

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	23500	Juvenilwe Delinquents	
	10235	2100 JUVENILE DELINQ.	1,054,395.00
TOTAL		Juvenilwe Delinquents	1,054,395.00

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	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
TOTAL	Probation		550,720.79

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED 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.		-

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	29100	Communications	
	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	_____
TOTAL		Communications	130,000.00

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

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	29400	Civil Defense	
	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 Defense		56,210.06

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	2022 ADOPTED <u>BUDGET</u>
	31000	Real estate 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 PENALTIES	(145,000.00)
TOTAL		Real estate Taxes	(12,690,738.65)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	2022 ADOPTED <u>BUDGET</u>
	33000	Intergon 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	-
10330	33219	USDA	-
10330	33220	Language Interpreter	-
10330	33221	Com Pa Dog Tag Rmb	-
10330	33222	Veteran Grant	-
10330	33223	TRANSPORTATION GRANT	-
10330	33224	HOMELESS GRANT	-
10330	33225	EMERGENCY SHELTER GRANT	-
10330	33226	HUMAN SERVICES GRANT	-
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>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	34000	Charges for services	
	10340	34130 SALE OF MAPS	(35,000.00)
	10340	34140 ELECTIONS	(500.00)
	10340	34150 RECORDER OF DEEDS	(210,000.00)
	10340	34151 Tax Commissions	-
	10340	34170 TAX CLAIMS BUREAU	(404,065.00)
	10340	34180 TREASURER	(40,000.00)
	10340	34210 PROTHONOTARY	(210,000.00)
	10340	34251 D.J. SCHELLSBURG	(39,000.00)
	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	(6,500.00)
	10340	34256 STOP Payments	-
	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	-
	10340	34435 JAIL-PHONE COMMISSION	-
	10340	34620 CHILDREN & YOUTH REV.	(12,119.00)
	10340	34621 CHILD SUPPORT PAYMENTS -SCDU	(100,044.00)
TOTAL		Charges for services	(2,395,228.00)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>	
	10330	33281	DER (IN-LIEU-OF-TAXES)	-
	10330	33282	STATE GAME LANDS	(125,000.00)
	10330	33285	FOOD ASSIST. GRANT	-
	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	-
	10330	33610	HSDf Pass Thru	-
	10330	33620	Election Grant 2020	-
	10330	33621	Covid Election Non Security ca	-
			Planning FEMA Hazard Mitigation Plan Reimb	-
TOTAL	Intergon Revs			(5,141,977.00)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	35000	Fines & 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	Fines & Forfeits		(688,500.00)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	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.	-
TOTAL	Misc Rev		(118,062.00)

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	39000	Other financing	
	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 financing		(387,600.00)

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

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	42100 Foster Family Homes		
	10421 2110	OTHER	871,569.00
TOTAL	Foster Family Homes		871,569.00

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	42000	Child Youth	
	10420	1010 SALARY OF PROG DIRECTOR	65,661.00
	10420	1020 SALARIES OF CASE WORKERS	931,276.00
	10420	1030 SALARIES OF CLERICAL STAF	284,699.00
	10420	1040 ON CALL PAY FOR CASEWORKE	42,550.00
	10420	1050 FRINGE BENEFITS	135,000.00
	10420	2010 ADVERTISING	4,025.00
	10420	2020 TELEPHONE & POSTAGE	31,336.00
	10420	2030 TRAVELING EXPENSES	34,810.00
	10420	2050 ASSOC DUES & EXPENSES	3,945.00
	10420	2060 UTILITIES	13,741.00
	10420	2070 CONTRACTED SERVICES (CAPS)	27,410.00
	10420	2090 RENT	28,000.00
	10420	2110 OTHER	156,097.00
	10420	3010 MATERIALS & SUPPLIES	54,510.00
	10420	4010 CAPITAL OUTLAY	63,030.00
TOTAL	Child Youth		1,876,090.00

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	2022 ADOPTED <u>BUDGET</u>
	42400	Dependent Child in Priv Inst	
	10424	2110 OTHER	436,951.00
TOTAL		Dependent Child in Pri	436,951.00

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

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

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

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

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

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

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	72000	Unidentified	
	10720	2030 TAX ANTICIPATION NOTE	-
	10720	2040 LONG TERM DEBT	1,109,269.00
	10720	2050 911 Share Intrest	-
TOTAL	Unidentified		1,109,269.00

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	71000	Unidentified	
	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.	<hr/>
TOTAL	Unidentified		1,431,779.00

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

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	<u>2022 ADOPTED BUDGET</u>
	87400 Unidentified		
	10874	2110 OTHER INSURANCE	527,972.00
	10874	2111 Health Insurance	1,512,161.00
	10874	2112 HRA PAYMENTS	115,000.00
	10874	2113 Employer HSA Payments	55,000.00
	10874	2114 Health Ins Other Funding Charg	(150,000.00)
TOTAL	Unidentified		2,060,133.00

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

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

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

Department

Account Number

Account Description

2022 ADOPTED
BUDGET

89500 Unidentified

10895

2110

OTHER (DONATIONS)

5,250.00

TOTAL

Unidentified

5,250.00

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

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

<u>Department</u>	<u>Account Number</u>	<u>Account Description</u>	2022 ADOPTED <u>BUDGET</u>
	89900 Unidentified		700,000.00
	10899	2101 COUNTY APP TO RETIREMENT	-
	10899	2105 COLLEGE BUILDING DONATION	1,000.00
	10899	2109 FARMLAND PRESERVATION	-
	10899	2110 Jury System and Phone	25,000.00
	10899	2111 RETIREMENT SYSTEM	46,000.00
	10899	2117 INDEPENDANT AUDITING	-
	10899	2118 DR IV-B BASE RATE	80,000.00
	10899	2122 AIRPORT DONATION	40,000.00
	10899	2125 PSI CONTRIBUTION	319,298.00
	10899	2126 TECHNOLOGY CONSULTANT	-
	10899	21110 Family Center Grant	-
	10899	21111 UFSS ACTIVITY EXPENSE	-
	10899	21133 Food grant expenses	-
	10899	21144 D& Alcohol Passthru Expenses	-
	10899	21244 Homeless Grant Expenses	-
	10899	21255 CCA HSDF Pass thru expenses	-
	10899	21266 MATP GRANT	-
	10899	21278 Emergence Shelter Grant Exp	-
	10899	21279 Bedford Conservation Recycle P	-
TOTAL	Unidentified		1,211,298.00
TOTAL	GENERAL		<hr/>

01/20/2018
 11/15/18

Account Description

Account Number

Amount

Account Number	Account Description	Amount	Method
1010010	MEMBERSHIP FEE	100.00	MEMBERSHIP
1010020	CONTRIBUTION	100.00	CONTRIBUTION
1010030
1010040
1010050
1010060
1010070
1010080
1010090
1010100
1010110
1010120
1010130
1010140
1010150
1010160
1010170
1010180
1010190
1010200
1010210
1010220
1010230
1010240
1010250
1010260
1010270
1010280
1010290
1010300

01/20/2018

Account Description

Account Number

Amount

Account Number	Account Description	Amount	Method
1010310
1010320
1010330
1010340
1010350
1010360
1010370
1010380
1010390
1010400
1010410
1010420
1010430
1010440
1010450
1010460
1010470
1010480
1010490
1010500

From: Commissioner Dallara
Sent: Monday, January 10, 2022 5:46 PM
To: 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>

From:
Sent:
To:
Cc:
Subject:

Commissioner Debra
Monday, January 12, 2015 10:41 AM
Mikael Samson
Commissioner, Budget & Accounting
Re: 2015 Budget Report

Hi Jim,
I hope you had a good holiday.

On Jan 12, 2015, at 11:01 AM, Mikael Samson <msamson@state.nh.gov> wrote:

Hi Jim,

I just want to let you know that the 2015 Budget Report is now available. The report is located at [http://www.nh.gov/budget](#). I have also attached a copy of the report to this email. If you have any questions, please let me know. I will be at the Capitol building if you want to discuss.

Thank you,

Mikael

Mikael Samson, CPA
Director
Superior Accounting & Consulting Solutions, Inc.
(603) 887-8087 ext 5018

-Example Departmental Budget-

Debra Brown

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

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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Sent from my iPhone

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

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Thank You

Mike

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

<Example Departmental Budget.pdf>

Office Memorandum

To: Mr. Tolson
From: Mr. [Name]
Subject: [Topic]

Very truly yours,

Enclosed for Mr. Tolson are 10 copies of the report of the [Name] Committee on the [Topic] for the year ending [Date]. The report is being distributed to all members of the [Name] Committee and to the [Name] Department.

I like they too good to me

Best regards,

On Jan 10, 1952, at 11:00 AM, [Name] [Address]

Very truly yours,

I have reviewed the report and find it to be a very good one. I have also reviewed the report of the [Name] Committee on the [Topic] for the year ending [Date]. The report is being distributed to all members of the [Name] Committee and to the [Name] Department.

Thank you

Yours

Miss [Name], CPA
Director
[Name] Accounting & Consulting Services, Inc.
(717) 663-5515

Enclosure

Debra Brown

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

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 <dbaughman@bedfordcountypa.org>
Sent: Wednesday, January 12, 2022 2:04 PM
To: Brandon Carson <brandon@allegHENIESbroadband.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: [REDACTED]
Corey Troutman: [REDACTED]

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



Mr. [Redacted]
 The Hon. Carson Commission on Judicial
 Ethics
 125 State Capitol
 Harrisburg, PA 17104-0001
 Tel: 717/781-2200
 Fax: 717/781-2200

From:
 To:
 Subject:

Date:

I should have included this in my report for the month of [Redacted]

I hope this is helpful.

Very truly yours,
 [Redacted Signature]
 [Redacted Title]
 200 South Union Deposit Pike 301
 Bedford, PA 15512
 Telephone: 717/833-4300
 Fax: 717/833-4301

The Commission has reviewed the information provided and has determined that the information is not relevant to the Commission's current work.

Thank you for your assistance.

Very truly yours,
 [Redacted Signature]

For Bedford County, please refer to the [Redacted] report.

Bedford and [Redacted] have been notified and are working to determine how to fix the problem of [Redacted] APPA for our next report. Thank you very much.

[Redacted Signature]

200 South Union Deposit Pike 301
 Bedford, PA 15512
 Telephone: 717/833-4300
 Fax: 717/833-4301

Debra Brown

From: Brandon Carson <brandon@allegheniesbroadband.com>
Sent: Thursday, January 13, 2022 8:31 AM
To: Corey Troutman; Commissioner Baughman
Subject: 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

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: [REDACTED]

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 <dbaughman@bedfordcountypa.org>
Sent: Wednesday, January 12, 2022 2:04 PM
To: Brandon Carson <brandon@allegheniesbroadband.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: [REDACTED]
Corey Troutman: [REDACTED]

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



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

Thank you. I will call you on Tuesday.

From: Cory Troutman <cory.troutman@bedfordcountypa.org>
Sent: Tuesday, January 12, 2011 10:54 AM
To: Brandon Katoch <brandon.katoch@bedfordcountypa.org>
Subject: RE: phone conference

Brandon,
I should have more time to call you but you just give me a call and I will provide
Hope all is well.

Cory A. Troutman, CPA, CMA, AICPA
Managing Director
Controller's Accounting & Reporting Solutions, Inc.
530 St. Thomas Court, Suite 100
Harrisburg, PA 17103
Office: 717.651.2500
Mobile: [Redacted]

From: Brandon Katoch <brandon.katoch@bedfordcountypa.org>
Sent: Wednesday, January 12, 2011 9:55 AM
To: Cory Troutman <cory.troutman@bedfordcountypa.org>
Subject: RE: phone conference
Thank Cory Troutman, CPA, for you have time to call tomorrow.

