
DRO - Bldg Depr/Int	4,434	8.575%	92,473			-	68,931
CYS - Bldg Depr/Int	7,646	14.787%	159,452		92,473	-	92,473
Other		10.202	 declaration 		159,452	-	159,452
a second s	51,707	100.000%	1,078,399	_	1 070 000		
Subtotal Second Allocation Total	51,707	9500	322,974	-	1,078,399	-	1,078,399
Total	51,707	100.000%	1,078,399	-	1,078,399		4 070 000
1 Otai	-				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,078,399

(A) Alloc basis:

Source:

Net Usable Square Footage Occupied - Courthouse / Office Building

Building Maintenance

BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Detail Allocation of Jail

		Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Percentage	Cidee		176,087	-	176,087
County Jail	100	100.000% 0.000%	176,087			-	
Other		100.000%	176,087	-	176,087	-	176,087
Subtotal	100	100.000 //			176,087		176,087
Total	100	100.000%	176,087	-	170,087		

(A) Alloc basis: Direc

Source:

Direct Allocation - Jail

Building Maintenance

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Detail Allocation of MH / IDD

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
MH / IDD Other	100	100.000% 0.000%	44,876		44,876	-	44,876
Subtotal	100	100.000%	44,876	_	44,876		- 44,876
Total	100	100.000%	44,876	-	44,876	_	44,876
							14,070

(A) Alloc basis:

Direct Allocation - MH / IDD

Source:

Commissioner's Office

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BEDFORD COUNTY, PENNSYVLANIA Equipment Depreciation 2020 Actual Nature and Extent of Services

Equipment depreciation is based on the original cost of equipment acquired by central service departments. Depreciation is distributed to the user departments based on actual depreciation. Equipment will be assigned a useful life based on its classification.

In 2016 the County upgraded its telephone system and was assigned a useful life of 7 years. Depreciation is allocated based on the number of extensions in each department. In 2020, the County purchased a tractor that was assigned a useful life of 10 years and depreciation was directly allocated to Building Maintenance.

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Ref: OMB 2 CFR 200.436 Depreciation

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

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-		<u> </u>	_
Deductions			-	
Total Deductions	-	-	_	
Allocated Additions				
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Workers' Compensation Retirement Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts		DRAFT		
Total Allocated Additions	and the second second	a shaka shaka na kura ta Shikar Di but	이렇게 는 이번 만들는 것을 가지?	i Dir informet, of
Departmental Cost Adjustments Equipment Depreciation	12,590 - -	ekajina ya beshiri ya bina ku nu ya su wana shirika DA biyara wa yas sa w	12,590	12,590
Total Departmental Cost Adjustments	12,590	이가 되는 것이 <u>? (이 () : () : () : () : () : () : () : (</u>	12,590	12,590
Total to be Allocated	12,590	na papropagan <u>Noba</u> Analas 13 DGAM <u>A Casala San Tan</u> as	12,590	12,590

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

	Total	General And Administration	Equipment Tel	ephone System
Probanco -			_	- 10
Departmental Expenditures	-	-		
Cost Adjustments		400 5.0		
Deductions	-			
Departmental Cost Adjustments Equipment Depreciation	12,590		473	12,117
Functional Cost	12,590	DR		12,117
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		_	-	
Allocable Costs	12,590	-	473	12,117
Unallocated 1st Allocation	12,590	-	473	12,117
Additions: 2nd Central Service Centers	-	-		
			-	_
REALLOCATE ADMIN Allocable Costs		-	-	-
Unallocated	-		-	-
2nd Allocation			473	12,117
Total Allocated	12,390			Contraction, Mathematical Contraction of the Contraction of the

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

User Department	Total	Equipment	Telephone System	
Building Maintenance	539	470		
Co Auditors	198	473	66	-
Finance / Accounting	198	-	198	-
Treasurer	198	-	198	-
Commissioners	263	-	198	-
Solicitor	66	_	263	
Elections	132	· · · · · · · · · · · · · · · ·	66	-
Tax Assessment	263	-	132	-
Planning and Zoning	527	_	263	-
Tax Claim	66	-	527	-
Public Defender	329		66	-
Reg & Recorder	329	JKAF	329	-
Veterans Affairs	132		329	-
District Justices	659		132	-
Courts	790	_	659 790	-
Domestic Relations	659	-	659	-
Coroner	132	_	132	-
District Attorney	395		395	-
Prothonotary / Clerk of Courts	461	_	461	-
Sheriff	527	_	40 T 527	-
County Jail	1,119	_		-
Probation	593	_	1,119 593	-
EMA	132	interest dense	132	-
Civil Defense	132	a fain	132	-
HS Adult & Aging	66	-	66	-
Children & Youth Services	2,239	-		-
Conservation	527	_	2,239	-
Economic Development	66	ste på <u>Ennipor</u>	527 66	-
Ag Extension	461	125 magnat	461	-
	Contraction of the second second second		401	-

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

User Department	Total	Equipment	Telephone System	
Airport Authority 9-1-1 Fund Other	66 263 63	-	66 263 63	-
Subtotal	12,590	473	12,117	-
Total	12,590	473	12,117	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance Other	100	100.000% 0.000%	473		473	-	473
Subtotal Second Allocation Total	100 100	100.000%	473	-	473	-	473
Total	100	100.000%	473		473	_	473

(A) Alloc basis:

Direct Allocation - Building Maintenance

Source:

Auditors - Depreciation Report

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BEDFORD COUNTY, PENNSYLVANIA Equipment Depreciation 2020 Actual Detail Allocation of Telephone System

	Allocation	Grand Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Allocation Units (A)	Percentage	GIOSS Allocation	Difference			66
	0 543%	66			-	198
1					-	198
					-	198
5		198			-	263
3					-	66
4					-	132
1					-	263
2					-	527
4					-	66
8					-	329
1						329
•						132
						659
		0.50				790
						659
				659	-	132
						395
				395	5 -	461
6				461	-	527
7						
8				1,11	- 9	1,119
17						593
9				13	- 2	132
2				13	- 2	132
2	1.087%			6	6 -	66
1		0				2,239
34	18.478%					527
8	4.348%					66
1	0.543%	0				461
7	3.8049					66
1	0.5439	0				263
4	2.1749					63
1						
				10.1	17 -	12,117
184	100.000	% 12,117		- 12,1		_
	1001000					
104		Sec. 647		10.1	17 -	12,117
184	100.000	% 12,117		- 12,1	17	
	8 17 9 2 2 2 1	Allocation Units (A) Percentage 1 0.543% 3 1.630% 3 1.630% 3 1.630% 3 1.630% 4 2.174% 1 0.543% 2 1.087% 4 2.174% 8 4.348% 1 0.543% 2 1.087% 5 2.717% 5 2.717% 5 2.717% 5 2.717% 10 5.435% 11 0.5435% 2 1.087% 10 5.435% 2 1.087% 6 3.261% 7 3.804% 17 9.239% 9 4.891% 2 1.087% 2 1.087% 2 1.087% 2 1.087% 2 1.087% 34 18.478% 8	Allocation Units (A)PercentageGross Allocation1 0.543% 663 1.630% 1983 1.630% 1983 1.630% 1984 2.174% 2631 0.543% 662 1.087% 1324 2.174% 2638 4.348% 5271 0.543% 665 2.717% 3295 2.717% 3295 2.717% 3292 1.087% 13210 5.435% 65912 6.522% 79010 5.435% 65912 6.522% 79010 5.435% 6592 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1322 1.087% 1323 1.6543% 6634 18.478% 2.239 8 4.348% 5271 0.543% 667 3.804% 4611 0.543% 664 2.174% 2631 0.543% 663 $1.0.543\%$ 663 $1.0.543\%$ 664 2.174% </td <td>Allocation Units (A)PercentageGross AllocationDirect Billed1$0.543\%$663$1.630\%$1983$1.630\%$1983$1.630\%$1984$2.174\%$2631$0.543\%$662$1.087\%$1324$2.174\%$2638$4.348\%$5271$0.543\%$665$2.717\%$3292$1.087\%$65912$6.522\%$7905$2.717\%$3292$1.087\%$65912$6.522\%$7906$3.261\%$$DF43$ AFF7$3.804\%$$66$34$4.891\%$5932$1.087\%$1321$0.543\%$6634$18.478\%$$2.239$8$4.348\%$5271$0.543\%$6634$18.478\%$$2.239$8$4.348\%$6271$0.543\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667$3.804\%$667</td> <td>Allocation Units (A) Percentage Gross Allocation Direct Billed Prist Allocation 1 0.543% 66 68 98 198 198 3 1.630% 198 198 198 198 3 1.630% 198 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 5 2.717% 329 329 329 5 2.717% 329 329 329 10 5.435% 659 790 790 10 5.435% 659 790 790 10 5.435% 527 132 399 6 3.261% 523 533 593 2<td>Allocation Units (A) Percentage Gross Allocation Differentiation Operation 1 0.543% 66 68 - 3 1.630% 198 198 - 3 1.630% 198 198 - 3 1.630% 198 198 - 4 2.174% 263 66 - 2 1.087% 132 263 - 4 2.174% 263 263 - 4 2.174% 263 263 - 4 3.48% 527 - 6 - 5 2.717% 329 329 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10</td></td>	Allocation Units (A)PercentageGross AllocationDirect Billed1 0.543% 663 1.630% 1983 1.630% 1983 1.630% 1984 2.174% 2631 0.543% 662 1.087% 1324 2.174% 2638 4.348% 5271 0.543% 665 2.717% 3292 1.087% 65912 6.522% 7905 2.717% 3292 1.087% 65912 6.522% 7906 3.261% $DF43$ AFF7 3.804% 66 34 4.891% 5932 1.087% 1321 0.543% 6634 18.478% 2.239 8 4.348% 5271 0.543% 6634 18.478% 2.239 8 4.348% 6271 0.543% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667 3.804% 667	Allocation Units (A) Percentage Gross Allocation Direct Billed Prist Allocation 1 0.543% 66 68 98 198 198 3 1.630% 198 198 198 198 3 1.630% 198 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 4 2.174% 263 263 263 5 2.717% 329 329 329 5 2.717% 329 329 329 10 5.435% 659 790 790 10 5.435% 659 790 790 10 5.435% 527 132 399 6 3.261% 523 533 593 2 <td>Allocation Units (A) Percentage Gross Allocation Differentiation Operation 1 0.543% 66 68 - 3 1.630% 198 198 - 3 1.630% 198 198 - 3 1.630% 198 198 - 4 2.174% 263 66 - 2 1.087% 132 263 - 4 2.174% 263 263 - 4 2.174% 263 263 - 4 3.48% 527 - 6 - 5 2.717% 329 329 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10</td>	Allocation Units (A) Percentage Gross Allocation Differentiation Operation 1 0.543% 66 68 - 3 1.630% 198 198 - 3 1.630% 198 198 - 3 1.630% 198 198 - 4 2.174% 263 66 - 2 1.087% 132 263 - 4 2.174% 263 263 - 4 2.174% 263 263 - 4 3.48% 527 - 6 - 5 2.717% 329 329 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10 5.435% 659 700 - - 10

(A) Alloc basis:

Number of Telephone Extensions By Dept

Finance Office

Source:

BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Nature and Extent of Services

The county offers its employees several benefits including cost of health and life insurance. These benefits are accumulated in a central account and for plan purpose are allocated to each central service department. All other costs will be allocated to Other.

Health insurance premiums have been allocated to central service departments based on salaries and wages paid by each central service department. All other salaries with the exception of Tax Collector and those departments that reimburse (911) have been included in Other.

Life insurance costs have been allocated to central service departments based on premiums paid by each central service department. All remaining costs have been allocated to Other.

HRA Administration cost will be allocated based on Full-Time Equivalent employees by department.



Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

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

			Subtotal	Total
The state of the state	1st Allocation	2nd Allocation		1,673,934
	1,673,934		1,673,934	1,673,934
Expenditures per Financial Statements	1,070,004			
Deductions			-	
JC Dividends	0.257		-	
				-
	-	-		
Total Deductions				
Allocated Additions				
		-		
Building Depreciation			-	
Equipment Depreciation		-	-	
Employee Benefits		-	-	
Liability Insurance		-	-	
Property Insurance			-	
Workers' Compensation		-	en e	
Retirement		-	3,096	
Building Maintenance			3,109	
Co Auditors		3.19	316	
Finance / Accounting		16	310	
Treasurer				
Misc Contracts				
			6,521	6,521
	-	6,521	6,521	
Total Allocated Additions				
Departmental Cost Adjustments			-	
Departmental events	-		-	
				-
		-	-	
Total Departmental Cost Adjustments			4 000 455	1,680,45
	1,673,934	6,521	1,680,455	.1-2-1-1-
Total to be Allocated	1,070,004			

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

	Total	General and Administration			
Other E		Administration	Life Insurance	HRA Admin/Deduct	Health Ins
Other Expenses and Cost Healthcare Insurance	_				
Life Insurance	1,616,576				
HRA Statements	23,360		23,360		1,616,57
HRA Refunds	-		20,000		
HRA Payments	- 4.			have a second	
Employer HSA Payments	104,250			104.050	
Other Reimbursements	41,130			104,250	
JC Dividends	(111,382)				41,13
JC Dividends	-	-			(111,38
appointer of the state of the s		-			
Departmental Expenditures	1,673,934	-	23,360	104,250	1,546,32
cost Adjustments					1,040,32
eductions					
					-
epartmental Cost Adjustments			RA		
unctional Cost	1 070 001				
	1,673,934	-	23,360	104,250	1,546,324
dditions: 1st				,	1,040,024
entral Service Centers					
	-	-			
EALLOCATE ADMIN					
Ref (Alleman) -		-		-	-
ocable Costs	1,673,934	_	00.000	a 1	
allocated	-		23,360	104,250	1,546,324
t Allocation -	1,673,934	_	23,360		
difference Out			23,300	104,250	1,546,324
ditions: 2nd					
ntral Service Centers	6,521	6,521			
ALLOCATE ADMIN					
cable Costs -	0.504	(6,521)	91	406	6,024
allocated	6,521	-	91	406	6,024
Allocation	-				0,024
	6,521	- · · · · ·	91	406	6,024
tal Allocated	1,680,455				0,024
	1,000,100	-	23,451	104,656	1,552,348

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

User Department	Total	Life Insurance	HRA Admin/Deduct	Health Ins
	IUCAI			
Building Maintenance	29,220	507	2,261	26,452
Co Auditors	22,865	304	1,356	21,205
Finance / Accounting	33,757	406	1,808	31,543
Treasurer	20,202	203	905	19,094
Commissioners	2,035	-	2,035	-
Elections	452	-	452	-
Tax Assessment	1,582	-	1,582	-
Planning and Zoning	2,261		2,261	-
Tax Collectors	7,233	-	7,233	-
Public Defender	1,130	_	1,130	-
Reg & Recorder	2,713		2,713	-
Veterans Affairs	1,356	DDA	1,356	-
District Justices	5,199	IKA	5,199	-
Courts	3,391		3,391	-
Domestic Relations	4,973		4,973	-
Coroner	4,973	_	679	-
District Attorney	2,713	275	2,713	-
Prothonotary / Clerk of Courts			3,165	-
Sheriff	3,165		7,233	-
County Jail	7,233		24,864	-
Probation	24,864		2,713	-
EMA	2,713		8,363	-
Civil Defense	8,363		905	-
Children & Youth Services	905	A.C	14,466	-
Ag Extension	14,466		905	-
Other	905	22,031	(5)	1,454,054
Sule	1,476,080	22,031	(-/_	
Subtotal	1,680,455	23,451	104,656	1,552,348
Total	1,680,455	23,451	104,656	1,552,348

BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Detail Allocation of Life Insurance

		Allocation					
User Department	Allocation Units (A)	Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance Co Auditors Finance / Accounting Treasurer Other	5.00 3.00 4.00 2.00 217.50	2.160% 1.296% 1.728% 0.864% 93.952%	505 303 404 202 21,946	000 29 - 50 90 20 - 50 20 - 50 20 20 - 50 20 20 - 50 20 20 - 50 20 20 - 50 20 20 20 - 50 20 20 20 20 20 20 20 20 20 20 20 20 20	505 303 404 202 21,946	2 1 2 1 85	507 304 406 203 22,031
Subtotal Second Allocation Total	231.50 231.50	100.000%	23,360	5 <u>4</u> '90- *733	23,360	91	23,451
Total	231.50	100.000%	23,360	-	23,360	91	23,451

(A) Alloc basis

Source:

Full-Time Equivalent Employees by Department

Finance / Accounting

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Detail Allocation of HRA Admin/Deduct

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
Liss Department	Allocation Units (A)	Percentage	Gross Allocation	Direct Billed	T list Allocation		
User Department					2,252	9	2,261
Duilding Maintonance	5.00	2.160%	2,252		1,351	5	1,356
Building Maintenance	3.00	1.296%	1,351		1,801	7	1,808
Co Auditors	4.00	1.728%	1,801		901	4	905
Finance / Accounting	2.00	0.864%	901		2,027	8	2,035
Treasurer	4.50	1.944%	2,027		450	2	452
Commissioners	1.00	0.432%	450		1,576	6	1,582
Elections	3.50	1.512%	1,576		2,252	9	2,261
Tax Assessment	5.00	2.160%	2,252		7,205		7,233
Planning and Zoning	16.00	6.911%	7,205		1,126		1,130
Tax Collectors	2.50	1.080%					2,713
Public Defender	6.00	2.592%			2,702		1,356
Reg & Recorder		1.296%			1,351		5,199
Veterans Affairs	3.00	4.968%			5,179	10	3,391
District Justices	11.50	3.2404	2.378		3,378	10	4,973
Courts	7.50	4.7 2%			4,954		679
Domestic Relations	11.00				. 676		2,713
Coroner	1.50	0.6 8%			2,702		- 105
District Attorney	6.00	2.592%			3,153		
Prothonotary / Clerk of Courts	7.00	3.024%			7,205		
Sheriff	16.00	6.911%			24,768		
County Jail	55.00	23.758%			2,702	2 11	
Probation	6.00	2.592%			8,331	1 32	8,363
	18.50	7.991%	004		90	1 4	
EMA	2.00	0.864%			14,410	0 56	14,466
Civil Defense	32.00	13.8239			90		
Children & Youth Services	2.00	0.864	6 901			4) (1	(5)
Ag Extension		-0.0020	(4)			<u></u>	
Other					104,25	406	104,656
	231.50	100.000	% 104,250	-	104,20		· 51 (8)
Subtotal	231.50						
Second Allocation Total	231.00				104,25	40	6 104,656
	231.50	100.000	% 104,250	-	. 104,25		
Total	231.30	1001000					

(A) Alloc basis

Full-Time Equivalent Employees by Department

Source

Finance / Accounting - Payroll Register

BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Detail Allocation of Health Ins

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Tablan
Building Maintenance Co Auditors Finance / Accounting Treasurer Other	99,410 79,690 118,543 71,741 5,463,767	1.704% 1.366% 2.032% 1.230% 93.668%	26,349 21,123 31,421 19,020 1,448,411		26,349 21,123 31,421 19,020 1,448,411	103 82 122 74 5,643	Total Allocated 26,452 21,205 31,543 19,094
Subtotal Second Allocation Total	5,833,151 5,833,151	100.000%	1,546,324	_	1,546,324	6,024	<u> 1,454,054</u> 1,552,348
Total	5,833,151	100.000%	1,546,324	_	1,546,324	6,024	1,552,348

(A) Alloc basis

Source:

Salaries by Central Services Departments (Ex: Direct Billed)

Financ

Finance / Accounting - Trial Balance DRAFT

BEDFORD COUNTY, PENNSYLVANIA Liability Insurance 2020 Actual Nature and Extent Of Services

Bedford County purchases various types of insurance to protect itself from the liability associated with professional operations.

The general liability coverage has been allocated to departments based on gross salaries and wages paid.

Employee liability coverages, including public official liability insurance, have been allocated to individual departments based on the number of fulltime equivalent employees in each department.

Bedford County purchases automobile insurance for County-owned automobiles assigned to specific departments. Costs associated with auto insurance have been allocated based on the number of vehicles by department.

Law Enforcement liability insurance has been allocated based on full time equivalent employees by covered department.

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	207,821		207,821	
Deductions			207,021	207,821
PCORP Dividends				
Total Deductions	-	-		
Allocated Additions				-
Building Depreciation				
Equipment Depreciation	_	-	-	
Employee Benefits		-	-	
Liability Insurance	the set of the set of the		-	
Property Insurance			_	
Workers' Compensation		RAFT	-	
Retirement			-	
Building Maintenance			en entre de l'energie de la construction de la construction de la construction de la construction de la constru La construction de la construction d	
Co Auditors			-	
Finance / Accounting		385 422	385	
Treasurer		400	400	
Misc Contracts		-	41 -	
Total Allocated Additions	ann S-angle at a targailt an rug - ruga	304 C 1 C		
		826	826	826
Departmental Cost Adjustments				020
			-	
Total Departmental Cost Adjustments		nin hei fishin mania kan kita	a contract in the second second	
Total to be Allocated =	207,821	826	208,647	208,647

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

Page 04.2

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

	7.44	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
-	Total	Administration				
Other Expenses and Cost General Liability Public Officials	47,352 42,090 5,261		47,352	42,090 5,261	10.115	
Crime Automobile Law Enforcement	18,415 94,703				18,415	94,703
Departmental Expenditures	207,821	- 100 100	47,352	47,351	18,415	94,703
Cost Adjustments Deductions	-		-	-	-	-
Departmental Cost Adjustments		P	RA			
Functional Cost	207,821		47, 5	47,351	18,415	94,703
Additions: 1st Central Service Centers	-	-		_	-	-
REALLOCATE ADMIN				17.054	18,415	94,703
Allocable Costs	207,821	-	47,35	2 47,351		
Unallocated 1st Allocation	207,821	- Yes	47,35	2 47,351	18,415	5 94,703
Additions: 2nd Central Services Centers	826	82	6			
DEALLOCATE ADMIN		(82	6) 18	39 188	3 7:	3 376
REALLOCATE ADMIN	826	-	1	89 188	3 7	
Unallocated	-		1	89 180	8 7	3 376
2nd Allocation	208,647	A State of the	47,5		9 18,48	8 95,079
Total Allocated	208,047					

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

Page 04.3

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	0.405		1 - Joe Lubinty	Automobile	Law Enforcement
Co Auditors	2,165	684	1,481	_	
Finance / Accounting	1,437	548	889		
Treasurer	2,001	816	1,185		-
Commissioners	1,086	494	592	1.000	
Solicitor	2,628	1,295	1,333		
Elections	590	590	-		-
Tax Assessment	914	618	296	-	204 C.201
Planning and Zoning	2,792	756	1,037	-	-
Tax Collectors	2,341	860	1,481	999	-
	4,739	-	4,739	-	-
Public Defender	1,950	1,209	741	-	-
Reg & Recorder	2,720	943	1,777		-
/eterans Affairs	1,263	74			-
District Justices	4,728		889	가운 것 (모)	- 86113
Courts	3,747	1 25	3,406	-	-
Domestic Relations	5,789	1,504	2,222	-	-
Constables	69	2,531	3,258	-	-
Coroner	1,131	69	-	-	-
District Attorney	4,547	186	445	500	· · · · · · · · ·
rothonotary / Clerk of Courts	3,333	2,270	1,777	500	-
heriff		1,260	2,073	-	-
ounty Jail	28,848	2,925	-41211	4,497	21,42
robation	89,895	14,743		1,499	73,65
MA	5,864	1,588	1,777	2,499	10,00
ivil Defense	6,479	-	5,480	999	-
hildren & Youth Services	1,221	129	592	500	Ī
g Extension	21,538	6,563	9,478	5,497	-
quid Fuels	851	259	592	-	-
-1-1 Fund	1,044	45	_	999	-
ther	2,940	2,940		559	
	(3)	(1)	(1)	(1)	Source and the second
Ibtotal	208,647	47,541	47,539	18,488	95,079
tal	208,647	47,541	47,539	18,488	95,079

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

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
Les Deportment	Allocation Units (A)	Percentage	Gross Allocation	Direct Direct		3	684
User Department		4 4000/	681		681	2	548
- III II - Maintononce	99,410	1.439%	546		546	2 3	816
Building Maintenance	79,690	1.154%	813		813		494
Co Auditors	118,543	1.716%	492		492	2	1,295
Finance / Accounting	71,741	1.039%	1,290		1,290	5	590
Treasurer	188,267	2.725%	588		588	2	618
Commissioners	85,817	1.242%			616	2	756
Solicitor	89,872	1.301%	616		753	3	
Elections	109,924	1.591%	753		857	3	860
Tax Assessment	124,985	1.809%	857		1,204	5	1,209
Planning and Zoning	175,632	2.542%	1,204		939	4	943
Public Defender	136,929	1.982%	939		373	1	374
Reg & Recorder	54,372	0.787%	373		1,317	5	1,322
Veterans Affairs		2.781%			1,519	6	1,525
District Justices	192,132	3.208%		and the second second	2,521	10	2,531
Courts	221,578	5.3 4%	21		69	_	69
Domestic Relations	367,753	0.1 5%			185		186
Constables	9,987	0.3 09	105			0	2,270
Coroner	26,935	4.774%	2,261		2,261	-	1,260
District Attorney	329,794		1.055		1,255	, ,	
Prothonotary / Clerk of Courts	183,140	2.651%	0.010		2,913		
	424,920	6.151%	0		14,684	t o	
Sheriff	2,142,206	31.0119	1 500		1,582	2	129
County Jail	230,796	3.341			128		0 500
Probation	18,635	0.270	0 507		6,537	7 26	
Civil Defense	953,598	13.805			25	8 1	259
Children & Youth Services	37,588	0.544	258		4	5 -	45
Ag Extension	6,502	0.094	% 45		2,92	8 12	2,940
Liquid Fuels	427,127	6.183	% 2,928			2)	1 (1
9-1-1 Fund	427,127	0.001	% (2))		_/	
Other			2		47,35	2 18	9 47,541
C1573/0723002	0.007.070	100.000	% 47,352		- 47,00		
Subtotal	6,907,873	100.000					
Second Allocation Total	6,907,873	and the second sec		1.	- 47,35	18	9 47,541
Second Anoouten Part		100.000	47,352		- 47,30		
Total	6,907,873	100.000	770				

Gross Salary/Wages By Department (Ex: Tax Collectors)

Finance / Accounting - Trial Balance

(A) Alloc Basis:

Source:

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	45,305		
Building Maintenance	B. 9.97 (1973)	<u> </u>	Croco / mocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Co Auditors	5.00	3.115%	1,475				
Finance / Accounting	3.00	1.869%	885		1,475	6	1,481
Treasurer	4.00	2.492%	1,180		885	4	889
Commissioners	2.00	1.246%	590		1,180	5	1,18
Elections	4.50	2.804%	1,328		590	2	592
Tax Assessment	1.00	0.623%	295		1,328	5	1,333
Planning and Zoning	3.50	2.181%	1,033		295	1	296
Tax Collectors	5.00	3.115%			1,033	4	1,037
Public Defender	16.00	9.969%	1,475		1,475	6	1,481
	2.50	1.558%	4,720		4,720	19	4,739
Reg & Recorder	6.00	3.738%	738		738	3	4,739
Veterans Affairs	3.00	1.869%	1,770		1,770	7	
District Justices	11.50	7.165%	885		885	4	1,777
Courts	7.50	4.67204	3,393		3,393	13	889
Domestic Relations	11.00	6.8 4%	2213		2,213	9	3,406
Coroner	1.50		3,45		3,245	13	2,222
District Attorney	6.00	0.9 5%			443	2	3,258
rothonotary / Clerk of Courts	7.00	3.738%	1,770		1,770	. 2	445
robation	6.00	4.361%	2,065		2,065		1,777
MA	18.50	3.738%	1,770		1,770	8 7	2,073
ivil Defense	2.00	11.526%	5,458		5,458		1,777
hildren & Youth Services	32.00	1.246%	590		590	22	5,480
g Extension		19.938%	9,441		9,441	2	592
ther	2.00	1.246%	590		590	37	9,478
		0.001%				2	592
ubtotal	100 50				(1)	-	(1)
econd Allocation Total	160.50	100.00%	47,351		17.054		230
	160.50	1 1 2 2 3		-	47,351	188	47,539
tal	100 50	1.48.2	84.9				100
	160.50	100.00%	47,351	-	47,351	188	47,539
Alloc Basis					571		,000

(A) Alloc Basis:

Full-Time Equivalent Employees By Dept

Source:

Finance / Accounting - Payroll Register

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

II Dura transf	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Onito (7)				005	4	999
Tax Assessment Coroner District Attorney Sheriff County Jail Probation EMA Civil Defense	2 1 9 3 5 2 1	5.405% 2.703% 2.703% 24.324% 8.108% 13.514% 5.405% 2.703% 29.730%	1,493 2,489 995 498 5,475		995 498 498 4,479 1,493 2,489 995 498 5,475 995		500 500 4,497 1,499 2,499 999 500 5,497 999
Children & Youth Services Liquid Fuels	2	5.405%	995		-	(1)	(1)
Other	37	0.000%		-	18,415	73	18,488
Subtolar Second Allocation Total	<u> </u>	100.0 0%	RA		18,415	73	18,488

(A) Alloc Basis:

Number Of Covered Vehicles By Department

Source:

Finance / Accounting

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sheriff County Jail Other	16.00 55.00 	22.535% 77.465% 0.000%	21,341 73,362 -		21,341 73,362	85 291	21,42 73,65
Subtotal Second Allocation Total	71.00 71.00	100.000%	94,703	-	94,703	376	- 95,07
Fotal	71.00	100.000%	94,703	-	94,703	376	95,07
							00,01
A) Alloc Basis:	Number Of Covered E	mployees By Depar	tment				
Source:	Finance / Accounting						
			RAF				

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Nature and Extent of Services

Bedford County purchases various types of insurance to protect itself from the liability associated with property ownership and professional operations. The County maintains a comprehensive Policy protecting its buildings, contents, machines, and boilers.

Property Insurance costs were allocated to the Courthouse Complex, County Jail, Library, District Justice #2, and other County-owned facilities. These insurance costs have been further allocated to individual departments based on the net usable square footage occupied by each, respectively. Cost associated with other properties have been directly allocated to specific departments.

The PCorp dividend received by the County will offset part of the property insurance allocation cost.



Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	55,244		55,244	
Deductions			00,211	55,244
PCORP Dividends			-	
Total Deductions	_			
Allocated Additions			-	-
Building Depreciation				
Equipment Depreciation	-		-	
Employee Benefits Liability Insurance		_	-	
Property Insurance	- 01	RAFT		
Workers' Compensation		VAL-	_	
Retirement			-	
Building Maintenance Co Auditors		-	-	
Finance / Accounting		102	- 102	
Treasurer		30	30	
Misc Contracts		3	3	
	and the second	na na si na		
Total Allocated Additions	a a parte de processiones. A fondatec <mark>o</mark> sti constituição de	135	allena sonelle avallution parter	
Departmental Cost Adjustments		155	135	135
and the second se	and a state of the second s	is of these, contents, in delights,	and politica	
Total Departmental Cost Adjustments		en (ho depaire andoolaico a ba j	ng shekara na shara nikar in kata n T	
Total to be Allocated	55,244	135	55,379	
	SHELVED CORP.	U. VEMILLARMAN	00,079	55,379

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

		eneral & ninistration	Courthouse / County Office Bldg	Jail	Library DJ	#2 Bldg Othe	r Property
CMA Thermos	612						
Vages and Benefits							
	-						
Other Expenses and Cost	55,244		25,723	11,348	2,440	1,074	14,659
topony man	-		1.				
-	55,244	_	25,723	11,348	2,440	1,074	14,659
Departmental Expenditures	00,211						
Cost Adjustments			320 -	-	-	-	-
Deductions		8					
Departmental Cost Adjustments	- 100)Kł				
Functional Cost	55,244	-	25,723	11,348	2,440	1,074	14,659
Additions: 1st Central Service Centers	-	-	-				_
REALLOCATE ADMIN		-	-	-			
Allocable Costs	55,244	-	25,723	11,348	2,440	1,074	14,659
Unallocated 1st Allocation	55,244	-	25,723	11,348	2,440	1,074	14,659
Additions: 2nd Central Service Centers	135		135				
		0.00	56	-	-	-	-
REALLOCATE ADMIN			135	_	-		-
Allocable Costs	135	-					-
Unallocated 2nd Allocation	135		135	-	-		
Total Allocated	55,379		25,858	11,348	2,440	1,074	14,65

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse / County Office Bldg	Jail	Library		
Building Maintenance				Library	DJ #2 Bldg	Other Property
Co Auditors	1,228	1,228	-			
Finance / Accounting	339	339			-	-
Treasurer	526	526		1993 - Trac	1.	-
Commissioners	576	576	-	=		-
Elections	1,294	1,294		Sink Stra	in the second second	
Tax Assessment	506	506	and a second second	-	-	-
	776	776		-	-	-
Planning and Zoning	1,238	1,238	_	-	-	-
Tax Claim	450	450	-	-	-	-
Public Defender	689	689	-	-	-	-
Reg & Recorder	1,124	1,124		-	10 July	_
Veterans Affairs	127	1,124	14 3 1 - L	- Contract - Antonio		_
District Justices	1,052	nn		-		12
Courts	2,844			-	674	378
Domestic Relations	1,653	162		-	-	570
_aw Library	250	1,003		-	_	
District Attorney	900	250	-	-	-	-
Prothonotary / Clerk of Courts	1,436	900	-	-	_	-
Sheriff	900	1,436	-	-	_	-
County Jail	11,348	900	-	746 - 166	-Churs	-
-911		the second	11,348			-
robation	2,054	2,054	-	_		-
MA	1,034	1,034	-	-	-	-
IS Adult & Aging	2,104	_	1 1 D _	5465		-
children & Youth Services	589	-	-	589	-	2,104
1H / IDD	2,218	2,218	-	009	-	-
g Extension	5,566	-	-	-	-	-
ibraries	400	-	_	-	-	5,566
ther	1,719	-		-	400	
	10,439	3,823		1,719	-	-
ubtotal	55.070	alar an income more		132		6,484
	55,379	25,858	11,348	2,440	1,074	14,659
otal	55,379	25,858	11,348	2,440	1,074	14,659

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Courthouse / County Office Bldg

		Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Teroontage			1,222	6	1,228
	2,456	4.750%	1,222		337	2	339
Building Maintenance	677	1.309%	337		523	3	526
Co Auditors	1,051	2.033%	523		573	3	576
Finance / Accounting	1,152	2.228%	573		1,287	7	1,294
Treasurer	2,588	5.005%	1,287		503	3	506
Commissioners	1,012	1.957%	503		772	4	776
Elections	1,551	3.000%	772		1,232	6	1,238
Tax Assessment	2,476	4.789%	1,232		448	2	450 689
Planning and Zoning	901	1.743%	448		685	5 4	1,124
Tax Claim	1,377	2.663%	685		1,118	6	2,844
Public Defender	2,248	4.348%	1,118		2,829	15	4 050
Reg & Recorder	5,686	10.997%			1,644	4 9	250
Courts	3,305	6.392%	1,644		24	-	000
Domestic Relations	500	0.9070			89		1,436
Law Library	1,800	3.4 1%			1,42		900
District Attorney	2,872	5.5 4%			89		0.054
Prothonotary / Clerk of Courts	1,800	3.4817			2,04	3	4 00 4
Sheriff	4,107	7.9439	4 000		1,02	.9	0.010
E-911	2,068	3.999%	0.000		2,20		0.000
Probation	4,434	8.575	0.004		3,80)4 15	3 0,020
Children & Youth Services	7,646	14.79	% 3,004			13	5 25,858
Other			% 25,723		- 25,72	23 15	5
	51,707	100.000	% 20,720				
Subtotal	51,707					23 13	5 25,858
Second Allocation Total		100.000	% 25,723		- 25,7	23 15	<u> </u>
	51,707	100.001					

Total

Net Usable Square Footage Occupied by Dept

Accounting / Maintenance

(A) Alloc Basis:

Source:

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Jail

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allesst	2	
County Jail Other	100	100.000% 0.000%	11,348	Direct Direct	First Allocation 11,348	Second Allocation	Total Allocated
ubtotal econd Allocation Total	100 100	100.000%	11,348	an antropaga an	- 11,348		11,34
otal	100	100.000%	11,348		11,348		
A) Alloc Basis:	Direct Allocation				11,348		11,348
ource:	Accounting / Maintenance						
		D	RAF				

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Library

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	
HS Adult & Aging Libraries Other	3,247 9,478	24.132% 70.442% 5.426%	1,719		589 1,719 132	-	589 1,719 132
Subtotal Second Allocation Total		100.000%		-	2,440	-	2,440
Total	13,455 13,455	100.000%	2,440	-	2,440	-	2,440

(A) Alloc Basis:

Net Usable Square Footage Occupied by Dept

Source:

Accounting / Maintenance

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of DJ #2 Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
District Justices Ag Extension Other	2,667 1,580	62.797% 37.203% 0.00%	674 400 -		674 400 -	-	674 400
Subtotal Second Allocation Total	4,247 4,247	100.000%	1,074	-	1,074	-	1,074
Total	4,247	100.000%	1,074	-	1,074	-	1,074

(A) Alloc Basis:

Source:

Accounting / Maintenance

Net Usable Square Footage Occupied by Dept

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Other Property

		Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department Veterans Affairs District Justices EMA	Allocation Units (A) 110 327 1,820 4,814	0.868% 2.579% 14.354% 37.968%	127 378 2,104 5,566		127 378 2,104 5,566 6,484		127 378 2,104 5,566 6,484_
MH / IDD Other Subtotal	5,60812,679	44.231% 100.000%		-	14,659	-	14,659
Second Allocation Total	12,679 12,679	100.000%	14,659	-	14,659	-	14,659

(A) Alloc Basis:

Source:

Direct Allocation to Applicable Departments

Accounting / Maintenance

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BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Nature And Extent Of Services

Workers' Compensation insurance policy premiums and reserve payments have been allocated by category of risk to central service departments based on Salaries and Wages. All other premiums have been allocated to Other.

The Comp dividend received by the County will offset part of the Workers' Comp insurance allocation cost.

Ref: OMB Circular A-87, Attachment B, Section 22 Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

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BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Costs to be Allocated

	Costs to be Allo	balou			
	det Allegation	2nd Allocation	Subtotal	Total	
	1st Allocation		172,067	172,067	
Expenditures per Financial Statements	172,067		-		
Deductions Pcomp dividends	(16,663)		(16,663)	(16,663)	
Total Deductions	(16,663)	-	(16,663)	(10,000)	
Allocated Additions					
	2000	2 mil - 1 i i i i	-		
Building Depreciation Equipment Depreciation		-	-		
Employee Benefits Liability Insurance Property Insurance	DR	AFT	-		
Workers' Compensation Retirement Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts		- 287 153 16	- 287 153 16 -		
MISC CONTRACTS		456	456	456	
Total Allocated Additions	-				
Departmental Cost Adjustments	194020		-		
Total Departmental Cost Adjustments		456	155,860	155,860	
Total to be Allocated	155,404			Page 06.2	

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Schedule of Costs to be Allocated by Function

	Total	General & Administration	WC 951	WC 953			
Other Expenses and Cost				VVC 900	WC 980	WC 980c	WC 985
Workers' Compensation	172,067		6,914	4,596	27,918	666	131,973
Departmental Expenditures	172,067	_	6,914	4,596	07.040		
Cost Adjustments				4,050	27,918	666	131,973
Deductions Departmental Cost Adjustments	(16,663)		(670)	(445)	(2,704)	(64)	(12,780)
	-						(12,100)
Functional Cost	155,404		6,244		2002		
Additions: 1st Central Service Centers REALLOCATE ADMIN	- -	D	RAF	4,151	25,214	602	119,193
		-					
Allocable Costs Unallocated 1st Allocation —	155,404	-	6,244	4,151	25,214	602	119,193
Additions: 2nd	155,404	-	6,244	4,151	25,214	602	119,193
Central Service Centers	456	456					
REALLOCATE ADMIN							
Inallocated	456	(456)	18	12	74	2	0.50
nd Allocation	-	-	18	12	74	2	350
	456		18			-	350
otal Allocated			10	12	74	2	350
	155,860	-	6,262	4,163	25,288	604	119,543

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Department Cost Allocation Summary - Total Costs

		WC 951	WC 953	WC 980	WC 980c	WC 985
User Department Building Maintenance Co Auditors Finance / Accounting Treasurer Other	Total 8,019 368 224 268 146,981	- 368 - 224 5,670	- - 224 44 3,895	8,019 - - 17,269 25,288	- - - 604 604	- - - 119,543 119,543
Subtotal	155,860	6,262	4,163	25,288	604	119,543
Total	155,860	0,202				

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User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Constant of	
Co Auditors Treasurer Other	79,690 48,340 1,226,530	5.883% 3.569% 90.548%	367 223 5,654		367 223	Second Allocation 1 1	Total Allocated 368 224
Subtotal Second Allocation Total	1,354,560 1,354,560	100.000%	6,244	-	6,244	<u>16</u> 18	5,6706,262
Total	1,354,560	100.000%	6,244	-	6,244	18	6,262

(A) Alloc Basis:

Salaries & Wages Applicable by Central Services Departments

Source:

Finance / Accounting

DRAFT

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A) 118,543	5.373%	223		223 44	1	224 44 3,895
Finance / Accounting Treasurer	23,401 2,064,169	1.061% 93.566%			3,884	1112	4,163
Other Subtotal	2,206,113 2,206,113	100.000%	4,151	-		10	4,163
Second Allocation Total	2,206,113	100.000%	4,151	-	4,151	12	4,100

(A) Alloc Basis:

Salaries & Wages Applicable by Central Services Departments

DRAFT

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Dill			
Building Maintenance	00.440			Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	99,410 214,045	31.714% 68.286%	7,996 17,218		7,996	23	8,019
Subtotal	313,455	100.000	1-1-2		17,218	51	17,269
Second Allocation Total	313,455	100.000%	25,214	-	25,214	74	25,288
Total	313,455						20,200
	513,435	100.000%	25,214		25,214	74	25,288

(A) Alloc Basis:

Salaries & Wages Applicable by Central Services Departments

DRAFT

		Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	1 crooning-			602	2	604
0//	22,500	100.000%	602			2	604
Other	22,500	100.000%	602	-	602	2	
Subtotal Second Allocation Total	22,500				<u> </u>	2	604
Second Allocation Form		100.000%	602	-	602		

(A) Alloc Basis:

Total

Salaries & Wages Applicable by Central Services Departments

DRAFT

User Department	Allocation Units (A)	Allocation Percentage					
Other	· · · · · ·	. ereentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	2,049,940	100.000%	119,193		119,193	350	110 540
Subloan Second Allocation Total	2,049,940 2,049,940	100.000%	119,193	-	119,193	350	<u> </u>
Total	2,049,940	100.000%	119,193		110.100		
					119,193	350	119,543

(A) Alloc Basis:

Salaries & Wages Applicable by Central Services Departments

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Nature and Extent Of Services

DRAFT

The County made a general fund contribution to the retirement fund in 2020. Retirement contributions have been allocated based on 2020 retirement eligible salaries of participating employees for central service departments only.

Ref: OMB Circular A-87, Attachment B, Section 8 Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

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and here the substance Accelerate and Sonething bounded, in

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	425,000		425,000	425,000
Deductions			,	-123,000
			-	
Total Deductions	-			
Allocated Additions			-	-
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Workers' Compensation Retirement Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts	D	RAFT - - - 786 555 56	- - - - - - - 786 555 56 -	
- Total Allocated Additions Departmental Cost Adjustments	-	1,397	1,397	1,397
The Council models parallel to a contendation of the contendationo	nigolaanoo yoo o-tayaa ahayay Ahayaa yoo oo tayaa haayay		-	
- Total Departmental Cost Adjustments	_		1 <u>00450 2019</u> 11 5010 - 2010 2010-201	_0.%
Total to be Allocated =	425,000	1,397	426,397	426,397

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BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Schedule of Costs to be Allocated by Function

	Administration	Pension Expense
425,000		425,000
425,000	-	425,000
-	-	
<u>-</u>		AET
425,000	DR	425,000
1999 - 1997 -	-	
	-	
425,000	-	425,000
425,000	-	425,000
1,397	1,397	
	(1,397	7) 1,397
1,397	-	1,397
-	_	1,397
12.004 Shidy to-		426,397
	425,000 - 425,000 - 425,000 - 425,000 1,397 - 1,397 - 1,397	425,000 - - 425,000 - - 425,000 - - 425,000 - 1,397 1,397 (1,397

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BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Department Cost Allocation Summary - Total Costs

User Department	Total	Pension Expense
Building Maintenance Co Auditors Finance / Accounting Treasurer Other	6,946 5,045 9,074 4,575 400,757	6,946 5,045 9,074 4,575 400,757
Subtotal	426,397	426,397

Total

426,397	426	6,307	
	20		and a state
			all states

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Detail Allocation of Pension Expense

	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department Building Maintenance Co Auditors Finance / Accounting	112,272 81,565 146,696 73,979	1.629% 1.183% 2.128% 1.073%			6,923 5,028 9,044 4,560 399,445	23 17 30 15 1,312	6,946 5,045 9,074 4,575 400,757
Treasurer Other	6,893,883	<u>93.987%</u> 100.000%	105 000	-	425,000	1,397	426,397
Subtotal Second Allocation Total Total	6,893,883 6,893,883	100.000%	425,000	-	425,000	1,397	426,397

(A) Alloc basis:

Source:

Salaries & Wages Applicable by Central Services Departments Finance / Accounting - Trial Balances DRAFT

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Nature And Extent Of Services

The Maintenance Department is responsible for custodial, boiler, and grounds maintenance in and around County owned buildings.

Costs identified to the Courthouse Complex, District Justice #2 Building, Library, and Jail have been further allocated to departments based on the net usable square footage occupied by each in 2020. Other expenses have been directly allocated to applicable departments.

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Ref: OMB Circular A-87, Attachment B Section 10 and 28 Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

	COS	Costs to be Allocated			ubtotal	То	tal
	1st Allocation	2nd All	ocation				415,701
xpenditures per Financial Stateme	415,701				415,701		410,701
llocated Additions					51,224		
Building Depreciation Equipment Depreciation	51,224 539		- - 114		539 29,220 2,165		
Employee Benefits Liability Insurance	29,106 2,156 1,222		9 6 23		1,228 8,019		
Property Insurance Workers' Compensation Retirement	7,996 6,923		23 21,222		6,946 21,222 803		
Building Maintenance Co Auditors Finance / Accounting		DRA	80 14,28 1,263		14,289 1,263 2,453		
Treasurer Misc Contracts	n 80 Nove		2,453				139,371
Total Allocated Additions	99,166		40,205		139,371		
Departmental Cost Adjustments	-				-		
		1915-1	-		-		
Total Departmental Cost Adjustme	r		40.205		555,072		555,072
Total to be Allocated	514,867		40,205		in the second		

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

Toleito ba Allozatad	Total	General & Administration	Courthouse / County Office Bldg	DJ #2 Bldg			
Wages and Benefits			Didg	DJ #2 Blag	Library	Jail	Other Buildings
Salaries and Wages Fringe Benefits	- 99,409 10,498	33,044 3,488	59,729 6,308	2,212 234	2,212 234	-	2,212
Other Expenses and Cost Utilities	<u>.</u>			201	234	_	234
Contracted Maint/Repair Uniform Allowance Trash Removal Other Expenses Materials and Supplies Travel Expenses Capital Outlay - Maint Exp	132,918 81,058 169 9,420 12,438 69,791	26,943 55 4,134 23,199 -	107,193 48,703 102 4,332 7,473 41,933	3,975 1,804 - 277 1,553 -	13,381 1,804 4 1,127 277 1,553 -	- - - 3,699 - - -	8,369 1,804 4 262 277 1,553
- Departmental Expenditures	415,701	DR	AFT	-	100-1	-	-
Cost Adjustments			2/5,//	10,059	20,592	3,699	14,715
Deductions	-						
Departmental Cost Adjustments							
	0 4 <u>8</u> 9						
Toulogieri, Boprosiaños	21.4 5.6			,			
Functional Cost Additions: 1st	415,701	90,863	275,773	10,059	20,592	3,699	14,715
Central Service Centers	99,166	99,166					10
REALLOCATE ADMIN	6491202	(190,029)	171,027	6,334			
Allocable Costs Unallocated 1st Allocation	514,867	- 303	446,800	16,393	6,334 26,926	- 3,699	<u>6,334</u> 21,049
Additions: 2nd	514,867	ospi jo ps ygoe	446,800	16,393	26,926	3,699	21,049
Central Service Centers	40,205	40,205					- 1,070

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

	Total	General & C Administration	Courthouse / County Office Bldg	DJ #2 Bldg	Library	Jail	Other Buildings
REALLOCATE ADMIN		(40,205)	36,185	1,340	1,340 1,340	-	<u>1,340</u> 1,340
Allocable Costs	40,205	. strat	36,185	1,340			1,340
Unallocated 2nd Allocation	40,205	-	36,185	1,340	1,340	-	
Total Allocated	555,072	0-00	482,985	17,733	28,266	3,699	22,389

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

		Courthouse / County Office				
User Department	Total	Bldg	DJ #2 Bldg	Library	Jail	Other Buildings
Building Maintenance	21,222	21,222				
Co Auditors	6,347	6,347		-	-	-
Finance / Accounting	9,854	9,854	-	-	-	-
Treasurer	10,800	10,800	-	-	-	
Commissioners	24,264	24,264	-	-	-	-
Elections	15,979	9,489	-	-	-	-
Tax Assessment	14,542	14,542		-	-	6,490
Planning and Zoning	23,214	23,214	-	-	-	-
Tax Claim	8,447	8,447	-	-	-	-
Public Defender	12,911	12,911	-	-		
Reg & Recorder	21,077	21,077	-	-	-	-
District Justices	23,577			-	-	
Courts	53,311		11,135		-	12,442
Domestic Relations	30,987	30,987		-	-	
Law Library	4,688	4,688		· · · · · · · · · · · · · · · · · · ·	-	
District Attorney	16,876	16,876	-	-	-	-
Prothonotary / Clerk of Courts	26,927	26,927		· · · · ·		-
Sheriff	16,876		-	-	-	-
County Jail	3,699	16,876	-	-	-	-
E-911	38,505		-		3,699	-
Probation		38,505	and the second sec	-	-	-
EMA	19,389	19,389		4.1 m.3 3	32390 -	2045
HS Adult & Aging	3,458	and the second sec	· · · · · · · · · · · · · · · · · · ·		-	3,458
Children & Youth Services	6,821	-		6,821	1,240 -	-
Ag Extension	41,572	41,572	-	-	-	_
Libraries	6,598	2011	6,598		1 avv -	-
	19,911			19,911	1042	-
Other	73,220	71,687	-	1,534	-	(1)
Subtotal	555,072	482,985	17,733	28,266	3,699	22,389
Total	555,072	482,985	17,733	28,266	3,699	22,389

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Courthouse / County Office Bldg

		Allocation			First Allocation	Second Allocation	Total Allocated
	Allocation Units (A)	Percentage	Gross Allocation	Direct Billed	T IISt Allocation		21,222
User Department	Allocation on the (F)				21,222		
	2,456	4.750%	21,222		5,850	497	6,347
Building Maintenance	677	1.309%	5,850		9,082	772	9,854
Co Auditors	1,051	2.033%	9,082		9,954	846	10,800
Finance / Accounting	1,152	2.228%	9,954		22,363		24,264
Treasurer		5.005%	22,363		8,745		9,489
Commissioners	2,588	1.957%			13,402		14,542
Elections	1,012	3.000%			21,395	1 0 1 0	23,214
Tax Assessment	1,551	4.789%				000	8,447
Planning and Zoning	2,476	1.743%	7 705		7,785		12,911
Tax Claim	901	2.663%	44 000		11,899	1 050	21,077
Public Defender	1,377		10.105		19,425	4 4 70	53,311
	2,248	4.348%	10 402		49,133	0.400	30,987
Reg & Recorder	5,686	10.997%	00 550		28,559	067	4,688
Courts	3,305	6.392%	001		4,32	1 000	10.070
Domestic Relations	500	0.9 7%			15,55	0.440	
Law Library	1,800	3.4 1%	24,87		24,81		
District Attorney	2,872	5.5 40	15 554		15,55	4 1,322	
Prothonotary / Clerk of Courts	1,800	3.481%	6 15,554		35,48	8 3,017	10.000
Sheriff	4,107	7.943%	6 35,488		17,87	0 1,519	11 570
E-911	2,068	4.000%	6 17,870		38,31	4 3,258	74 007
Probation	4,434	8.575	% 38,314		66,06	F C10	71,687
Children & Youth Services	7,646	14.787	% 66,068				100.095
Other	7,040				446,80	36,185	482,985
	51,707	100.000	% 446,800				
Subtotal	49,251						402.005
Second Allocation Total	49,231				446,8	00 36,18	5 482,985
CALLER C. C. STREAM FOR STREAM	51,707	100.000	% 446,800	-			
Total	01,707						

Total

Net Usable Square Footage Occupied by Dept

(A) Alloc basis:

Source:

Accounting/Maintenance

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of DJ #2 Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second All	
District Justices Ag Extension	2,667 1,580	62.797% 37.203%	10,294 6,099		10,294	Second Allocation 841	Total Allocated 11,135
Subtotal Second Allocation Total	4,247 4,247	100.000%	16,393		6,099	499	6,598
Total	4,247	100.000%	16,393		16,393		17,733
(A) Alloc basis:	Net Usable Square Foot	age Occupied by [Dept		10,000	1,340	17,733
Source:	Accounting/Maintenance		27 129				
		D	RAF	Т			
			18 453 18 453				

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Library

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Percentage	Gross Allocation	Direct	C 409	323	6,821
HS Adult & Aging Libraries	3,247 9,478	24.132% 70.442%	18,967		6,498 18,967 1,461	944 73	19,911 1,534
Other	730	5.42600%			26,926	1,340	28,266
Subtotal	13,455 13,455	100.000%	26,926	-			
Second Allocation Total	13,400			_	26,926	1,340	28,266
Total	13,455	100.00%	26,926				

(A) Alloc basis:

Net Usable Square Footage Occupied by Dept

Source:

Accounting/Maintenance

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BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Jail

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Concert All	
County Jail	100	100.000%	3,699		·	Second Allocation	Total Allocated
			5,099		3,699	-	3 600
Subtotal Second Allocation Total	100 100	100.000%	3,699	-	3,699		3,699
Total	100	100.000%	3,699	_	2 600		
					3,699	-	3,699

(A) Alloc basis:

Direct Allocation to Jail

Source:

Accounting/Maintenance

DRAFT

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Other Buildings

	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	
User Department Elections District Justices EMA	1,299 2,490 692	28.989% 55.568% 15.443% 0.000%	6,102 11,697 3,251 (1)		6,102 11,697 3,251 (1	388 745 207) -	6,490 12,442 3,458 (1)
Other	4,481	100.000%	21,049	-	21,049	1,340	22,389
Subtotal Second Allocation Total	4,481		21,049	-	21,049	1,340	22,389
Total	4,481	100.000%	21,040				

(A) Alloc basis:

Source:

Direct Allocation to Applicable Departments

Accounting/Maintenance

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BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Nature and Extent Of Services

The Bedford County Auditors are responsible for the review of all fiscal transactions. Their primary function is post-audit to ensure proper classification of all transactions and reconciliation of all fund accounts. Cost associated with this function have been allocated based on total expenditures for all departments. The remaining costs are associated with the auditing of row offices and have been properly disallowed.

Ref: OMB 2 CFR 200.430 Compensation and 200.444 General Costs of Government Ref: OMB 2 CFR 200.425 Audit Services and 200.430 Compensation

	County Audito	TY, PENNSYLVANIA ors 2020 Actual be Allocated			
	1st Allocation	2nd Allocation	Subtotal	Total	
Expenditures per Financial Statements	95,095		95,095	95,095	
Deductions Advertising	(537)		(537)	(537)	
Total Deductions Allocated Additions			14,116		
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Workers' Compensation	14,116 198 22,777 1,431 337 367 5,028	RAF ^{B8} 17	198 22,865 1,437 339 368 5,045 6,347		
Retirement Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts	5,850	497 176 3,160 225 4,181	176 3,160 225 4,181		
Total Allocated Additions	50,104	8,353	58,457	58,457	
Departmental Cost Adjustments	1993). <u>-</u> 11	Salag Bayer (1997) - All Salag Bayer (1997) - Alayo Bayer (1997) - Alayo	1 - Charles and the - Charles Control -		
Total Departmental Cost Adjustments	ends of Seals 1,700 percent	8,353_	- 153,015	153,015	
Total to be Allocated	144,662	0,000			

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

09.2

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Schedule of Costs to be Allocated by Function

t A states of Cost voltage state	Total	General And Administration	Financial Reporting	General Government
Wages and Benefits Salaries & Wages Fringe Benefits	79,690 6,063		27,095 2,061	52,595 4,002
Other Expenses and Cost Advertising Telephone and Postage Travel Expense Materials and Supplies Association Dues	537 17 7,875 413 500	537	6 2,678 140 170	11 5,197 273
Departmental Expenditures Cost Adjustments	95,095	DRA	32,150	<u>330</u> 62,408
Deductions Departmental Cost Adjustments	(537)	(537)		
1986 (Secondaria)	-			
Functional Cost	94,558	-	32,150	62,408
Central Service Centers	50,104	50,104		
EALLOCATE ADMIN		(50,104)	17,036	33,068
llocable Costs nallocated st Allocation	144,662 (95,476)	a la fa Alternation Anna Alternation	49,186	95,476
	49,186	and the second secon	49,186	(95,476)

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Schedule of Costs to be Allocated by Function

	Total	General And Administration	Financia	al Reporting	General Government
	TOLA				
Additions: 2nd Central Service Centers	8,353	8,353			5 540
		(8,353))	2,840	<u> </u>
REALLOCATE ADMIN Allocable Costs	8,353	à		2,840	(5,513)
Unallocated	(5,513) 2,840			2,840	-
2nd Allocation	52,026		1250	52,026	-
Total Allocated		DRA	١F		

Presented by Supplicities of a concerning of the constraint of the sector of the secto

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Department Cost Allocation Summary - Total Costs

User Department	Total Fina	ncial Reporting	
Employee Benefits	3,096	3,096	
Liability Insurance	385	385	
Property Insurance	102	102	
Workers' Compensation	287	287	
Retirement	786	786	
Building Maintenance	803	803	
Co Auditors	176	176	
Finance / Accounting	307		
Treasurer Mine Out	176	307	
Misc Contracts	520	176	
Commissioners	463	520	
Solicitor	193		
Elections	369		
Tax Assessment	454	369	
Planning and Zoning	288	454	
Tax Collectors	267	288	
Public Defender	398	267	
Reg & Recorder	517	398	
Veterans Affairs		517	
District Justices	163	163	
Courts	642	642	
Domestic Relations	693	693	
Law Library	1,091	1,091	
Constables	65	65	
Coroner	24	24	
District Attorney	275	275	
Prothonotary / Clerk of Courts	842	842	
Sheriff	502	502	
County Jail	1,140	1,140	
	7,411	7,411	

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

18.14

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Department Cost Allocation Summary - Total Costs

Total		Financial Reporting	
C. C. Lines		1.00	
	3,123		3,123
	931		931
	54		54
	65		65
			7,023
			186
			275
			236
			123
		V.L.S.	6,598
		DE	
			H35
			3,850
			127
			2,693
			835
			236
645 (27%)	2,994		2,994
1000	1945 9 5 9 5 F		50.000
	52,026		52,026
	52,026		52,026
		And the second	
		931 54 65 7,023 186 275 236 123 6,598 112 130 3,850 127 2,693 835 236 2,994 52,026	3,123 931 54 65 7,023 186 275 236 123 6,598 112 130 3,850 127 2,693 835 236 2,994

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

09.6

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Detail Allocation of Financial Reporting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed			
Employee Benefits				Direct Dilleu	First Allocation	Second Allocation	Total Allocated
Liability Insurance	1,673,934	6.295%	3,096		2 000		
Property Insurance	207,821	0.782%	385		3,096		3,096
Workers' Compensation	55,244	0.208%	102		385		385
Retirement	155,404	0.584%	287		102		102
Building Maintenance	425,000	1.598%	786		287		287
Co Auditors	434,338	1.633%	803		786		786
Finance / Accounting	95,095	0.358%	176		803		803
Treasurer	155,919	0.586%	288		176		176
Misc Contracts	89,154	0.335%	165		288	19	307
Commissioners	263,724	0.992%			165	11	176
	235,112	0.884%	488		488	32	520
Solicitor	97,817	0.368%	435		435	28	463
Elections	187,018	0.703%	181		181	12	193
Tax Assessment	230,457	0.8 7%	346	Patra Manualation	346	23	369
Planning and Zoning	146,108		426		426	28	454
ax Collectors	135,646	0.5 9%			270	18	288
Public Defender	202,432		21		251	16	267
Reg & Recorder	262,296	0.761%	374		374	24	
eterans Affairs	82,903	0.986%	485		485	32	398
istrict Justices		0.312%	153		153	10	517
ourts	325,643	1.225%	603		603		163
omestic Relations	351,732	1.323%	651		651	39	642
aw Library	553,697	2.082%	1,024		1,024	42	693
onstables	32,957	0.124%	61			67	1,091
oroner	12,417	0.047%	23		61	4	65
istrict Attorney	139,389	0.524%	258		23	1	24
rothonotary / Clerk of Courts	427,357	1.607%	790		258	17	275
neriff	254,722	0.958%	471		790	52	842
ounty Jail	578,447	2.175%	1,070		471	31	502
venile Delinquents	3,761,468	14.145%	6,957		1,070	70	1,140
obation	1,585,483	5.962%	2,932		6,957	454	7,411
vil Defense	472,251	1.776%			2,932	191	3,123
	27,696	0.104%	874		874	57	931
Adult & Aging	33,062	0.124%	51		51	3	54
ildren & Youth Services	3,564,812	13.405%	61		61	4	65
1/IDD	94,408	0.355%	6,593		6,593	430	7,023
nservation	139,500		175		175	. 11	186
	100,000	0.525%	258		258	17	275

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Detail Allocation of Financial Reporting

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Percentage	GIUSS Allocation			14	236
Economic Development	120,000	0.451%	222 115		222 115	8	123 6,598
Ag Extension	62,275 3,348,443	0.234% 12.592%	6,194		6,194 105	404 7	112
Debt Serv Miscellaneous	56,770	0.213% 0.249%	400		122	8 236	130 3,850
Liquid Fuels	66,104 1,953,767	7.347%	3,614		3,614 119	8	127 2,693
Retirement Capital Reserve	64,421 1,366,479	0.242% 5.139%	2,528		2,528 784	E 4	835
9-1-1 Fund CDBG	423,588	1.593% 0.451%	000		222	14	236 2,994
Libraries	120,000 1,520,148	5.716%	0.040		2,812		
Other	26,592,458	100.000%	49,186	-	49,186	2,840	52,026
Subtotal Second Allocation Total	23,545,622		RA		49,186	2,840	52,026
Total	26,592,458	100.0 0%	49,16		.0,100		en bille dan

(A) Alloc basis:

Total Expenditures by Department

Finance / Accounting - Trial Balance

Source:

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Nature And Extent Of Services

The Finance / Accounting Office performs multiple duties allowable for allocation purposes. The following activities were identified and allocated

General Accounting – These duties include the processing and the filing of accounts payable invoices, all duties relating to supply inventory and preparation of the budget. These costs are allocated on the basis of accounts payable transactions by the department. The fees associated with the single audit and cost allocation plan have been transferred into this function.

Payroll – All duties associated with the processing of payroll have been allocated based on the number of payroll checks issued by department.

Benefits - Cost associated with the administration of the employee benefits package have been allocated based on the number of full-time equivalent employees by the department.

Purchasing – The cost of preparing and processing purchase orders have been allocated based on the number of purchase orders by department.

Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Costs to be Allocated

		2nd Allocation	Subtotal	Total
ELECTRONIC YOU'R	1st Allocation 155,919		155,919	155,919
Expenditures per Financial Statements			- (1,725)	
Deductions Other	(1,725)			
	(1,725)		(1,725)	(1,725)
Total Deductions	(1,1-2)			
Allocated Additions		-	21,924	
Building Depreciation Equipment Depreciation	21,924 198 33,626	- 131	198 33,757 2,001	
Employee Benefits Liability Insurance Property Insurance	1,993 5 3 2 3	RAFT	526 224	
Workers' Compensation Retirement	9,044 9,082	30 772	9,074 9,854	
Building Maintenance	288	19 2,078	307 2,078	
Co Auditors Finance / Accounting Treasurer		56 6,511	56 6,511	
Misc Contracts			86,510	86,510
Total Allocated Additions	76,901	9,609	80,010	
Departmental Cost Adjustments Independent Audit	57,150 6,600		57,150 6,600	
Cost Allocation Plan	-		-	
			63,750	63,750
Total Departmental Cost Adjustments	63,750	9,609	304,454	304,454
Total to be Allocated	294,845	9,009		

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting	Payroll	Benefits	Purohe - in -	General
Wages and Benefits					Beneina	Purchasing	Government
Salaries & Wages							
Fringe Benefits	118,543	-	63,372	00 705			
	12,621		6,747	22,725	7,539	7,065	17,84
Other Expenses and Cost			0,747	2,419	803	752	1,90
elephone & Postage	0.000						
Contract M&R-MUNIS	2,222	192 <u>6</u> 077	1,188	400			
Materials & Supplies	16,495	-	8,248	426	141	132	33
ravel Expense	3,896	-	2,083	8,247	-	-	-
Other	14	_	2,003	747	248	232	58
	2,128	1,725		3	1	1	
epartmental Expenditures		1,120	215	77	26	24	C
cpartmental Expenditures	155,919	1,725	01.000	and an American		27	
ost Adjustment		1,720	81,860	34,644	8,758	8,206	00.70
ost Adjustments eductions					-1.00	0,200	20,72
eductions	(1,725)	(1 705)					
YAYAYI CYNALAEL TUTOU	(1,120)	(1,725)		STREET, STREET			
epartmental Cost Adjustments			NDA				
dependent Audit	57,150		INA				
ost Allocation Plan	6,600	attended at	57, 56				
Artistics works as a second second	0,000	and the second	6,600				
Inctional Cost	217,944			1.			
	217,944	-	145,610	34,644	0.750		
lditions: 1st				01,014	8,758	8,206	20,726
entral Service Centers	70.001						
	76,901	76,901	_				
ALLOCATE ADMIN				-			
		(76,901)	41,111	14 740			
ocable Costs			,	14,742	4,891	4,583	11,574
allocated	294,845		186,721	10.000			
Allocation	(32,300)		100,721	49,386	13,649	12,789	32,300
	262,545	VI - 528	186,721		-	,	(32,300)
ditions: 2nd			100,721	49,386	13,649	12,789	(32,300)
ntral Service Centers						,	-
Centers	9,609	9,609					
ALLOCATE ADMIN		0,000					
cable Costs		(0 600)					
	9,609	(9,609)	6,420	1,527	386	362	
llocated	(914)	-	6,420	1,527	386	362	914
Allocation	8,695				000	302	914
	0,000	1	6,420	1,527	386	000	(914)
I Allocated	271,240		- 0.30 March	1	500	362	-
	211,240		193,141	50,913			

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Department Cost Allocation Summary - Total Costs

			Douroll	Benefits	Purchasing
	Total	Accounting	Payroll	Dente	and the second second
User Department	a property of the part of the second s	2 100	-	-	-
- Luce Depofits	3,109	3,109	192		
Employee Benefits	400	400	-	-	
Liability Insurance	30	30	_		-
Property Insurance	153	153		-	-
Workers' Compensation	555	555	1,029	295	528
Retirement	14,289	12,437	661	177	106
Building Maintenance	3,160	2,216	547	236	740
Co Auditors	2,078	555		122	109
Finance / Accounting	2,028	1,342	455	-	-
Treasurer	5,755	5,755		273	1,308
Misc Contracts	4,797	D 2A1L	945	-	- · · ·
Commissioners	1,024		-	61	1,418
Solicitor	8,963	7,257	227	212	218
Elections	5,209	3,868	911	304	-
Tax Assessment	3,776	2,334	1,138		
Planning and Zoning	6,621	2,430	3,220	971	_
Tax Collectors	640	640	-	-	_
Tax Claim		6,586	682	151	
Public Defender	7,419	1,759	1,138	365	109
Reg & Recorder	3,262	3,484	682	182	
Veterans Affairs	4,457	10,327	1,955	698	1,635
District Justices	14,615	7,928	1,534	455	1,527
	11,444		2,487	668	218
Courts	4,748	1,375	_, _		
Domestic Relations	1,342	1,342	-	-	-
Law Library	6,873	6,873	455	91	-
Constables	2,207	1,661	1,897	365	-
Coroner	4,724	2,462	1,534	425	-
District Attorney	5,221	3,262	3,456	971	54
Prothonotary / Clerk of Courts	11,782	6,810	3,400		
Sheriff					

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Department Cost Allocation Summary - Total Costs

The grant with					
User Department	Total	Accounting	Payroll	Benefits	Durchasing
County Jail		4 3 4 4		Berielita	Purchasing
Juvenile Delinquents	44,414	27,077	13,016	2.240	
Probation	1,469	1,469	10,010	3,340	981
EMA	5,348	3,325	1,222	-	
livil Defense	14,468	8,024		365	436
HS Adult & Aging	832	255	3,902	1,124	1,418
hildren & Verille	31	31	455	122	-
Children & Youth Services	54,624		100 m	-	-
MH / IDD	95	44,468	6,905	1,943	1,308
Conservation	128	95	<u> </u>		1,000
conomic Development		128	<u>-</u>	1.12	5.00
g Extension	95	95		<u>.</u>	
lebt Serv	705		455	122	
liscellaneous	543	J 348		122	
iquid Fuels	896	896			
apital Reserve	991	991	100		-
-1-1 Fund	64	64			<u>-</u> 10
DBG	863	863			<u>-</u> 210
braries	351	351	2 200523	-	143
ther	95	95	-	- 2	129
ulei	4,547		-	-	_
	1,017	3,998	5	(3)	547
ubtotal	271,240	102 1 14		in the second	011
-		193,141	50,913	14,035	13,151
tal	271,240	193,141	La des a la cala		
-	,	133,141	50,913	14,035	13,151

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Accounting

		Allocation		Direct Billod	First Allocation	Second Allocation	Total Allocated
	Allocation Units (A)	Percentage	Gross Allocation	Direct Billed	THOUT MODELLO		3,109
User Department	Allocation Onits (7)	Participant Partic	0.400		3,109		400
	101	1.665%	3,109		400		30
Employee Benefits	13	0.214%	400		30		153
Liability Insurance	1	0.016%	30		153		555
Property Insurance	5	0.082%	153		555		
Workers' Compensation	18	0.297%	555		12,437		12,437
Retirement	404	6.661%	12,437		2,216		2,216
Building Maintenance	72	1.187%	2,216		555		555
Co Auditors	18	0.297%	555		1,292	50	1,342
Finance / Accounting	42	0.692%	1,292		5,542		5,755
Treasurer		2.968%			2,187		2,271
Misc Contracts	180	1.171%			986		1,024
Commissioners	71	0.528%	986		6,98	0.00	7,257
Solicitor	32	3.743%	6,989		3,72		3,868
Elections	227	1.9	725		2,24		2,334
Tax Assessment	121	1.2 4%	2,248		2,24		2,430
Planning and Zoning	73	1.2 3%			2,54		640
Tax Collectors	76	0.330%			6,34	0.10	6,586
Tax Collectors	20	3.397%			1,69		1,759
Tax Claim	206	0.907%	1 00 1		3,35	400	3,484
Public Defender	55	1.797	0 0 0 5 5		3,30	10	10 007
Reg & Recorder	109					000	
Veterans Affairs	323	5.326	70 - 005		7,63		1 075
District Justices	248	4.089	10 4 004		1,32		
Courts	43	0.709	10		1,2	52	0.070
Domestic Relations	42	0.692	10 0.040		6,6	10	
Law Library	215		/0		1,6	00	0 100
Constables	52		10		2,3	/1	
Coroner	77	1.270	10		3,1		
District Attorney	102	1.682	. /0		6,5	50	
Prothonotary / Clerk of Courts	213	3.512			26,0	10	1 400
Sheriff	847	13.965	110		1,4	10	
County Jail	46	0.758	0 000		3,2	.02	
Juvenile Delinquents	104	1.71				21	055
Probation	25	4.13	0.70			240	9 250
EMA		B 0.13	2 /0			30	1
Civil Defense		1 0.01	0 70		42,		
HS Adult & Aging	1,39	1 22.93				91	4 93
Children & Youth Services MH / IDD		3 0.04	.9% 9				

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total All
Conservation Economic Development Ag Extension Debt Serv Miscellaneous Liquid Fuels Capital Reserve 9-1-1 Fund CDBG Libraries Other	4 3 4 17 28 31 2 27 11 3 125	0.066% 0.049% 0.066% 0.280% 0.462% 0.511% 0.033% 0.445% 0.181% 0.049% 2.064%	123 91 123 523 863 954 62 831 338 91 3,854		123 91 123 523 863 954 62 831 338 91	5 4 5 20 33 37 2 32 13 4	Total Allocated 128 95 128 543 896 991 64 863 351 95
Subtotal Second Allocation Total	6,065 5,433	100.000%	186,721	-	<u>3,854</u> 186,721	6,420	<u>3,998</u> 193,141
Fotal	6,065	100.0 0%	RAF	-	186,721	6,420	193,141

(A) Alloc basis:

Source:

Total Accounting Transactions (Exp & Rev) By Department

Finance / Accounting Office - Trial Balances

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Payroll

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
turant	Allocation Units (A)	Percentage	Gross Allocation	Differ Differ			1,029
Jser Department		0.0000/	1,029		1,029		661
	126	2.083%	661		661		547
Building Maintenance	81	1.339%	547		547		455
Co Auditors	67	1.108%	441		441	14	945
Finance / Accounting	54	0.893%	915		915	30	227
Treasurer	112	1.852%			220	7	911
Commissioners	27	0.446%	220		882	29	1,138
Elections	108	1.786%	882		1,102	36	3,220
Tax Assessment	135	2.232%	1,102		3,119	101	682
Planning and Zoning	382	6.316%	3,119		661	21	1,138
Tax Collectors	81	1.339%	661		1,102	36	682
Public Defender	135	2.232%	1,102		661	21	
Reg & Recorder	81	1.339%	661		1,894	. 61	1,955
Veterans Affairs	232	3.836%	1,894		1,486	48	1,534
District Justices	182	3.0000			2,409		2,487
Courts		4.8 8%			441		455
Domestic Relations	295 54	0.8 3%			1,837		1,897
Coroner		3.720%	1,837		1,480		1,534
District Attorney	225	3.009%			3,34		3,456
Prothonotary / Clerk of Courts	182	0 7700			12,60		13,010
	410				1,18		1,223
Sheriff	1,544	0.0070	4 40 4			T (00	
County Jail	145		0 700		3,78		
Probation	463	0.000	10		44	1	
EMA	54	10 540	/0		6,68		
Civil Defense	819	13.542	10		44	· · · · · · · · · · · · · · · · · · ·	
Children & Youth Services	54	0.893	70 2			3	
Ag Extension	- 1	0.002	% 3			1,52	50,91
Other		Q	% 49,386		_ 49,38	36 1,52	
	6,048	3 100.000	49,300	,			
Subtotal	5,774					4 50	7 50,91
Second Allocation Total	6,04		49,386	3	- 49,3	86 1,52	1 30,0

Total

Number of Payroll Checks Processed by Department

(A) Alloc basis:

Finance / Accounting Office - Payroll Registers

Source:

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of **Benefits**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	
Building Maintenance	5.00	0.4000	10 NO. 198		. not nocation	Second Allocation	Total Allocated
Co Auditors	3.00	2.160%	295		295		
Finance / Accounting	4.00	1.296%	177		177		29
Treasurer		1.728%	236				17
Commissioners	2.00 4.50	0.864%	118		236		236
Elections		1.944%	265		118	4	122
Tax Assessment	1.00	0.432%	59		265	8	273
Planning and Zoning	3.50	1.512%	206		59	2	61
Tax Collectors	5.00	2.160%	295		206	6	212
Public Defender	16.00	6.911%	943		295	9	304
Reg & Recorder	2.50	1.080%	147		943	28	971
Veterans Affairs	6.00	2.592%	354		147	4	151
District Justices	3.00	1.296%	177		354	11	365
Courts	11.50	4.968%	678		177	5	182
Domestic Relations	7.50	3.240%			678	20	698
Coroner	11.00	4.7 2%	A442		442	13	455
District Attorney	1.50	0.6 8%	R 149	an (1	649	19	
Prothonotony / Clark for	6.00	2.55270			88	3	668
Prothonotary / Clerk of Courts	7.00	3.024%	354		354	11	91
ounty Jail	16.00	6.911%	413		413	12	365
robation	55.00	23.758%	943		943	28	425
MA	6.00	2.592%	3,243		3,243	97	971
	18.50		354		354		3,340
ivil Defense	2.00	7.991%	1,091		1,091	11	365
hildren & Youth Services	32.00	0.864%	118		118	33	1,124
Extension	2.00	13.823%	1,887		1,887	4	122
ther	2.00	0.864%	118		118	56	1,943
		-0.002%	(1)			4	122
ubtotal	231,50	10 - 10 - 14			(1)	(2)	(3)
cond Allocation Total	219.50	100.000%	13,649	-	13,649	386	4.73
tal	231.50	100.0000/	1.356				14,035
	201.00	100.000%	13,649	-	13,649	386	14,035

(A) Alloc basis:

Source:

Full-Time Equivalent Employees by Department

Finance / Accounting Office - Payroll Registers

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Purchasing

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Jser Department	Allocation Units (A)	Percentage	Glober modulier				528
JSer Department		4.132%	528		528		106
Building Maintenance	5		106		106		740
Co Auditors	1	0.826%	740		740		109
Finance / Accounting	7	5.785%	106		106	3	105
	1	0.826%	100		-	-	4 209
Treasurer	-	0.000%	1,268		1,268	40	1,308
Misc Contracts	12	9.917%			1,374	44	1,418
Commissioners	13	10.744%	1,374		211	7	218
Elections	2	1.653%			-	-	-
Tax Assessment		0.000%			106	3	109
Public Defender	11	0.826%	106		1,585		1,635
Veterans Affairs	15	12.397%			1,480		1,527
District Justices	14	11.570%	1,480		211	7	218
Courts	2	1.653%	211			-	-
Domestic Relations	_	0.00004			528	17	545
District Attorney	5	4.1 2%			951		981
Sheriff	9	7.4 8%			423	10	436
County Jail	4	3.300%	423		1,374		1,418
Probation	13	10.744%					1,308
EMA	13	9.917%			1,268		547
Children & Youth Services		4.134%			530)	
Other	5	4.1017			10 70	362	13,151
Cuic.	101	100.000%	6 12,789	-	12,78	9 502	
Subtotal	121	100.0007					
Second Allocation Total	108					9 362	13,151
Decond Allocation		100.000%	% 12,789	-	12,78	9 302	10,101

Total

Number of Purchase Orders Processed by Department

(A) Alloc basis:

Finance / Accounting Office

Source:

BEDFORD COUNTY, PENNSYLVANIA Treasurer 2020 Actual Nature And Extent Of Services

The County Treasurer's Office Collects fees for the issuance of hunting, fishing, and dog licenses. These duties are functions of general government and have been properly disallowed.

The Treasurer's Office is also responsible for reconciliation of all County non-payroll related bank accounts. This function is allowable for plan purposes and has been allocated to departments based on the total number of transactions processed.

The Treasurer's Office is also responsible for receipting all monies received by County departments and making bank deposits. These costs have been allocated based on the number of receipt transactions by departments (excluding taxes).

DRAFT

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

BEDFORD COUNTY, PENNSYLVANIA Treasurer 2020 Actual Costs to be Allocated

	Costs to	2nd Allocation	Subtotal	Total
	1st Allocation		89,154	89,154
xpenditures per Financial Statements	89,154			
peductions				
			-	
Total Deductions	-			
Allocated Additions	04.007	_	24,027	
Building Depreciation Equipment Depreciation	24,027 198	- 70	198 20,202	
Employee Benefits Liability Insurance	20,123 1,082)RAF ¹	1,086 576	
Property Insurance Workers' Compensation	573 267	1 15	268 4,575	
Retirement	4,560 9,954	846 11	10,800 176	
Building Maintenance Co Auditors Finance / Accounting	165 1,957	71 703	2,028 703	
Treasurer Misc Contracts		6,484	6,484	
MISC CONTRACTS		8,217	71,123	71,123
Total Allocated Additions	62,906			
Departmental Cost Adjustments				
			-	
Total Departmental Cost Adjustments		8,217	160,277	160,277
Total to be Allocated	152,060			

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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Lors (to be vitocated

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

050000-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-	Total	General and Administration	Check Process		General
Wages and Benefits			Check Process	Revenue	Government
Salaries & Wages Fringe Benefits	71,741 6,130		8,130	9,087	54,524
Other Expenses and Cost			695	776	4,659
Telephone & Postage Association Dues and Expenses Contracted Computer Services Contracted Maint. & Repair Other Materials and Supplies Traveling Expenses	3,844 2,367 1,500 556 1,572 1,444	DRA	436 268 170 63 178 164 -	487 300 190 70 199 183 -	2,92 1,799 1,140 423 1,195 1,097
Cost Adjustments	89,154	-	10,104	11,292	67,758
Deductions					
epartmental Cost Adjustments		-			
	-				
Inctional Cost	89,154	-	10,104	11,292	
dditions: 1st entral Service Centers	62,906	62,906		11,282	67,758
EALLOCATE ADMIN		(62,906)	7 100	20201010	
locable Costs	450.005	, ,,	7,129	7,968	47,809
	152,060		17,233	19,260	115,567
pared by Current					110,007

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

	Tatal	General and Administration	Checł	<pre></pre>	Rev	enue	General Government
	Total	/ territer					(115,567)
Unallocated 1st Allocation	(115,567) 36,493	-		17,233		19,260	_
Additions: 2nd	8,217	8,217					
Central Service Centers	0,217	(8,217)	25	931	240	1,041 1,041	6,245 6,245
REALLOCATE ADMIN	8,217	-		931		1,041	(6,245)
Allocable Costs Unallocated	(6,245)	-		931		1,041	
2nd Allocation		DD-A		18,164		20,301	-
Total Allocated	38,465	-URF					

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

User Department	Total	Check Process	
Building Maintenance		Check Process	Revenue
Co Auditors	1,263	1,263	
Finance / Accounting	225		-
Treasurer	56	225	-
Misc Contracts	703	56	-
Commissioners	598	75	628
Solicitor	236	598	-
	106	236	-
Tax Assessment	401	106	-
Tax Claim		401	_
Public Defender	703	3	700
Reg & Recorder	683	682	
Courts	987		884
Domestic Relations	1,895		1,179
Law Library	678	89	589
Constables	139	139	209
Coroner	713	713	-
District Attorney	173	173	- 181 - T
Prothonotary / Clerk of Courts	557	225	
Sheriff	1,344	239	332
Juvenile Delinquents	1,142		1,105
Probation	153	663	479
EMA	546	153	-
Civil Defense	830	325	221
	27	830	
HS Adult & Aging	3	27	-
Children & Youth Services	8,536	3	
MH / IDD		4,226	4,310
Conservation	10	10	-
Economic Development	14	14	_
Miscellaneous	10	10	
	93	93	

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

	Total	Check Process	Revenue
User Department	Total		
when the second s	103	103	
Liquid Fuels	36	36	-
CDBG	10	10	· · · · ·
Libraries	3,971	67	3,904
Other			20,301
rus Den vesari en	38,465	18,164	20,301
Subtotal	1244 (Contraction of the second se		
	38,465	18,164	20,301
Total	00,100		
		NDAL	
		URAI	

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Diff.			
Employee Benefits			Cioss Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liability Insurance	101	1.832%	316				
Property Insurance	13	0.236%	41		316		310
Workers' Compensation	1	0.018%	3		41		41
Retirement	5	0.091%	16		3		:
	18	0.327%	56		16		16
Building Maintenance	404	7.328%			56		56
Co Auditors	72	1.306%	1,263		1,263		1,263
inance / Accounting	18	0.327%	225		225		225
Treasurer Alias Occur	24	0.435%	56		56		56
Aisc Contracts	180	3.265%	75		75		75
Commissioners	71	1.288%	563		563	35	598
olicitor	32	0.580%	222		222	14	236
lections	186		100		100	6	
ax Assessment	121	3.374%	581		581	36	106
lanning and Zoning	48	2.195%	378		378	23	617
ax Collectors	48 73	0.871%	150		150	23	401
ax Claim		1.324%	228		228		159
ublic Defender	1	0.018%	Same		220 3	14	242
eg & Recorder	206	3.737%	644		644	-	3
eterans Affairs	31	0.562%	97		97	39	683
strict Justices	109	1.977%	341		100 C	6	103
ourts	275	4.988%	860		341	21	362
omestic Relations	216	3.918%	675		860	53	913
w Library	27	0.490%	84		675	41	716
onstables	42	0.762%	131		84	5	89
roner	215	3.900%	672		131	8	139
strict Attorney	52	0.943%	163		672	41	713
othonotary / Clerk of Courts	68	1.233%	212		163	10	173
eriff	72	1.306%	212		212	13	225
unty Jail	200	3.628%			225	14	239
	802	14.547%	625		625	38	663
venile Delinquents	46	0.834%	2,507		2,507	154	2,661
bation A	98	1.778%	144		144	9	153
	250	4.535%	306		306	19	325
il Defense	8	0.145%	782		782	48	830
Adult & Aging	1	0.018%	25		25	2	27
dren & Youth Services	1,274		3		3	-	
/ IDD	3	23.109%	3,982		3,982	244	3
servation	4	0.054%	9		9	1	4,226
nomic Development	3	0.073%	13		13	1	10
Extension		0.054%	9		9		14
t Serv	4	0.073%	13		13	1	10
ellaneous	17	0.308%	53		53	1	14
id Fuels	28	0.508%	88		88	3	56
tal Reserve	31	0.562%	97			5	93
10 M 20	2	0.036%	6		97	6	103

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

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Percentage	GIUSS Allocation		84	5	89
	27	0.490%	0.4		34	2	36 10
9-1-1 Fund	11	0.200% 0.054%	0		9 64	3	67
CDBG Libraries	3 20	0.363%	C 4				18,164
Other		100.000%	17,233	-	17,233	931	10,104
Subtotal	5,513 4,857	100.00078	- Et al and the			931	18,164
Second Allocation Total	5,513	100.000%	17,233		17,233		

Total

Number of Non-Payroll Checks Processed By Department

(A) Alloc basis:

Source:

Finance / Accounting Office - Trial Balances

BEDFORD COUNTY, PENNSYLVANIA Treasurer 2020 Actual Detail Allocation of Revenue

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	
Treasurer	18	2 20404				Second Allocation	Total Allocated
Elections	41	3.261%	628		628		
Planning and Zoning	25	7.428%	1,431		1,431		628
Tax Collectors	3	4.529%	872		872	80	1,511
Tax Claim	19	0.543%	105			49	921
Reg & Recorder		3.442%	663		105	6	111
District Justices	24	4.348%	837		663	37	700
Courts	48	8.696%	1,675		837	47	884
Domestic Relations	32	5.797%	1,117		1,675	94	1,769
District Attorney	16	2.899%	558		1,117	62	1,179
Prothonotary / Clerk of Courts	9	1.630%	314		558	31	589
Sheriff	30	5.435%	1,047		314	18	332
County Jail	13	2.355%	454		1,047	58	1,105
Probation	45	8.152%			454	25	479
Children & Youth Services	6	1.00704	1,570		1,570	88	
Other	117	21.1 6%	A209		209	12	1,658
	106	19.2 3%	4,082		4,082	228	221
Subtotal		10.2 070	5,0,8		3,698	206	4,310
Second Allocation Total	552	100.000%	10.000	a		200	3,904
Allocation Total	534	100.000 /8	19,260	-	19,260	1,041	00.001
Total	a the subject Office - 1 day of				,	1,041	20,301
10121	552	100.000%	19,260				
					19,260	1,041	20,301

(A) Alloc basis:

Cash Receipts Processed by Department (Ex: Taxes)

Source:

Finance / Accounting Office - Trial Balances

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Nature And Extent Of Services

The central telephone system annual maintenance contract and all unidentified telephone bills have been identified and allocated based on the

number of extensions by department. The postage meter lease payment has been identified and allocated based on the actual postage used by department.

The information technology contract payment has been identified and allocated based on the number of computers by department.

The central copier lease payment and supplies are charged to departments and therefore are not allocated in the plan.

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government Ref: OMB 2 CFR 200.453 Material and Supplies Cost, including Computer Devices

and Anderson and Consulting Solutions, for-

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Costs to be Allocated

	1st Allocation	2nd Allocation	0.1.1.1	
Expenditures per Financial Statements	263,724		Subtotal	Total
Deductions			263,724	263,724
Total Deductions			-	
Allocated Additions	-	-	-	_
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Workers' Compensation Retirement Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts	- D - 488 5,542 563	RAFT 32 213 35	- - - - - - 520 5,755 598 -	
Total Allocated Additions Departmental Cost Adjustments	6,593	280	6,873	6,873
	-			
Total Departmental Cost Adjustments	스페이즈 이미가 알려야 했다. 이가 있는 것	n <u>nonna castanen</u> épa etasa	alean manner an guilt ar ann	
Total to be Allocated	270,317		-	-
Prepared by: Susquebappa Accounting		280	270,597	270,597

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Schedule of Costs to be Allocated by Function

	Sche					0
		General &				General
	Total	Administration	Telephone	Postage	Info Tech	Government
	TOTAL					
ther Expenses and Cost			50.004			
elephone Maint. Contract	59,804		59,804	6,764		
ostage Meter Lease Pmt	6,764			01.01		2,737
opier Lease/Supplies	2,737				194,352	
omputer Maint. Contract	194,352		67			
aintenance Contract	67				404.050	2,737
	263,724	- 200	59,871	6,764	194,352	2,101
epartmental Expenditures	200,724					
cost Adjustments	16.2					
Deductions						
Departmental Cost Adjustments						
Clemen		-++R	AF		101.050	2,737
	263,724		59,87	6,764	194,352	2,101
Functional Cost	200,724					
Additions: 1st		6,593				
Central Service Centers	6,593	0,093				68
		(6,593)	1,497	169	4,859	00
REALLOCATE ADMIN		(0,000)			199,211	2,80
	270,317	-	61,368	6,933	199,211	(2,80
Allocable Costs	(2,805)			6,933	199,211	-
	267,512	-	61,368	0,933	100,211	
1st Allocation						
Additions: 2nd	000	280				
Central Service Centers	280	LUU			206	
Control of Charles of Control of		(280)	64	7	200	
REALLOCATE ADMIN	280	-	64	1	200	
Allocable Costs	(3)		0.1	7	206	-
Unallocated	277	Carlos de la Sul-	64	1		
2nd Allocation	ANGE OF M	and the bards	61,432	6,940	199,417	-
Total Allocated	267,789	100 - 10 - 10 - 10 - 10 - 10 - 10 - 10	01,432			

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Department Cost Allocation Summary - Total Costs

User Department	Total	Telephone	Postage	Info Tech	
Building Maintenance	2,453	NPT -			
Co Auditors		333	-	2,12	
Finance / Accounting	4,181	1,000	2	3,17	
Treasurer	6,511	1,000	212	5,29	
Commissioners	6,484	1,000	185	5,29	
Solicitor	6,724	1,335	84	5,30	
Elections	333	333		0,00	
Tax Assessment	1,280	668	612	-	
Planning and Zoning	9,147	1,335	387	7 40	
Tax Claim	13,399	2,671	120	7,42	
Public Defender	1,394	333	-	10,60	
Reg & Recorder	5,992	1,669	79	1,06	
Veterans Affairs	15,507	1,669	48	4,24	
	4,926	000	ADIA Infastrational Incompany	13,790	
District Justices	5,734	3000		4,244	
Courts	22,925	4006	2, 95	· · · · · · · · · · · · · · · · · · ·	
Domestic Relations	4,954	3,339	84	18,035	
Coroner	668	668	554	1,061	
District Attorney	10,523	2,003	-	-	
Prothonotary / Clerk of Courts	10,916		34	8,486	
Sheriff	13,447	2,337	93	8,486	
County Jail	16,308	2,671	168	10,608	
Probation	11,820	5,676	24	10,608	
EMA	678	3,005	329	8,486	
IS Adult & Aging	333	668	10	-	
Children & Youth Services		333	-	-	
Conservation	73,586	11,353	705	61,528	
conomic Development	2,671	2,671	-	,010	
g Extension	333	333	R9 809 -	_	
irport Authority	2,337	2,337	-		
Other	333	333	_		
	342	343	1	(2)	
ubtotal	267,789	04.400		(-)	
irect Billed	-	61,432	6,940	199,417	
otal	267,789	61,432	6,940	199,417	

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Detail Allocation of Telephone

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Percentage	GIUSS Allocation				333
User Department	1 1 1 1 Standard Color	0.543%	333		333		1,000
Building Maintenance	1	1.630%	1,000		1,000		1,000
Co Auditors	3	1.630%	1,000		1,000		1,000
Finance / Accounting	3	1.630%	1,000		1,000	1	1,335
Treasurer	3	2.174%	1,334		1,334	and the second second	333
Commissioners	4	0.543%	333		333	-	668
Solicitor	1	1.087%	667		667	1	1,335
Elections	2		1,334		1,334		2,671
	4	2.174%	2,668		2,668	3	333
Tax Assessment	8	4.348%	333		333	-	
Planning and Zoning	1	0.543%			1,667	2	1,669
Tax Claim	5	2.717%	1,667		1,667	2	1,669
Public Defender	5	2.717%	1,667		667	1	668
Reg & Recorder	2	1.087%	667		3,335		3,339
Veterans Affairs	10	5.435%	3,335		4,002		4,006
District Justices	12	6.522%	4,002		3,335		3,339
Courts	10	5.435%	3,335		667		668
Domestic Relations	2	1.087%					2,003
Coroner	2 6	3.261%			2,001		2,337
District Attorney		3.804%			2,334		2,671
Prothonotary / Clerk of Courts	7	4.348%			2,668		5,676
Sheriff	8	9.239%			5,670	,	3,005
County Jail	17		0.000		3,002		668
	9	4.891%			66		668
Probation	2	1.087%			66		333
EMA	2	1.087%			33		
Civil Defense	1	0.543%	0		11,34	D 13	0.074
HS Adult & Aging	34	18.478%			2,66		
Children & Youth Services	8	4.348%	6 2,668		33		333
Conservation	1	0.5439	6 333		2,33		2,337
Economic Development	7	3.804	6 2,334		33		333
Ag Extension	1	0.543	6 333		1,33		1,335
Airport Authority	4	2.174	6 1,334		34		343
9-1-1 Fund	- 1	0.548	% 342		57	2	
Other		0.010			04.00	64	61,432
	404	100.000	61,368		- 61,36	0	
Subtotal	184						
Second Allocation Total	174	1			-		4 61,432
			% 61,368		- 61,36	6	4 01,432
Direct Billed Total	184	4 100.000	% 01,300				

(A) Alloc basis

Number of Telephone Extensions by Department

Source:

Bedford County Phone Listing

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Detail Allocation of Postage