From: Cory Troutman <cory.troutman@bedfordcountypa.org>
Sent: Wednesday, January 12, 2011 9:04 PM
To: Brandon Katoch <brandon.katoch@bedfordcountypa.org>
Subject: phone conference

Brandon and Cory, please contact me when you have time to meet the request and
ARR for our lower budget. Thank you both.
Cory Troutman
[Redacted]

Dep. Bedford
Bedford County Controller
500 South Union Street, 17101

Debra Brown

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

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: [REDACTED]

Debra Brown

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

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

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

Debra Brown

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

Dear [Redacted],
I am writing to you regarding the [Redacted] account for [Redacted] for the period of [Redacted] to [Redacted]. The total amount due is [Redacted].

Commissioner of the Superior Court
State of New Jersey
100 State Street
Trenton, NJ 08646

To: Melissa

Could you please verify the \$1,200.00 debit to the [Redacted] account for [Redacted] and [Redacted] and future opening expenses of the County? This amount is not shown on the [Redacted] statement and is not shown on the [Redacted] statement. The [Redacted] statement shows a debit of [Redacted] on [Redacted].

Thank you

Mrs.

Miss [Redacted]
Director
Superior Court Accounting & Clearing Solutions, Inc.
(717) 561-8088 Ext. 2012

Debra Brown

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

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

Debra Brown

From:
Sent:
To:
Cc:
Subject:

Commission Order
Friday, January 14, 2011 1:02 PM
Miss Carole
Miss Carole, please review the attached and let me know if you have any questions. Thank you for your help.

Very good and thank you for helping us with the cost of the TAN. Also, please advise all concerned with the TAN that the county is 100%.

Best from my phone

On Jan 12, 2011, at 1:02 PM, Mike Samson <msamson@carroll.com> wrote:

Hi Debra,

Good you transfer \$7,500 from the TAN Grant Fund to the Special Fund. I am not sure if you have any questions. I have been working in regard of the TAN. I have the transfer to County and received \$1,500 from the TAN Grant Fund in lieu of other TAN in 2011.

Thank You

Mike

Mike Samson, CPA
Director
Samson Accounting & Consulting Services, Inc.
(771) 551-8888 Fax: 5615

Debra Brown

From: Melissa Cottle
Sent: Tuesday, January 25, 2022 4:04 PM
To: Mike Samson
Cc: Commissioner Dallara; Commissioner Frederick; Commissioner Baughman; Tracey Snyder
Subject: 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

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

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

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, January 25, 2022 4:22 PM
To: Commissioner Dallara
Cc: Melissa Cottle; Commissioner Frederick; Commissioner Baughman; Tracey Snyder
Subject: RE: Transfer

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>
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

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

Debra Brown

From: Mike Gordon <mgordon@state.tx.us>
Sent: Tuesday, January 27, 2023 4:02 PM
To: Commissioner Billie
Cc: Melissa Cook, Commissioner Robert Cavazos, and Christina Tracy Davis
Subject: RE: Tax

Hi,

The County paid \$73,881 of a tax on the 2023 Tax

1/23

From: Commissioner Debra Brown
Sent: Tuesday, January 23, 2023 2:51 PM
To: Billie Gordon <mgordon@state.tx.us>
Cc: Melissa Cook, Commissioner Robert Cavazos, Commissioner Christina Tracy Davis
Subject: RE: Tax

Very good that, thank you for helping us find a way to pay the tax. Also, we will be looking at the county's options during all of the year what the tax cost the county is \$73,881.
Sent on my phone

On Jan 27, 2023, at 12:28 PM, Mike Gordon <mgordon@state.tx.us>

Hi Debra,

Could you transfer \$73,881 to the A/C? I don't have the A/C number and the A/C number is found on the week's check and there's some excuse as to why. I'll let you know the C and the amount \$73,881 and I'll let you know the A/C number. I'll let you know the C and the amount \$73,881.

Thank you

Mike

Mike Gordon CPA
Director
Budgetary Accounting & Consulting Solutions, Inc.
(713) 581-8882 Ext. 8018

Debra Brown

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

Thank u

Sent from my iPhone

On Jan 25, 2022, at 4:21 PM, Mike Samson <msamson@susacs.com> wrote:

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>
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

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

From: Mike Samson
To: Mike Samson
Subject: [illegible]

Thank U

Sent from my iPhone

On Jan 22, 2013, at 4:11 PM, Mike Samson <msamson@susac.com> wrote:

Betty

The County paid \$28,881.07 of interest on the 10/17/12.

Miss

From Commissioner Debra's account, I've been working on my
last Tuesday, January 22, 2013 10:15 AM

To: Mike Samson <msamson@susac.com>

Re: Mike's e-mail -> I'm not sure if you're referring to the 10/17/12

> or the 10/17/12. I'm not sure if you're referring to the 10/17/12

Thank you for your help in this matter.

Subject: Re: Taxidermy

Very good. I'm glad you're helping us with the out of the box. All your questions about the

concerns that the Taxidermy has out the county in 2013.

Sent from my iPhone

On Jan 22, 2013, at 4:10 PM, Mike Samson <msamson@susac.com> wrote:

Hi Betty

Good you transfer \$1,728,000.00 from the ADA's Grant Fund to the General Fund
Checking Account to fund this year's payroll and I'm glad to hear that the
County will in this transfer the County has borrowed \$1,728,000.00 from the ADA's
Grant Fund in lieu of cash out a 2013 in 2013.

Thank you

Mike

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, January 25, 2022 4:42 PM
To: Commissioner Baughman
Subject: ABI
Attachments: 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

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

Johns River

From:
Sent:
To:
Subject:
Attachments:

Mike Samson - Insurance Underwriter
Phone: (707) 541-1000
Fax: (707) 541-1000
Email: msamson@johnsriver.com

Hi Dan,

The payment of \$1,000.00 on the attached checkbook. The checkbook # 10011011 has been returned to the OR in 10011 from the APRK account. The payment of \$1,000.00 is being returned to the OR in 10011 from the APRK account. The payment of \$1,000.00 is being returned to the OR in 10011 from the APRK account.

If you need anything else please let me know.

Thank

Mike

Mike Samson, CRA
Director
Department Accounting & Consulting Solutions, Inc.
(707) 541-1000 Ext. 1000

AMOUNT	P	VOUCHER	VDR NAME/ITEM DESC	COMMENTS	
58,949.45	Y	99554	ALLEGHENIES BROADBAND INC	ABI-BED-004	
255,065.25	Y	98713	ALLEGHENIES BROADBAND INC	BROADBAND	Reimbursed to GF on 12/23/2020
89,846.00	Y	98205	ALLEGHENIES BROADBAND INC	ABI BROADBAND TOWERS	Reimbursed to GF on 12/1/2021
<u>179,395.00</u>	Y	96418	ALLEGHENIES BROADBAND INC	ABI-BED-001	Reimbursed to GF on 12/1/2021
<u>583,255.70</u>			Total		

Debra Brown

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

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

From: Mike Samson <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 Health 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

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

From: Mike Samson <msamson@susacs.com>
Sent: Wednesday, February 16, 2022 12:46 PM
To: 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

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

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.

bedford county is requesting a reduced County match of 10% based on the following factors:

The County has had to use its reserves and current operating revenues to fund the 2022-23 fiscal year. In keeping with rising costs and exceeding their base level of 10% the County has taken an 11% increase in the 2022 budget.

Despite rising the village rate of each of the last 3 years the County has been unable to contribute in revenues due to rising detested contracts to the retirement plan for non-unioned persons. Contributions are expected to increase in future years, which will have a negative impact on the County's budget. In addition, the County debt service costs increased by 24% in 2022.

While the CARES Act and other funding are helping the County to get through the pandemic, they provide an temporary respite from the rising costs.

In addition to these costs, the County has additional financial needs for the 2022-23 fiscal year which will need to be considered in future budgets - see Commission report.

Under any additional economic and demographic conditions.

Considering the data and needs outlined above, the Commission is recommending the following for the 2022-23 fiscal year:

Debra Brown

Subject: Meeting with Susquehanna
Location: Commissioners Suite

Start: Thu 3/10/2022 10:00 AM
End: Thu 3/10/2022 11:00 AM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Debra Brown
Required Attendees: 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.

Debra Brown

Subject: Meeting with Susquehanna
Location: Commissioners Suite

Start: Thu 3/10/2022 10:00 AM
End: Thu 3/10/2022 11:00 AM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Debra Brown
Required Attendees: 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.

Debra Brown

Subject: Meeting with Susquehanna
Location: Commissioners Suite

Start: Thu 3/10/2022 10:00 AM
End: Thu 3/10/2022 11:00 AM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Debra Brown
Required Attendees: 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.

Debra Brown

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

Follow Up Flag: Follow up
Flag Status: 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

<u>Projects</u>	<u>Funding</u>	<u>Budget</u>	<u>Incurred Costs to Date</u>	<u>Remaining Obligations</u>
Broadband Project				
Mission Critical Partners - Professional Services		99,947.00	-	99,947.00
Alleghenies Broadband				-
Phase 1 - Crowsnest install equipment on 10 towers	ARP	419,880.00	524,303.25	(104,423.25)
Phase 2 - Manager for ARC Power Grant Project		200,000.00		200,000.00
Phase 3 - Fiber Study Design		50,000.00		50,000.00
				-
		745,588.00		745,588.00
ARC Power Grant County Match (50% match)				-
Construct 4 new towers				-
		558,122.00		558,122.00
NTIA Grant County Match (if awarded - 10% match)				-
		60,000.00		60,000.00
Structural Upgrades to Kinton Knob Tower				-
		203,359.00		203,359.00
Contingencies (inflation, etc.)				
		<u>2,336,896.00</u>		<u>1,812,592.75</u>
Capital Projects				
Bridges	Bond	1,500,000.00	71,194.19	1,428,805.81
Correctional Facility Surveillance System - Schneider Electric	Bond	337,000.00	101,171.00	235,829.00
Courthouse HVAC - plus engineering		8,000,000.00		8,000,000.00
Library/Office Building HVAC - need to add engineering		230,000.00		230,000.00
Correctional Facility HVAC - Plus engineering		25,000.00		25,000.00
Courthouse Secure Entrance - need to add engineering	Bond	700,000.00		700,000.00
Courthouse Surveillance/Door Access	Bond			-
Courthouse Windows - add engineering	Bond	470,000.00		470,000.00
Library/Office Building Windows - add engineering	Bond	350,000.00		350,000.00
Courthouse - HVAC Unit	Bond	25,000.00		25,000.00
Chairs - Commissioners boardroom		5,000.00		5,000.00
Pension System	Bond	50,000.00		50,000.00
Employee Self-Service	Bond	16,000.00		16,000.00
Time Entry System	Bond	70,000.00		70,000.00
Waterproof basement	Bond	35,000.00		35,000.00
Carpet Courthouse	Bond	75,000.00		75,000.00
Carpet DJ	Bond	20,000.00		20,000.00
Airport Authority grant match for runway	Bond	45,000.00		45,000.00
Prison Water Heater	Bond	20,500.00		20,500.00
Prison Extinguisher System	Bond	44,000.00		44,000.00
				-
ARP - 2021	ARP	750,000.00		750,000.00
ARP - 2022 Budgeted	ARP	750,000.00		750,000.00
ARP Admin costs	ARP	100,000.00		100,000.00
		<u>15,954,396.00</u>	696,668.44	<u>15,257,727.56</u>
Funding available as of 12/31/2021				
ARP - funds available from 1st tranche		3,885,488.29		
ARP - deposit will receive in July of 2022 (second tranche)		4,650,841.50		
2019 Bond		2,851,261.29		
2021 Bond		<u>4,504,020.84</u>		
		15,891,611.92		
Total Funds Available		<u>15,257,727.56</u>		
Estimated costs that do not include engineering				633,884.36
Funds still available that does not include engineering costs				

Debra Brown

From: Marty Malone <mmalone@lehmanengineers.com>
Sent: Wednesday, March 9, 2022 2:24 PM
To: Mike Samson
Cc: Commissioner Dallara; Tracey Snyder
Subject: 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

Debra Brown

From: Commissioner Frederick
Sent: Thursday, March 10, 2022 8:04 AM
To: Debra Brown
Subject: 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:

Commissioner Federal
Thursday, March 10, 2011, 10:11 AM
Del. 2 News
Approved Meeting with State...

Wed, Mar 10, 2011, 10:11:00 AM
White Court, Indiana State

To share the history of the State...

Debra Brown

From: Tracey Snyder
Sent: Monday, March 14, 2022 10:27 AM
To: Commissioners
Subject: Payment
Attachments: 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,

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

Guthrie Brown

Monday, March 14, 2011 10:57 AM
Subject: [unreadable]
Attachments: [unreadable]

From: [unreadable]
To: [unreadable]
Subject: [unreadable]
Attachments: [unreadable]

Hello,

The first one is for services for the Finance Office and the second one for the COVID-19 relief program. Attached are the two travel invoices for the Industrial Park. I have the travel boxes for space at

Thank you

Tracy Snyder, Assistant Director of Finance
210 South Union Street, Suite 307
Bedford, PA 15222
tracy@snyderadvisors.com
Phone: 824-734-2110
Fax: 824-612-0391



Susquehanna Accounting & Consulting Solutions, Inc.

Date: 2/28/2022
 Invoice #: 2022083

Bill 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 REGARDING THE FISCAL CONSULTING SERVICES AGREEMENT:		
2	FISCAL CONSULTING SERVICES - COREY TROUTMAN	265.00	530.00
65.5	FISCAL CONSULTING SERVICES - MIKE SAMSON	265.00	17,357.50
31	FISCAL CONSULTING SERVICES - ALLISON BURKE	175.00	5,425.00
1,070	MILEAGE - MIKE SAMSON	0.56	599.20
	TOLLS	134.00	134.00
	THANK YOU.		

Please contact our Accounting Department at 717-561-8089 x 5040 if you have questions. Thank you.
 We appreciate your business!

Total \$24,045.70



BEDFORD COUNTY
 BEDFORD COUNTY COMMISSION
 300 S. JULIAN STREET
 BEDFORD, PA 15522

Susquehanna Accounting & Consulting Solutions, Inc.

DATE: 10/15/13
 ORDER NO: 101013

A BILL FROM
 THE GENERAL MANAGER
 OF THE BEDFORD COUNTY COMMISSION
 TO THE THOMAS COMPANY
 SUITE 100
 HARRISBURG, PA 17103

Quantity	Description	Unit Price	Total
1.00	MILWAUKEE - WAX SAWZON	130.00	130.00
1.00	LOCAL CONSULTING SERVICE - ALLISON B. RAY	200.00	200.00
1.00	LOCAL CONSULTING SERVICE - KYLE PASQUIN	100.00	100.00
2.00	LOCAL CONSULTING SERVICE - GUY KETTER	100.00	200.00
1.00	FOR SERVICES RENDERED IN MONTHS 9&10 FROM THE WORK ORDER THE SERVICES ARE SUBJECT	200.00	200.00
Total			830.00

This report is the property of Susquehanna Accounting & Consulting Solutions, Inc. If you are not the intended recipient, please notify the sender immediately.



Susquehanna Accounting & Consulting Solutions, Inc.

#COVID 19 Grant

Date
2/28/2022

Invoice #
2022084

Bill 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
12	<p>FOR SERVICES RENDERED IN JANUARY 2022 REGARDING THE <u>COVID 19</u> PANDEMIC RELATED FEDERAL AND STATE GRANT PROGRAM:</p> <p>FISCAL CONSULTING SERVICES, ARPA - COREY TROUTMAN</p> <p>THANK YOU.</p>	270.00	3,240.00
<p>Please contact our Accounting Department at 717-561-8089 x 5040 if you have questions. Thank you. We appreciate your business!</p>		Total	\$3,240.00

Suspensions, Accounting & Consulting Solutions, Inc.

Monthly Report



Date: _____
 Worksheet: _____

THIS REPORT IS SUBJECT TO
 THE TERMS AND CONDITIONS OF
 THE SUSPENSIONS ACCOUNTING &
 CONSULTING SOLUTIONS, INC.
 AGREEMENT.

BEDFORD COUNTY
 BEDFORD COUNTY COMMISSIONERS
 100 S. JUDITH STREET
 BEDFORD, PA 15005

Priority	Description	Rate	Amount	P.O. No.	Invoice No.
1	FOR SERVICE PROVIDED IN JANUARY AND FEBRUARY 2001 IN HANDLING THE BEDFORD COUNTY STATE GRANT PROGRAM	12000	24000		
2	FOR SERVICE PROVIDED IN JANUARY AND FEBRUARY 2001 IN HANDLING THE BEDFORD COUNTY STATE GRANT PROGRAM				
TOTAL			24000		

Debra Brown

From: Commissioner Dallara
Sent: Monday, March 14, 2022 12:30 PM
To: Tracey Snyder
Subject: Re: Payment
Attachments: 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 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

Debra Brown

From: Community College
Sent: Monday, March 14, 2022, 12:30 PM
To: Tracy Brown
Subject: Re: 2/28/22
Attachments: 2022-03-14-10151.pdf

Thank you Tracy
Sent from my iPhone

On Mar 14, 2022, at 10:56 AM, Tracy Brown <tracybrown@ccc.edu> wrote:

Hi,

Attached are the two revised invoices for equipment. I will put in your boxes for approval.

The first one is for services for the Finance Office and the second is for OVI to Grant Program.

Thank you

Tracy Brown, Assistant Director of Finance
202 South Main Street, Room 202
Gastonia, VA 27033
tracy.brown@ccc.edu
Phone: 704-771-2010
Fax: 704-771-2011

Debra Brown

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

Julia Brown

From:

Sent:

To:

Cc:

Subject:

Attachment:

Commissioner

Attached is a copy of the County's 2020 Out Allocation Report prepared by SAC. The report and response

links

Mike

Mike Banko, CPA

Director

Suspension Accounting & Consulting Services, Inc.
(717) 524-5225 Ext. 1019

Debra Brown

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

Debra Brown

From:

Sent:

To:

CC:

Subject:

Attachments:

Mike Hanson - FW: Budget Allocation

Friday, May 8, 2015, 1:45 PM

Commissioner Debra Brown, Connecticut Statewide Planning & Economic Development

Debra Brown

From: Mike Hanson

Subject: (A) Budget Allocation - FW: Budget Allocation

Commissioner

Attached is a draft of the County 2014 Cost Allocation Plan as well as the 2015 Cost Allocation Plan for your review and approval.

Thanks

Mike

Mike Hanson, CPA

Director

Suspension Accounting & Consulting Solutions, Inc.

(717) 581-4000 Ext. 5012

A CENTRAL SERVICE COST ALLOCATION PLAN



BEDFORD COUNTY, PENNSYLVANIA
ACTUAL 2020

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

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:

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

DRAFT

I declare that the foregoing is true and correct.

Signature

Title

County

Date

BEDFORD COUNTY, PENNSYLVANIA
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BEDFORD COUNTY, PENNSYLVANIA
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BEDFORD COUNTY, PENNSYLVANIA
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**BEDFORD COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated**

Central Services Departments	Commissioners	Solicitor	Elections	Tax Assessment	Planning and Zoning	Tax Collectors	Tax Claim	Public Defender	Reg & Recorder	Veterans Affairs
Building Depreciation	53,974	-	21,104	32,352	51,645	-	18,796	28,718	46,889	-
Equipment Depreciation	263	66	132	263	527	-	66	329	329	132
Employee Benefits	2,035	-	452	1,582	2,261	7,233	-	1,130	2,713	1,356
Liability Insurance	2,628	590	914	2,792	2,341	4,739	-	1,950	2,720	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	454	288	267	-	398	517	163
Finance / Accounting	4,797	1,024	8,963	5,209	3,776	6,621	640	7,419	3,262	4,457
Treasurer	236	106	2,128	401	1,080	353	703	683	987	362
Misc Contracts	6,724	333	1,280	9,147	13,399	-	1,394	5,992	15,507	4,926
Total Allocated	96,678	2,312	51,827	67,518	99,769	19,213	30,496	60,219	95,125	12,786
Roll Forward										
Proposed Costs	96,678	2,312	51,827	67,518	99,769	19,213	30,496	60,219	95,125	12,786

DRAFT

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	County Jail
Building Depreciation	-	118,592	-	10,428	-	-	37,539	59,894	37,539	176,087
Equipment Depreciation	659	790	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	58,888	219,632	55,532	16,912	7,679	5,265	79,616	113,199	119,434	379,464
Roll Forward			742							
Proposed Costs	58,888	219,632	56,274	16,912	7,679	5,265	79,616	113,199	119,434	379,464

DRAFT

BEDFORD COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Juvenile Delinquents	E-911	Probation	EMA	Civil Defense	HS Adult & Aging	Children & Youth Services	MH / IDD	Conservation	Economic Development
Building Depreciation	-	85,657	43,125	-	-	-	-	44,876	-	-
Equipment Depreciation	-	-	593	132	132	66	2,239	-	527	66
Employee Benefits	-	-	2,713	8,363	905	-	14,466	-	-	-
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	-	-	-
Co Auditors	3,123	-	931	-	54	65	7,023	186	275	236
Finance / Accounting	1,469	-	5,348	14,468	832	31	54,624	95	128	95
Treasurer	153	-	546	830	27	3	8,536	10	14	10
Misc Contracts	-	-	11,820	678	668	333	73,586	-	2,671	333
Total Allocated	4,745	126,216	91,363	36,512	3,839	7,908	225,802	50,733	3,615	740
Roll Forward										
Proposed Costs	4,745	126,216	91,363	36,512	3,839	7,908	225,802	50,733	3,615	740

DRAFT

**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 Fund	CDBG	Libraries
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	461	66	-	-	-	-	-	263	-	-
Employee Benefits	905	-	-	-	-	-	-	-	-	-
Liability Insurance	851	-	-	-	1,044	-	-	2,940	-	-
Property Insurance	400	-	-	-	-	-	-	-	-	1,719
Building Maintenance	6,598	-	-	-	-	-	-	-	-	19,911
Co Auditors	123	-	6,598	112	130	3,850	127	2,693	835	236
Finance / Accounting	705	-	543	896	991	-	64	863	351	95
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	21,971
Roll Forward										
Proposed Costs	12,394	399	7,197	1,101	2,268	3,850	197	17,730	1,222	21,971

DRAFT

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
Building Depreciation	68,931	92,473	159,452	1,188,071	-	-	1,188,071
Equipment Depreciation	-	-	63	11,457	-	-	11,457
Employee Benefits	-	-	1,476,080	1,574,411	-	-	1,574,411
Liability Insurance	-	-	(3)	201,958	-	-	201,958
Property Insurance	-	-	10,439	52,710	-	-	52,710
Building Maintenance	-	-	73,220	506,849	-	-	506,849
Co Auditors	-	-	2,994	45,388	-	100,989	146,377
Finance / Accounting	-	-	4,547	239,683	-	33,214	272,897
Treasurer	-	-	3,971	35,188	-	121,812	157,000
Misc Contracts	-	-	342	248,160	-	2,808	250,968
Total Allocated	68,931	92,473	2,278,843	4,651,613	-	258,823	4,910,436
Roll Forward				742	-	-	742
Proposed Costs	68,931	92,473	2,278,843	4,652,355	-	258,823	4,911,178