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	
Co Auditors	17	10000000	and the second second				Total Allocated
Finance / Accounting	2,222	0.023%	2		2		
Treasurer		3.052%	212		212		
Commissioners	1,945	2.672%	185		185		21:
Elections	887	1.218%	84		84		185
Tax Assessment	6,418	8.815%	611		611	1	84
Planning and Zoning	4,059	5.575%	387		387	1	612
Public Defender	1,264	1.736%	120			- 11	387
Reg & Recorder	825	1.133%	79		120	-	120
/eterans Affairs	509	0.699%	48		79	- 10	79
District Justices	145	0.199%	-10		48	- 11	48
Courts	25,118	34.501%	2,392		14	-	14
omestic Relations	9,269	12.731%	883		2,392	3	2,395
Nistriet Atta	5,812	7.983%		·	883	1	884
District Attorney	361	0.406%	553		553	1	554
rothonotary / Clerk of Courts	980	1.3 6%			34	-	34
heriff	1,767	2.4 7%	93		93		93
ounty Jail	252	0.340%	1		168	-100	168
robation	3,450		Z4		24		24
MA	107	4.739%	329		329	4. · · · · · · · · · · · · · · · · · · ·	329
hildren & Youth Services	7,397	0.147%	10		10	1	
ther		10.160%	704		704	- 1	10
		0.002%	1		1	5	705
ubtotal	70.004				1	-	1
econd Allocation Total	72,804 68,620	100.000%	6,933	-	6,933	7	6,940
otal	72,804	100.000%	P21				
		100.000%	6,933	-	6,933		6,940
Alloc basis							

(A) Alloc basis

Source:

Postage Charges by Department

Finance / Accounting Department - Journal Entries

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Detail Allocation of Info Tech

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
Li Deportment	Allocation Units (A)	Percentage	Gross Allocation	Direct Direct			2,120
User Department		1 00 10/	2,120		2,120		3,179
- www. Maintenence	2	1.064%	3,179		3,179		5,299
Building Maintenance	3	1.596%	5,299		5,299		5,299
Co Auditors	5	2.660%	5,299		5,299		5,305
Finance / Accounting	5	2.660%			5,299	6	
Treasurer	5	2.660%	5,299		7,417	8	7,425
Commissioners	7	3.723%			10,596	12	10,608
Tax Assessment	10	5.319%	10,596		1,060		1,061
Planning and Zoning	1	0.532%	1,060		4,239	5	4,244
Tax Claim	A	2.128%	4,239		13,775	15	13,790
Public Defender	13	6.915%	13,775		4,239		4,244
Reg & Recorder	4	2.128%	4,239		18,015		18,035
Veterans Affairs	17	9.043%	18,015		1,060		1,061
Courts	1	0.532%			8,476		8,486
Domestic Relations	8	4.2550/			8,476		8,486
District Attorney	-	4.2 5%	8,76			10	10,608
Prothonotary / Clerk of Courts	8	5.3 9%			10,596		10,608
Sheriff	10	5.319%			10,596	,	8,486
County Jail	10	4.255%			8,476	,	61,528
Probation	8	30.851%	01 150		61,459		9,547
Children & Youth Services	58	4.787%	0.500		9,530	J (A	10
9-1-1 Fund	9		(4)		(*	1) (1	
	-	-0.001%	⁷⁰ (17				199,417
Other		100 0000	% 199,211	-	199,21	1 206	100,411
	188	100.000%	/0 100,211				
Subtotal	173						199,41
Second Allocation Total			199,211	-	199,21	1 206	199,41
	188	100.000	% 199,211			20 American Co	
Total							

Total

(A) Alloc basis

Number of Computers by Department

PC Works Plus

Source:

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BEDFORD COUNTY, PENNSYLVANIA CENTRAL SERVICES COST ALLOCATION PLAN CALCULATION OF PROPOSED 2022 INDIRECT COSTS BASED ON 2020 ACTUAL COSTS

Domestic Relations

definition of the Dopartment		ary & rhead
Central Service Department Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance County Auditors Finance/Accounting Treasurer Misc Contracts	\$	659 4,973 5,789 1,653 30,987 1,091 4,748 678 4,954 55,532
Total - 2020 Actual Indirect Costs (A) Total 2020 Actual Costs (B) Total 2018 Actual Costs (Claimed in 2020) Carry Forward Adjustment (C) = (A) - (B)	\$	55,532 54,790 742
(A) Total 2020 Actual Costs (C) Carry Forward Adjustment Total Proposed Indirect Costs Billable in 2022	\$	55,532 742 56,274 4,690
Monthly - 2022	and the second second	

BEDFORD COUNTY, PENNSYLVANIA CENTRAL SERVICES COST ALLOCATION PLAN CALCULATION OF BUILDING DEPRECIATION AND BOND INTEREST COSTS BASED ON 2020 ACTUAL COSTS

Domestic Relations

Building Depreciation		Courthouse/ Co. Offc. Bldg.		
Bond Interest	\$	36,230 32,701		
Total Domestic Relations Building Depreciation and Bond Interest Costs	\$	68,931		

BEDFORD COUNTY, PENNSYLVANIA CENTRAL SERVICES COST ALLOCATION PLAN CALCULATION OF PROPOSED 2022 INDIRECT COSTS BASED ON 2020 ACTUAL COSTS

Children and Youth Services

Central Service Department	ipancy - int/Util	ent	Adm	inistrative	 Total
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance County Auditors Finance/Accounting Treasurer Misc Contracts	\$ - - 2,218 41,572 - - -	\$	\$	2,239 14,466 21,538 - 7,023 54,624 8,536 73,586	\$ 2,239 14,466 21,538 2,218 41,572 7,023 54,624 8,536 73,586
Total - 2020 Actual Indirect Costs	\$ 43,790	\$ -	\$	182,012	\$ 225,802

BEDFORD COUNTY, PENNSYLVANIA CENTRAL SERVICES COST ALLOCATION PLAN CALCULATION OF BUILDING DEPRECIATION AND BOND INTEREST COSTS BASED ON 2020 ACTUAL COSTS

Children and Youth Services

	urthouse/ Offc. Bldg.
Building Depreciation Bond Interest	\$ 48,604 43,869
Total Children and Youth Services Building Depreciation and Bond Interest Costs	\$ 92,473

BEDFORD COUNTY, PENNSYLVANIA SUMMARY OF 2020 ACTUAL INDIRECT COSTS REIMBURSABLE IN 2022

Liquid Fuels

Central Service Departments	Total	
Building Depreciation Equipment Depreciation	\$	- Crevela - graveter - mateman
Employee Benefits Liability Insurance		1,044
Property Insurance		-10001000
Building Maintenance County Auditors		130 991
Finance/Accounting Treasurer		103
Misc Contracts		-
Total - 2020 Actual Indirect Costs	\$	2,268

BEDFORD COUNTY, PENNSYLVANIA SUMMARY OF 2020 ACTUAL INDIRECT COSTS

Planning and Zoning

Central Service Departments	Т	Total			
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance County Auditors Finance/Accounting Treasurer Misc Contracts	\$	51,645 527 2,261 2,341 1,238 23,214 288 3,776 1,080 13,399			
(A) Total - 2020 Actual Indirect Costs	\$	99,769			
(B) Total 2020 Expenditures		146,108			
2020 Indirect Cost Rate = (A)/(B)		68.28%			

Susquehanna Accounting and Consulting Solutions, Inc.

Mike Samson <msamson@susacs.com> Monday, April 18, 2022 1:12 PM From: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick Sent: To: Sheriff Subject:

Commissioners,

Based on our discussion on Thursday, below is the e-mail I will send to the Sheriff. Just let me know if you have any comments or suggestions.

Thanks

Mike

Hi Sheriff,

Tracey told me you had stopped by the Finance Office inquiring about the number of deputies that were included in your 2022 budget to man the secure entrance to the courthouse. In the 2022 budget meetings, you had requested 4 fulltime deputies to man the secure entrance. The salaries of two full-time deputies were included in your 2022 budget to provide security for the entrance to the courthouse. The reasoning was the secure entrance would not be completed or operational until at least July of 2022 and the wages of 4 full-time deputies for 6 months is equivalent to 2 deputies' salaries and benefits for an entire year. If you have any other questions or concerns, please let me know.

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

Front: Sent: Sent: Commissioner Gallant, Commissioner Baughnun, Commissioner Brughnun, Commissioner Frederick Seiter:

Coromissioners

ased on our discussion on Thursday, balaxies ind e-mail with our to the base

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Altaria (

Tracey told many stapped by the Proart - Office manthing about the nomination state over the stand. You have reported 4 toll court 2022 budget to near the social entration to the coverhouse. In the 2022 budget mesting you have reported 4 toll time deputies to their the second entrations. The states of two full sit is deputer were included to you have reported or provide sociarty for the entration to the relative of the coverhouse way the social to entratic or the correlated or operational rates to the entration 2022 and the second of the tractory deputes in a monthly to 2 deputies or operational rates to be the order to the relative second of the deputers way the social to a way and not be correlated or saturities and benefits for an intervent way if you have any other questions are not used as the relative from the formation of the second secon

> kike Sumson, Cl. A Dreator Suscuehanna Accounting & Consulting Bulations, Inc., (r17) 581-8031 Ext. 5018

From: Sent: To: Cc: Subject: Commissioner Dallara Monday, April 18, 2022 1:37 PM Mike Samson Commissioner Baughman; Commissioner Frederick Re: Sheriff

Mike line 7 should say two additional full time deputies were included in the 2022 budget. I also want all of us to discuss this prior to you sending it to the Sheriff.

Sent from my iPhone

On Apr 18, 2022, at 1:11 PM, Mike Samson <msamson@susacs.com> wrote:

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Con Apr 28, 3022, at 10.1 PM (refue lament smean sone sus-sus-sus-sus-

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Tracey fold are year and the form and the secure entrance, with a card moure in the solutions where helpeded to you's administrate forms and the secure entrance with a card moure in the salaries of war form meetings you's administrated a forms and 2022 budget to provide water or form the enclosed shift countings of intermetings were to bounded in moure 2022 budget to provide water or a form the enclosed shift countings of "The teacomber were to bounded in moure 2022 budget to provide water or a form the enclosed shift of 2022 "The teacomber were the and a contract or would not be not be not pleted or an contract and be notified for and the were state to form and the solution of the bound set of the form and the form and the form and the were readed in the counties for the moust and equivalent to 1 or doubled water and be notified for an entitie news from the counties are provided and the constance of the form a state of the form and the form and the were readed to be a state to the solutions of constance of the form a state of the st

> Nexa Samson, GPA Director Sasquelarnos Accounting & Canediting Solutions, Inc man consider Sch. S018

From:	Mike Samson <msamson@susacs.com></msamson@susacs.com>
Sent:	Monday, April 18, 2022 1:46 PM
To:	Commissioner Dallara
Cc:	Commissioner Baughman; Commissioner Frederick
Subject:	RE: Sheriff

I will make that change and we can discuss the e-mail on Wednesday if you are available.

From: Commissioner Dallara <cdallara@bedfordcountypa.org> Sent: Monday, April 18, 2022 1:37 PM To: Mike Samson <msamson@susacs.com> Cc: Commissioner Baughman <dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org> Subject: Re: Sheriff

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

will make that change and we can discuss di a s-mail on Neclossary (1) up an jew more

rom: Committioner (2013) 2022 1:37 PM ent: Monday, April 13, 2022 1:37 PM or Mike Samson Cmannson (Pareach consec 2:3 Commissioner Baughman ridbauthman (rhedronicr ontypaloner Commissioner Frenkri CFrederick (Paredio doorntyp1.00),P

wike line? should say two addition a fast of st deputies were conducts or the tweeter of the fast of the the shert.

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Commissioners.

Based by pur discussion on Thursday, below is the ormal i will sand unit or an and the warm in the work will you have noncomponents or suggest only.

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Tracey total mis you have religions be the Finance Orthon inquisiting and on the entry and on angulares sharework hadicated in your 2022 heavyet to man the shourd entrance to the commune of the 2022 budget. measures, you had requested a fini-finite deputies to man the source of a bold infrares to the commune time deputies were factuated in your 2022 bonest to movide securit of a bold infrares to the commune The reasoning well the secure and would not be completed or the secure of a factor of 2022 and the waves of a failet line deputies to complete the completed or the control of the secure of the ended the waves of a failet line deputies for a control be controleted to the control of the secure of the ended the waves of a failet line deputies for a control be controleted to the control of the secure of the ended the waves of a failet line deputies for a control of securitation to the former of the ended the waves of a failet line of a regeneration of concerns, please red me for the control of the

> Mike Samson, CPA Director Busquehanna Accounting & Consulting Solutions, Inc. (717), 561-3039 E-d. 5019

From:	Mike Samson <msamson@susacs.com></msamson@susacs.com>
Sent:	Tuesday, April 19, 2022 10:27 AM
To:	Commissioner Dallara; Commissioner Frederick; Commissioner Baughman
Subject:	Cost Allocation Plan

Hi Commissioners,

I did want to touch base with you regarding the cost allocation plan that we prepare for the county. I just need your approval to issue the cost allocation plan that I e-mailed a draft to you on April 8th.

Thank You

Mike

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

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l did want to two of bize with you regards is the cost allocation plan the are propine in the cost of the second second states pairs approved to brue the cost effectation planets of a draft to you on April 6th.

Thank You

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Susquehanna Ancounting & Consuming Sommone, ne. 1717) 551-0563 Ext. 6018

From: Sent: To: Cc: Subject: Commissioner Dallara Tuesday, April 19, 2022 10:34 AM Mike Samson Commissioner Frederick; Commissioner Baughman Re: Cost Allocation Plan

Mike I approve.

Sent from my iPhone

On Apr 19, 2022, at 10:27 AM, Mike Samson <msamson@susacs.com> wrote:

Hi Commissioners,

I did want to touch base with you regarding the cost allocation plan that we prepare for the county. I just need your approval to issue the cost allocation plan that I e-mailed a draft to you on April 8th.

Thank You

Mike

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

From:	Commissioner Frederick Tuesday, April 19, 2022 10:40 AM
Sent:	
То:	'Mike Samson'
Subject:	RE: Cost Allocation Plan

approve

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, April 19, 2022 10:27 AM
To: Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Frederick
<CFrederick@bedfordcountypa.org>; Commissioner Baughman <dbaughman@bedfordcountypa.org>
Subject: Cost Allocation Plan

Hi Commissioners,

I did want to touch base with you regarding the cost allocation plan that we prepare for the county. I just need your approval to issue the cost allocation plan that I e-mailed a draft to you on April 8th.

Thank You

Mike

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

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hom: Mike Sao son Altoningon@arx-cardon Asist Turaday, April 19, 202 (10:17-24) Far Commissioner Dallara eed stara@ Accidence unite asorget Dommissioner (Fr. 1995) CFrededski@ardfonzonatypa Orget Commissioner Raushman eduation as a Charlen Transie Schlests Cost Altonation Plan

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Miko Samson, CPA Director Susqueharna Accounting & Constaning Salutions, Inc ream seasons Ext. Sint.

A CENTRAL SERVICE

COST ALLOCATION PLAN



BEDFORD COUNTY, PENNSYLVANIA ACTUAL 2020

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

Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

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

- All costs included in this proposal for the period ending December 31, 2020 to establish cost allocations or billings for January 1, 2022 through December 31, 2022 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated at indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature	199	and the		
Tille				
Title				
County	7 . 2. 2.		<u>u</u> a o se	
V C				
Date				

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

4/8/2022

BEDFORD COUNTY, PENNSYLVANIA Allocated Costs by Department Consolidated

		Q-lisitor	Elections	Tax Assessment	Planning and Zoning	Tax Collectors	Tax Claim	Public Defender	Reg & Recorder	Veterans Affairs
Central Services Departments Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance Co Auditors Finance / Accounting	Commissioners 53,974 263 2,035 2,628 1,294 24,264 463 4,797	Solicitor - 66 - 590 - - 193 1,024	Elections 21,104 132 452 914 506 15,979 369 8,963	32,352 263 1,582 2,792 776 14,542 454 5,209	51,645 527 2,261 2,341 1,238 23,214 288 3,776 1,080		18,796 66 - - 450 8,447 - 640 703		2,720 1,124 21,077 517 3,262	- 1,356 1,263 127 - 163 4,457 362
Treasurer Misc Contracts	236 6,724 96,678	106 333 2,312	2,128 1,280 51,827	9,147	13,399		1,394 30,496			
Total Allocated Roll Forward Proposed Costs	96,678	2,312	51,82	67,5	A 9,769	19,213	30,496	60,21	9 95,125	5 12,786

Affaira

BEDFORD COUNTY, PENNSYLVANIA Allocated Costs by Department Consolidated

Central Services Departments	District Justices	Courts	Domestic Relations	Law Library	Constables	Coroner	District Attorney	Prothonotary / Clerk of Courts	Sheriff	0
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts	- 659 5,199 4,728 1,052 23,577 642 14,615 2,682 5,734	118,592 790 3,391 3,747 2,844 53,311 693 11,444 1,895 22,925	- 659 4,973 5,789 1,653 30,987 1,091 4,748 678 4,954	10,428 - - 250 4,688 65 1,342 139	- - - - - 24 6,873 713	- 132 679 1,131 - - 275 2,207 173	37,539 395 2,713 4,547 900 16,876 842 4,724 557	59,894 461 3,165 3,333 1,436 26,927 502 5,221 1,344	Sheriff 37,539 527 7,233 28,848 900 16,876 1,140 11,782 1,142	County Jail 176,087 1,119 24,864 89,895 11,348 3,699 7,411 44,414 4,319
Total Allocated Roll Forward	58,888	219,632	55,532 742	16,912	7,679	668 5,265	10,523 79,616	10,916 113,199	13,447	16,308 379,464
Proposed Costs =	58,888	219,632	56,274	5,912	A 7 79	5,265	79,616	113,199	119,434	379,464

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BEDFORD COUNTY, PENNSYLVANIA Allocated Costs by Department Consolidated

	Juvenile		Dubalian	EMA	Civil Defense	HS Adult & Aging	Children & Youth Services	MH / IDD	Conservation	Economic Development
Central Services Departments Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance Co Auditors Finance / Accounting Treasurer	Delinquents - - - - - 3,123 1,469 153	E-911 85,657 - - 2,054 38,505 - - -	Probation 43,125 593 2,713 5,864 1,034 19,389 931 5,348 546	- 132 8,363 6,479 2,104 3,458 - 14,468 830	- 132 905 1,221 - - 54 833 2 66	2 66 5 - 1 - 589 6,821 4 65 2 31 7 3	2,239 14,466 21,538 2,218 41,572 7,023 54,624 8,536	44,876 - - 5,566 - 186 95 10 -	- 527 - - 275 128 14 2,671	- 66 - - - 236 95 10 333
Misc Contracts	4,745	- 126,216	<u>11,820</u> 91,363	36,512			3 225,802	50,733	3,615	740
Roll Forward Proposed Costs	4,745	126,216	91,363	D	RA	39 7,90	8 225,802	50,733	3,615	5 740

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

Page A.3

BEDFORD COUNTY, PENNSYLVANIA Allocated Costs by Department Consolidated

Central Services Departments	Ag Extension	Airport Authority	Debt Serv	Miscellaneous	Liquid Fuels	Retirement	Capital Reserve	9-1-1 Eupd	0000	
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Building Maintenance Co Auditors Finance / Accounting Treasurer Visc Contracts	461 905 851 400 6,598 123 705 14 2,337	- 66 - - - - - - - 333	- - - 6,598 543 56	- - - - 112 896 93	- - - 1,044 - - 130 991 103		Capital Reserve - - - - - - 127 64 6	9-1-1 Fund - 263 - 2,940 - - 2,693 863 89	CDBG - - - - 835 351	Libraries - - - 1,71 19,91 23 9
- otal Allocated	12,394				-			10,882		-
coll Forward -	12,394	399	7,197	1,101	2,268	3,850	197	17,730	1,222	21,97
roposed Costs =	12,394	399	7,197	DIR		3,850	197	17,730	1,222	21,97

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BEDFORD COUNTY, PENNSYLVANIA Allocated Costs by Department Consolidated

Central Services Departments	DRO - Bldg Depr/Int	CYS - Bldg Depr/Int	Other	Subtotal	Direct Billed	Unallocated	Total
						-	1,188,071
Building Depreciation	68,931	92,473	159,452	1,188,071	-		11,457
Equipment Depreciation	-	-	63	11,457	-	-	1,574,411
Employee Benefits	-	-	1,476,080	1,574,411	-	-	201,958
	_	·	(3)	201,958	-	-	52,710
iability Insurance		-	10,439	52,710	-	-	
Property Insurance			73,220	506,849	-	-	506,849
Building Maintenance	-	2.2	2,994	45,388	-	100,989	146,377
Co Auditors	-		4,547	239,683		33,214	272,897
Finance / Accounting	-	1.0	3,971	35,188	-	121,812	157,000
Treasurer	-	-	342	248,160	-	2,808	250,968
Misc Contracts	-		042	240,100			
		1.54	0.070.042	4,651,613	-	258,823	4,910,436
Total Allocated	68,931	92,473	2,278,843	4,031,010	_	-	742
Roll Forward				142		100	
					A C	2, 8,823	4,911,178
Proposed Costs	68,931	92,473	2,278,843	4,6 2,3 5			
1 1812							

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BEDFORD COUNTY, PENNSYLVANIA Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2018	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For
Commissioners	96,678					Following Year
Solicitor	2,312			96,678		96,678
Elections	51,827			2,312		2,312
Tax Assessment	67,518			51,827		51,827
Planning and Zoning	99,769			67,518		67,518
Tax Collectors	19,213			99,769		99,769
Tax Claim	30,496			19,213		
Public Defender	60,219			30,496		19,213
Reg & Recorder				60,219		30,496
Veterans Affairs	95,125 12,786			95,125		60,219
District Justices				12,786		95,125
Courts	58,888			58,888		12,786
Domestic Relations	219,632			219,632		58,888
Law Library	55,532	54,790	742	56,274		219,632
Constables	16,912			16,912		56,274
Coroner	7,679	EXCELENCE FOR THE FOR		7,679		16,912
	5,265	n	RAFT	5,265		7,679
District Attorney	79,616			79,616		5,265
Prothonotary / Clerk of Courts	113,199			113,199		79,616
Sheriff	119,434	a second s		119,434		113,199
County Jail	379,464					119,434
Juvenile Delinquents	4,745			379,464		379,464
E-911	126,216			4,745		4,745
Probation	91,363			126,216		126,216
EMA	36,512			91,363		91,363
Civil Defense	3,839			36,512		36,512
HS Adult & Aging	7,908			3,839		3,839
Children & Youth Services	225,802			7,908		7,908
MH / IDD	50,733			225,802		225,802
Conservation	3,615			50,733		50,733
Economic Development	740			3,615		3,615
Ag Extension	12,394			740		740
Airport Authority	399			12,394		12,394
Debt Serv	7,197			399		
Miscellaneous	1,101			7,197		399
iquid Fuels	2,268			1,101		7,197
Retirement				2,268		1,101
Capital Reserve	3,850			3,850		2,268
-1-1 Fund	197			197		3,850
CDBG	17,730			17,730		197
ibraries	1,222			1,222		17,730
	21,971			21,971		1,222 21,971

2020 Actual

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BEDFORD COUNTY, PENNSYLVANIA Fixed Costs Proposed

		Fixed Costs	Roll Forward	Actual Costs W/	Adjustments	Proposed For Following Year
Receiving Departments	Final Costs Fiscal 2020	Fiscal 2018	Differences	Roll Forward 68,931	Aujustinente	68,931
DRO - Bldg Depr/Int	68,931 92,473			92,473 2,278,843		92,473 2,278,843
CYS - Bldg Depr/Int Other	<u>2,278,843</u> 4,651,613	54,790	742	4,652,355		4,652,355
Sub Total Direct Billed	258,823					4,911,178
Unallocated Total	4,910,436					

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

Page B.2

BEDFORD COUNTY, PENNSYLVANIA Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation			
Equipment Depreciation	-	1,299,362	
Employee Benefits	-	12,590	
Liability Insurance	1,673,934		
Property Insurance	207,821	_	
Workers' Compensation	55,244	-	
Retirement	172,067	(16,663)	
Building Maintenance	425,000	=	
Co Auditors	415,701	<u>_</u>	
Finance / Accounting	95,095	(537)	-
Treasurer	155,919	62,025	-
Misc Contracts	89,154	52,525	
Commissioners	10572		-
Solicitor	D ² R A		-
Elections			96,678
Tax Assessment			2,312
Planning and Zoning			51,827
Tax Collectors			67,518
Tax Claim			99,769
Public Defender			19,213
			30,496
Reg & Recorder			60,219
Veterans Affairs			95,125
District Justices			12,786
Courts			58,888
Domestic Relations			219,632
_aw Library			55,532
Constables			16,912
Coroner			7,679
District Attorney			5,265
Prothonotary / Clerk of Courts			79,616
			113,199

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

BEDFORD COUNTY, PENNSYLVANIA Summary of Allocated Costs

	Total Expenditures	Cost Adjustments	Total Allocated
Departments			119,434
			379,464
Sheriff			4,745
County Jail			126,216
Juvenile Delinquents			91,363
E-911			36,512
Probation			3,839
EMA			7,908
Civil Defense			225,802
HS Adult & Aging			50,733
Children & Youth Services			3,615
MH / IDD			740
Conservation	DDA		12,394
Economic Development	DRA		399
Ag Extension			7,197
Airport Authority			1,101
Debt Serv			2,268
Miscellaneous			3,850
Liquid Fuels			197
Retirement			17,730
Capital Reserve			1,222
9-1-1 Fund			21,971
CDBG			68,931
Libraries			92,473
DRO - Bldg Depr/Int			2,278,843
CYS - Bldg Depr/Int			-
Other			258,823
Direct Billed			
Unallocated	Contraction of the second seco	1,356,777	4,910,436
	3,553,659		

Totals

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

Page C.2

BEDFORD COUNTY, PENNSYLVANIA Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Workers'		Building		Finance /			
Schedule Reference:					insulance (Compensation	Retirement	Maintenance	Co Auditors	Accounting	Treasurer	14. 0	Total Plan
Building Depreciation	(1,299,362)									risseanting	rieasuler	Misc Contracts	Allocation
Equipment Depreciation	(1,200,002)	-	-	-									1
Employee Benefits	-	(12,590)	-	-		-	-	-	-				
Liability Insurance	-	-	(1,680,455)		-	-	-	-			-	100 C	
Property Insurance	-	-	-	(208,647)	-	-	-		3,096		-		
Workers' Compensation	-	-	-	(200,047)	-	-	-			3,109	316	2010 B 2010	
Retirement	-	-	-		(55,379)	-	-		385	400	41		
Building Maintenance	-	-		-	-	(155,860)		-	102	30	3		
Co Auditors	51,224	539	29,220	-	-	-	(426,397)		287	153	16		
	14,116	198		2,165	1,228	8,019	6,946	-	786	555	56		-
Finance / Accounting	21,924	198	22,865	1,437	339	368		(533,850)	803	14,289	1,263	2 450	-
Treasurer	24,027	198	33,757	2,001	526	224	5,045	6,347	(152,839)	3,160	225	2,453	-
Misc Contracts	- 1,021		20,202	1,086	576	268	9,074	9,854	307	(302,376)	56	4,181	-
Commissioners	50.07.	-	-	-	-	200	4,575	10,800	176	2,028		6,511	-
Solicitor	53,974	263	2,035	2,628		-	-	-	520	5,755	(159,574)	6,484	-
Elections	-	66	_,		1,294	-	-	24,264			598	(270,597)	-
Tax Assessment	21,104	132	452	590	-	-	_	24,204	463	4,797	236	6,724	00.07
Planning and T	32,352	263	1,582	914	506	<u>-</u>		15 070	193	1,024	106	333	96,67
Planning and Zoning	51,645	527		2,792	776	-	-	15,979	369	8,963	2,128		2,31
Tax Collectors	_	-	2,261	2,341	1,238		-	14,542	454	5,209	401	1,280	51,82
Tax Claim	18,796		7,233	4,739	-	-	-	23,214	288	3,776		9,147	67,51
Public Defender	28,718	66	-	-	450	-	-	-	267	6,621	1,080	13,399	99,76
Reg & Recorder	46,889	329	1,130	1,950	689	-	-	8,447		640	353		19,21
Veterans Affairs	40,009	329	2,713	2,720		-	-	12,911	398		703	1,394	30,49
District Justices		132	1,356	1,263	1,124	-	-	21,077	517	7,419	683	5,992	60,21
Courts	-	659	5,199	4,728	27	A - A		21,011		3,262	987	15,507	95,12
Domestic Relations	118,592	790	3,391		1,052			23,577	163	4,457	362	4,926	
Law Library	-	659	4,973	3,747	2,64				642	14,615	2,682	5,734	12,786
Constables	10,428		4,973	5,789	1 53			53,311	693	11,444	1,895	22,925	58,888
	-			-	250		- i	30,987	1,091	4,748	678	4,954	219,632
Coroner	_	132	-	69	-		-	4,688	65	1,342	139	4,954	55,532
District Attorney	37,539		679	1,131	-		-	-	24	6,873	713	12 10 10	16,912
Prothonotary / Clerk of Courts	59,894	395	2,713	4,547	900	-	-	-	275	2,207			7,679
Sheriff	37,539	461	3,165	3,333	1,436	-	-	16,876	842	4,724	173	668	5,265
County Jail		527	7,233	28,848	900	-	-	26,927	502		557	10,523	79,616
Juvenile Delinquents	176,087	1,119	24,864	89,895		-	-	16,876	1,140	5,221	1,344	10,916	113,199
E-911	-	-	-	-	11,348	-	-	3,699	7,411	11,782	1,142	13,447	119,434
Probation	85,657	÷	-	-	-	-	-	0,000		44,414	4,319	16,308	379,464
EMA	43,125	593	2,713	-	2,054	-	-	38,505	3,123	1,469	153	-	4,745
Civil Defense	-	132	8,363	5,864	1,034	-	-		-	-	-	1.000	
	-	132		6,479	2,104	-	-	19,389	931	5,348	546	11 920	126,216
IS Adult & Aging	-	66	905	1,221	-		-	3,458		14,468	830	11,820	91,363
Children & Youth Services	-	2,239	-	-	589		-	-	54	832	27	678	36,512
AH / IDD	44,876	2,239	14,466	21,538	2,218	-	-	6,821	65	31		668	3,839
Conservation	14,070	-	-	-	5,566		-	41,572	7,023	54,624	3	333	7,908
conomic Development	-	527	-	-	5,506	-	-	-	186		8,536	73,586	225,802
g Extension	-	66	-	_	-	-	-	-	275	95	10	-	50,733
irport Authority	-	461	905	851	-	-	-			128	14	2,671	3,615
ebt Serv	-	66	-	051	400	-	-	6,598	236	95	10	333	
	-	-	-	-	-	-		6,598	123	705	14	2,337	740
liscellaneous	-		-	-	-	-	-	-	-	-			12,394
quid Fuels	-		-	-	-		-	-	6,598	543	56	333	399
etirement	-	-	~	1,044	-		-	-	112	896	93	-	7,197
apital Reserve		-	-		10.00	-	-	-	130	991		-	1,101
I-1 Fund	-	-	-	211	(a) (b)	-	-		3,850		103	-	2,268
DBG	-	263	-	2,940	-	-	-		127	-	-	2012/2020	3,850
raries	-	-	-	2,540	.	-	-	1.000		64	6	-	197
	-	-		-	-	-	-		2,693	863	89	10,882	17,730
O - Bldg Depr/Int	68,931		-	1111111111	1,719	-	-	10 011	835	351	36		
S - Bldg Depr/Int			-	-			P(P)	19,911	236	95	10		1,222
F	92,473	÷.	- 100	1.		-	-	-	-		10	-	21,971
						5. • 1/1 P. (1	10	-		-	-	-	68,931
									-	-	-		02 472

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92,473

BEDFORD COUNTY, PENNSYLVANIA Detail of Allocated Costs

Depres	iation	Depreciation	Employee Benefits	Insurance	Insurance	Compensation	Retirement	Maintenance	Co Auditors	Accounting	Treasurer		
Departmento	59,452	63	1,476,080	(3)	10,439	146,981 -	400,757	73,220	2,994 100,989	4,547 33,214	3,971 121,812 -	342 2,808 -	2,278,843 258,823 -
Unallocated Direct Billings	-				<u> </u>		-	-	-	-	-	-	4,910,436

Totals

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Page D.2

BEDFORD COUNTY, PENNSYLVANIA Summary of Allocation Basis

Department

Basis of Allocation

1 Building Depreciation Courthouse / Co Office Bidg Jail MH / IDD

2 Equipment Depreciation Equipment Telephone System

3 Employee Benefits Life Insurance HRA Admin/Deduct Health Ins

4 Liability Insurance General Liability Employee Liability Automobile Law Enforcement Other Insurance

5 Property Insurance Courthouse / County Office Bldg Jail Library DJ #2 Bldg Other Property

6 Workers' Compensation WC 951 WC 953 WC 980 WC 980c WC 985 Net Usable Square Footage Occupied - Courthouse / Office Building Direct Allocation - Jail Direct Allocation - MH / IDD

Direct Allocation - Building Maintenance Number of Telephone Extensions By Dept

Full-Time Equivalent Employees by Department Full-Time Equivalent Employees by Department Salarie by per rat pervises Departmens (Ex: Direct Billed)

Gross Salary/Wages By Department (Ex: Tax Collectors) Full-Time Equivalent Employees By Dept Number Of Covered Vehicles By Department Number Of Covered Employees By Department Direct Allocation to Applicable Departments

Net Usable Square Footage Occupied by Dept Direct Allocation Net Usable Square Footage Occupied by Dept Net Usable Square Footage Occupied by Dept Direct Allocation to Applicable Departments

Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments Salaries & Wages Applicable by Central Services Departments

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BEDFORD COUNTY, PENNSYLVANIA Summary of Allocation Basis

Department

7 Retirement Pension Expense

8 Building Maintenance Courthouse / County Office Bldg DJ #2 Bldg Library Jail Other Buildings

9 Co Auditors Financial Reporting

10 Finance / Accounting Accounting Payroll Benefits Purchasing

11 Treasurer Check Process Revenue

12 Misc Contracts Telephone Postage Info Tech Basis of Allocation

Salaries & Wages Applicable by Central Services Departments

Net Usable Square Footage Occupied by Dept Net Usable Square Footage Occupied by Dept Net Usable Square Footage Occupied by Dept Direct Allocation to Jail Direct Allocation to Applicable Departments

Total Accounting Transactions (Exp & Rev) By Department Number of Payroll Checks Processed by Department Full-Time Equivalent Employees by Department Number of Purchase Orders Processed by Department

Number of Non-Payroll Checks Processed By Department Cash Receipts Processed by Department (Ex: Taxes)

Number of Telephone Extensions by Department Postage Charges by Department Number of Computers by Department

Page E.2

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

The majority of offices are housed in the Courthouse and County Office Building, the total cost for the depreciation calculation is \$787,770. Interest payments associated with the debt used to finance the buildings construction was \$511,592. Applicable interest expense and depreciation were allocated based on net usable square footage occupied by departments in the Courthouse and Office Building.

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Ref: OMB Circular A-87, Attachment B, Section 15 Ref: OMB 2 CFR 200.436 Depreciation

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
	TSI Allocation		-	-
Expenditures per Financial Statements	-			
Deductions			-	
				948 BAR
Total Deductions				
Allocated Additions				
Building Depreciation Equipment Depreciation		- -	-	
Employee Benefits Liability Insurance		DRAFT		
Property Insurance Workers' Compensation		URAFI		
Retirement Building Maintenance		-	-	
Co Auditors Finance / Accounting		-	-	
Treasurer		-	-	
Misc Contracts			-	646-653
Total Allocated Additions				
Departmental Cost Adjustments	787,770		787,770	787,770 511,592
Building Depreciation Interest Expense	511,592		511,592	-
			- -	4 200 262
Total Departmental Cost Adjustments	1,299,362	-	1,299,362	1,299,362
Total to be Allocated	1,299,362	-	1,299,362	1,299,362
I Utal to be Allocates				

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Page 01.2

BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Schedule of Costs to be Allocated by Function

	Total	General And Administration	Courthouse / Co Office Bidg	Jail	MH / IDD
Departmental Cost Adjustments Building Depreciation Interest Expense	787,770 511,592		566,807 511,592	176,087	44,876
Functional Cost	1,299,362		1,078,399	170.007	
Additions: 1st Central Service Centers	<u> </u>		1,070,089	176,087	44,876
REALLOCATE ADMIN					
Allocable Costs Unallocated 1st Allocation	1,299,362		1,078,399	176,087	44,876
Additions: 2nd Central Service Centers	1,299,362	DRA	1,078,399	176,087	44,876
REALLOCATE ADMIN Allocable Costs Unallocated	-				
2nd Allocation	-		-	_	
Total Allocated	1,299,362	-	1,078,399	176,087	44,876

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

	T- (-)	Courthouse / Co Office Bidg	Jail	MH / IDD	
User Department	Total	Office blug	oun		
Building Maintenance	51,224	51,224	-	-	
Co Auditors	14,116	14,116	-	-	
Finance / Accounting	21,924	21,924	-		
Treasurer	24,027	24,027	-	-	
Commissioners	53,974	53,974	-	_	
Elections	21,104	21,104	2 .		
Tax Assessment	32,352	32,352	-	· · · · · · · · · · ·	
Planning and Zoning	51,645	51,645	-	-	
Tax Claim	18,796	18,796	-		
Public Defender	28,718	28,718	-	-	
Reg & Recorder	46,889	46,889	-	-	
Courts	118,592		-	-	
Law Library	10,428	10,128	-	-	
District Attorney	37,539	37,539	-	-	
Prothonotary / Clerk of Courts	59,894	59,894	-	-	
Sheriff	37,539	37,539	=	-	
County Jail	176,087	-	176,087	-	
E-911	85,657	85,657	-	-	
Probation	43,125	43,125	-	-	
MH / IDD	44,876	-	-	44,876	
DRO - Bldg Depr/Int	68,931	68,931	-	-	
CYS - Bldg Depr/Int	92,473	92,473	-	-	
Other	159,452	159,452	-		
Distance and the second second				11.070	
Subtotal	1,299,362	1,078,399	176,087	44,876	
Total	1,299,362	1,078,399	176,087	44,876	

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Detail Allocation of Courthouse / Co Office Bidg

	Allocation						
User Department	Allocation Units (A)	Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Duilding Maintenance	2 456	4.750%	54.004		VE HELL	1.414	
Building Maintenance	2,456 677		51,224		51,224	-	51,224
Co Auditors		1.309%	14,116		14,116		14,116
Finance / Accounting	1,051	2.033%	21,924		21,924	-	21,924
Treasurer	1,152	2.228%	24,027		24,027	-	24,027
Commissioners	2,588	5.005%	53,974		53,974	· · ·	53,974
Elections	1,012	1.957%	21,104		21,104	- 10 C -	21,104
Tax Assessment	1,551	3.000%	32,352		32,352		32,352
Planning and Zoning	2,476	4.789%	51,645		51,645	-	51,645
Tax Claim	901	1.743%	18,796		18,796	-	18,796
Public Defender	1,377	2.663%	28,718		28,718	_	28,718
Reg & Recorder	2,248	4.348%	46,889		46,889		
Courts	5,686	10.997%	118,592		118,592	-	46,889
Law Library	500	0.967%	10,428		10,428	-	118,592
District Attorney	1,800	3.4910/	37,539	No. 1951	37,539	-	10,428
Prothonotary / Clerk of Courts	2,872	5.5 4%	9,194			-	37,539
Sheriff	1,800	3.4 1%			59,894	-	59,894
E-911	4,107	7.943%	85,657	n sa in	37,539	-	37,539
Probation	2,068	3.999%			85,657	-	85,657
DRO - Bldg Depr/Int	3,305	6.392%	43,125		43,125	-	43,125
	4,434	8.575%	68,931		68,931	-	68,931
CYS - Bldg Depr/Int			92,473		92,473	-	92,473
Other	7,646	14.787%	159,452		159,452	-	159,452
Subtotal	51,707	100.000%	1,078,399	-	1,078,399		1 070 000
Second Allocation Total	51,707				1,070,099	-	1,078,399
Total	51,707	100.000%	1,078,399	-	1,078,399	-	1,078,399

(A) Alloc basis:

Net Usable Square Footage Occupied - Courthouse / Office Building

. ..

Source:

Building Maintenance

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Detail Allocation of Jail

		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	Allocation Units (A)	Percentage			176,087	-	176,087
County Jail	100	100.000% 0.000%				-	
Other			170.007	_	176,087	-	176,087
Subtotal	100	100.000%	170,007				
		100.000%	176,087	-	176,087	-	176,087
Total	100	100.000%					

(A) Alloc basis:

Direct Allocation - Jail

Source:

Building Maintenance

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Building Depreciation 2020 Actual Detail Allocation of MH / IDD

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct D'II			
MH / IDD			areas ruscation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	100	100.000% 0.000%	44,876		44,876	-	44,876
Subtotal	100					-	-
	100	100.000%	44,876	-	44,876	-	44,876
Total	100	100.000%	44,876	_	44.070		
					44,876	-	44,876
(A) Alloo hasia							

(A) Alloc basis:

Direct Allocation - MH / IDD

Source:

Commissioner's Office

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BEDFORD COUNTY, PENNSYVLANIA Equipment Depreciation 2020 Actual Nature and Extent of Services

Equipment depreciation is based on the original cost of equipment acquired by central service departments. Depreciation is distributed to the user departments based on actual depreciation. Equipment will be assigned a useful life based on its classification.

In 2016 the County upgraded its telephone system and was assigned a useful life of 7 years. Depreciation is allocated based on the number of extensions in each department. In 2020, the County purchased a tractor that was assigned a useful life of 10 years and depreciation was directly allocated to Building Maintenance.

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Ref: OMB 2 CFR 200.436 Depreciation

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	-			-
Deductions			-	
Total Deductions		-	-	-
Allocated Additions				
Building Depreciation Equipment Depreciation Employee Benefits Liability Insurance Property Insurance Workers' Compensation Retirement Building Maintenance Co Auditors Finance / Accounting Treasurer Misc Contracts		DRAFT		
Total Allocated Additions		다섯같이다 이미가 150 million 2000	and the states for service	4. Bahanapet nj
Departmental Cost Adjustments Equipment Depreciation	12,590 - -		12,590 -	12,590 -
Total Departmental Cost Adjustments		ne sur contra a set a -		
Total to be Allocated	12,590	ent begenstellen – 1978 Arthur Bis Count <mark>off Friendensen – 196</mark> 4 be	12,590	12,590

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

		O		
	Total	General And Administration	Equipment	Telephone System
El altradition	Total			-
Departmental Expenditures	-	-	-	
Cost Adjustments	-	-		
Deductions				
Departmental Cost Adjustments Equipment Depreciation	12,590	95 -	473	12,117
Functional Cost	12,590	DR	AFT ⁴⁷³	12,117
Additions: 1st Central Service Centers	-	-		-
REALLOCATE ADMIN				10.447
	12,590	-	473	3 12,117
Allocable Costs Unallocated 1st Allocation	12,590	-	473	3 12,117
a situation and a situation of the				
Additions: 2nd Central Service Centers	-	-		
		-	-	-
REALLOCATE ADMIN Allocable Costs			-	-
Unallocated			-	-
2nd Allocation			47	73 12,11
Total Allocated	12,590	-		

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Page 02.3

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

User Department	Total	Equipment	Telephone System	
Building Maintenance				
Co Auditors	539	473	66	
Finance / Accounting	198	-	198	
Treasurer	198	-	198	
Commissioners	198	-	198	
Solicitor	263	_	263	
Elections	66	-	66	
Tax Assessment	132	_	132	
Planning and Zoning	263	-	263	
Tax Claim	527	_	527	
Public Defender	66			
Reg & Recorder	329)RAF	329	
/eterans Affairs	329	JKAF	329	
District Justices	132		525	
Courts	659	_	132	
omestic Relations	790		659	
Coroner	659		790	
	132		659	
istrict Attorney	395	-	132	
rothonotary / Clerk of Courts heriff	461	-	395	
	527	-	461	
ounty Jail	1,119	-	527	
robation	593	-	1,119	-
MA	132	Europe Ear A	593	-
vil Defense	132		132	-
S Adult & Aging	66	· -	132	-
hildren & Youth Services	2,239	-	66	-
onservation		-	2,239	-
onomic Development	527	and constant	527	-
Extension	66	-	66	-
	461	an a second	461	_

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

	Total	Equipment	Telephone System	
User Department Airport Authority	66	-	66 263	-
9-1-1 Fund	263 63	-	63	-
Other Subtotal	12,590	473	12,117	-
Total	12,590	473	12,117	_
T U LUI				

DRAFT

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Page 02.5

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Concern LAN	
Building Maintenance Other	100	100.000% 0.000%	473		473	Second Allocation	Total Allocated 473
Subtotal Second Allocation Total	100 100	100.000%	473	_	473	-	473
Total	100	100.000%	473	-	473	-	473

(A) Alloc basis:

Direct Allocation - Building Maintenance

Source:

Auditors - Depreciation Report

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Equipment Depreciation 2020 Actual Detail Allocation of Telephone System

		Allocation	Allegation	Direct Billed	First Allocation	Second Allocation	Total Allocated
t t	Allocation Units (A)	Percentage	Gross Allocation	Direct Direct			66
ser Department		0.543%	66		66		198
	1	0.543%	198		198	-	198
uilding Maintenance	3		198		198	-15-0 2-1	198
o Auditors	3	1.630%	198		198	-	263
inance / Accounting	3	1.630%	263		263	-	66
reasurer	4	2.174%	66		66	-	132
ommissioners	1	0.543%	132		132	-	263
olicitor	2	1.087%	263		263	-	527
lections	4	2.174%	527		527	-	66
ax Assessment	8	4.348%	00		66	-	329
lanning and Zoning	1	0.543%			329	-	32
ax Claim	5	2.717%	000		329	-	13
Public Defender	5	2.717%			132	-	65
Reg & Recorder	2	1.087%			659	-	65 79
/eterans Affairs	10	5.435%	659		790	-	65
District Justices	12	6.522%			659	-	
Courts	10	5.435%	659	A	132	-	13
Domestic Relations	2	1.087%			395	5 -	39
Coroner	6	3.261%		AI	46		4
District Attorney	7	3.804%	46		52		51
Prothonotary / Clerk of Courts	8	4.348%	6 527		1,11		1,1
Sheriff	17	9.239%	6 1,119		59		5
County Jail	9	4.891%	6 593		13		1
Probation	2	1.087%	/ 132		13		1
EMA	2	1.087	6 132		6		
Civil Defense	2	0.543	66		2,23		2,2
HS Adult & Aging	34	18.478			52		t
Children & Youth Services		4.348					
Conservation	8	0.543			46		4
Economic Development	1	3.804				6 -	
Economic Development	1	0.543					
Ag Extension	1	2.174				63 - 63 -	
Airport Authority	4	0.548				03	
9-1-1 Fund	1	0.540	170				12.
Other		100 000	12,117		- 12,1	1/ -	
	184		J70 12,117				
Subtotal	184				/ · · ·		12,
Second Allocation Total		400.000	12,117		- 12,1	1/	12)
Total	184	100.00	U% 12,111				

A.F.

Number of Telephone Extensions By Dept

(A) Alloc basis:

Finance Office

Source:

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Page 02.7

BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Nature and Extent of Services

The county offers its employees several benefits including cost of health and life insurance. These benefits are accumulated in a central account and for plan purpose are allocated to each central service department. All other costs will be allocated to Other.

Health insurance premiums have been allocated to central service departments based on salaries and wages paid by each central service department. All other salaries with the exception of Tax Collector and those departments that reimburse (911) have been included in Other.

Life insurance costs have been allocated to central service departments based on premiums paid by each central service department. All remaining costs have been allocated to Other.

HRA Administration cost will be allocated based on Full-Time Equivalent employees by department.

DRAFT

Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

	Employee Bene	TY, PENNSYLVANIA efits 2020 Actual be Allocated		
		2nd Allocation	Subtotal	Total
	1st Allocation		1,673,934	1,673,934
	1,673,934		1,073,304	
Expenditures per Financial Statements			-	
Deductions	-		-	
UC Dividends				
		-		
Total Deductions	1 . S .			
Allocated Additions				
	-	· ·		
Building Depreciation	-	-	-	
Equipment Depreciation Employee Benefits		-	-	
Liability Insurance		-	-	
Property Insurance		-	-	
Workers' Compensation		-		
Retirement Building Maintenance			3,096	
Co Auditors		319	3,109 316	
Finance / Accounting			310	
Treasurer			-	
Misc Contracts				6,521
		6,521	6,521	0,021
Total Allocated Additions				
Departmental Cost Adjustments			-	
	_	-		
Total Departmental Cost Adjustments		6,521	1,680,455	1,680,455
Total to be Allocated	1,673,934			

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

	Total	General and Administration	Life Insurance		
Other Expenses and Cost			Life maurance	HRA Admin/Deduct	Health Ins
Healthcare Insurance Life Insurance HRA Statements HRA Refunds	1,616,576 23,360 -		23,360		1,616,57
HRA Payments	-			the state in party designed	
Employer HSA Payments	104,250			104,250	
Other Reimbursements	41,130			101,200	44.44
UC Dividends	(111,382)				41,13 (111,38
Salestoneered Cole - Salest	-	-			(111,50
Departmental Expenditures	1,673,934	-	23,360	104,250	4 5 40 00
Cost Adjustments			1.000	104,200	1,546,32
Deductions	-				
Departmental Cost Adjustments		\square	RA	-	-
Functional Cost	1,673,934		23,360	and .	
Additions: 1st Central Service Centers	-		23,300	104,250	1,546,32
REALLOCATE ADMIN					
Allocable Costs			-	-	-
Inallocated	1,673,934	-	23,360	101.050	
st Allocation	-		20,000	104,250	1,546,324
	1,673,934	-	23,360	104,250	
dditions: 2nd			20,000	104,250	1,546,324
entral Service Centers	6,521	6,521			
EALLOCATE ADMIN					
locable Costs		(6,521)	91	406	
nallocated	6,521	-	91	406	6,024
nd Allocation	-			400	6,024
	6,521	-	91	406	6.004
otal Allocated	1,680,455	INTERPRETATION 1	23,451	-100	6,024

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

	Life Insurance HRA Ad	dmin/Deduct	Health Ins
Total			00.450
22.220	507	2,261	26,452
		1,356	21,205
		1,808	31,543
		905	19,094
	200	2,035	-
		452	-
	-	1,582	-
	-		-
	-		-
7,233	-		-
1,130	-		-
2,713			-
1,356	NPAF		-
	DINAL		-
			-
	-		-
	-		_
	-		
	-		-
	-		-
	-		-
	-		-
	_	8,363	-
	_	905	-
		14,466	-
	_	905	-
		(5)	1,454,054
1,476,080	22,051		
1.680.455	23,451	104,656	1,552,348
		101.050	1,552,34
1 680 455	23,451	104,656	1,002,040
	29,220 22,865 33,757 20,202 2,035 452 1,582 2,261 7,233 1,130	Total Ene maturate 29,220 507 22,865 304 33,757 406 20,202 203 2,035 - 452 - 1,582 - 2,261 - 7,233 - 1,130 - 2,713 - 3,391 - 4,973 - 679 - 2,713 - 3,165 - 7,233 - 4,973 - 679 - 2,713 - 3,165 - 7,233 - 24,864 - 2,713 - 8,363 - 905 - 14,466 - 905 - 1,476,080 22,031 1,680,455 23,451	29,220 507 2,261 22,865 304 1,356 33,757 406 1,808 20,202 203 905 2,035 - 452 452 - 1,582 2,261 - 2,261 7,233 - 7,233 1,130 - 2,713 1,356 5,199 3,391 4,973 - 679 5,199 3,391 - 3,365 - 7,233 1,356 - 7,233 1,356 - 7,233 1,356 - 7,233 3,391 - 2,713 3,165 - 7,233 2,713 - 24,864 2,713 - 24,864 2,713 - 905 14,466 - 905 905 14,466 - 905 905 1,680,455 23,451

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Detail Allocation of Life Insurance

	Percentage	Gross Allocation	Direct Billed	First Allocation	0	
5.00 3.00 4.00 2.00 217.50	2.160% 1.296% 1.728% 0.864% 93.952%	505 303 404 202 21,946		505 303 404 202	Second Allocation 2 1 2 1 2 1	Total Allocated 507 304 406 203
231.50	100.000%	23,360		23,360	8591	22,031
231.50	100.000%	23,360		23,360		23,451
	3.00 4.00 2.00 217.50 231.50 231.50	3.00 1.296% 4.00 1.728% 2.00 0.864% 217.50 93.952% 231.50 100.000% 201.50 201.50	3.00 1.296% 303 4.00 1.728% 404 2.00 0.864% 202 217.50 93.952% 21,946 231.50 100.000% 23,360	3.00 1.296% 303 4.00 1.728% 404 2.00 0.864% 202 217.50 93.952% 21,946 231.50 100.000% 23,360 231.50 400.000% 23,360	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$

(A) Alloc basis

Source:

Full-Time Equivalent Employees by Department

Finance / Accounting



BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual **Detail Allocation of** HRA Admin/Deduct

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
	Allocation Units (A)	Percentage	Gross Allocation	Direct Direc			0.061
User Department	7 41000		0.052		2,252	9	2,261
	5.00	2.160%	2,252		1,351	5	1,356 1,808
Building Maintenance	3.00	1.296%	1,351		1,801	7	905
Co Auditors	4.00	1.728%	1,801		901	4	
Finance / Accounting	2.00	0.864%	901		2,027	8	2,035
Treasurer	4.50	1.944%			450	2	452
Commissioners	1.00	0.432%	450		1,576	6	1,582
Elections	3.50	1.512%	1,576		2,252	9	2,261
Tax Assessment	5.00	2.160%	2,252		7,205		7,233
Planning and Zoning	16.00	6.911%	7,205		1,126		1,130
Tax Collectors	2.50	1.080%	1,126		2,702		2,713
Public Defender	6.00	2.592%	2,702		1,351		1,356
Reg & Recorder	3.00	1.296%	, 1,351		5,179		5,199
Veterans Affairs	11.50	4.968%	5,179		3,378		3,391
District Justices	7.50	3.2400	2378		4,954		4,973
Courts	11.00	4.7 2%	4, 54		676		679
Domestic Relations	1.50	0.6 8%	6 - 076		2,702		2,713
Coroner	6.00	2.592%	2,702	-	3,153	-	3,165
District Attorney	7.00	3.024%			7,20		7,233
Prothonotary / Clerk of Courts		6.9119			24,76		
Sheriff	16.00 55.00	23.758			2,70	4.4	0 710
County Jail		2.592			8,33	£	
Probation	6.00	7.991			6,33 90		005
EMA	18.50	0.864	004				
Civil Defense	2.00	13.823			14,41	0	005
Children & Youth Services	32.00	0.004			90	/1	(5)
Ag Extension	2.00	-0.002)		(4) (*	<u>()</u>
Other	-	-0.002	/0			50 40	104,656
Other		400.000	% 104,250		- 104,25	50 40	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Subtotal	231.50		70 101,200				
Second Allocation Total	231.50					50 40	6 104,656
Second Allocation Ford		400.000	104,250		- 104,2	50 40	101,000
Total	231.50	100.000	170 104,200				
Total							

(A) Alloc basis

Full-Time Equivalent Employees by Department

Finance / Accounting - Payroll Register

Source

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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BEDFORD COUNTY, PENNSYLVANIA Employee Benefits 2020 Actual Detail Allocation of Health Ins

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Constant all	
Building Maintenance Co Auditors Finance / Accounting Treasurer Other	99,410 79,690 118,543 71,741 5,463,767	1.704% 1.366% 2.032% 1.230% 93.668%	26,349 21,123 31,421 19,020 1,448,411		26,349 21,123 31,421 19,020 1,448,411		Total Allocated 26,452 21,205 31,543 19,094
Subtotal Second Allocation Total	5,833,151 5,833,151	100.000%	1,546,324	-	1,546,324	6,024	1,454,054
Total	5,833,151	100.000%	1,546,324	_	1,546,324	6.024	
					10.01021	0,024	1,552,348

(A) Alloc basis

Source:

Salaries by Central Services Departments (Ex: Direct Billed)

Finance / Accounting - Trial Balance DRAFT

BEDFORD COUNTY, PENNSYLVANIA Liability Insurance 2020 Actual Nature and Extent Of Services

Bedford County purchases various types of insurance to protect itself from the liability associated with professional operations.

The general liability coverage has been allocated to departments based on gross salaries and wages paid.

Employee liability coverages, including public official liability insurance, have been allocated to individual departments based on the number of fulltime equivalent employees in each department.

Bedford County purchases automobile insurance for County-owned automobiles assigned to specific departments. Costs associated with auto insurance have been allocated based on the number of vehicles by department.

Law Enforcement liability insurance has been allocated based on full time equivalent employees by covered department.

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

	1st Allocation	2nd Allocation	Subtotal	
Expenditures per Financial Statements	207,821			Total
Deductions			207,821	207,821
PCORP Dividends				
Total Deductions	-			-
Allocated Additions		-	-	-
Building Depreciation				
Equipment Depreciation	-	-		
Employee Benefits	-	-	_	
Liability Insurance	-	-		
Property Insurance			-	
Workers' Compensation		RAFT	-	
Retirement				
Building Maintenance Co Auditors		-	na na nané sétén pulaté la narita j	
Finance / Accounting		385	-	
Treasurer		400	385	
Misc Contracts		41	400	
		-	41	
Total Allocated Additions	atom despiration of the			
	-	826	826	800
Departmental Cost Adjustments				826
1949/205 Constant Balance and Anna Station of the	_			
Total Departmental Cost Adjustments	and the first of the second	u sa mana na sangangan ya sa na sa	-	
	-			
Total to be Allocated	207 824	CAN DI STRATCH		
	207,821	826	208,647	200.047
		L'ENTRY CARLAND		208,647

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

		General &		Employee Liability	Automobile	Law Enforcement
	Total	Administration	General Liability	Employee Liability	7101000	
3-1-1-5 (
ther Expenses and Cost	47.050		47,352	10.000		
eneral Liability	47,352 42,090			42,090 5,261		
ublic Officials	5,261			5,201	18,415	
rime	18,415					94,703
utomobile	94,703	022				
aw Enforcement			47,352	47,351	18,415	94,703
epartmental Expenditures	207,821	-	41,00			
Cost Adjustments				- T	-	-
Deductions	-					
Departmental Cost Adjustments	-		A-DA			
				47,351	18,415	94,703
Functional Cost	207,821					
Additions: 1st Central Service Centers	-	-	-	-	-	-
REALLOCATE ADMIN				.52 47,35	18,415	94,703
	207,821	-	47,3	52 47,55	1 101.1.1	
Allocable Costs			47,3	47,35	1 18,41	5 94,703
Unallocated	207,821	-	. 47,3	552		
1st Allocation						
Additions: 2nd	826	3 8	326			
Central Services Centers	020			180 18	8 7	3 37
		()	326)	189 18		
REALLOCATE ADMIN				189 18	8 7	3 37
all ship Coots	82	6	-	100		3 37
Allocable Costs Unallocated	-		_	189 18	38	3 37
2nd Allocation	82	6			40.41	38 95,0
	208,64	17	- 47	,541 47,53	39 18,4	50 50,01
Total Allocated	200,0					

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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User Department	Total	General Lishili			
Puilding M.		General Liability	Employee Liability	Automobile	Law Enforcemen
Building Maintenance	2,165				Law Emolecemen
Co Auditors	1,437	684	1,481	-	
Finance / Accounting	2,001	548	889		
Treasurer	1,086	816	1,185		
Commissioners		494	592	1	-
Solicitor	2,628	1,295	1,333		
Elections	590	590	11.025	-	
Tax Assessment	914	618	296	-	67 yili -
Planning and Zoning	2,792	756	1,037		-
Tax Collectors	2,341	860		999	-
Public Defender	4,739	-	1,481	-	-
Reg & Recorder	1,950	1,209	4,739	~	
Veterans Affairs	2,720		741	-	
District Justices	1,263	943	1,777	-	-
Courte	4,728	4	889	18 02	in the second
Courts	3,747		3,406	-	-
Domestic Relations	5,789	1,25	2,222	_	
Constables		2,531	3,258	_	-
Coroner	69	69	-		-
District Attorney	1,131	186	445	-	-
Prothonotary / Clerk of Courts	4,547	2,270	1,777	500	-
Sheriff	3,333	1,260	2,073	500	-
County Jail	28,848	2,925		-	-
Probation	89,895	14,743	- 10 Hz	4,497	21,42
MA	5,864	1,588	· · · · · · · · · · · · · · · · · · ·	1,499	73,65
ivil Defense	6,479	1,560	1,777	2,499	_
Children & Youth Services	1,221	-	5,480	999	
a Extension	21,538	129	592	500	-
g Extension	851	6,563	9,478	5,497	-
iquid Fuels	1,044	259	592	-	
-1-1 Fund	2,940	45	-	999	-
ther		2,940		333	-
-	(3)	(1)	(1)	(1)	ne la kuj
ibtotal	208,647	47,541	47,539	18,488	
tal –		Contractor and a phase	DELTING CONTRACTOR		95,079
=	208,647	47,541	47,539	18,488	95,079

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

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department	/ modulion child ()				681	3	684
Pulleling Maintonance	99,410	1.439%	681		546	2	548
Building Maintenance	79,690	1.154%	546		813	3	816
Co Auditors	118,543	1.716%	813		492	2	494
Finance / Accounting	71,741	1.039%	492		1,290	5	1,295
Treasurer	188,267	2.725%	1,290		588	2	590
Commissioners	85,817	1.242%	588		616	2	618
Solicitor	89,872	1.301%	616		753	3	756
Elections	109,924	1.591%			857	3	860
Tax Assessment	124,985	1.809%			1,204	5	1,209
Planning and Zoning	175,632	2.542%			939	4	943
Public Defender	136,929	1.982%			373	1	374
Reg & Recorder	54,372	0.787%				5	1,322
Veterans Affairs	192,132	2.781%			1,317	6	1,525
District Justices	221,578	3.208%	1_519		1,519	10	2,531
Courts	367,753	5.3 4%	, 21		2,521	10	69
Domestic Relations	9,987	0.1 5%			69	- 1	186
Constables	26,935	0.3	106		185	9	2,270
Coroner	329,794	4.774%	2,261		2,261		1,260
District Attorney	183,140	2.651%	1,255		1,255		2,925
Prothonotary / Clerk of Courts	424,920	6.151%			2,913		14,743
Sheriff	2,142,206	31.011%			14,684		1,588
County Jail	230,796	3.3419			1,582		129
Probation	18,635	0.270%			128		6,563
Civil Defense		13.805%			6,537		259
Children & Youth Services	953,598	0.544%			258		45
Ag Extension	37,588	0.094%	. –		45		
Liquid Fuels	6,502	6.1839	0		2,928	12	2,940
9-1-1 Fund	427,127	0.0019	(0)		(2	2) 1	(1)
Other	-	0.001	(-/				
		100.000	47,352	-	47,352	2 189	47,541
Subtotal	6,907,873	100.000	11,002				
Second Allocation Total	6,907,873						
Total	6,907,873	100.000	% 47,352	-	47,352	2 189	47,541

(A) Alloc Basis:

Gross Salary/Wages By Department (Ex: Tax Collectors)

Source:

Finance / Accounting - Trial Balance

Prepared by: Susquehanna Accounting and Consulting Solutions, Inc. 4/8/2022

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Or and All II	100
Duilding Mainte	Contraction of the second	<u> </u>		Direct Direct	First Allocation	Second Allocation	Total Allocated
Building Maintenance Co Auditors	5.00	3.115%	1,475		1,475	0	
	3.00	1.869%	885		885	6	1,48
Finance / Accounting Treasurer	4.00	2.492%	1,180		1,180	4	88
	2.00	1.246%	590		590	5	1,18
Commissioners	4.50	2.804%	1,328		1,328	2	593
Elections	1.00	0.623%	295		295	5	1,33
Tax Assessment	3.50	2.181%	1,033			1	296
Planning and Zoning	5.00	3.115%	1,475		1,033	4	1,037
Tax Collectors	16.00	9.969%	4,720		1,475	6	1,481
Public Defender	2.50	1.558%	738		4,720	19	4,739
Reg & Recorder	6.00	3.738%	1,770		738	3	741
Veterans Affairs	3.00	1.869%	885		1,770	7	1,777
District Justices	11.50	7.165%	3,393		885	4	889
Courts	7.50	4.6720/	2213		3,393	13	3,406
Domestic Relations	11.00	6.8 4%	D 8,45		2,213	9	2,222
Coroner	1.50	0.9 5%			3,245	13	3,258
District Attorney	6.00	3.738%	1.770		443	2	445
Prothonotary / Clerk of Courts	7.00	4.361%	2,065		1,770	7	1,777
Probation	6.00	3.738%	1,770		2,065	8	2,073
EMA	18.50	11.526%	5,458		1,770	7	1,777
Civil Defense	2.00	1.246%	590		5,458	22	5,480
children & Youth Services	32.00	19.938%	9,441		590	2	592
g Extension	2.00	1.246%	590		9,441	37	9,478
Other	18 17 <u>1</u> 87	0.001%			590	2	592
	10 G G L L	0.00170	(1)		(1)	-	(1
ubtotal	160.50	100.00%	17 251		- P.S.		24.7
econd Allocation Total	160.50	100.00%	47,351	-	47,351	188	47,539
otal	160.50	100.00%	47,351	_	47,351	188	47,539

(A) Alloc Basis:

Full-Time Equivalent Employees By Dept

Source:

Finance / Accounting - Payroll Register

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

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
User Department Tax Assessment Coroner District Attorney	Allocation Units (A) 2 1 1 9	Percentage 5.405% 2.703% 2.703% 24.324%	Gross Allocation 995 498 498 4,479	Difect Direc	995 498 498 4,479 1,493	4 2 2 18 6	999 500 500 4,497 1,499 2,499
District Automoty Sheriff County Jail Probation EMA Civil Defense Children & Youth Services	3 5 2 1 11 2	8.108% 13.514% 5.405% 2.703% 29.730% 5.405%	1,493 2,489 995 498 5,475		2,489 995 498 5,475 995	2 22	2,499 999 500 5,497 999 (1)
Liquid Fuels Other	37	0.000%		-	18,415	73	18,488
Subtotal Second Allocation Total	37	100.0 0%	RA		18,415	5 73	18,488

Total

(A) Alloc Basis:

Source:

Number Of Covered Vehicles By Department

Finance / Accounting

Page 04.7

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	-
County Jail Other Subtotal	16.00 55.00	22.535% 77.465% 0.000%	21,341 73,362		21,341 73,362	85 291	Total Allocated 21,426 73,653
Second Allocation Total	71.00 71.00	100.000%	94,703	-	94,703	376	95,079
(A) Alloc Basis:	71.00	100.000%	94,703	-	94,703	376	95,079

Source:

. .