DRAFT

**BEDFORD COUNTY, PENNSYLVANIA
Fixed Costs Proposed**

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

DRAFT

BEDFORD COUNTY, PENNSYLVANIA
Fixed Costs Proposed

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

DRAFT

**BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	1,299,362	-
Equipment Depreciation	-	12,590	-
Employee Benefits	1,673,934	-	-
Liability Insurance	207,821	-	-
Property Insurance	55,244	-	-
Workers' Compensation	172,067	(16,663)	-
Retirement	425,000	-	-
Building Maintenance	415,701	-	-
Co Auditors	95,095	(537)	-
Finance / Accounting	155,919	62,025	-
Treasurer	89,154	-	-
Misc Contracts	63,721	-	-
Commissioners			-
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
			113,199

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**BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
			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			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	<u><u>3,553,659</u></u>	<u><u>1,356,777</u></u>	<u><u>4,910,436</u></u>

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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:													
Building Depreciation	(1,299,362)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(12,590)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(1,680,455)	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	(208,647)	-	-	-	-	3,096	3,109	316	-	-
Property Insurance	-	-	-	-	(55,379)	-	-	-	385	400	41	-	-
Workers' Compensation	-	-	-	-	-	(155,860)	-	-	102	30	3	-	-
Retirement	-	-	-	-	-	-	(426,397)	-	287	153	16	-	-
Building Maintenance	51,224	539	29,220	2,165	1,228	8,019	6,946	(533,850)	786	555	56	-	-
Co Auditors	14,116	198	22,865	1,437	339	368	5,045	803	14,289	1,263	2,453	-	-
Finance / Accounting	21,924	198	33,757	2,001	526	224	9,074	6,347	(152,839)	3,160	225	4,181	-
Treasurer	24,027	198	20,202	1,086	576	268	4,575	9,854	307	(302,376)	56	6,511	-
Misc Contracts	-	-	-	-	-	-	-	10,800	176	2,028	(159,574)	6,484	-
Commissioners	53,974	263	2,035	2,628	1,294	-	-	-	520	5,755	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	-	-	-	23,214	288	3,776	1,080	13,399	99,769
Tax Claim	18,796	66	-	-	450	-	-	-	267	6,621	353	-	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	1,027	-	-	21,077	517	3,262	987	15,507	95,125
District Justices	-	659	5,199	4,728	1,032	-	-	-	163	4,457	362	4,926	12,786
Courts	118,592	790	3,391	3,747	2,854	-	-	23,577	642	14,615	2,682	5,734	58,888
Domestic Relations	-	659	4,973	5,789	1,553	-	-	53,311	693	11,444	1,895	22,925	219,632
Law Library	10,428	-	-	-	250	-	-	30,967	1,091	4,748	678	4,954	55,532
Constables	-	-	-	69	-	-	-	4,688	65	1,342	139	-	16,912
Coroner	-	132	679	1,131	-	-	-	-	24	6,873	713	-	7,679
District Attorney	37,539	395	2,713	4,547	900	-	-	-	275	2,207	173	668	5,265
Prothonotary / Clerk of Courts	59,894	461	3,165	3,333	1,436	-	-	16,876	842	4,724	557	10,523	79,616
Sheriff	37,539	527	7,233	28,848	900	-	-	26,927	502	5,221	1,344	10,916	113,199
County Jail	176,087	1,119	24,864	89,895	11,348	-	-	16,876	1,140	11,782	1,142	13,447	119,434
Juvenile Delinquents	-	-	-	-	-	-	-	3,699	7,411	44,414	4,319	16,308	379,464
E-911	85,657	-	-	-	2,054	-	-	-	3,123	1,469	153	-	4,745
Probation	43,125	593	2,713	5,864	1,034	-	-	38,505	-	-	-	-	126,216
EMA	-	132	8,363	6,479	2,104	-	-	19,389	931	5,348	546	11,820	91,363
Civil Defense	-	132	905	1,221	-	-	-	3,458	-	14,468	830	678	36,512
HS Adult & Aging	-	66	-	-	-	589	-	-	54	832	27	668	3,839
Children & Youth Services	-	2,239	14,466	21,538	2,218	-	-	6,821	65	31	3	333	7,908
MH / IDD	44,876	-	-	-	5,566	-	-	41,572	7,023	54,624	8,536	73,586	225,802
Conservation	-	527	-	-	-	-	-	-	186	95	10	-	50,733
Economic Development	-	66	-	-	-	-	-	-	275	128	14	2,671	3,615
Ag Extension	-	461	905	851	400	-	-	-	236	95	10	333	740
Airport Authority	-	66	-	-	-	-	-	6,598	123	705	14	2,337	12,394
Debt Serv	-	-	-	-	-	-	-	-	-	-	-	333	399
Miscellaneous	-	-	-	-	-	-	-	-	6,598	543	56	-	7,197
Liquid Fuels	-	-	-	1,044	-	-	-	-	112	896	93	-	1,101
Retirement	-	-	-	-	-	-	-	-	130	991	103	-	2,268
Capital Reserve	-	-	-	-	-	-	-	-	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	-	-	-	835	351	36	-	1,222
DRO - Bldg Depr/Int	68,931	-	-	-	-	-	-	19,911	236	95	10	-	21,971
CYS - Bldg Depr/Int	92,473	-	-	-	-	-	-	-	-	-	-	-	68,931
													92,473

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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	159,452	63	1,476,080	(3)	10,439	146,981	400,757	73,220	2,994	4,547	3,971	342	2,278,843
Unallocated	-	-	-	-	-	-	-	-	100,989	33,214	121,812	2,808	258,823
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	4,910,436

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**BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocation Basis**

<u>Department</u>	<u>Basis of Allocation</u>
1 Building Depreciation Courthouse / Co Office Bldg Jail MH / IDD	Net Usable Square Footage Occupied - Courthouse / Office Building Direct Allocation - Jail Direct Allocation - MH / IDD
2 Equipment Depreciation Equipment Telephone System	Direct Allocation - Building Maintenance Number of Telephone Extensions By Dept
3 Employee Benefits Life Insurance HRA Admin/Deduct Health Ins	Full-Time Equivalent Employees by Department Full-Time Equivalent Employees by Department Salaries by Central Services Departments (Ex: Direct Billed)
4 Liability Insurance General Liability Employee Liability Automobile Law Enforcement Other Insurance	DRAFT 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
5 Property Insurance Courthouse / County Office Bldg Jail Library DJ #2 Bldg Other Property	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
6 Workers' Compensation WC 951 WC 953 WC 980 WC 980c WC 985	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

BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
7 Retirement Pension Expense	Salaries & Wages Applicable by Central Services Departments
8 Building Maintenance Courthouse / County Office Bldg DJ #2 Bldg Library Jail Other Buildings	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
9 Co Auditors Financial Reporting	Total Expenditures by Department
10 Finance / Accounting Accounting Payroll Benefits Purchasing	DRAFT 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
11 Treasurer Check Process Revenue	Number of Non-Payroll Checks Processed By Department Cash Receipts Processed by Department (Ex: Taxes)
12 Misc Contracts Telephone Postage Info Tech	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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
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		-	-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments			787,770	787,770
Building Depreciation	787,770		511,592	511,592
Interest Expense	511,592		-	-
Total Departmental Cost Adjustments	<u>1,299,362</u>	<u>-</u>	<u>1,299,362</u>	<u>1,299,362</u>
Total to be Allocated	<u><u>1,299,362</u></u>	<u><u>-</u></u>	<u><u>1,299,362</u></u>	<u><u>1,299,362</u></u>

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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	787,770				
Interest Expense	511,592		566,807	176,087	44,876
	-		511,592	-	-
Functional Cost	1,299,362	-	1,078,399	176,087	44,876
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	1,299,362	-	1,078,399	176,087	44,876
Unallocated	-				
1st Allocation	1,299,362	-	1,078,399	176,087	44,876
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	1,299,362	-	1,078,399	176,087	44,876

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

User Department	Total	Courthouse / Co Office Bidg	Jail	MH / IDD
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	-	-
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	118,592	-	-
Law Library	10,428	10,428	-	-
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	-	44,876
MH / IDD	44,876	-	-	-
DRO - Bldg Depr/Int	68,931	68,931	-	-
CYS - Bldg Depr/Int	92,473	92,473	-	-
Other	159,452	159,452	-	-
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 Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,456	4.750%	51,224		51,224	-	51,224
Co Auditors	677	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	-	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	-	46,889
Courts	5,686	10.997%	118,592		118,592	-	118,592
Law Library	500	0.967%	10,428		10,428	-	10,428
District Attorney	1,800	3.481%	37,539		37,539	-	37,539
Prothonotary / Clerk of Courts	2,872	5.544%	59,894		59,894	-	59,894
Sheriff	1,800	3.481%	37,539		37,539	-	37,539
E-911	4,107	7.943%	85,657		85,657	-	85,657
Probation	2,068	3.999%	43,125		43,125	-	43,125
DRO - Bldg Depr/Int	3,305	6.392%	68,931		68,931	-	68,931
CYS - Bldg Depr/Int	4,434	8.575%	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	-	1,078,399
Second Allocation Total	51,707						
Total	51,707	100.000%	1,078,399	-	1,078,399	-	1,078,399

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(A) Alloc basis: Net Usable Square Footage Occupied - Courthouse / Office Building

Source: Building Maintenance

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

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

(A) Alloc basis:

Direct Allocation - Jail

Source:

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	100	100.000%	44,876				
Other		0.000%	-		44,876	-	44,876
Subtotal	100	100.000%	44,876	-	44,876	-	44,876
Total	100	100.000%	44,876	-	44,876	-	44,876

(A) Alloc basis:

Direct Allocation - MH / IDD

Source:

Commissioner's Office

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**BEDFORD COUNTY, PENNSYLVANIA
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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
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		-	-	
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Equipment Depreciation	12,590		12,590	12,590
	-		-	-
			-	-
Total Departmental Cost Adjustments	<u>12,590</u>	<u>-</u>	<u>12,590</u>	<u>12,590</u>
Total to be Allocated	<u><u>12,590</u></u>	<u><u>-</u></u>	<u><u>12,590</u></u>	<u><u>12,590</u></u>

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

	Total	General And Administration	Equipment	Telephone System
Departmental Expenditures	-	-	-	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Equipment Depreciation	12,590	-	473	12,117
Functional Cost	12,590	-	473	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	-	-	-	-
Total Allocated	12,590	-	473	12,117

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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	473	66	-
Co Auditors	198	-	198	-
Finance / Accounting	198	-	198	-
Treasurer	198	-	198	-
Commissioners	263	-	263	-
Solicitor	66	-	66	-
Elections	132	-	132	-
Tax Assessment	263	-	263	-
Planning and Zoning	527	-	527	-
Tax Claim	66	-	66	-
Public Defender	329	-	329	-
Reg & Recorder	329	-	329	-
Veterans Affairs	132	-	132	-
District Justices	659	-	659	-
Courts	790	-	790	-
Domestic Relations	659	-	659	-
Coroner	132	-	132	-
District Attorney	395	-	395	-
Prothonotary / Clerk of Courts	461	-	461	-
Sheriff	527	-	527	-
County Jail	1,119	-	1,119	-
Probation	593	-	593	-
EMA	132	-	132	-
Civil Defense	132	-	132	-
HS Adult & Aging	66	-	66	-
Children & Youth Services	2,239	-	2,239	-
Conservation	527	-	527	-
Economic Development	66	-	66	-
Ag Extension	461	-	461	-

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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	66	-	66	-
9-1-1 Fund	263	-	263	-
Other	63	-	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	100	100.000%	473				
Other		0.000%	-		473	-	473
Subtotal	100	100.000%	473		-		
Second Allocation Total	100			-	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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			66		66	-	66
Building Maintenance	1	0.543%	66		198	-	198
Co Auditors	3	1.630%	198		198	-	198
Finance / Accounting	3	1.630%	198		198	-	198
Treasurer	3	1.630%	198		263	-	263
Commissioners	4	2.174%	263		66	-	66
Solicitor	1	0.543%	66		132	-	132
Elections	2	1.087%	132		263	-	263
Tax Assessment	4	2.174%	263		527	-	527
Planning and Zoning	8	4.348%	527		66	-	66
Tax Claim	1	0.543%	66		329	-	329
Public Defender	5	2.717%	329		329	-	329
Reg & Recorder	5	2.717%	329		132	-	132
Veterans Affairs	2	1.087%	132		659	-	659
District Justices	10	5.435%	659		790	-	790
Courts	12	6.522%	790		659	-	659
Domestic Relations	12	5.435%	659		132	-	132
Coroner	2	1.087%	132		395	-	395
District Attorney	6	3.261%	395		461	-	461
Prothonotary / Clerk of Courts	7	3.804%	461		527	-	527
Sheriff	8	4.348%	527		1,119	-	1,119
County Jail	17	9.239%	1,119		593	-	593
Probation	9	4.891%	593		132	-	132
EMA	2	1.087%	132		132	-	132
Civil Defense	2	1.087%	132		66	-	66
HS Adult & Aging	1	0.543%	66		2,239	-	2,239
Children & Youth Services	34	18.478%	2,239		527	-	527
Conservation	8	4.348%	527		66	-	66
Economic Development	1	0.543%	66		461	-	461
Ag Extension	7	3.804%	461		66	-	66
Airport Authority	1	0.543%	66		263	-	263
9-1-1 Fund	4	2.174%	263		63	-	63
Other	1	0.548%	63				
Subtotal	184	100.000%	12,117	-	12,117	-	12,117
Second Allocation Total	184						
Total	184	100.000%	12,117	-	12,117	-	12,117

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(A) Alloc basis: Number of Telephone Extensions By Dept
 Source: Finance Office

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.

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Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,673,934		1,673,934	1,673,934
Deductions			-	
UC Dividends			-	
Total Deductions			-	
Allocated Additions				
Building Depreciation		-	-	
Equipment Depreciation		-	-	
Employee Benefits		-	-	
Liability Insurance		-	-	
Property Insurance		-	-	
Workers' Compensation		-	-	
Retirement		-	-	
Building Maintenance		3,096	3,096	
Co Auditors		3,109	3,109	
Finance / Accounting		316	316	
Treasurer		-	-	
Misc Contracts		-	-	
Total Allocated Additions		6,521	6,521	6,521
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments			-	
Total to be Allocated	<u>1,673,934</u>	<u>6,521</u>	<u>1,680,455</u>	<u>1,680,455</u>

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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	HRA Admin/Deduct	Health Ins
Other Expenses and Cost					
Healthcare Insurance	1,616,576				1,616,576
Life Insurance	23,360		23,360		
HRA Statements	-				
HRA Refunds	-				
HRA Payments	104,250				
Employer HSA Payments	41,130			104,250	
Other Reimbursements	(111,382)				41,130
UC Dividends	-				(111,382)
Departmental Expenditures	1,673,934	-	23,360	104,250	1,546,324
Cost Adjustments					
Deductions	-				
Departmental Cost Adjustments					
Functional Cost	1,673,934	-	23,360	104,250	1,546,324
Additions: 1st Central Service Centers	-				
REALLOCATE ADMIN					
Allocable Costs	1,673,934	-	23,360	104,250	1,546,324
Unallocated	-				
1st Allocation	1,673,934		23,360	104,250	1,546,324
Additions: 2nd Central Service Centers	6,521	6,521			
REALLOCATE ADMIN					
Allocable Costs	6,521	(6,521)	91	406	6,024
Unallocated	-		91	406	6,024
2nd Allocation	6,521		91	406	6,024
Total Allocated	1,680,455	-	23,451	104,656	1,552,348

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

User Department	Total	Life Insurance	HRA Admin/Deduct	Health Ins
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	-	1,356	-
District Justices	5,199	-	5,199	-
Courts	3,391	-	3,391	-
Domestic Relations	4,973	-	4,973	-
Coroner	679	-	679	-
District Attorney	2,713	-	2,713	-
Prothonotary / Clerk of Courts	3,165	-	3,165	-
Sheriff	7,233	-	7,233	-
County Jail	24,864	-	24,864	-
Probation	2,713	-	2,713	-
EMA	8,363	-	8,363	-
Civil Defense	905	-	905	-
Children & Youth Services	14,466	-	14,466	-
Ag Extension	905	-	905	-
Other	1,476,080	22,031	(5)	1,454,054
Subtotal	1,680,455	23,451	104,656	1,552,348
Total	1,680,455	23,451	104,656	1,552,348

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

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

(A) Alloc basis

Full-Time Equivalent Employees by Department

Source:

Finance / Accounting

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	5.00	2.160%	2,252		2,252	9	2,261
Co Auditors	3.00	1.296%	1,351		1,351	5	1,356
Finance / Accounting	4.00	1.728%	1,801		1,801	7	1,808
Treasurer	2.00	0.864%	901		901	4	905
Commissioners	4.50	1.944%	2,027		2,027	8	2,035
Elections	1.00	0.432%	450		450	2	452
Tax Assessment	3.50	1.512%	1,576		1,576	6	1,582
Planning and Zoning	5.00	2.160%	2,252		2,252	9	2,261
Tax Collectors	16.00	6.911%	7,205		7,205	28	7,233
Public Defender	2.50	1.080%	1,126		1,126	4	1,130
Reg & Recorder	6.00	2.592%	2,702		2,702	11	2,713
Veterans Affairs	3.00	1.296%	1,351		1,351	5	1,356
District Justices	11.50	4.968%	5,179		5,179	20	5,199
Courts	7.50	3.240%	3,378		3,378	13	3,391
Domestic Relations	11.00	4.752%	4,954		4,954	19	4,973
Coroner	1.50	0.648%	676		676	3	679
District Attorney	6.00	2.592%	2,702		2,702	11	2,713
Prothonotary / Clerk of Courts	7.00	3.024%	3,153		3,153	12	3,165
Sheriff	16.00	6.911%	7,205		7,205	28	7,233
County Jail	55.00	23.758%	24,768		24,768	96	24,864
Probation	6.00	2.592%	2,702		2,702	11	2,713
EMA	18.50	7.991%	8,331		8,331	32	8,363
Civil Defense	2.00	0.864%	901		901	4	905
Children & Youth Services	32.00	13.823%	14,410		14,410	56	14,466
Ag Extension	2.00	0.864%	901		901	4	905
Other	-	-0.002%	(4)		(4)	(1)	(5)
Subtotal	231.50	100.000%	104,250	-	104,250	406	104,656
Second Allocation Total	231.50						
Total	231.50	100.000%	104,250	-	104,250	406	104,656

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(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	Total Allocated
Building Maintenance	99,410	1.704%	26,349		26,349	103	26,452
Co Auditors	79,690	1.366%	21,123		21,123	82	21,205
Finance / Accounting	118,543	2.032%	31,421		31,421	122	31,543
Treasurer	71,741	1.230%	19,020		19,020	74	19,094
Other	5,463,767	93.668%	1,448,411		1,448,411	5,643	1,454,054
Subtotal	5,833,151	100.000%	1,546,324	-	1,546,324	6,024	1,552,348
Second Allocation Total	5,833,151						
Total	5,833,151	100.000%	1,546,324	-	1,546,324	6,024	1,552,348

(A) Alloc basis

Salaries by Central Services Departments (Ex: Direct Billed)

Source:

Finance / Accounting - Trial Balance

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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 full-time 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.

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Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	207,821		207,821	207,821
Deductions				
PCORP Dividends	-		-	-
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Allocated Additions				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Employee Benefits	-	-	-	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Workers' Compensation	-	-	-	-
Retirement	-	-	-	-
Building Maintenance	-	-	-	-
Co Auditors	-	-	-	-
Finance / Accounting		385	385	
Treasurer		400	400	
Misc Contracts		41	41	
		-	-	
Total Allocated Additions	<u>-</u>	<u>826</u>	<u>826</u>	<u>826</u>
Departmental Cost Adjustments	-		-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>207,821</u></u>	<u><u>826</u></u>	<u><u>208,647</u></u>	<u><u>208,647</u></u>

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>			47,352			
General Liability	47,352			42,090		
Public Officials	42,090			5,261		
Crime	5,261				18,415	
Automobile	18,415					94,703
Law Enforcement	94,703					
<u>Departmental Expenditures</u>	207,821	-	47,352	47,351	18,415	94,703
<u>Cost Adjustments</u>						
Deductions	-		-	-	-	-
<u>Departmental Cost Adjustments</u>	-					
<u>Functional Cost</u>	207,821		47,352	47,351	18,415	94,703
<u>Additions: 1st Central Service Centers</u>	-	-	-	-	-	-
<u>REALLOCATE ADMIN</u>						
Allocable Costs	207,821	-	47,352	47,351	18,415	94,703
Unallocated	-					
1st Allocation	207,821	-	47,352	47,351	18,415	94,703
<u>Additions: 2nd Central Services Centers</u>	826	826				
<u>REALLOCATE ADMIN</u>		(826)	189	188	73	376
Allocable Costs	826	-	189	188	73	376
Unallocated	-					
2nd Allocation	826	-	189	188	73	376
<u>Total Allocated</u>	208,647	-	47,541	47,539	18,488	95,079

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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	2,165	684	1,481	-	-
Co Auditors	1,437	548	889	-	-
Finance / Accounting	2,001	816	1,185	-	-
Treasurer	1,086	494	592	-	-
Commissioners	2,628	1,295	1,333	-	-
Solicitor	590	590	-	-	-
Elections	914	618	296	-	-
Tax Assessment	2,792	756	1,037	999	-
Planning and Zoning	2,341	860	1,481	-	-
Tax Collectors	4,739	-	4,739	-	-
Public Defender	1,950	1,209	741	-	-
Reg & Recorder	2,720	943	1,777	-	-
Veterans Affairs	1,263	874	889	-	-
District Justices	4,728	1,222	3,406	-	-
Courts	3,747	1,225	2,222	-	-
Domestic Relations	5,789	2,531	3,258	-	-
Constables	69	69	-	-	-
Coroner	1,131	186	445	500	-
District Attorney	4,547	2,270	1,777	500	-
Prothonotary / Clerk of Courts	3,333	1,260	2,073	-	-
Sheriff	28,848	2,925	-	4,497	21,426
County Jail	89,895	14,743	-	1,499	73,653
Probation	5,864	1,588	1,777	2,499	-
EMA	6,479	-	5,480	999	-
Civil Defense	1,221	129	592	500	-
Children & Youth Services	21,538	6,563	9,478	5,497	-
Ag Extension	851	259	592	-	-
Liquid Fuels	1,044	45	-	999	-
9-1-1 Fund	2,940	2,940	-	-	-
Other	(3)	(1)	(1)	(1)	-
Subtotal	208,647	47,541	47,539	18,488	95,079
Total	208,647	47,541	47,539	18,488	95,079

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					681	3	684
Building Maintenance	99,410	1.439%	681		546	2	548
Co Auditors	79,690	1.154%	546		813	3	816
Finance / Accounting	118,543	1.716%	813		492	2	494
Treasurer	71,741	1.039%	492		1,290	5	1,295
Commissioners	188,267	2.725%	1,290		588	2	590
Solicitor	85,817	1.242%	588		616	2	618
Elections	89,872	1.301%	616		753	3	756
Tax Assessment	109,924	1.591%	753		857	3	860
Planning and Zoning	124,985	1.809%	857		1,204	5	1,209
Public Defender	175,632	2.542%	1,204		939	4	943
Reg & Recorder	136,929	1.982%	939		373	1	374
Veterans Affairs	54,372	0.787%	373		1,317	5	1,322
District Justices	192,132	2.781%	1,317		1,519	6	1,525
Courts	221,578	3.208%	1,519		2,521	10	2,531
Domestic Relations	367,753	5.344%	2,521		69	-	69
Constables	9,987	0.135%	69		185	1	186
Coroner	26,935	0.367%	185		2,261	9	2,270
District Attorney	329,794	4.774%	2,261		1,255	5	1,260
Prothonotary / Clerk of Courts	183,140	2.651%	1,255		2,913	12	2,925
Sheriff	424,920	6.151%	2,913		14,684	59	14,743
County Jail	2,142,206	31.011%	14,684		1,582	6	1,588
Probation	230,796	3.341%	1,582		128	1	129
Civil Defense	18,635	0.270%	128		6,537	26	6,563
Children & Youth Services	953,598	13.805%	6,537		258	1	259
Ag Extension	37,588	0.544%	258		45	-	45
Liquid Fuels	6,502	0.094%	45		2,928	12	2,940
9-1-1 Fund	427,127	6.183%	2,928		(2)	1	(1)
Other	-	0.001%	(2)				
Subtotal	6,907,873	100.000%	47,352	-	47,352	189	47,541
Second Allocation Total	6,907,873						
Total	6,907,873	100.000%	47,352	-	47,352	189	47,541