Number Of Covered Employees By Department

Finance / Accounting

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Nature and Extent of Services

County purchases various types of insurance to protect itself from the liability associated with property ownership and professional is. The County maintains a comprehensive Policy protecting its buildings, contents, machines, and boilers.

Insurance costs were allocated to the Courthouse Complex, County Jail, Library, District Justice #2, and other County-owned facilities. surance costs have been further allocated to individual departments based on the net usable square footage occupied by each, vely, Cost associated with other properties have been directly allocated to specific departments.

orp dividend received by the County will offset part of the property insurance allocation cost.



AB 2 CFR 200.447 Insurance and Indemnification

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

4 - 1 - 11

	1st Allocation	2nd Allocation	Culture	
nditures per Financial Statements	55,244		Subtotal	Total
ctions			55,244	55,244
RP Dividends	-		-	
Deductions	_			
ted Additions		-	-	-
ng Depreciation				
nent Depreciation	-	-	-	
yee Benefits y Insurance	uniformation -		-	
ty Insurance			-	
rs' Compensation	Ur	RAFT	-	
nent			-	
g Maintenance litors		-	-	
e / Accounting		102	-	
rer		30	102 30	
ontracts		3	3	
unication distant providisional statest to a		reactive to specific disperiation.	-	
located Additions	a construction and a second second second			
	a series of the	135	135	105
nental Cost Adjustments				135
and the bring back of mattern a Almerica				
partmental Cost Adjustments		a na manana ana ana ang kapitang	a contracting of the second	7
be Allocated	Linkering many			-
	55,244	135	55,379	55,379

by: Susquehanna Accounting and Consulting Solutions, Inc.

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

_	Total	General & Administration	Courthouse / County Office Bldg	Jail	Library	DJ #2 Bldg	Other Property
d Benefits							
	-						
enses and Cost nsurance	55,244		25,723	11,348	2,440	1,074	14,659
ntal Expenditures	55,244		25,723	11,348	2,440	1,074	14,659
istments ns	-				-	-	-
ental Cost Adjustments	-		DRA				
al Cost	55,244	-	25,723	11,348	2,440	1,074	14,659
s: 1st Service Centers	-	-	-			_	-
CATE ADMIN		-	- 25,723	- 11,348	2,440	1,074	14,659
∋ Costs ated ;ation	55,244 55,244		25,723	11,348	2,440	1,074	14,659
s: 2nd Service Centers	135	5 -	135				
CATE ADMIN		-	-	-	-	-	
le Costs	13	5 -	135	-	-	-	
ated	13	5 -	. 135	-	-	-	
llocated	55,37	9 -	- 25,858	11,348	2,440	1,07	4 14,659

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ed by: Susquehanna Accounting and Consulting Solutions, Inc. 2

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Department Cost Allocation Summary - Total Costs

)epartment	Total	Courthouse / County Office Bldg	Jail	· · · · · · · · · · · · · · · · · · ·		
		ennee blug	Jali	Library	DJ #2 Bldg	Other Property
g Maintenance	1,228	1,228				
ditors	339	339	-	-	-	-
e / Accounting	526	526		S 100		-
rer	576	576	-			-
ssioners	1,294	1,294	12,265			-
าร	506	506	-	-		_
sessment	776		-		· · · · · ·	-
g and Zoning	1,238	776	-	-	-	_
im	450	1,238	-	-	-	-
Defender	689	450	-	-	-	-
Recorder		689	-	_ · ·	-	
s Affairs	1,124	1,124	1.000	- 756-0 - 165		-
Justices	127			_	an i susis	- 127
	1,052				674	
ic Relations	2,844	,8 4		_	0/4	378
rary	1,653	1,653		_	-	-
Attorney	250	250	_		-	-
stony / Clash of O	900	900	100 m		-	-
otary / Clerk of Courts	1,436	1,436	-		-	-
1-11	900	900	1111111		-	-
Jail	11,348		11,348		en de la compañía de	-
	2,054	2,054	11,040	-		-
n	1,034	1,034	-	-	-	-
	2,104	-	1.11.280		-	-
t & Aging	589	-	-	- 1.50		2,104
& Youth Services	2,218	2,218	-	589	-	-
)	5,566	2,210	-	-	-	_
ision	400	-	-	-	-	5,566
	1,719		-	-	400	-
	10,439	-	-	1,719	_	_
	10,439	3,823		132		6,484
	55,379	25,858	11,348	2,440	1,074	14,659
	55,379	25,858	11,348	2,440	1,074	14,659

by: Susquehanna Accounting and Consulting Solutions, Inc.

Page 05.4

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Courthouse / County Office Bldg

		Courtin	louse / obuility				
0					First Allocation	Second Allocation	Total Allocated
		Allocation	Gross Allocation	Direct Billed	Filst Allouden		1,228
to and	Allocation Units (A)	Percentage			1,222	6	339
rtment		4.750%	1,222		337	2	526
aintenance	2,456	1.309%	337		523	3	576
	677	2.033%	523		573	3	1,294
rs Accounting	1,051	2.228%	573		1,287	3	506
Accounting	1,152	5.005%	1,287		503	4	776
ioport	2,588	1.957%	503		772	6	1,238
ioners	1,012	3.000%	112		1,232	2 2	450
ssment	1,551	4.789%	1,232		448	Б	009
and Zoning	2,476	1.743%	448		68	5	1,124
	901	2.663%	685		1,11	8 15	2,844
n efender	1,377	4.348%	1,118		2,82	9 0	1,000
ecorder	2,248	10.997%	2,829		1,64	4	250
ecolder	5,686	6.392%	1,644		24		5 1 436
c Relations	3,305	0.9979	A249		89		7 1,430
ary	500	3.4 1%			1,42		5 900
Attorney	1,800 2,872	5.5 4%				95 1	2,004
otary / Clerk of Courts	1,800	3.4812	090		2,0	43	5 1,034
otary, en	4,107	7.943	% 2,043		1,0	29	2,218
	2,068	3.999	1,028			.00	12 19 <u>3,823</u>
on	4,434	8.575	% 2,20		3,8	304	
n & Youth Services	7,646	14.79	% 3,80	4		1	35 25,858
	7,040			0	- 25,7	723	All a line
	51,707	100.000)% 25,72	3			05.959
al	51,707				05	702 1	35 25,858
d Allocation Total			25,72	3	- 25,	723	
	51,707	100.000	0% 25,72				
	51,101						

Net Usable Square Footage Occupied by Dept

loc Basis:

ce:

Accounting / Maintenance

Page 05.5

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Jail

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	F ig. () ()		
ity Jail	100	100.000% 0.000%		Direct Direct	First Allocation		Total Allocated
nd Allocation Total	100 100	100.000%	11,348		- 11,348		
	100	100.000%	11,348	_	11,348		11,348
oc Basis:	Direct Allocation				11,040	-	11,348
91 	Accounting / Maintenance						

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y: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Library

		All astign			First Allocation	Second Allocation	Total Allocated
	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed		-	589
ment	Allocation onits (11)		589		589	-	1,719
Aging	3,247	24.132% 70.442%	1,719		1,719 132	-	132
Aging	9,478 730	5.426%	132		2,440	-	2,440
		100.000%	2,440	-	2,440		
	13,455 13,455	100.0007			2.110	-	2,440
ocation Total		100.0000/	2,440	-	2,440		
	13,455	100.000%					

Net Usable Square Footage Occupied by Dept

Accounting / Maintenance

DRAFT

lasis:

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of DJ #2 Bldg

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation				
t Justices ension	2,667 1,580	62.797%	674	Direct Billed		Second Allocation	Total Allocated
al		37.203% 0.00%	400		674 400	-	674 400
Allocation Total	4,247 4,247	100.000%	1,074	-	1,074		-
	4,247	100.000%	1,074	_		_	1,074
c Basis:	Netter				1,074		1,074

Net Usable Square Footage Occupied by Dept

Accounting / Maintenance

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: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Property Insurance 2020 Actual Detail Allocation of Other Property

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
rtment	Allocation Units (A)	Percentage	Gross Allocation	Direct Direct	127	-	127 378
Affairs	110	0.868% 2.579%	127 378		378 2,104	-	2,104
stices	327 1,820	14.354%			5,566	-	5,566 6,484
	4,814 5,608	37.968% 44.231%	- 101		6,484		14,659
		100.000%	14,659	-	14,659	-	14,000
Ilocation Total	12,679 12,679	100.000 /0				_	14,659
	12,679	100.000%	14,659	-	14,659		

Direct Allocation to Applicable Departments

Accounting / Maintenance



Basis:

BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Nature And Extent Of Services

ers' Compensation insurance policy premiums and reserve payments have been allocated by category of risk to central service departments 1 on Salaries and Wages. All other premiums have been allocated to Other.

comp dividend received by the County will offset part of the Workers' Comp insurance allocation cost.

MB Circular A-87, Attachment B, Section 22 MB 2 CFR 200.431 Compensation - Fringe Benefits



by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Costs to be Allocated

	Costs to	De Allocateu		Tatal	
	the Alleration	2nd Allocation	Subtotal	Total	
	1st Allocation 172,067		172,067	172,067	
ires per Financial Statements			(16,663)		
ns vidends	(16,663)		(16,663)	(16,663)	
Juctions	(16,663)				
I Additions		_	-		
Depreciation ent Depreciation	-		-		
e Benefits Insurance / Insurance	D	RAFT	-		
:' Compensation ent Maintenance itors ; / Accounting rer ontracts		- - 287 153 16 -	- 287 153 16 -		
Ilocated Additions		456	456	456	
			-		
mental Cost Adjustments					
Departmental Cost Adjustments			155,860	155,860	
to be Allocated	155,404	456	130,000	Page 06.2	

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red by: Susquehanna Accounting and Consulting Solutions, Inc.

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BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Schedule of Costs to be Allocated by Function

_	Total	General & Administration	WC 951	WC 9	52			
xpenses and Cost				000 8	000	WC 980	WC 980c	WC 985
s' Compensation	172,067		6,914		4,596	27,918	666	131,973
nental Expenditures justments	172,067		6,914		4,596	27,918	666	131,973
ons iental Cost Adjustments	(16,663)		(670)		(445)	(2,704)	(64)	(12,780)
Start Start Start Start Start	-	-						
al Cost	155,404	-	6,244		4,151	25.044		
:: 1st iervice Centers CATE ADMIN		D	RAF			25,214	602	119,193
Costs ed tion	155,404 - 155,404	-	6,244	-	4,151	25,214	602	119,193
2nd	155,404	-	6,244		4,151	25,214	602	119,193
rvice Centers	456	456						
ATE ADMIN Costs d	456	(456)	<u>18</u> 18		<u>12</u> 12	74 74	2	<u> </u>
tion	456	-			16	/4	2	350
ated			18		12	74	2	350
	155,860	-	6,262	4	4,163	25,288	604	119,543

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Workers' Compensation Insurance 2020 Actual Department Cost Allocation Summary - Total Costs

		WC 951	WC 953	WC 980	WC 980c	WC 985
tment	Total	WC 951		8,019	-	-
aintenance s Accounting	8,019 368 224 268	- 368 - 224	- - 224 44 3,895	17,269	- - 604	119,543
	146,981 155,860	5,670	4,163	25,288	604	119,543
	155,860		4,163	25,288	604	119,543
	155,860	6,262	4,100			

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Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed			
ditors Irer	79,690 48,340 1,226,530	5.883% 3.569% 90.548%	367 223 5,654	Direct Dilled	367 223	Second Allocation	368
al I Allocation Total	1,354,560 1,354,560	100.000%	6,244	-	6,244	<u>16</u>	224 5,670 6,262
	1,354,560	100.000%	6,244	-	6,244	18	
c Basis:	Salarias & Magaa A						6,262

Salaries & Wages Applicable by Central Services Departments

Finance / Accounting

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y: Susquehanna Accounting and Consulting Solutions, Inc.

Allocation tment Allocation Units (A) Percentage Gross Allocation Direct Billed First Allocation Second Allocation Total Allo	ocated 224
	44
$\begin{array}{c c} \underline{tment} & \underline{223} & \underline{23} & \underline{23} & \underline{23} & \underline{118,543} & \underline{5.373\%} & \underline{223} & \underline{44} & \underline{11} \\ \underline{23,401} & \underline{1.061\%} & \underline{44} & \underline{3,884} & \underline{11} \\ \underline{2,064,169} & \underline{93.566\%} & \underline{3,884} & \underline{4,151} & \underline{12} \end{array}$	3,895
Iocation Total 2,206,113 100.000% 4,151 - 4,151 2,206,113 2,206,113 100.000% 4,151 - 4,151 12	4,163

Salaries & Wages Applicable by Central Services Departments

Basis:

DRAFT

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed			
g Maintenance	99,410 214,045	31.714% 68.286%	7,996	Direct Billed	First Allocation 7,996	Second Allocation	Total Allocated
al I Allocation Total	313,455 313,455	100.000%	25,214	_	<u> </u>	51	8,019 17,269
	313,455	100.000%	25,214			74	25,288
c Basis:	Salarian P Man				25,214	74	25,288

Salaries & Wages Applicable by Central Services Departments

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r: Susquehanna Accounting and Consulting Solutions, Inc.

					First Allocation	Second Allocation	Total Allocated
	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	Filst Allocation 602	2	604
tment	22,500	100.000%	602		602	2	604
		100.000%	602	-	602		004
ocation Total	22,500 22,500				602	2	604
OCAUON TOTAL	22,500	100.000%	602				

Salaries & Wages Applicable by Central Services Departments

Basis:

DRAFT

. .

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed			
al	2,049,940	100.000%	119,193	Direct Dilled		Second Allocation	Total Allocated
d Allocation Total	2,049,940 2,049,940	100.000%	119,193		119,193	350	119,543
	2,049,940	100.000%			119,193	350	119,543
c Basis:			119,193	-	119,193	350	140.510
0 00315.	Salaries & Wages Applic	able by Central So	nione D				119,543

arres & wages Applicable by Central Services Departments

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r: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Nature and Extent Of Services

nty made a general fund contribution to the retirement fund in 2020. Retirement contributions have been allocated based on 2020 In teligible salaries of participating employees for central service departments only.



MB Circular A-87, Attachment B, Section 8
 MB 2 CFR 200.431 Compensation - Fringe Benefits

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
nditures per Financial Statements	425,000		105 000	
ictions			425,000	425,000
			- · · ·	
Deducti				
Deductions	-	_		
ited Additions				-
ng Depreciation ment Depreciation yee Benefits y Insurance ty Insurance rs' Compensation nent g Maintenance litors e / Accounting rer ontracts	D	RAFT - - - 786 555 56	- - - - - - - - - - - - - - - - - - -	
located Additions	-	1,397	1,397	1,397
	to cara po or conservation 10-200 Marcaler Conserva-		-	
partmental Cost Adjustments			CONTRACTOR REPORT OF T	100
ce Allocated	425,000	1,397	426,397	426,397
by: Susquehanna Accounting and Ca				420,397

by: Susquehanna Accounting and Consulting Solutions, Inc.

Page 07.2

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Schedule of Costs to be Allocated by Function

	Total	General & Administration	Pensio	n Expense
enses and Cost ed Pension Exp	425,000	v		425,000
ental Expenditures	425,000	_		425,000
ustments ns		-		
ental Cost Adjustments			ЭΛ	425,0 0
al Cost	425,000			425,000
s: 1st Service Centers	-		-	
OCATE ADMIN			-	
le Costs	425,000		- "	425,000
ated cation	425,000		-	425,000
ns: 2nd I Service Centers	1,397	1	,397	
1 Service Centere		(*	1,397)	1,397
OCATE ADMIN	1,397		-	1,397
ble Costs cated	-		_	1,397
location	1,39	/		100.007
Allocated	426,39	7	-	426,397
Allocated				

Page 07.3

red by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Department Cost Allocation Summary - Total Costs

Department	Total	
The State	TOTAL	Pension Expense
ng Maintenance Iditors ce / Accounting urer	6,946 5,045 9,074 4,575 400,757	6,946 5,045 9,074 4,575 400,757
al	426,397	426,397
	426,397	426,307
		KAFI

by: Susquehanna Accounting and Consulting Solutions, Inc.

Page 07.4

BEDFORD COUNTY, PENNSYLVANIA Retirement 2020 Actual Detail Allocation of Pension Expense

			Pension Expense			Allegation	Total Allocated
iment intenance s iccounting	Allocation Units (A) 112,272 81,565 146,696 73,979 6,479,371	Allocation Percentage 1.629% 1.183% 2.128% 1.073% 93.987%	4,000	Direct Billed	First Allocation 6,923 5,028 9,044 4,560 399,445 425,000	23 17 30 15 1,312	6,946 5,045 9,074 4,575 400,757 426,397
location Total	6,893,883 6,893,883 6,893,883	100.000%		-	425,000	1 397	426,397

Salaries & Wages Applicable by Central Services Departments Finance / Accounting - Trial Balances DRAFT

pasis:

Page 07.5

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Nature And Extent Of Services

Maintenance Department is responsible for custodial, boiler, and grounds maintenance in and around County owned buildings.

s identified to the Courthouse Complex, District Justice #2 Building, Library, and Jail have been further allocated to departments based on the sable square footage occupied by each in 2020. Other expenses have been directly allocated to applicable departments.

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/IB Circular A-87, Attachment B Section 10 and 28 /IB 2 CFR 200.452 Maintenance and Repair Costs

by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PE	NNSYLVANIA
Building Maintenance	2020 Actual
Costs to be Allo	cated

		2nd Allocation		Subtotal		1	otal
	1st Allocation		ocation	1445	415,701		415,701
ures per Financial Stateme	415,701						
d Additions Depreciation ant Depreciation e Benefits Insurance / Insurance s' Compensation ent Maintenance	51,224 539 29,106 2,156 1,222 7,996 6,923		114 9 6 23 23 21,222 80		51,224 539 29,220 2,165 1,228 8,019 6,946 21,222 803 14,289		
itors > / Accounting rer ontracts		DRA	14,28 1,263 2,453		1,263 2,453		100.074
- Ilocated Additions	99,166		40,205		139,371		139,371
mental Cost Adjustments	-	·		-	-		1.13
Departmental Cost Adjustme	- <u>-</u>		-		- 555,072		- 555,072
to be Allocated	514,867		40,205	10000			

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

0

2 Pe \$10.000	Total	General & Administration	Courthouse / County Office Bldg	DJ #2 Bldg	Library		
and Benefits			y La State		LIDIALY	Jail	Other Buildings
s and Wages							
Benefits	99,409 10,498	33,044 3,488	59,729 6,308	2,212	2,212	-	2,212
expenses and Cost			0,000	234	234		234
sted Maint/Repair	132,918	-	107,193	2.075			
Allowance	81,058	26,943	48,703	3,975	13,381	-	8,369
lemoval	169	55	102	1,804	1,804	-	1,804
xpenses	9,420	-	4,332	4	4	-	4
ls and Supplies	12,438	4,134	7,473	277	1,127	3,699	262
xpenses	69,791	23,199	41,933	1,553	277	-	277
Outlay - Maint Exp	-	-	5 1977	-	1,553	-	1,553
/ Veconup.d	-		A	-		-	-
iental Expenditures	415,701	D 90 863	A				
ustments				10,059	20,592	3,699	14,715
ons							
ental Cost Adjustments							
AL THE MACHINES	200 - 2 <u>0</u> 0						
al Cost	415,701	90,863	275,773	40.050	278		
: 1st			210,110	10,059	20,592	3,699	14,715
ervice Centers	99,166	99,166					
CATE ADMIN	10.52 ² \ 052	(190,029)	171,027	6,334	0.00.4		
Costs	E14.007			0,004	6,334	-	6,334
be	514,867		446,800	16,393	26.000		
tion	514,867		CA-1 CIPAC		26,926	3,699	21,049
2nd		NULL 64 CLEARED	446,800	16,393	26,926	3,699	21,049
Prvice Centers						-,	21,049
Sector Contena	40,205	40,205					

y: Susquehanna Accounting and Consulting Solutions, Inc.

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

			General & Administration	Courthouse / County Office Bldg	DJ #2 Bldg	Library	Jail	Other Buildings
	Total		(40,205)	36,185	1,340	1,340 1,340	-	1,340 1,340
TE ADMIN		40,205	-	36,185 36,185	1,340	1,340	-	1,340
l ion		40,205		482,985	17,733	28,266	3,699	9 22,389
ated		555,072						

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

Department	Total	Courthouse / County Office Bldg	DJ #2 Bldg	Libra		
ng Maintenance	04.000		Didg	Library	Jail	Other Buildings
ditors	21,222	21,222	_			and nigo
e / Accounting	6,347	6,347	_	-	-	-
Irer	9,854	9,854	_	-	-	_
issioners	10,800	10,800	_	-	-	-
ns	24,264	24,264	· · · · · · · · · · · · · · · · · · ·	-	-	
sessment	15,979	9,489	_	-	-	_
ig and Zoning	14,542	14,542		-	-	6,490
aim	23,214	23,214	_	-	-	0,400
Defender	8,447	8,447	-	-	-	_
Recorder	12,911	12,911	-	-	-	-
Justices	21,077	21,077	-	-	-	-
	23,577	nn	A 11 100	-	-	-
ic Relations	53,311	3 BT	11,135	-	-	12 440
rary	30,987	30,987		-	-	12,442
Attorney	4,688	4,688		-	_	-
otary / Clerk of Courts	16,876	16,876	-	-	_	-
	26,927	26,927	-	-	_	-
Jail	16,876	16,876	-	-	-	-
	3,699		-	-	-	-
n	38,505	38,505	-	-	3,699	-
	19,389	19,389	and the second	-	0,000	-
& Aging	3,458	.0,000		11322		
& Youth Services	6,821			-	_	-
sion	41,572	41,572	and a second	6,821	1200	3,458
	6,598	11,072		-		-
	19,911	110.202	6,598		1 240	-
	73,220	71,687	-	19,911	1.340	
	1000	11,007	-	1,534	-	-
	555,072	482,985	and Real Providence	ALC SHALL MAN AND A		(1)
		402,900	17,733	28,266	3,699	22,389
	555,072	482,985	17,733	28,266	3,699	
			CKS277AWRING		0,000	22,389

y: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Courthouse / County Office Bldg

						Second Allocation	Total Allocated
		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Allocation	
(Allocation Units (A)	Percentage	GIUSS Allocation		04.000		21,222
tment		. 7500/	21,222		21,222	497	6,347
	2,456	4.750%	5,850		5,850	772	9,854
intenance	677	1.309%	9,082		9,082	846	10,800
3	1,051	2.033%	9,954		9,954	1,901	24,264
ccounting	1,152	2.228%	22,363		22,363	744	9,489
	2,588	5.005%	0 745		8,745	4 4 4 0	14,542
ners	1,012	1.957%	10 400		13,402	4.010	23,214
	1,551	3.000%	04 205		21,395	633	8,447
sment	2,476	4.789%	7 705		7,785	4 0 1 2	12,911
nd Zoning	901	1.743%	44 000		11,899	1 652	21,077
	1,377	2.663%	40 405		19,425	4 470	53,311
ender	2,248	4.348%			49,133	0.409	30,987
corder	5,686	10.997%			28,559	700	4,688
	3,305	6.392%		No. of Concession, Name	4,321	1 000	10.076
Relations	500	0.9 77			15,55		00.007
ry	1,800	3.4 1%			24,81		10.070
torney	2,872	5.5 49	24,8 7		15,55	4 1,322	00 505
tary / Clerk of Courts	1,800	3.481%	// 15,554		35,48	8 3,017	10.000
	4,107	7.943	% 35,488		17,87	1,519	44 570
	2,068	4.000	% 17,870		38,31	4 3,258	74 697
1	4,434	8.575	% 38,314		66,06	58 5,619	9 1100
& Youth Services	7,646	14.787	% 66,068				482,985
	7,040				- 446,80	00 36,18	5
	51,707	100.000	% 446,800)			
	49,251					00.40	482,985
Allocation Total	49,201				- 446,8	00 36,18	0
	51,707	100.000	446,800	J			
	51,101						

Net Usable Square Footage Occupied by Dept

Accounting/Maintenance

c basis:

1 . .

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of DJ #2 Bldg

)epartment	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	_		
Justices	2,667			Direct Billed	First Allocation	Second Allocation	Total Allocated
ension	1,580	62.797% 37.203%	10,294 6,099		10,294	841	11,135
al I Allocation Total	4,247	100.000%	16 202	and the second second second	0,099	499	6,598
	4,247		16,393	-	16,393	1,340	17,733
	4,247	100.000%	16,393	-	16,393		
c basis:	Not Llookly 0		Contract of the second		10,393	1,340	17,733

Net Usable Square Footage Occupied by Dept

Accounting/Maintenance

DRAFT

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Library

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
iment	Allocation Units (A)	Percentage	Gross Allocation	Direct billed	6,498	323	6,821 19,911
Aging	3,247	24.132% 70.442%	6,498 18,967		18,967 1,461	944 73	1,534
, (3	9,478 730	5.42600%			26,926	1,340	28,266
	13,455	100.000%	26,926	-	20,1		00.266
ocation Total	13,455		26,926	-	26,926	1,340	28,266
	13,455	100.00%	20,320				

Net Usable Square Footage Occupied by Dept

Accounting/Maintenance

pasis:

DRAFT

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Jail

)epartment	Allocation Units (A)	Allocation Percentage	Cross All				
/ Jail	100	100.000%	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
al			3,699		3,699	_	
Allocation Total	100 100	100.000%	3,699	-	3,699	_	3,699
	100	100.000%	3,699	_	2.000		5,099
c basis:	Direct Allers I				3,699	-	3,699

Direct Allocation to Jail

Accounting/Maintenance

DRAFT

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Building Maintenance 2020 Actual Detail Allocation of Other Buildings

			Other Buildings			Second Allocation	Total Allocated
tices	Allocation Units (A) 1,299 2,490 692	Allocation Percentage 28.989% 55.568% 15.443% 0.000%	Gross Allocation 6,102 11,697 3,251 (1)	Direct Billed	First Allocation 6,102 11,697 3,251 (1 21,045	388 745 207) -	6,490 12,442 3,458 (1) 22,389
	4,481 4,481	100.000%	21,049	-	21,04	1 340	22,389
location Total	4,481	100.000%	21,049	-	21,01		

Direct Allocation to Applicable Departments

basis:

Accounting/Maintenance

DRAFT

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Nature and Extent Of Services

Bedford County Auditors are responsible for the review of all fiscal transactions. Their primary function is post-audit to ensure proper sification of all transactions and reconciliation of all fund accounts. Cost associated with this function have been allocated based on total nditures for all departments. The remaining costs are associated with the auditing of row offices and have been properly disallowed.

MB 2 CFR 200.430 Compensation and 200.444 General Costs of Government MB 2 CFR 200.425 Audit Services and 200.430 Compensation

by: Susquehanna Accounting and Consulting Solutions, Inc.

	County Audito	TY, PENNSYLVANIA ors 2020 Actual oe Allocated	1962 (1967) 1963 - 1967	Total
	1st Allocation	2nd Allocation	Subtotal	95,095
ures per Financial Statements	95,095		95,095 - (537)	90,000
ns ng ductions	(537)		(537)	(537)
d Additions Depreciation ent Depreciation ee Benefits Insurance y Insurance s' Compensation nent g Maintenance litors e / Accounting Irer contracts	14,116 198 22,777 1,431 337 367 5,028 5,850	RAFT 17 497 176 3,160 225 4,181	14,116 198 22,865 1,437 339 368 5,045 6,347 176 3,160 225 4,181	
Allocated Additions	50,104	8,353	58,457	58,457
tmental Cost Adjustments				
Departmental Cost Adjustments to be Allocated	- 144,662	8,353	153,015	<u>153,015</u> 09.2

ared by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Schedule of Costs to be Allocated by Function

terental Cast solidationen -	Total	General And Administration	Financial Reporting	General Government
es and Benefits			1	Government
es & Wages ∋ Benefits	79,690 6,063		27,095	52,595
Expenses and Cost			2,061	4,002
tising none and Postage Expense als and Supplies ation Dues	537 17 7,875 413 500	537	6 2,678 140 170	11 5,197 273
mental Expenditures	95,095	I)RA	110	330
Jjustments	00,000		32,150	62,408
10115	(537)	(537)		
nental Cost Adjustments		()		
Mariana .	-			
nal Cost	94,558		32,150	(23.)
s: 1st			52,150	62,408
Service Centers	50,104	50,104		
CATE ADMIN		(50.404)		
Costs	AN WINCHING	(50,104)	17,036	33,068
ted	144,662 (95,476)	s to be Allocated	49,186	95,476
	49,186	Contract 2020 acts	49,186	(95,476)

by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Schedule of Costs to be Allocated by Function

	Schedule of Costs to be	General And Administration	Financial Reporting	General Government
:: 2nd Service Centers	8,353	8,353 (8,353	0.940	<u>5,513</u> 5,513
)CATE ADMIN ∋ Costs ated	8,353 (5,513) 2,840	-	2,840	(5,513)
cation	52,040	-	52,026	-
located		DR/	AFT	

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Department Cost Allocation Summary - Total Costs

Department

Department	Total	inancial Reporting
oyee Benefits		reporting
ity Insurance	3,096	3,096
erty Insurance	385	385
ers' Compensation	102	102
ment	287	287
ng Maintenance	786	786
ditors	803	803
ce / Accounting	176	176
Jrer	307	307
Contracts	176	176
issioners	520	520
or	463	
ns	193	IKA-I
sessment	369	369
ig and Zoning	454	454
llectors	288	288
Defender	267	267
Recorder	398	398
s Affairs	517	517
Justices	163	163
	642	642
c Relations	693	693
ary	1,091	1,091
les	65	65
	24	24
sttorney	275	
tary / Clerk of Courts	842	275
, clone of Courts	502	842
ail	1,140	502
	7,411	1,140
	In the COndition of the	7,411

by: Susquehanna Accounting and Consulting Solutions, Inc.