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

Source: Finance / Accounting - Trial Balance

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	Second Allocation	Total Allocated
Building Maintenance	5.00	3.115%	1,475		1,475	6	1,481
Co Auditors	3.00	1.869%	885		885	4	889
Finance / Accounting	4.00	2.492%	1,180		1,180	5	1,185
Treasurer	2.00	1.246%	590		590	2	592
Commissioners	4.50	2.804%	1,328		1,328	5	1,333
Elections	1.00	0.623%	295		295	1	296
Tax Assessment	3.50	2.181%	1,033		1,033	4	1,037
Planning and Zoning	5.00	3.115%	1,475		1,475	6	1,481
Tax Collectors	16.00	9.969%	4,720		4,720	19	4,739
Public Defender	2.50	1.558%	738		738	3	741
Reg & Recorder	6.00	3.738%	1,770		1,770	7	1,777
Veterans Affairs	3.00	1.869%	885		885	4	889
District Justices	11.50	7.165%	3,393		3,393	13	3,406
Courts	7.50	4.672%	2,213		2,213	9	2,222
Domestic Relations	11.00	6.814%	3,245		3,245	13	3,258
Coroner	1.50	0.915%	443		443	2	445
District Attorney	6.00	3.738%	1,770		1,770	7	1,777
Prothonotary / Clerk of Courts	7.00	4.361%	2,065		2,065	8	2,073
Probation	6.00	3.738%	1,770		1,770	7	1,777
EMA	18.50	11.526%	5,458		5,458	22	5,480
Civil Defense	2.00	1.246%	590		590	2	592
Children & Youth Services	32.00	19.938%	9,441		9,441	37	9,478
Ag Extension	2.00	1.246%	590		590	2	592
Other	-	0.001%	(1)		(1)	-	(1)
Subtotal	160.50	100.00%	47,351	-	47,351	188	47,539
Second Allocation Total	160.50						
Total	160.50	100.00%	47,351	-	47,351	188	47,539

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(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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Tax Assessment	2	5.405%	995		995	4	999
Coroner	1	2.703%	498		498	2	500
District Attorney	1	2.703%	498		498	2	500
Sheriff	9	24.324%	4,479		4,479	18	4,497
County Jail	3	8.108%	1,493		1,493	6	1,499
Probation	5	13.514%	2,489		2,489	10	2,499
EMA	2	5.405%	995		995	4	999
Civil Defense	1	2.703%	498		498	2	500
Children & Youth Services	11	29.730%	5,475		5,475	22	5,497
Liquid Fuels	2	5.405%	995		995	4	999
Other	-	0.000%	-		-	(1)	(1)
Subtotal	37	100.000%	18,415	-	18,415	73	18,488
Second Allocation Total	37						
Total	37	100.000%	18,415	-	18,415	73	18,488

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(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	16.00	22.535%	21,341		21,341		
County Jail	55.00	77.465%	73,362		73,362	85	21,426
Other	-	0.000%	-			291	73,653
<hr/>							
Subtotal	71.00	100.000%	94,703		94,703		
Second Allocation Total	71.00			-		376	95,079
<hr/>							
Total	71.00	100.000%	94,703	-	94,703	376	95,079

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

Source: Finance / Accounting

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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.

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Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	55,244		55,244	55,244
Deductions				
PCORP Dividends	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	-	-	-	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	-	-	-	
Co Auditors	-	-	-	
Finance / Accounting		102	102	
Treasurer		30	30	
Misc Contracts		3	3	
Total Allocated Additions	-	135	135	135
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>55,244</u>	<u>135</u>	<u>55,379</u>	<u>55,379</u>

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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
<u>Wages and Benefits</u>	-						
<u>Other Expenses and Cost Property Insurance</u>	55,244		25,723	11,348	2,440	1,074	14,659
<u>Departmental Expenditures</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>Cost Adjustments Deductions</u>	-						
<u>Departmental Cost Adjustments</u>	-						
<u>Functional Cost</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>Additions: 1st Central Service Centers</u>	-	-	-	-	-	-	-
<u>REALLOCATE ADMIN</u>							
<u>Allocable Costs Unallocated</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>1st Allocation</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>Additions: 2nd Central Service Centers</u>	135	-	135				
<u>REALLOCATE ADMIN</u>							
<u>Allocable Costs Unallocated</u>	135	-	135				
<u>2nd Allocation</u>	135	-	135				
<u>Total Allocated</u>	55,379	-	25,858	11,348	2,440	1,074	14,659

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

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User Department	Total	Courthouse / County Office Bldg	Jail	Library	DJ #2 Bldg	Other Property
Building Maintenance	1,228	1,228	-	-	-	-
Co Auditors	339	339	-	-	-	-
Finance / Accounting	526	526	-	-	-	-
Treasurer	576	576	-	-	-	-
Commissioners	1,294	1,294	-	-	-	-
Elections	506	506	-	-	-	-
Tax Assessment	776	776	-	-	-	-
Planning and Zoning	1,238	1,238	-	-	-	-
Tax Claim	450	450	-	-	-	-
Public Defender	689	689	-	-	-	-
Reg & Recorder	1,124	1,124	-	-	-	-
Veterans Affairs	127	-	-	-	-	-
District Justices	1,052	-	-	-	-	127
Courts	2,844	2,844	-	-	674	378
Domestic Relations	1,653	1,653	-	-	-	-
Law Library	250	250	-	-	-	-
District Attorney	900	900	-	-	-	-
Prothonotary / Clerk of Courts	1,436	1,436	-	-	-	-
Sheriff	900	900	-	-	-	-
County Jail	11,348	-	11,348	-	-	-
E-911	2,054	2,054	-	-	-	-
Probation	1,034	1,034	-	-	-	-
EMA	2,104	-	-	-	-	-
HS Adult & Aging	589	-	-	-	-	2,104
Children & Youth Services	2,218	2,218	-	589	-	-
MH / IDD	5,566	-	-	-	-	-
Ag Extension	400	-	-	-	-	5,566
Libraries	1,719	-	-	-	400	-
Other	10,439	3,823	-	1,719	-	-
				132		6,484
Subtotal	55,379	25,858	11,348	2,440	1,074	14,659
Total	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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			1,222		1,222	6	1,228
Building Maintenance	2,456	4.750%	337		337	2	339
Co Auditors	677	1.309%	523		523	3	526
Finance / Accounting	1,051	2.033%	573		573	3	576
Treasurer	1,152	2.228%	1,287		1,287	7	1,294
Commissioners	2,588	5.005%	503		503	3	506
Elections	1,012	1.957%	772		772	4	776
Tax Assessment	1,551	3.000%	1,232		1,232	6	1,238
Planning and Zoning	2,476	4.789%	448		448	2	450
Tax Claim	901	1.743%	685		685	4	689
Public Defender	1,377	2.663%	1,118		1,118	6	1,124
Reg & Recorder	2,248	4.348%	2,829		2,829	15	2,844
Courts	5,686	10.997%	1,644		1,644	9	1,653
Domestic Relations	3,305	6.392%	249		249	1	250
Law Library	500	0.987%	895		895	5	900
District Attorney	1,800	3.471%	1,429		1,429	7	1,436
Prothonotary / Clerk of Courts	2,872	5.574%	895		895	5	900
Sheriff	1,800	3.481%	2,043		2,043	11	2,054
E-911	4,107	7.943%	1,029		1,029	5	1,034
Probation	2,068	3.999%	2,206		2,206	12	2,218
Children & Youth Services	4,434	8.575%	3,804		3,804	19	3,823
Other	7,646	14.79%					
Subtotal	51,707	100.000%	25,723	-	25,723	135	25,858
Second Allocation Total	51,707			-	25,723	135	25,858
Total	51,707	100.000%	25,723	-	25,723		

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(A) Alloc Basis: Net Usable Square Footage Occupied by Dept
Source: Accounting / Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Jail	100	100.000%	11,348		11,348	-	11,348
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	11,348	-	11,348	-	11,348
Second Allocation Total	100						
Total	100	100.000%	11,348	-	11,348	-	11,348

(A) Alloc Basis:

Direct Allocation

Source:

Accounting / Maintenance

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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	Total Allocated
HS Adult & Aging	3,247	24.132%	589		589	-	589
Libraries	9,478	70.442%	1,719		1,719	-	1,719
Other	730	5.426%	132		132	-	132
Subtotal	13,455	100.000%	2,440	-	2,440	-	2,440
Second Allocation Total	13,455						
Total	13,455	100.000%	2,440	-	2,440	-	2,440

(A) Alloc Basis:

Net Usable Square Footage Occupied by Dept

Source:

Accounting / Maintenance

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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	2,667	62.797%	674		674	-	674
Ag Extension	1,580	37.203%	400		400	-	400
Other		0.00%	-		-	-	-
Subtotal	4,247	100.000%	1,074	-	1,074	-	1,074
Second Allocation Total	4,247						
Total	4,247	100.000%	1,074	-	1,074	-	1,074

(A) Alloc Basis:

Net Usable Square Footage Occupied by Dept

Source:

Accounting / Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veterans Affairs	110	0.868%	127		127	-	127
District Justices	327	2.579%	378		378	-	378
EMA	1,820	14.354%	2,104		2,104	-	2,104
MH / IDD	4,814	37.968%	5,566		5,566	-	5,566
Other	5,608	44.231%	6,484		6,484	-	6,484
Subtotal	12,679	100.000%	14,659	-	14,659	-	14,659
Second Allocation Total	12,679						
Total	12,679	100.000%	14,659	-	14,659	-	14,659

(A) Alloc Basis: Direct Allocation to Applicable Departments
Source: 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.

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

Category	Salaries and Wages	Other	Total
Police	1,200,000	100,000	1,300,000
Fire	800,000	50,000	850,000
Public Works	600,000	20,000	620,000
Other	100,000	10,000	110,000
Total	2,700,000	180,000	2,880,000

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	172,067		172,067	172,067
Deductions			-	
Pcomp dividends	<u>(16,663)</u>		<u>(16,663)</u>	
Total Deductions	(16,663)	-	(16,663)	(16,663)
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	-	-	-	
Workers' Compensation	-	-	-	
Retirement		-	-	
Building Maintenance		287	287	
Co Auditors		153	153	
Finance / Accounting		16	16	
Treasurer		-	-	
Misc Contracts		-	-	
		<u>456</u>	<u>456</u>	<u>456</u>
Total Allocated Additions	-	456	456	
Departmental Cost Adjustments	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>155,404</u></u>	<u><u>456</u></u>	<u><u>155,860</u></u>	<u><u>155,860</u></u>

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

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

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

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

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**BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 951**

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

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BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 953

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			223		223	1	224
Finance / Accounting	118,543	5.373%	44		44	-	44
Treasurer	23,401	1.061%	3,884		3,884	11	3,895
Other	2,064,169	93.566%					
Subtotal	2,206,113	100.000%	4,151	-	4,151	12	4,163
Second Allocation Total	2,206,113						
Total	2,206,113	100.000%	4,151	-	4,151	12	4,163

Salaries & Wages Applicable by Central Services Departments

(A) Alloc Basis:

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BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 980

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

(A) Alloc Basis:

Salaries & Wages Applicable by Central Services Departments

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BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 980c

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	22,500	100.000%	602		602	2	604
Subtotal	22,500	100.000%	602	-	602	2	604
Second Allocation Total	22,500						
Total	22,500	100.000%	602	-	602	2	604

Salaries & Wages Applicable by Central Services Departments

(A) Alloc Basis:

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**BEDFORD COUNTY, PENNSYLVANIA
 Workers' Compensation Insurance 2020 Actual
 Detail Allocation of
 WC 985**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	2,049,940	100.000%	119,193		119,193	350	119,543
Subtotal	2,049,940	100.000%	119,193	-	119,193	350	119,543
Second Allocation Total	2,049,940						
Total	2,049,940	100.000%	119,193	-	119,193	350	119,543

(A) Alloc Basis:

Salaries & Wages Applicable by Central Services Departments

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

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.

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

BEDFORD COUNTY, PENNSYLVANIA
Retirement 2020 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	425,000		425,000	425,000
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	-	-	-	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	-	-	-	
Co Auditors	-	-	-	
Finance / Accounting		786	786	
Treasurer		555	555	
Misc Contracts		56	56	
		-	-	
Total Allocated Additions	-	1,397	1,397	1,397
Departmental Cost Adjustments			-	
			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>425,000</u>	<u>1,397</u>	<u>426,397</u>	<u>426,397</u>

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

	Total	General & Administration	Pension Expense
<u>Other Expenses and Cost Recognized Pension Exp</u>	425,000		425,000
	-		
<u>Departmental Expenditures</u>	425,000	-	425,000
<u>Cost Adjustments Deductions</u>	-	-	
<u>Departmental Cost Adjustments</u>	-		
Functional Cost	425,000		425,000
<u>Additions: 1st Central Service Centers</u>	-	-	
<u>REALLOCATE ADMIN</u>		-	
Allocable Costs	425,000	-	425,000
Unallocated	-		
1st Allocation	425,000	-	425,000
<u>Additions: 2nd Central Service Centers</u>	1,397	1,397	
<u>REALLOCATE ADMIN</u>		(1,397)	1,397
Allocable Costs	1,397	-	1,397
Unallocated	-		
2nd Allocation	1,397	-	1,397
<u>Total Allocated</u>	426,397	-	426,397

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

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

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	112,272	1.629%	6,923		6,923	23	6,946
Co Auditors	81,565	1.183%	5,028		5,028	17	5,045
Finance / Accounting	146,696	2.128%	9,044		9,044	30	9,074
Treasurer	73,979	1.073%	4,560		4,560	15	4,575
Other	6,479,371	93.987%	399,445		399,445	1,312	400,757
Subtotal	6,893,883	100.000%	425,000	-	425,000	1,397	426,397
Second Allocation Total	6,893,883						
Total	6,893,883	100.000%	425,000	-	425,000	1,397	426,397

(A) Alloc basis: Salaries & Wages Applicable by Central Services Departments
Source: Finance / Accounting - Trial Balances

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**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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	415,701		415,701	415,701
Allocated Additions			51,224	
Building Depreciation	51,224	-	539	
Equipment Depreciation	539	-	29,220	
Employee Benefits	29,106	114	2,165	
Liability Insurance	2,156	9	1,228	
Property Insurance	1,222	6	8,019	
Workers' Compensation	7,996	23	6,946	
Retirement	6,923	23	21,222	
Building Maintenance		21,222	803	
Co Auditors		80	14,289	
Finance / Accounting		14,281	1,263	
Treasurer		1,263	2,453	
Misc Contracts		2,453		
Total Allocated Additions	<u>99,166</u>	<u>40,205</u>	<u>139,371</u>	<u>139,371</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustmer	<u>-</u>		<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>514,867</u></u>	<u><u>40,205</u></u>	<u><u>555,072</u></u>	<u><u>555,072</u></u>

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

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

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

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

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

User Department	Total	Courthouse / County Office 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	-	11,135	-	-	-
Courts	53,311	3,311	-	-	-	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	16,876	-	-	-	-
County Jail	3,699	-	-	-	3,699	-
E-911	38,505	38,505	-	-	-	-
Probation	19,389	19,389	-	-	-	-
EMA	3,458	-	-	-	-	3,458
HS Adult & Aging	6,821	-	-	6,821	-	-
Children & Youth Services	41,572	41,572	-	-	-	-
Ag Extension	6,598	-	6,598	-	-	-
Libraries	19,911	-	-	19,911	-	-
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

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			21,222		21,222		21,222
Building Maintenance	2,456	4.750%	5,850		5,850	497	6,347
Co Auditors	677	1.309%	9,082		9,082	772	9,854
Finance / Accounting	1,051	2.033%	9,954		9,954	846	10,800
Treasurer	1,152	2.228%	22,363		22,363	1,901	24,264
Commissioners	2,588	5.005%	8,745		8,745	744	9,489
Elections	1,012	1.957%	13,402		13,402	1,140	14,542
Tax Assessment	1,551	3.000%	21,395		21,395	1,819	23,214
Planning and Zoning	2,476	4.789%	7,785		7,785	662	8,447
Tax Claim	901	1.743%	11,899		11,899	1,012	12,911
Public Defender	1,377	2.663%	19,425		19,425	1,652	21,077
Reg & Recorder	2,248	4.348%	49,133		49,133	4,178	53,311
Courts	5,686	10.997%	28,559		28,559	2,428	30,987
Domestic Relations	3,305	6.392%	4,321		4,321	367	4,688
Law Library	500	0.977%	15,554		15,554	1,322	16,876
District Attorney	1,800	3.411%	24,817		24,817	2,110	26,927
Prothonotary / Clerk of Courts	2,872	5.540%	15,554		15,554	1,322	16,876
Sheriff	1,800	3.481%	35,488		35,488	3,017	38,505
E-911	4,107	7.943%	17,870		17,870	1,519	19,389
Probation	2,068	4.000%	38,314		38,314	3,258	41,572
Children & Youth Services	4,434	8.575%	66,068		66,068	5,619	71,687
Other	7,646	14.787%					
			446,800	-	446,800	36,185	482,985
Subtotal	51,707	100.000%	446,800	-	446,800	36,185	482,985
Second Allocation Total	49,251			-	446,800	36,185	482,985
Total	51,707	100.000%	446,800	-	446,800	36,185	482,985

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(A) Alloc basis: Net Usable Square Footage Occupied by Dept
Source: Accounting/Maintenance

**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 Allocation	Total Allocated
District Justices	2,667	62.797%	10,294				
Ag Extension	1,580	37.203%	6,099		10,294	841	11,135
Subtotal	4,247	100.000%	16,393		6,099	499	6,598
Second Allocation Total	4,247			-	16,393	1,340	17,733
Total	4,247	100.000%	16,393	-	16,393	1,340	17,733

(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
Library

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

(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	Second Allocation	Total Allocated
County Jail	100	100.000%	3,699		3,699	-	3,699
Subtotal	100	100.000%	3,699		3,699	-	3,699
Second Allocation Total	100			-	3,699	-	3,699
Total	100	100.000%	3,699	-	3,699	-	3,699

(A) Alloc basis: Direct Allocation to Jail

Source: Accounting/Maintenance

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

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

(A) Alloc basis: Direct Allocation to Applicable Departments
Source: 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.

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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

BEDFORD COUNTY, PENNSYLVANIA
County Auditors 2020 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	95,095		95,095	95,095
Deductions			-	
Advertising	<u>(537)</u>		<u>(537)</u>	
Total Deductions	(537)		(537)	(537)
Allocated Additions				
Building Depreciation	14,116	-	14,116	
Equipment Depreciation	198	-	198	
Employee Benefits	22,777	88	22,865	
Liability Insurance	1,431	-	1,437	
Property Insurance	337	-	339	
Workers' Compensation	367	-	368	
Retirement	5,028	17	5,045	
Building Maintenance	5,850	497	6,347	
Co Auditors		176	176	
Finance / Accounting		3,160	3,160	
Treasurer		225	225	
Misc Contracts		4,181	4,181	
Total Allocated Additions	<u>50,104</u>	<u>8,353</u>	<u>58,457</u>	<u>58,457</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>		<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>144,662</u></u>	<u><u>8,353</u></u>	<u><u>153,015</u></u>	<u><u>153,015</u></u>

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

	Total	General And Administration	Financial Reporting	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	79,690			
Fringe Benefits	6,063		27,095	52,595
			2,061	4,002
<u>Other Expenses and Cost</u>				
Advertising	537	537		
Telephone and Postage	17			
Travel Expense	7,875		6	11
Materials and Supplies	413		2,678	5,197
Association Dues	500		140	273
			170	330
Departmental Expenditures	95,095	537	32,150	62,408
<u>Cost Adjustments</u>				
Deductions	(537)	(537)		
Departmental Cost Adjustments	-			
<hr/>				
Functional Cost	94,558	-	32,150	62,408
Additions: 1st Central Service Centers	50,104	50,104		
REALLOCATE ADMIN		(50,104)	17,036	33,068
<hr/>				
Allocable Costs	144,662	-	49,186	95,476
Unallocated	(95,476)			(95,476)
1st Allocation	49,186	-	49,186	-

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

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

	Total	General And Administration	Financial Reporting	General Government
Additions: 2nd Central Service Centers	8,353	8,353		
REALLOCATE ADMIN Allocable Costs	8,353	(8,353)	2,840	5,513
Unallocated 2nd Allocation	(5,513)	-	2,840	5,513
	2,840	-	2,840	-
Total Allocated	52,026	-	52,026	-

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

User Department	Total	Financial 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	307
Treasurer	176	176
Misc Contracts	520	520
Commissioners	463	463
Solicitor	193	193
Elections	369	369
Tax Assessment	454	454
Planning and Zoning	288	288
Tax Collectors	267	267
Public Defender	398	398
Reg & Recorder	517	517
Veterans Affairs	163	163
District Justices	642	642
Courts	693	693
Domestic Relations	1,091	1,091
Law Library	65	65
Constables	24	24
Coroner	275	275
District Attorney	842	842
Prothonotary / Clerk of Courts	502	502
Sheriff	1,140	1,140
County Jail	7,411	7,411

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

User Department	Total	Financial Reporting
Juvenile Delinquents	3,123	3,123
Probation	931	931
Civil Defense	54	54
HS Adult & Aging	65	65
Children & Youth Services	7,023	7,023
MH / IDD	186	186
Conservation	275	275
Economic Development	236	236
Ag Extension	123	123
Debt Serv	6,598	6,598
Miscellaneous	112	112
Liquid Fuels	130	130
Retirement	3,850	3,850
Capital Reserve	127	127
9-1-1 Fund	2,693	2,693
CDBG	835	835
Libraries	236	236
Other	2,994	2,994
Subtotal	52,026	52,026
Total	52,026	52,026