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BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Department Cost Allocation Summary - Total Costs

	Total	Financ	ncial Reporting	
partment			0.400	
Delinquents n ense t & Aging & Youth Services D ration hic Development ension erv aneous Fuels nent Reserve Fund		3,123 931 54 65 7,023 186 275 236 123 6,598 112 130 3,850 127 2,693 835 236	3,123 931 54 65 7,023 186 275 236 123 6,598 123 3,850 127 2,693 835 236	
es		2,994	2,994	
tal		52,026	52,026	
		52,026	52,026	

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Detail Allocation of Financial Reporting

Department	Allocation Units (A)	Allocation Percentage	Cross All				
yee Benefits		ereentuge	Gross Allocation	Direct Billed	First Allocation	Second All	
y Insurance	1,673,934	6.295%	0.000		and outloff	Second Allocation	Total Allocated
ty Insurance	207,821	0.782%	3,096		3,096		
rs' Compensation	55,244	0.208%	385		385		3,096
nent	155,404	0.584%	102		102		385
g Maintenance	425,000	1.598%	287		287		102
litors	434,338	1.633%	786		786		287
∋ / Accounting	95,095	0.358%	803		803		786
rer	155,919	0.586%	176		176		803
ontracts	89,154	0.335%	288				176
	263,724		165		288	19	307
sioners	235,112	0.992%	488		165	11	176
	97,817	0.884%	435		488	32	520
S	187,018	0.368%	181		435	28	463
essment	230,457	0.703%	346		181	12	193
and Zoning	146,108	0.8 7%	426		346	23	369
ectors	135,646	0.5 9%			426	28	454
efender	202,432	0.5 0%	21		270	18	288
ecorder	262,296	0.761%	374	-	251	16	268
Affairs	82,903	0.986%	485		374	24	398
ustices	325,643	0.312%	153		485	32	
	351,732	1.225%	603		153	10	517
Relations	553,697	1.323%	651		603	39	163
ıry		2.082%	1,024		651	42	642
€S	32,957	0.124%	61		1,024	67	693
	12,417 139,389	0.047%	23		61	4	1,091
torney	427,357	0.524%	258		23	1	65
ary / Clerk of Courts		1.607%	790		258	17	24
	254,722	0.958%	471		790	52	275
II. The second sec	578,447	2.175%	1,070		471	31	842
elinquents	3,761,468	14.145%	6,957		1,070	70	502
	1,585,483	5.962%	2,932		6,957	454	1,140
se	472,251	1.776%	874		2,932	191	7,411
Aging	27,696	0.104%	51		874	57	3,123
Youth Services	33,062	0.124%	61		51	3	931
	3,564,812	13.405%	6,593		61	4	54
n	94,408	0.355%	175		6,593	430	65
BEDLOND C	139,500	0.525%	258		175	430	7,023
		NAME OF TAXABLE PARTY	200		258	17	186
: Susquehanna Accounting and	Consulting O. L.					17	275

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA County Auditors 2020 Actual Detail Allocation of Financial Reporting

			- 20000-00 - 000			Second Allocation	Total Allocated
	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	14	236 123
rtment Development ion :ous :ls	120,000 62,275 3,348,443 56,770 66,104 1,953,767	0.451% 0.234% 12.592% 0.213% 0.249% 7.347% 0.242%	105 122 3,614 119		115 6,194 105 122 3,614 119 2,528	165	6,598 112 130 3,850 127 2,693 835
it ∋serve d	64,421 1,366,479 423,588 120,000 1,520,148	5.139% 1.593% 0.451% 5.716%	2,528 784 222 6 2,812		784 222 2,812 49,18/	14 2 182 2 840	2,994
Allocation Total	26,592,458 23,545,622 26,592,458	100.0009	ABA	FT.	49,18	6 2,840	52,026

basis:

Total Expenditures by Department

Finance / Accounting - Trial Balance

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Nature And Extent Of Services

Finance / Accounting Office performs multiple duties allowable for allocation purposes. The following activities were identified and allocated ral Accounting – These duties include the processing and the filing of accounts payable invoices, all duties relating to supply inventory and ration of the budget. These costs are allocated on the basis of accounts payable transactions by the department. The fees associated with

II – All duties associated with the processing of payroll have been allocated based on the number of payroll checks issued by department. ts - Cost associated with the administration of the employee benefits package have been allocated based on the number of full-time

sing - The cost of preparing and processing purchase orders have been allocated based on the number of purchase orders by department.

1B 2 CFR 200.425 Audit Services & 200.430 Compensation

by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Costs to be Allocated

	Finance / Accounti Costs to be	Allocated	Subtotal	Total
	1st Allocation	2nd Allocation	155,919	155,919
- Lot-temonts	155,919		_	
es per Financial Statements			(1,725)	
S	(1,725)		(1,725)	(1,725)
	(1,725)	-	(1,120)	
luctions			a / 00 /	
Additions	21,924	-	21,924 198	
Depreciation nt Depreciation	198 33,626	131	33,757 2,001 526	
e Benefits Insurance	1,993 5 3 2 3	RAFT	224 9,074	
/ Insurance s' Compensation ent	9,044 9,082	772 19	9,854 307	
Maintenance	288	2,078	2,078 56	
e / Accounting		6,511	6,511	
rer ontracts		9,609	86,510	86,510
Allocated Additions	76,901	9,000	F7 450	
tmental Cost Adjustments endent Audit	57,150 6,600		57,150 6,600	
Allocation Plan	-		63,750	63,750
Departmental Cost Adjustments	63,750	9,609	304,454	304,454
I to be Allocated	294,845			

10.2

ared by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Schedule of Costs to be Allocated by Function

-	Total	General And Administration	Accounting				
and Benefits			roounting	Payroll	Benefits	Purchasing	General
s & Wages						aronasing	Government
Benefits	118,543	1.101					
	12,621		63,372	22,725	7		
penses and Cost			6,747	2,419	7,539	7,065	
ne & Postage				_,	803	752	17,84
M&R-MUNIS	2,222					102	1,90
& Supplies	16,495	_	1,188	426			
pense	3,896	· · · · · · · · · · · · · · · · · · ·	8,248	8,247	141	132	
	14	-	2,083		-		335
	2,128	-	7	747	248	-	-
ntal Expenditures	-1120	1,725	215	3	1	232	586
rial Expenditures	155,919			77	26	1	2
	100,919	1,725	81,860	1000		24	61
stments			01,000	34,644	8,758	Cint 2	01
5	(1 705)				0,700	8,206	20,726
SAPSUS ACH	(1,725)	(1,725)					20,720
tal Cost Adjustments				Supervision Distances			
nt Audit			IRA				
tion Plan	57,150	No. of Concession, Name	INA				
Dering to	6,600		57,950				
Cost		2000	6,600				
	217,944			10.0			
st		S. Cashe	145,610	34,644		61312	
ice Centers				04,044	8,758	8,206	
e centers	76,901	70.004				0,200	20,726
TE ADMIN	,	76,901	-				
		170.00		-			
sts		(76,901)	41,111	44.77.0			
515	294,845		1.1.1	14,742	4,891		
	(32,300)	and the second sec	186,721		1	4,583	11,574
	262,545			49,386	13,649		11,074
	202,040	14-3345	186,721		.0,0+0	12,789	32,300
Ł			100,721	49,386	13,649		
ce Centers	0.000				10,049	12,789	(32,300)
	9,609	9,609					-
EADMIN		,					
ts		(9,609)					
	9,609	(0,009)	6,420	1,527			
	(914)		6,420	1,527	386	362	
	8,695	S DELAND STOLEN		1,027	386	362	914
		- 49 star-	6,420	1,527		502	914
	271,240		AND SUSPICE	1,027	386	362	(914)
		- 1. J CO	193,141	50.040		302	
usquehanna Accounting and Co				50,913	14,035	13,151	
						14 16 1	

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Department Cost Allocation Summary - Total Costs

				Benefits Purc	Purchasing	
	Tabel	Accounting	Payroll	Benefits		
artment	Total	71000		_	-	
annon	2 100	3,109	-	8 <u>-</u> 166	-	
Benefits	3,109 400	400	-	-		
Isurance		30		_	-	
Insurance	30	153	-	-	-	
Compensation	153	555	-	295	528	
0.444,004,0010	555	12,437	1,029	177	106	
ent	14,289	2,216	661	236	740	
Maintenance	3,160	555	547		109	
ors	2,078		455	122	-	
/ Accounting	2,028	1,342	-	-	1,308	
er	5,755	5,755	945	273	-	
ntracts	4,797		-	-	1,418	
sioners	1,024	1,024	227	61	218	
	8,963	7,257	911	212	210	
IS	5,209	3,868	1,138	304		
sessment	3,776	2,334		971	-	
g and Zoning	6,621	2,430	3,220	-	-	
llectors	640	640	-	151	-	
aim		6,586	682	365	-	
Defender	7,419	1,759	1,138	182	109	
	3,262	3,484	682	698	1,635	
Recorder	4,457	10,327	1,955	455	1,527	
ns Affairs	14,615	7,928	1,534	668	218	
t Justices	11,444	1,375	2,487	000	Gentralitation -	
3	4,748			-	-	
stic Relations	1,342	1,342	-	-	-	
ibrary	6,873	6,873	455	91	-	
ables	2,207	1,661	1,897	365	-	
her	4,724	2,462	1,534	425	545	
-t Attorney	5,221	3,262	2 456	971	510	
onotary / Clerk of Courts	11,782	6,810	5,400			
ff	11,702				10	

ared by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Department Cost Allocation Summary - Total Costs

Tatal

Department

Paranon	Total	Accounting	Payroll		
ty Jail		8.030	. ayron	Benefits	Purchasing
ile Delinquents tion	44,414 1,469 5,348	27,077 1,469 3,325	13,016	3,340	981
efense 'ult & Aging ∍n & Youth Services	14,468 832 31	8,024 255 31	1,222 3,902 455	365 1,124 122	- 436 1,418
DD Ivation	54,624 95	44,468 95	6,905	- 1,943	1 200
nic Development ension	128 95	128 95		3204 3215	1,308 - -
erv aneous	705 543 896	JRAF	455	- 122	
⁻ uels Reserve	990 991 64	896 - 991		-	1 946 -
bnu	863 351	64 863		520	140 140
3 - C - U - S C 29 (10) - M - F - S - S - S - S - S - S - S - S - S	95 4,547	351 95 3,998	-	512	198 9 1 8
	271,240	312	5	(3)	- 547
Magnut -	~,,,270	193,141	50,913	14,035	13,151
_	271,240	193,141	50,913	14,035	13,151

by: Susquehanna Accounting and Consulting Solutions, Inc.

			Accounting					
						Second Allocation	on Total A	llocated
		Allocation		Direct Billed	First Allocation	Second /		3,109
	$u = 11 a i b a (\Lambda)$	Percentage	Gross Allocation	Dire	3,109			400
tment	Allocation Units (A)		3,109		400			30
lment	101	1.665%	3,109		30			153
lanofite		0.214%	30		153			555
Benefits	13	0.016%			555			12,437
urance	1	0.082%	153					2,216
surance	5	0.297%	555		12,437			555
compensation	18	6.661%	12,437		2,216			1,342
t	404	1.187%	2,210		55		50	5,755
aintenance	72	0.297%	555		1,29	2	213	
rs	18	0.692%	1,292		5,54		84	2,271
Accounting	42	2.968%	5,542		2,18		38	1,024
	180	1.1719			98		268	7,257
tracts	71				6,98		143	3,868
ioners	32	0.528%			3,7	25	86	2,334
	227	3.7439	/0		2,2	48	90	2,430
	121	1.905	2,148		2,3		24	640
essment	73	1.2 4				16		6,586
and Zoning	76	1.2 3			6,3		243	1,759
ectors	20	0.330	% 6 243		1.6	594	65	3,484
m	206	3.397	70 1 604			355	129	10,327
efender	55	0.907	/0 0.055			945	382	7,928
lecorder	109	1.797	70 0.045			635	293	1,375
s Affairs	323		5% 9,540 7,63	5		324	51	1,342
Justices	248		9% 7,03	1	1	,292	50	6,873
JUSILES	43					,619	254	1,661
. Delations			2% 1,29				61	2,462
tic Relations	42	0.54	5% 0,01		1	,600	91	3,262
orary	21	0 0.05	70/ 1,00		2	2,371	121	6,810
bles	5	2	2,37			3,141	252	27,077
۶r	7	1 1 61	3,14			6,558	1,001	
t Attorney	10	0.5	120% 6,53	58		6,076	54	1,469
notary / Clerk of Courts	21	13 40.0	26,0			1,415	123	3,325
i		+/ 07	500/ 1,4			3,202	297	8,024
y Jail		40 4 7	15% 3,2			7,727	9	255
ile Delinquents		04	138% 7,7	27		246	1	31
tion	2			246		30	1,644	44,468
			132%	30		42,824	4	95
Defense		1 0.	016% 42,	824		91	-1	
Duin & Aning	1.3	391 22.	50070	91				
ren & Youth Services		3 0.	049%	Mark a Mark				

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Accounting

ared by: Susquehanna Accounting and Consulting Solutions, Inc.

IDD

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Accounting

Department	Allocation Units (A)	Allocation Percentage					
rvation		rercentage	Gross Allocation	Direct Billed	F :		
mic Development	4	0.066%	1.000		First Allocation	Second Allocation	Yosa
ension	3		123		1.49.5	, modulon	Total Allocated
erv	4	0.049%	91		123	r	1. 199
aneous	17	0.066%	123		91	5	128
Fuels	28	0.280%	523		123	4	95
Reserve	31	0.462%	863		523	5	128
und	2	0.511%	954		863	20	543
	27	0.033%	62		954	33	896
S	11	0.445%	831		62	37	991
	3	0.181%	338		831	2	64
		0.049%	91		338	32	863
	125	2.064%	3,854		91	13	351
A.11	0.005	2 5 V 2 4 V	0,004		3,854	4	95
Allocation Total	6,065	100.000%	186,721		0,004	144	
	5,433	0.000 0	100,721	-	186,721	90	3,998
	6,065		DAF		100,721	6,420	193,141
	0,000	100.0 0%	D 10, 11		2 (19)	14	
basis:					186,721	6 400	S.*C0
04313.	Total Accounting Transac	otions (F			62.02	6,420	193,141
		Etions (Exp & Rev) E	By Department				2.202
	F !						

Finance / Accounting Office - Trial Balances

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Payroll

		Allocation		Direct Billed	First Allocation	Second Allocation	Total Allocated
twont	Allocation Units (A)	Percentage	Gross Allocation	Direct Direct		201	1,029
tment			1 0 2 0		1,029		661
sintenance	126	2.083%	1,029 661		661		547
aintenance	81	1.339%			547		455
S	67	1.108%	547		441	14	945
Accounting	54	0.893%	441		915	30	227
	112	1.852%	915		220	7	911
oners	27	0.446%	220		882	29	1,138
	108	1.786%	882		1,102	36	3,220
sment	135	2.232%	1,102		3,119	101	682
and Zoning	382	6.316%	3,119		661	21	
ctors	81	1.339%	661		1,102	36	1,138
fender	135	2.232%	1,102		661	21	682
corder	81	1.339%	661		1,894	61	1,955
Affairs	232	3.836%			1,486	48	1,534
istices	182	3.00004	486		2,409		2,487
	295	4.8 8%	2,109		441		455
Relations		0.8 3%			1,837		1,897
	54	3.720%			1,486		1,534
ttorney	225	3.009%			3,348		3,456
tary / Clerk of Courts	182	6.779%	10			, , , , , , , , , , , , , , , , , , , ,	13,016
,	410	25.529%	10.000		12,60		1,222
ail	1,544	25.5297			1,18	T	3,902
n	145				3,78		
	463	7.655%			44	047	
ense	54	0.893%	0 000		6,68	0	155
& Youth Services	819	13.542%			44	· · · · · · · · · · · · · · · · · · ·	
ision	54	0.893%	0		34 A A A A A A A A A A A A A A A A A A A	3 4	
151011	-	0.0029	% 3			4.50	50,913
			49,386	-	49,38	36 1,52	
1 2000 1000	6,048	100.000	49,300				
Allegation Total	5,774					4 50	7 50,913
Allocation Total	6,048	100.000	% 49,386		49,30	86 1,52	

10.8

Number of Payroll Checks Processed by Department

Finance / Accounting Office - Payroll Registers

ad by: Susquehanna Accounting and Consulting Solutions, Inc.

:

c basis:

BEDFORD COUNTY, PENNSYLVANIA Finance / Accounting 2020 Actual Detail Allocation of Benefits

epartment	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First All		
g Maintenance		ACC DEDEX	1000	Direct Direct	First Allocation	Second Allocation	Total Allocated
itors	5.00	2.160%	295			125.1	- 1815 A
e / Accounting	3.00	1.296%	177		295		295
er	4.00	1.728%	236		177		177
sioners	2.00	0.864%	118		236		236
S	4.50	1.944%	265		118	4	122
	1.00	0.432%	59		265	8	273
essment	3.50	1.512%	206		59	2	61
g and Zoning	5.00	2.160%	200		206	6	
lectors	16.00	6.911%			295	9	212
lefender	2.50	1.080%	943		943	28	304
lecorder	6.00	2.592%	147		147		971
s Affairs	3.00		354		354	4	151
lustices	11.50	1.296%	177		177	11	365
	7.50	4.968%	678		678	5	182
c Relations	11.00	3.240%	442		442	20	698
		4.7 2%	649		649	13	455
ttorney	1.50	0.6 8%				19	668
tary / Clerk of Courts	6.00	2.552 70	354	and the second	88	3	91
any , clent of courts	7.00	3.024%	413		354	11	365
ail	16.00	6.911%	943		413	12	425
	55.00	23.758%	3,243		943	28	971
100	6.00	2.592%	354		3,243	97	3,340
	18.50	7.991%			354	11	
Inse	2.00	0.864%	1,091 118		1,091	33	365
& Youth Services	32.00	13.823%			118	4	1,124
sion	2.00	0.864%	1,887		1,887	56	122
		-0.002%	118		118	4	1,943
	27	-0.002%	(1)		(1)		122
	231.50	100.0000			(1)	(2)	(3)
location Total	219.50	100.000%	13,649		13,649	386	44.00-
	132	Chill R	1991		001	500	14,035
	231.50	100.000%	13,649		13,649		1.0758
		All Langers	and Allerby and a	1.201 (S.L.)	10,049	386	14,035

Full-Time Equivalent Employees by Department

Finance / Accounting Office - Payroll Registers

r: Susquehanna Accounting and Consulting Solutions, Inc.

asis:

BEDFORD COUNTY, PENNSYLVANIA
Finance / Accounting 2020 Actual
Detail Allocation of
Purchasing

						Second Allocation	Total Allocated
		Allocation	Gross Allocation	Direct Billed	First Allocation	Second Alloudien	
	Allocation Units (A)	Percentage	Gross Allocation		500		528
tment	7 110 000		528		528		106
	5	4.132%	106		106		740
intenance	1	0.826%	740		740	3	109
3	7	5.785%	106		106	-	-
ccounting	1	0.826%	100		-	40	1,308
	-	0.000%	1 269		1,268	4.4	1,418
acts	12	9.917%	1,268		1,374	7	218
ners	13	10.744%	1,374		211	- '	-
	2	1.653%	211		-	3	109
sment	-	0.000%			106	50	1,635
ender	1	0.826%			1,585	17	1,527
Affairs	15	12.397%			1,480	7	218
stices	14	11.570%	1,480		21	1 '	-
	2	1.653%			-	o 17	545
Relations	-	0.00004			52	0 20	
torney	5	4.1 2%			95	13	
	9	7.4 8%		Construction of the second	42	3	
ail	4	3.300%	423		1,37	4	4 000
1	13	10.744%	1,374		1,26	58 40 50 1	5 547
	12	9.917%	1,268		53	30 1	1
& Youth Services	5	4.134%	6 530			36	2 13,151
					12,71	89 30	2
	121	100.000%	// 12,789				
	108					36	13,151
Allocation Total	100			and an train	12,7	89 30	
	121	100.000	% 12,789				
	121						

Number of Purchase Orders Processed by Department

Finance / Accounting Office

c basis:

10.10

BEDFORD COUNTY, PENNSYLVANIA Treasurer 2020 Actual Nature And Extent Of Services

county Treasurer's Office Collects fees for the issuance of hunting, fishing, and dog licenses. These duties are functions of general nment and have been properly disallowed.

reasurer's Office is also responsible for reconciliation of all County non-payroll related bank accounts. This function is allowable for plan ses and has been allocated to departments based on the total number of transactions processed.

reasurer's Office is also responsible for receipting all monies received by County departments and making bank deposits. These costs have allocated based on the number of receipt transactions by departments (excluding taxes).

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IB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Treasurer 2020 Actual Costs to be Allocated

	Costs to	De Allocateu	Cut	ototal	Total
	1st Allocation	2nd Allocation	500	89,154	89,154
res per Financial Statements	89,154				
IS				-	
				-	
Juctions	-				
Additions	24,027	-		24,027 198	
Depreciation ant Depreciation are Benefits	198 20,123			20,202 1,086 576	
Insurance / Insurance	1,082 573 267			268 4,575	
s' Compensation lent	4,560 9,954	15 846 11		10,800 176	
) Maintenance litors e / Accounting	165 1,957	71 703 6,484		2,028 703 6,484	
ontracts		8,217		71,123	71,123
Allocated Additions	62,906	0,217			
tmental Cost Adjustments		요즘 가슴에게 이상해도 않		10000	in the second
				-	- 160,277
Departmental Cost Adjustments	152,060	8,217		160,277	
to be Allocated	102/002				11.2

ared by: Susquehanna Accounting and Consulting Solutions, Inc.

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BEDFORD COUNTY, PÉNNSYLVANIA Treasurer 2020 Actual Schedule of Costs to be Allocated by Function

distant contractions	Total	General and Administration	Check Process		General
s and Benefits			CHOCK THOLESS	Revenue	Government
es & Wages Benefits	71,741 6,130		8,130 695	9,087	54,524
Expenses and Cost				776	4,659
one & Postage ation Dues and Expenses cted Computer Services cted Maint. & Repair	3,844 2,367 1,500 556		436 268 170	487 300 190	2,921 1,799 1,140
ls and Supplies ng Expenses	1,572 1,444 -	DRA	63 178 164	70 199 183	423 1,195 1,097
nental Expenditures	89,154			00 20 3	
justments	0,0027	-	10,104	11,292	67,758
ons	_				
ental Cost Adjustments		-			
	-				
al Cost	89,154	-	10,104		
: 1st ervice Centers	62,000		10,104	11,292	67,758
CATE ADMIN	62,906	62,906			
Costs	Costa	(62,906)	7,129	7,968	47,809
hv. Susquebonne Area u	152,060	UNTY, PENHERIANA Ber 19620 A.B. M	17,233	19,260	115,567

by: Susquehanna Accounting and Consulting Solutions, Inc.

11.3

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

	Schedule of C	OSIS IO DE Anoouto			General
	T (-1	General and Administration	Check Process	Revenue	Government
	Total	/ lanine			(115,567)
	(115,567)		17,233	19,260	-
ed ation	36,493	-	11,200		
: 2nd	8,217	8,217		1011	6,245
Service Centers		(8,217)	931	1,041 1,041	6,245
CATE ADMIN	8,217	-	931		(6,245)
e Costs	(6,245)		931	1,041	-
ated cation	1,972		18,164	20,301	_
located	38,465	-UR/			

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

Department	Total	Charle		
ng Malai	. otal	Check Process	Revenue	
ng Maintenance iditors	1,263	1,263		
ce / Accounting	225	225	-	
urer	56	56	-	
Contracts	703	75	-	
lissioners	598	598	628	
r	236	236	-	
sessment	106	106	-	
aim	401	401	-	
Defender	703	3	-	
Recorder	683	683	700	
	987		-	
tic Relations	1,895	RAF	884	
rary	678	89	1,179	
bles	139	139	589	
r	713		and the second s	
Attorney	173	713	-	
otary / Clark at a	557	173	-	
otary / Clerk of Courts	1,344	225	332	
Dolinguas	1,142	239	1,105	
Delinquents	153	663	479	
n	546	153	-	
2000	830	325	221	
ense	27	830	- 180 <u>-</u>	
& Aging	3	27	-	
& Youth Services	8,536	3	_	
1	10	4,226	4,310	
ition		10	.,0.0	
c Development	14	14	_	
eous	10	10	0.0	
	93	93		
by: Superval			-	

by: Susquehanna Accounting and Consulting Solutions, Inc.

11.5

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

	т	otal	Check Process	Revenue
els		103 36 10 3,971	103 36 10 67	3,904
		38,465	18,164	20,301
		38,465	18,164	20,301
			DRAF	

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

partment	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed			
e Benefits	101			Direct billed	First Allocation	Second Allocation	Total Allocated
nsurance	101	1.832%	316				- Inconteu
Insurance	13	0.236%	41		316		316
Compensation	1	0.018%	3		41		
nt	5	0.091%	16		3		41
Maintenance	18	0.327%	56		16		3
ors	404	7.328%	1,263		56		16
Accounting	72	1.306%	225		1,263		56
	18	0.327%	56		225		1,263
tracts	24	0.435%	75		56		225
oners	180	3.265%	563		75		56
	71	1.288%	222		563	35	75
	32	0.580%			222	14	598
sment	186	3.374%	100		100		236
	121	2.195%	581		581	6	106
ind Zoning tors	48	0.871%	378		378	36	617
1015	73	1.324%	150		150	23	401
	1	0.018%	228		228	9	159
ender	206	3.737%	3		3	14	242
order	31		4 4		644	-	3
ffairs	109	0.562%	97		97	39	683
tices	275	1.977%	341		341	6	103
	216	4.988%	860		860	21	362
elations	27	3.918%	675			53	913
,	42	0.490%	84		675	41	716
	215	0.762%	131		84	5	89
	52	3.900%	672		131	8	139
rney		0.943%	163		672	41	713
y / Clerk of Courts	6B	1.233%	212		163	10	173
	72	1.306%	225		212	13	225
	200	3.628%	625		225	14	
inquents	802	14.547%	2,507		625	38	239
	46	0.834%	144		2,507	154	663
	98	1.778%	306		144	9	2,661
3	250	4.535%	782		306	19	153
ging	8	0.145%	25		782	48	325
outh Services	1	0.018%	3		25	2	830
Saul Ocivices	1,274	23.109%	3,982		3	-	27
1	3	0.054%			3,982	244	3
velopment	4	0.073%	9		9		4,226
reiophieni	3	0.054%	13		13	1	10
	4	0.073%	9		9	1	14
	17	0.308%	13		13	1	10
5	28	0.508%	53		53	1	14
	31	0.562%	88		88	3	56
ve	2		97		97	5	93
	a state of the sta	0.036%	6		6	6	103
					0	-	6

jusquehanna Accounting and Consulting Solutions, Inc.

11.7

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

	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated 89
<u>ent</u>	27 11	0.490% 0.200% 0.054%	84 34 9		84 34 9 64	5 2 1 3	36 10 67
	3 20	0.363%	64		17,233	931	18,164
ation Total	5,513 4,857	100.000%	17,233		17,233	931	18,164
	5,513	100.000%	17,233	-	17,200		

Number of Non-Payroll Checks Processed By Department

Finance / Accounting Office - Trial Balances

is:

2

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BEDFORD COUNTY, PENNSYLVANIA Treasurer 2020 Actual Detail Allocation of Revenue

epartment	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First All		
rer	10			Direct Direct	First Allocation	Second Allocation	Total Allocated
IS	18 41	3.261%	628				Total Allocated
g and Zoning	25	7.428%	1,431		628		
lectors		4.529%	872		1,431	80	628
im	3	0.543%	105		872	49	1,511
lecorder	19	3.442%	663		105	6	921
Justices	24	4.348%	837		663	37	111
	48	8.696%	1,675		837	47	700
c Relations	32	5.797%	1,117		1,675	94	884
Attorney	16	2.899%	558		1,117		1,769
stary / Clerk of Courts	9	1.630%	314		558	62	1,179
	30	5.435%	1,047		314	31	589
ail	13	2.355%	454		1,047	18	332
1	45	8.152%	1,570		454	58	1,105
& Youth Services	6	1.0970/			1,570	25	479
	117	21.1 6%			209	88	1,658
	106	19.2 3%	4,182		4,082	12	221
					3,698	228	4,310
Ilocation Total	552	100.000%	10.000		1.00	206	3,904
	534		19,260	-	19,260	1,041	
	552	100.000%	10.000			.,	20,301
		100.000 %	19,260	-	19,260		
asis:	Cash Poppinta D					1,041	20,301

Cash Receipts Processed by Department (Ex: Taxes)

Finance / Accounting Office - Trial Balances

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Nature And Extent Of Services

al telephone system annual maintenance contract and all unidentified telephone bills have been identified and allocated based on the

f extensions by department. Ige meter lease payment has been identified and allocated based on the actual postage used by department. mation technology contract payment has been identified and allocated based on the number of computers by department. ral copier lease payment and supplies are charged to departments and therefore are not allocated in the plan.

IB 2 CFR 200.430 Compensation & 200.444 General Costs of Government IB 2 CFR 200.453 Material and Supplies Cost, including Computer Devices

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	
ditures per Financial Statements	263,724		Gabiotal	Total
tions			263,724	263,724
			-	
eductions	_			
∋d Additions		-	-	-
) Depreciation ent Depreciation ee Benefits Insurance / Insurance s' Compensation ent Maintenance tors / Accounting r htracts	- D - 488 5,542 563	RAF 32 213 35	- - - - - 520 5,755 598	
ocated Additions	6,593	280	6,873	
∍ntal Cost Adjustments	-		184 qabaalaasad	6,873
artmental Cost Adjustments	umuna para-se sana ny si	software and state of a seco	the second state in the second state in the	
Allocated	270,317		-	-
)V. Susquebanno Account	BEBRURO CONV	280	270,597	270,597

y: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual

Schedule of Costs to be Allocated by Function

	Sche	dule of Costs to be	e Allocated by Function	1.00		General Government
	Total	General & Administration	Telephone	Postage	Info Tech	Government
Maint. Contract Ideter Lease Pmt	59,804 6,764 2,737		59,804	6,764	194,352	2,737
ase/Supplies Maint. Contract Ice Contract	194,352 67		<u> </u>	6,764	194,352	2,737
ntal Expenditures	263,724	-	00,01			
istments Is	- 19					
ental Cost Adjustments		-DF	RAFT 59,87	6,764	194,352	2,737
al Cost	263,724					
s: 1st Service Centers	6,593	6,593		169	4,859	68
CATE ADMIN		(6,593	<u>3) 1,497</u> 61,368	6,933	199,211	2,805 (2,805)
e Costs ated cation	270,317 (2,805) 267,512	-	61,368	6,933	199,211	
าร: 2nd Service Centers	280	28	80) 64	7	200	3
OCATE ADMIN Ne Costs	280) -	64	7	20	(3) 6 -
cated ocation	27	7 -	61,432	6,940	199,41	7
llocated	267,78	9	01,402			

12.3

ed by: Susquehanna Accounting and Consulting Solutions, Inc.

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BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Department Cost Allocation Summary - Total Costs

*partment

spartment	Total	Telephone	Postage	Info Took	
Maintenance	0.450	1280	3-	Info Tech	
itors	2,453	333			
/ Accounting	4,181	1,000	2	2,120	
er	6,511	1,000	212	3,179	
sioners	6,484	1,000	185	5,299	
	6,724	1,335		5,299	
3	333	333	84	5,305	
essment	1,280	668	-	-	
, and Zoning	9,147	1,335	612	· · · · · · · · · · · · · · · · · · ·	
n	13,399	2,671	387	7,425	
efender	1,394	333	120	10,608	
ender	5,992	1,669	-	1,061	
Affairs	15,507		79	4,244	
Jstices	4,926	1,669	48	13,790	
Istices	5,734	2000	Тт	4,244	
Deleti	22,925		2, 95	1,2-1-1	
Relations	4,954	4006	84	18,035	
4	668	3,339	554	1,061	
torney	10,523	668	-	-	
tary / Clerk of Courts	10,916	2,003	34	8,486	
The second se	13,447	2,337	93	8,486	
il a care a construction	16,308	2,671	168		
	11,820	5,676	24	10,608	
		3,005	329	10,608	
& Aging	678	668	10	8,486	
Youth Services	333	333	-	-	
ion	73,586	11,353	705	-	
Development	2,671	2,671	700	61,528	
ion	333	333	Sint source of	- 10 St	
hority	2,337	2,337	and shifted -	-	
	333	333	-	-	
	342	343	the second s	-	
			1	(2)	
d	267,789	61,432	6,940		
	- 201 55/11	A RECORD TO DO VALO	-	199,417	
	267,789	61,432) (cetag		
		01,402	6,940	199,417	

r: Susquehanna Accounting and Consulting Solutions, Inc.

12.4

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Detail Allocation of Telephone

		Allocation			First Allocation	Second Allocation	Total Allocated
		Percentage	Gross Allocation	Direct Billed	FIrst Allocation	Oddenia	
ient	Allocation Units (A)	Percentage			333		333 1,000
	the second s	0.543%	333		1,000		1,000
tenance	1	1.630%	1,000		1,000		
	3	1.630%	1,000		1,000		1,000
counting	3	1.630%	1,000		1,334	1	1,335 333
		2.174%	1,334		333		
ers	4	0.543%	333		667		668
	1	1.087%	667		1,334	4	1,335
	2	2.174%	1,334		2,668		2,671
nent	4	4.348%	2,668		333		333
1 Zoning	8	0.543%	333		1,667		1,669
1 Zoning	1	2.717%	1,667		1,667		1,669
ıder	5	2.717%	1,667		66		668
rder	5		667				3,339
fairs	2	1.087%	3,335		3,33		4,006
	10	5.435%	1 000		4,00		3,339
ices	12	6.522%	0.005		3,33	o 7 1	668
1. the ma	10	5.435%			66	1	2,003
elations	2	1.087%			2,00		2,337
	6	3.261%			2,33	⁴	2,671
rney	7	3.804%	0.000		2,66	0	5,676
y / Clerk of Courts	8	4.348%	= 070		5,67	10	3,005
	17	9.239%			3,00	52	1 668
	9	4.891%				07	668
	2	1.087%	667		6	67	333
	2		667		3	33 -	11.050
se	1	0.5439	6 333		11,3	40 1	0.671
Aging	34	18.478	/ 11,340		2,6		3 2,671
Youth Services	. 8	10100	2,668				0.007
ion	0	0.543	% 333		2,3	334	3 2,337
Development	7	0.004	2,334			- 333	1 235
ion	1	0.543	% 33.		1.3	334	242
thority		0.474	% 1,334			342	1 343
t	4	0 549		2			64 61,432
	-	1 0.040			61	368	64 61,432
	10	4 100.000	% 61,36	8	- 01,		
	184	•	70				Contraction of the second second
Ilocation Total	17-	4			-	268	64 61,432
	State State	400.00	61,36	8	- 61	,368	
ed	18	4 100.00	J% 01,00				

Number of Telephone Extensions by Department

basis

Bedford County Phone Listing

12.5

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Detail Allocation of Postage

partment	Allocation Units (A)	Allocation Percentage	Gross	Allocation	Direct Billed	Firet	Allocation		
ors	17	0.0000		-		1 1131	Allocation	Second Allocation	Total Allocated
Accounting	2,222	0.023%		2			0		
r	1,945	3.052%		212			2		2
ioners	887	2.672%		185			212		212
		1.218%		84			185		185
ssment	6,418	8.815%		611			84		84
and Zoning	4,059	5.575%		387			611	1	612
fender	1,264	1.736%		120			387		
corder	825	1.133%		79			120		387
Affairs	509	0.699%		48			79	1 <u>1</u> 21	120
stices	145	0.199%		14			48		79
	25,118	34.501%					14		48
Relations	9,269	12.731%		2,392			2,392	-	14
orney	5,812	7.983%		883			883	3	2,395
	361	0.40694	5'843	553			553	1	884
ary / Clerk of Courts	980	1.3 6%		A 34			34	1	554
	1,767	2.4 7%	H	93			93	-	34
l anag	252	0.340%		168			168	-	93
	3,450		1.20	24	1995 State 1997				168
	107	4.739%		329			24	-	24
Youth Services	7,397	0.147%		10			329	-	329
	1,337	10.160%		704			10	1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	10
		0.002%	4.083	1			704	1	705
	70.001	0.022	1.1.2.4				1	2- 20	100
ocation Total	72,804	100.000%		6,933					
	68,620		1.829	-,			6,933	7	6,940
	72,804	100.000%		6,933		2474		1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	
		514 8 400	1.00	0,933	-		6,933	7	6,940
sis	Postage Charges by Der	artmont							0,010

Postage Charges by Department

Finance / Accounting Department - Journal Entries

: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA Misc Contracts 2020 Actual Detail Allocation of Info Tech

						. All action	Total Allocated
		Allocation		Direct Billed	First Allocation	Second Allocation	
		Percentage	Gross Allocation	Direct Billed			2,120
	Allocation Units (A)	Percentage			2,120		3,179
rtment		1.064%	2,120		3,179		5,299
	2	1.596%	3,179		5,299		5,299
aintenance	3	2.660%	5,299		5,299		5,305
rs	5	2.660%	5,299		5,299	8	7,425
Accounting	. 5	2.660%	5,299		7,417	12	10,608
	5	3.723%	7,417		10,596	2 1	1,061
ioners	7	5.319%	10,590		1,060		4,244
ssment	10	0.532%	1,000		4,23	9 15	13,790
and Zoning	1	2.128%	4,239		13,77	о ₅	4,244
n	4	6.915%	13,775		4,23	9 20	18,035
efender	13	2.128%	4,239		18,01	5	1,001
ecorder	4	9.043%	18,015		1,06		8,486
Affairs	17	0.532%	1,000		8,47	10 11	0 8,400
	1	4.2	4/0		8,4	/0 1	2 10,600
c Relations	8	4.2 5%	0,10		10,5	90 1	2 10,606
Attorney	8	5.3 99	0/		10,5	90 1	0 8,480
otary / Clerk of Courts	10	5.319	10,596	_	8,4	/6	61,520
	10	4.255	8,476		61,4	12.2	9,547
Jail	8	30.851	0/ 61,459		9,5	536	(1) (2)
n .	58	4.787	9,550			(1)	
h & Youth Services	9	-0.001)		2	06 199,417
und	-	-0.001			199,	211 2	
		100.000	199,211				
	188		070				206 199,417
al	173	3			- 199	,211	
d Allocation Total		100.00	199,21	1			
	188	3 100.00					

Number of Computers by Department

oc basis

;e:

PC Works Plus

ared by: Susquehanna Accounting and Consulting Solutions, Inc.

From:	Debra Brown
Sent:	Wednesday, April 20, 2022 8:28 AM
To:	Corey Troutman; Mike Samson
Cc:	Commissioner Dallara; Commissioner Baughman; Commissioner Frederick
Subject:	FW: Interview with Susquehanna Accounting - STMP Grant Proposal
Follow Up Flag:	Follow up
Flag Status:	Flagged

Good Morning:

Please see message below. Dates the commissioners are available are as follows:

April 27th @ 2:30 p.m. April 28th @ 1:00 p.m. May 5th @ 10:00 a.m.

Please let me know if you can make any of these dates, thanks.

Deb

From: Donald Schwartz <dschwartz@bedfordcountypa.org>
Sent: Tuesday, April 19, 2022 2:42 PM
To: Debra Brown <DBrown@bedfordcountypa.org>
Cc: Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman
<dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>
Subject: Interview with Susquehanna Accounting - STMP Grant Proposal

Deb,

We need to schedule an interview with Susquehanna Accounting for the proposal that was opened at the last meeting of the commissioners. And once a date/time is set, I need to notify the grant manager(s) at PA DCED and offer them the opportunity to participate remotely, at least via teleconference. I assume the interview should occur prior to the next meeting of the commissioners. I have my board meeting at 9 am on April 27 and have conflicts on April 26 @ 1-2 pm and April 27 @1-2 pm, also May 5 @ 12-1 pm. Thanks for your help.

Don

DESCRIPTION FURTHER

Hoorn: Senti Tar Ca

ollow No Flag: fee Status:

Good Microing

April 37⁶ (2) 2:30 p.m. April 22 × (0 1:00 p.m. May 5⁴ © 10:00 p.m.

there is not be break if your sets make any at these up the

deb.

-rom: Donald Schwarts vice SkiestzD Ledit (romunist Sents Tuesday, April: 19, 2022, 242, M

tar Deara Brown with an alter with the AD bed in direction (be anyon Caarmission on 2005) million Bet Commissioner Bahara with the AD bed in direction (benefic) (Caarmission of the Country (A on Adbas)) and a education angle education (country education) (country of (M)) (reactics (CP) education) (bed for country (A on out for the relation with 5 rays of a million of (M)) (reactics (country of (A)))

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We need to schednik an intervice with Sasipoliani Processioning for his proposition interviewees (s) at PA 2000 resetting of the commits Galers, And as the date provide the state in notify the groot manager(s) at PA 2000 and offer them the apportunity to providence remotely, at jessifier or book meeting at 9 ard on April 17 and should accur proof to the next meeting of the commissioners. They no book meeting at 9 ard on and have conflicts on Acril 36 & 22 pm and April 27 (92-2 pm, also 26 av 5 (9 12 to pm. Thenks for your pole.

0.00

From:	Corey Troutman <ctroutman@susacs.com></ctroutman@susacs.com>
Sent:	Wednesday, April 20, 2022 9:22 AM
To:	Debra Brown; Mike Samson
Cc:	Commissioner Dallara; Commissioner Baughman; Commissioner Frederick
Subject:	RE: Interview with Susquehanna Accounting - STMP Grant Proposal

Deb,

April 27th at 2:30 would work best for Mike and I.

Hope all is well,

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:

From: Debra Brown <DBrown@bedfordcountypa.org>
Sent: Wednesday, April 20, 2022 8:28 AM
To: Corey Troutman <ctroutman@susacs.com>; Mike Samson <msamson@susacs.com>
Cc: Commissioner Dallara <cdallara@bedfordcountypa.org>; Commissioner Baughman
<dbaughman@bedfordcountypa.org>; Commissioner Frederick <CFrederick@bedfordcountypa.org>
Subject: FW: Interview with Susquehanna Accounting - STMP Grant Proposal
Importance: High

Good Morning:

Please see message below. Dates the commissioners are available are as follows:

April 27th @ 2:30 p.m. April 28th @ 1:00 p.m. May 5th @ 10:00 a.m.

Please let me know if you can make any of these dates, thanks.

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Don

-

Subject: Location:	Meeting with Susquehanna Commissioners Suite
Start: End:	Wed 4/27/2022 2:30 PM Wed 4/27/2022 3:30 PM
Recurrence:	(none)
Meeting Status:	Accepted
Organizer: Required Attendees:	Debra Brown Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees:	Angie Ferguson

Jabra Brown

Subject: (cee flam: Start: Start: Start: Med 4.0: J6017: 2 to Phi Ved 4.0: J6017: 2 to Phi Ved 4.0: J6017: 2 to Phi Ved 4.0: J6017: 2 to Phi Start: (conf) (conf) (conf)

Committee Debata, Commissioner Baut missio, Cooker Predeniog Bonnle Commissioner, Commissioner Mae Santwi Yoursynch, Corby A. Troutman, Mae Santwi

Required Attended

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Subject: Location:	Meeting with Susquehanna Commissioners Suite
Start: End: Show Time As:	Wed 4/27/2022 2:30 PM Wed 4/27/2022 3:30 PM Tentative
Recurrence:	(none)
Meeting Status:	Not yet responded
Organizer: Required Attendees:	Debra Brown Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees:	Angie Ferguson

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had 4, 77/2022 2590 MM Mod 4, 77 AUG 2 2530 AM Teachtha

suite,

na Brown rer ediorier Ballere, Comma Roder Erspinners,Commissioner Frei w. 19; Corey A. Trokumat, Asler Samsen w. 19; Corey A. Trokumat, Asler Samsen

Debia provinsi anti anti anti anti anti anti anti ant	
Subject: Location:	Meeting with Susquehanna Commissioners Suite
Start: End:	Wed 4/27/2022 2:30 PM Wed 4/27/2022 3:30 PM
Recurrence:	(none)
Meeting Status:	Meeting organizer
Organizer: Required Attendees:	Debra Brown Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees:	Angie Ferguson

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Organizer Required Atmodule

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Subject: Location:	Meeting with Susquehanna Commissioners Suite
Start: End:	Wed 4/27/2022 2:30 PM Wed 4/27/2022 3:30 PM
Recurrence:	(none)
Meeting Status:	Accepted
Organizer: Required Attendees:	Debra Brown Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees:	Angie Ferguson

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Subject:

1716/2

Sadderson B

Meeting Status:

Organizer Readired Attendents

 Caministrate Ballinist, Comprising the Baury many Comprise Schwerts, Corey A. Troy Infant, Mike Samuch

Detional Attendoes:

From: Sent: To: Cc:	Mike Samson <msamson@susacs.com> Wednesday, April 20, 2022 10:26 AM Melissa Cottle Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey Snyder Transfer</msamson@susacs.com>
Subject:	Transfer

Could you transfer \$5,000,000 in excess cash from the General Fund Checking Account to the General Fund Money Market Account?

Thank You

Mike

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

Fund Citries Money Accessed no Nak Cemenal Pund Money N

From:	Donald Schwartz
Sent:	Thursday, April 21, 2022 8:57 AM
To:	Commissioner Dallara; Commissioner Baughman; Commissioner Frederick
Subject:	Susquehanna Interview on April 27 (DCED)

Commissioners,

I reached out to DCED and invited them (Andrew Sheaf – Supervisor; Bethany Williams – new Grant Manager) to attend the Susquehanna interview next week. They have a conflict but appreciated the invitation. If something changes we can use a teleconference so they can participate.

Don

TYPETH BIRDO

Scons Scatt Seat Te: Subject Subject

Commissioners,

Freached but to DEED and invited them (Andrew Sheat much her early to reach the invitation in to attend the Susaneharms interview mich yeak. They have a cooffict but appreciated the invitation in something changes we can use a teleconfribence to uniview participate

100

From: Sent: To: Subject: Attachments:	Mike Samson <msamson@susacs.com> Thursday, April 28, 2022 3:42 PM Commissioner Dallara; Commissioner Baughman; Commissioner Frederick Budget Reports Cover Letter.docx; Commissioners Budget to Actual.pdf; Commissioners Expenditure Detail.pdf</msamson@susacs.com>
Follow Up Flag:	Follow up
Flag Status:	Flagged

Commissioners,

Attached is an example of the budget to actual report I intend to send out to each department. The first attachment is a cover letter. The second attachment is the department budget to actual report for the first quarter of 2022 (January to March). The third attachment is the detail of the expenditures charged to their department.

We can discuss tomorrow of any edits to the format or additional information you want to communicate in the cover letter.

Thank You

Mike

110010 01090

From: Sent: Sent: Com Assen: Palleri, Complisioner Baugher An Missioner Franz To: Subject: Attacturents: Communicationer Budger (Communicationer Inductioner), Commissioner Expandicular

> fallow Up Fiag: Fied Status:

Commissioners,

Attached is an example of the loadest to 30 on report Foundance send out or " sondorphillen and a 2023 (sendery to cover latter. The second attachment is the repart budge, to active report for the first quarter of 2023 (sendery to March? The third attachment is the tread of the expendences charged to their department.

We can discust tomotrow of any right to the formation additional moments for you wonctow of any relation to the formation of a second second

TRAK YOUR

Mile

To: Department Heads

From: Finance Department

Subject: Budget to Actual Reports

Department Heads

Attached are two reports. The first report contains columns for your department's approved 2022 budget, your department's expenses from January 1, 2021 through March 31, 2021, your department's available 2022 budget still remaining, and the percentage of the 2022 budget still available. The second report provides detail of the transactions charged to the various accounts in your department.

Please review your department's budget and if you have any questions, please contact me.

Thank You

Mike Samson

Tor Depage ment veges

Anoni, Pinutter Opportunit, Inch

Subject Sudget to Act at Synoles

Department H444

Attactied are two seports. For interesport contains optiming for your coparties in upper your department's expenses from lanaary 1, 2021. Brough Marco A - 2021, your department's symbole 2022 badget shift remaining, and the partentiage of the 2022 budget shift architeble. The record report

and another as a set of the average and a very structure and a set of the set

Gamk Your

William Samson

					BEG. BALANCE	DEBIT	S CREDITS	NET CH	HANGE E	ND BALANCE
	ACCOUNT NAME	ORG		INCE	DEG. DADAR					
ACCOUNT			DATE REFER	ENCE		0		0	6,764.61	
ACCOULT	JNL COMMISSIONERS SALARY	_10111	ALL	012822			,764.61	0	13,462.92	
PER 010 -401-11100-000-01010 -	CUMINISSIONERS	2 PRJ	1/28/2022 RUN:	0 WARRANT: 012822			,698.31	0		
010 -401-12-		3 PRJ	1/14/2022 RUN:	0 WARRANT: 011421			6,764.61	0	20,227.53	
*1		2 PRJ	2/25/2022 RUN:	0 WARRANT: 022522		e	5,764.61	0	26,992.14	
*1		3 PRJ	2/11/2022 RUN:	0 WARRANT: 021122		6	5,764.61	0	33,756.75	
* 2		23 PRJ	3/11/2022 RUN:	0 WARRANT: 031122		(5,764.61	0	40,521.36	40,521.36
* 2		58 PRJ	3/25/2022 RUN:	0 WARRANT: 032522		0 4	0,521.36	0	40,521.36	40,521.50
* 3		50110				0				
* 3		10111				0	946.08	0	946.08	
- 100 000-01020 -	PROFESSIONAL STAFF	2 PRJ	1/28/2022 RUN:	0 WARRANT: 012822			1,249.90	0	2,195.98	
010 -401-11100-000-01020 -			1/14/2022 RUN:	: 0 WARRANT: 011421			1,329.01	0	3,524.99	
*1		3 PRJ	2/25/2022 RUN	: 0 WARRANT: 022522			1.329.01	0	4,854.00	
*1		2 PRJ	2/25/2022 RUN	: 0 WARRANT: 021122				0	6,273.11	
*2		3 PRJ	2/11/2022 NON	: 0 WARRANT: 031122			1,419.11	0	7,692.22	
* 2		23 PRJ	3/11/2022 101	: 0 WARRANT: 032522			1,419.11	0	7,692.22	
* 3		58 PRJ	3/25/2022 RON	: U WARRANT. 0525			7,692.22	U	1,052.22	
						0			630.72	
* 3	CLERICAL SALARIES	10111		TRANT. 012922			630.72	0		
010 -401-11100-000-01030 -	CLERICAL SALANIES	2 PRJ	1/28/2022 RUN	I: 0 WARRANT: 012822			507.67	0	1,138.39	
		3 PRJ	1/14/2022 RUN	I: 0 WARRANT: 011421			247.78	0	1,386.17	
* 1		2 PRJ	2/25/2022 RUN	1: 0 WARRANT: 022522			447.78	0	1,833.95	
* 1		3 PRJ	2/11/2022 RUN	N: 0 WARRANT: 021122			357.68	0	2,191.63	
* 2			3/11/2022 RUN	N: 0 WARRANT: 031122			157.68	0	2,349.31	
* 2		23 PRJ	2/25/2022 RUI	N: 0 WARRANT: 032522		0	2,349.31	0	2,349.31	1 2,349.31
* 3		58 PRJ	5/25/202			0	2,343.32	10.0		
* 3		10111					0	0	ſ	0 0
	WAGES	10111				0	U			
010 -401-11100-000-01040 -		1.				0	702 70	0	703.7	6
	FRINGE BENEFITS	10111	100/2022 BIL	N: 0 WARRANT: 012822			703.76	0	1,415.7	
010 -401-11100-000-01050 -	FRINGE DELLE	2 PRJ	1/28/2022 RU	N: U WARDANT: 011421			711.96		2,119.4	
* 1		3 PRJ	1/14/2022 KU	N: 0 WARRANT: 011421			703.76	0	2,838.9	21
* 1		2 PRJ	2/25/2022 RU	N: 0 WARRANT: 022522			719.44	0		
		3 PRJ	2/11/2022 RU	IN: 0 WARRANT: 021122			719.44	0	3,558.3	
* 2		23 PRJ	3/11/2022 RU	IN: 0 WARRANT: 031122			632.35	0	4,190.7	
* 2		58 PRJ	3/25/2022 RL	IN: 0 WARRANT: 032522		0	4,190.71	0	4,190.7	71 4,190.71
* 3		50.10	• • • • • • • • • • • • • • • • • • • •			0	,			
* 3		10111					2,744.09	0	2,744.0	09
	ADVERTISING		1/7/2022	AD # 748			92.59	0	2,836.0	68
010 -401-11100-000-02010 -		29 GEN	1/7/2022	AD # 748			296.44	0	3,133.	12
*1		29 GEN	1/7/2022	AD # 7154				0	3,160.	11000
* 1		29 GEN	-1.1	AD # 748			27.07	0	3,276.	
*1		29 GEN	1/7/2022				116.48		3,270.	
*1		29 GEN	1/7/2022	#343A 52400 99628 GAZETTE			11.23	0	3,659.	NO DE
*1		36 API	3/16/2022 0	22400 33020			372	0	3,659.	
* 3		93 API	3/30/2022 0	22400 99974 GAZETTE		0	3,659.90	0	5,035.	.90 5,
						0			15	
* 3	Severa postage	10111					15.17	0		.17
010 -401-11100-000-02020	- TELEPHONE & POSTAGE	23 GEN	1/30/2022	JAN 22 POSTAGE			4.77	0		9.94
		29 GEN	2/28/2022	FEB 22 POSTAGE			6.8	0		5.74
* 1			3/30/2022	MARCH 22 POSTAGE		0	26.74	0	26	5.74 26.7
* 2		97 GEN	5/50/200			0	20.7 1			
* 3										

010 -401-11100-000-02 * 1	2030 - TRAVELING EVE								1 1 1 1
*1	2030 - TRAVELING EXPENSES	10111							
*1		14 GEN	1/24/2022	COMP CONFERENCE AND		0			
		14 GEN	1/24/2022			630	0		
*1		21 GEN		and the state of hind		0		630	
* 2		44 GEN	1/12/2022	I SE MEMBORSENTENT		301.44	630	0	
* 2		20 GEN	1/31/2022			147	0	301.44	
* 2			2/3/2022	LONCH NICKS			0	448.44	
* 3,		20 GEN	2/3/2022	COMMISSIONER LUNCH NICKS		38.16	0	486.6	
* 3		34 GEN	2/23/2022	CCAP		0	38.16	448.44	
		24 API	3/10/2022	020005 99470 DEBRA BROWN		0	147	301.44	
010 -401-11100 00-		104 GCR	3/25/2022	CCAP - SPRING CONF REFUND		53.7	0	355.14	
010 -401-11100-000-0204	40 - PREMIUMS ON BONDS					0	320	35.14	
		10111				0 1,170.30	1,135.16	35.14	25.1
010 -401-11100-000-0205	50 - ASSOC DUITE					0		55.14	35.14
010 404	50 - ASSOC DUES & EXPENSES	10111				0 0	0	0	
010 -401-11100-000-0207 * 1						0	U	0	(
	70 - CONTRACTED COMPUTER SERVICES	_10111				0 0	0		
* 2		29 GEN	- 17 19			0	0	0	(
			1/7/2022						
010 -401-11100-000-02080		33 GEN	2/18/2022	CUST# BED447 JAN 2022		150	0	150	
	0 - CONTRACED MAINT & REPAIR	13 20 4				150	0	300	
010 -401-11100-000-02110 * 1	A REPAIN	10111				0 300	0	300	300
* 1	0- OTHER					0			500
*1		10111				0 0	0	0	0
* 1		18 GEN	1/21/2022	2022 YEARLY SUBSCRIBTION	(D			U
*1		21 GEN	1/12/2022	PETTY CASH		0	234	-234	
* 1		29 GEN	1/7/2022			54	0		
* 1		29 GEN	1/7/2022	8.71E+14		38.14	0	-180	
*1		29 GEN		PETTY		96.46		-141.86	
		40 GRV	1/7/2022	PETTY		28	0	-45.4	
* 2		40 GRV 42 GEN	1/31/2022	ORIGINAL JNL NOT FOUND		28	0	-17.4	
*2			1/21/2022	2022 YEARLY SUBSCRIBTION			0	216.6	
* 3		33 GEN	2/18/2022	ACCT# 87056120093299		234	0	450.6	
* 3		33 GEN	2/18/2022	PETTY CASH		30.34	0	480.94	
* 3		12 API	3/2/2022 88	3402 99199 CRYSTAL SPRING		20	0	500.94	
		12 API	3/2/2022 07	3058 99348 GIANT EAGLE		38.14	0	539.08	
010 -401-11100-000-03010 - * 1		84 API	3/29/2022 88	3402 99922 CRYSTAL SPRING		11.44	0	550.52	
* 1	MATERIALS & SUPPLIES		10 1002 01	CRISIAL SPRING		61.68	0	612.2	
* 1	SUPPLIES	_10111			0	846.2	234	612.2	642.0
*1		4 GEN	1/27/2022	1112	0			012.2	612.2
* 1		4 GEN		INK		91.97	0		
*1		5 GEN	and a second	INK		0		91.97	
		5 GEN		INK			91.97	0	
*1				INK		69.78	0	69.78	
* 1		18 GEN		TONER		0	69.78	0	
*1		29 GEN	1/7/2022			0	383.04	-383.04	
* 2		40 GRV	1/31/2022	ORIGINAL JNL NOT FOUND		8.99	0	-374.05	
*2		42 GEN		TONER		383.04	0	8.99	
*2	3	34 GEN		AMAZON		383.04	0	392.03	
* 3	3	34 GEN		AMAZON		91.97	0	484	
	3	4 GEN		GIANT EAGLE		69.78	0	553.78	
010-401 11-		6 API	3/16/2022 0730			28.99	0		
010 -401-11100-000-04010 -			5/10/2022 0/30	058 99703 GIANT EAGLE		21.97	0	582.77	
	CAPITAL OUTLAY	10111			0	1,149.53		604.74	
		10111			0	1,145.33	544.79	604.74	604.74
					0				

From:
Sent:
To:
Subject:

Mike Samson <msamson@susacs.com> Thursday, April 28, 2022 10:00 AM Commissioner Dallara Update

Hi Barry,

I spoke with Mary today and provided her with the information she needed. She also stated that the certification would be prepared by her office, not the finance office and would be prepared at a later date.

Mike

Debra Brookin

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rspoke with Mary thick and provided ner with the later mution and remoted and a 10 to 10 to 20 to 20 to 20 to 2 be prepared by 5 shortice, not the finance of his and would be prepared at all the data.

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aixe sameon, Cros Director Lusquahanna Accounting & Consulting Bolutiona, MC. 7177 581-8089 Ext. 5018

From:		
Sent:		
То:		
Subject:		

Mike Samson <msamson@susacs.com> Tuesday, May 3, 2022 3:32 PM Commissioner Dallara Poverty Level

Hi Barry,

100% of the federal poverty level varies by income per household and the number people in the household. Unfortunately, to relate it to the workforce of the county is difficult as we would not know the number of people in the household or the income of the household. Below are the 2022 federal poverty levels at 100% as listed on website www.medicaidplanningassistance.org :

# in household	Income
1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470

Low income is considered 150% of the federal poverty level and the limits are:

# in household	Income
1	\$20,385
2	\$27,465
3	\$34,545
4	\$41,625

I just don't have enough information to provide you with a good answer.

Mike

From: From: Serits Commissioner Dalbata To: Subject:

ACTINES IN

190% of the finaers) poverty level value by income par non-among and the value final non-anow the market of people in the Unfortunately, to relate to the workfords of the county is difficult as we would not a 190% as leved on website household on the income of the housthord, feature are the 2022 federal parenty is only at 190% as leved on website

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Mike Samson, CPA Director Susquanana: Accounting & Consultag Scietions, It 17171 561-8089 Ext. 60-8

From: Sent: To: Subject: Commissioner Dallara Tuesday, May 3, 2022 4:23 PM Mike Samson Re: Poverty Level

This is very helpful. Thank you.

Sent from my iPhone

On May 3, 2022, at 3:33 PM, Mike Samson <msamson@susacs.com> wrote:

Hi Barry,

100% of the federal poverty level varies by income per household and the number people in the household. Unfortunately, to relate it to the workforce of the county is difficult as we would not know the number of people in the household or the income of the household. Below are the 2022 federal poverty levels at 100% as listed on website <u>www.medicaidplanningassistance.org</u>:

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4	\$41,625

I just don't have enough information to provide you with a good answer.

Mike

From: Commissioner Duniers Sent: Directory (May 3, 2022 4:23 Fa: Salite Sumsun Subject: 2.5 Poverty Durgi

his is very helping. Then k you,

and from Diy Phone.

Provide State and Andrews and Andre

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100% of the federal polyacy level vokes by income per brosel and and the moment polyte includes household. Unitarius itially, to relate it to the Workfords of the count, is attracting we would half now the number of people is the indusehold of the income of the brought, d. Selow one the 2000 boost rail powerty levels at 100 e as listed on yiebsite yong ined withole antropolic is the point.

and south a constituent state is his work provers prover and a constituent is

raveare pools a rate very all neuronation for provide your forter a good answer

Nike

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1) 56 (L8088) Math. 501 0

From:	Donald Schwartz
Sent:	Friday, May 20, 2022 12:05 PM
To:	Debra Brown
Cc:	Commissioner Dallara; Commissioner Baughman; Commissioner Frederick
Subject:	Motion for Next Week - STMP Grant

Deb,

Please prepare the following motion for next week:

"Motion to retain Susquehanna Accounting & Consulting Solutions, Inc. to prepare an evaluation of county finances and propose best management practices and measurable benchmarks for future achievement, pending the receipt of grant funding from the Strategic Management Planning Program, administered by the Department of Community and Economic Development. This motion based upon the recommendation of the Bedford County Commissioners."

Don

stores and active failed in a historical set and an

"Motion to regain Suscuestantis Accounting & Consulant Solutions. In the to prepare an investor and the Brances and propose base management of sectores and measurable benchmark. (or fusive action of the sending the receipt of anal funding from the Strategic Mariagement Planning Program, administantid by the Department of Community and Economic Development. This motion taxed upon the recommendation of the sending of community and Economic Development. This motion taxed upon the recommendation of the sending of Community and Economic Development. This motion taxed upon the recommendation of the sendir of Community and Economic Development.

Don

From:		
Sent:		
То:		
Subject:		
Attachmen	its:	

Debra Brown Friday, May 20, 2022 2:45 PM Commissioner Dallara; Commissioner Baughman; Commissioner Frederick Meeting Agenda CM Agenda 05.24.22.docx; SB Agenda 05.24.2022.docx

Good Afternoon:

Please see attached agenda for your review. I am still waiting for information from Finance.

Deb

TIMONE StelsC

aded Afternoon...

stance see attached agenda for your rethew. You still waiting for implicited

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