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,673,934	6.295%	3,096				
Liability Insurance	207,821	0.782%	385		3,096		3,096
Property Insurance	55,244	0.208%	102		385		385
Workers' Compensation	155,404	0.584%	287		102		102
Retirement	425,000	1.598%	786		287		287
Building Maintenance	434,338	1.633%	803		786		786
Co Auditors	95,095	0.358%	176		803		803
Finance / Accounting	155,919	0.586%	288		176		176
Treasurer	89,154	0.335%	165		288	19	307
Misc Contracts	263,724	0.992%	488		165	11	176
Commissioners	235,112	0.884%	435		488	32	520
Solicitor	97,817	0.368%	181		435	28	463
Elections	187,018	0.703%	346		181	12	193
Tax Assessment	230,457	0.877%	426		346	23	369
Planning and Zoning	146,108	0.549%	270		426	28	454
Tax Collectors	135,646	0.500%	251		270	18	288
Public Defender	202,432	0.761%	374		251	16	267
Reg & Recorder	262,296	0.986%	485		374	24	398
Veterans Affairs	82,903	0.312%	153		485	32	517
District Justices	325,643	1.225%	603		153	10	163
Courts	351,732	1.323%	651		603	39	642
Domestic Relations	553,697	2.082%	1,024		651	42	693
Law Library	32,957	0.124%	61		1,024	67	1,091
Constables	12,417	0.047%	23		61	4	65
Coroner	139,389	0.524%	258		23	1	24
District Attorney	427,357	1.607%	790		258	17	275
Prothonotary / Clerk of Courts	254,722	0.958%	471		790	52	842
Sheriff	578,447	2.175%	1,070		471	31	502
County Jail	3,761,468	14.145%	6,957		1,070	70	1,140
Juvenile Delinquents	1,585,483	5.962%	2,932		6,957	454	7,411
Probation	472,251	1.776%	874		2,932	191	3,123
Civil Defense	27,696	0.104%	51		874	57	931
HS Adult & Aging	33,062	0.124%	61		51	3	54
Children & Youth Services	3,564,812	13.405%	6,593		61	4	65
MH / IDD	94,408	0.355%	175		6,593	430	7,023
Conservation	139,500	0.525%	258		175	11	186
					258	17	275

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Economic Development	120,000	0.451%	222		222	14	236
Ag Extension	62,275	0.234%	115		115	8	123
Debt Serv	3,348,443	12.592%	6,194		6,194	404	6,598
Miscellaneous	56,770	0.213%	105		105	7	112
Liquid Fuels	66,104	0.249%	122		122	8	130
Retirement	1,953,767	7.347%	3,614		3,614	236	3,850
Capital Reserve	64,421	0.242%	119		119	8	127
9-1-1 Fund	1,366,479	5.139%	2,528		2,528	165	2,693
CDBG	423,588	1.593%	784		784	51	835
Libraries	120,000	0.451%	222		222	14	236
Other	1,520,148	5.716%	2,812		2,812	182	2,994
Subtotal	26,592,458	100.000%	49,186	-	49,186	2,840	52,026
Second Allocation Total	23,545,622						
Total	26,592,458	100.000%	49,186	-	49,186	2,840	52,026

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(A) Alloc basis: Total Expenditures by Department
Source: Finance / Accounting - Trial Balance

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 accordingly:

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.

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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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	155,919		155,919	155,919
Deductions			-	
Other	(1,725)		(1,725)	
			-	
Total Deductions	(1,725)	-	(1,725)	(1,725)
Allocated Additions				
Building Depreciation	21,924	-	21,924	
Equipment Depreciation	198	-	198	
Employee Benefits	33,626	131	33,757	
Liability Insurance	1,993	8	2,001	
Property Insurance	53	3	526	
Workers' Compensation	23	1	224	
Retirement	9,044	30	9,074	
Building Maintenance	9,082	772	9,854	
Co Auditors	288	19	307	
Finance / Accounting		2,078	2,078	
Treasurer		56	56	
Misc Contracts		6,511	6,511	
Total Allocated Additions	76,901	9,609	86,510	86,510
Departmental Cost Adjustments				
Independent Audit	57,150		57,150	
Cost Allocation Plan	6,600		6,600	
	-		-	
	-		-	
Total Departmental Cost Adjustments	63,750	-	63,750	63,750
Total to be Allocated	<u>294,845</u>	<u>9,609</u>	<u>304,454</u>	<u>304,454</u>

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

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	Total	General And Administration	Accounting	Payroll	Benefits	Purchasing	General Government
Wages and Benefits							
Salaries & Wages	118,543	-	63,372	22,725	7,539	7,065	17,842
Fringe Benefits	12,621	-	6,747	2,419	803	752	1,900
Other Expenses and Cost							
Telephone & Postage	2,222	-	1,188	426	141	132	335
Contract M&R-MUNIS	16,495	-	8,248	8,247	-	-	-
Materials & Supplies	3,896	-	2,083	747	248	232	586
Travel Expense	14	-	7	3	1	1	2
Other	2,128	1,725	215	77	26	24	61
Departmental Expenditures	155,919	1,725	81,860	34,644	8,758	8,206	20,726
Cost Adjustments							
Deductions	(1,725)	(1,725)					
Departmental Cost Adjustments							
Independent Audit	57,150		57,150				
Cost Allocation Plan	6,600		6,600				
Functional Cost	217,944	-	145,610	34,644	8,758	8,206	20,726
Additions: 1st							
Central Service Centers	76,901	76,901	-	-	-	-	-
REALLOCATE ADMIN		(76,901)	41,111	14,742	4,891	4,583	11,574
Allocable Costs	294,845	-	186,721	49,386	13,649	12,789	32,300
Unallocated	(32,300)	-	186,721	49,386	13,649	12,789	(32,300)
1st Allocation	262,545	-	186,721	49,386	13,649	12,789	-
Additions: 2nd							
Central Service Centers	9,609	9,609	-	-	-	-	-
REALLOCATE ADMIN		(9,609)	6,420	1,527	386	362	914
Allocable Costs	9,609	-	6,420	1,527	386	362	914
Unallocated	(914)	-	6,420	1,527	386	362	(914)
2nd Allocation	8,695	-	6,420	1,527	386	362	-
Total Allocated	271,240	-	193,141	50,913	14,035	13,151	-

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

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

User Department	Total	Accounting	Payroll	Benefits	Purchasing
Employee Benefits	3,109	3,109	-	-	-
Liability Insurance	400	400	-	-	-
Property Insurance	30	30	-	-	-
Workers' Compensation	153	153	-	-	-
Retirement	555	555	-	-	-
Building Maintenance	14,289	12,437	1,029	295	528
Co Auditors	3,160	2,216	661	177	106
Finance / Accounting	2,078	555	547	236	740
Treasurer	2,028	1,342	455	122	109
Misc Contracts	5,755	5,755	-	-	-
Commissioners	4,797	2,271	945	273	1,308
Solicitor	1,024	1,024	-	-	-
Elections	8,963	7,257	227	61	1,418
Tax Assessment	5,209	3,868	911	212	218
Planning and Zoning	3,776	2,334	1,138	304	-
Tax Collectors	6,621	2,430	3,220	971	-
Tax Claim	640	640	-	-	-
Public Defender	7,419	6,586	682	151	-
Reg & Recorder	3,262	1,759	1,138	365	-
Veterans Affairs	4,457	3,484	682	182	109
District Justices	14,615	10,327	1,955	698	1,635
Courts	11,444	7,928	1,534	455	1,527
Domestic Relations	4,748	1,375	2,487	668	218
Law Library	1,342	1,342	-	-	-
Constables	6,873	6,873	-	-	-
Coroner	2,207	1,661	455	91	-
District Attorney	4,724	2,462	1,897	365	-
Prothonotary / Clerk of Courts	5,221	3,262	1,534	425	-
Sheriff	11,782	6,810	3,456	971	545

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

User Department	Total	Accounting	Payroll	Benefits	Purchasing
County Jail	44,414	27,077	13,016	3,340	981
Juvenile Delinquents	1,469	1,469	-	-	-
Probation	5,348	3,325	1,222	365	436
EMA	14,468	8,024	3,902	1,124	1,418
Civil Defense	832	255	455	122	-
HS Adult & Aging	31	31	-	-	-
Children & Youth Services	54,624	44,468	6,905	1,943	1,308
MH / IDD	95	95	-	-	-
Conservation	128	128	-	-	-
Economic Development	95	95	-	-	-
Ag Extension	705	128	455	122	-
Debt Serv	543	543	-	-	-
Miscellaneous	896	896	-	-	-
Liquid Fuels	991	991	-	-	-
Capital Reserve	64	64	-	-	-
9-1-1 Fund	863	863	-	-	-
CDBG	351	351	-	-	-
Libraries	95	95	-	-	-
Other	4,547	3,998	5	(3)	547
Subtotal	271,240	193,141	50,913	14,035	13,151
Total	271,240	193,141	50,913	14,035	13,151

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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 Allocated
					3,109		3,109
Employee Benefits	101	1.665%	3,109		400		400
Liability Insurance	13	0.214%	400		30		30
Property Insurance	1	0.016%	30		153		153
Workers' Compensation	5	0.082%	153		555		555
Retirement	18	0.297%	555		12,437		12,437
Building Maintenance	18	0.297%	555		2,216		2,216
Co Auditors	404	6.661%	12,437		2,216		2,216
Finance / Accounting	72	1.187%	2,216		555	50	555
Treasurer	18	0.297%	555		1,292	213	1,342
Misc Contracts	42	0.692%	1,292		5,542		5,755
Commissioners	180	2.968%	5,542		2,187	84	2,271
Solicitor	71	1.171%	2,187		986	38	1,024
Elections	32	0.528%	986		6,989	268	7,257
Tax Assessment	227	3.743%	6,989		3,725	143	3,868
Planning and Zoning	121	1.985%	3,725		2,248	86	2,334
Tax Collectors	73	1.214%	2,248		2,340	90	2,430
Tax Claim	20	0.330%	616		616	24	640
Public Defender	206	3.397%	6,343		1,694	65	1,759
Reg & Recorder	55	0.907%	1,694		3,355	129	3,484
Veterans Affairs	109	1.797%	3,355		9,945	382	10,327
District Justices	323	5.326%	9,945		7,635	293	7,928
Courts	248	4.089%	7,635		1,324	51	1,375
Domestic Relations	43	0.709%	1,324		1,292	50	1,342
Law Library	42	0.692%	1,292		6,619	254	6,873
Constables	215	3.545%	6,619		1,600	61	1,661
Coroner	52	0.857%	1,600		2,371	91	2,462
District Attorney	77	1.270%	2,371		3,141	121	3,262
Prothonotary / Clerk of Courts	102	1.682%	3,141		6,558	252	6,810
Sheriff	213	3.512%	6,558		26,076	1,001	27,077
County Jail	847	13.965%	26,076		1,415	54	1,469
Juvenile Delinquents	46	0.758%	1,415		3,202	123	3,325
Probation	104	1.715%	3,202		7,727	297	8,024
EMA	251	4.138%	7,727		246	9	255
Civil Defense	8	0.132%	246		30	1	31
HS Adult & Aging	1	0.016%	30		42,824	1,644	44,468
Children & Youth Services	1,391	22.935%	42,824		91	4	95
MH / IDD	3	0.049%	91				

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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 Allocated
Conservation	4	0.066%	123				
Economic Development	3	0.049%	91		123	5	128
Ag Extension	4	0.066%	123		91	4	95
Debt Serv	17	0.280%	523		123	5	128
Miscellaneous	28	0.462%	863		523	20	543
Liquid Fuels	31	0.511%	954		863	33	896
Capital Reserve	2	0.033%	62		954	37	991
9-1-1 Fund	27	0.445%	831		62	2	64
CDBG	11	0.181%	338		831	32	863
Libraries	3	0.049%	91		338	13	351
Other	125	2.064%	3,854		91	4	95
Subtotal					3,854	144	3,998
Second Allocation Total	6,065	100.000%	186,721	-	186,721	6,420	193,141
Total	6,065	100.000%	186,721	-	186,721	6,420	193,141

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(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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					1,029		1,029
Building Maintenance	126	2.083%	1,029		661		661
Co Auditors	81	1.339%	661		547		547
Finance / Accounting	67	1.108%	547		441	14	455
Treasurer	54	0.893%	441		915	30	945
Commissioners	112	1.852%	915		220	7	227
Elections	27	0.446%	220		882	29	911
Tax Assessment	108	1.786%	882		1,102	36	1,138
Planning and Zoning	135	2.232%	1,102		3,119	101	3,220
Tax Collectors	382	6.316%	3,119		661	21	682
Public Defender	81	1.339%	661		1,102	36	1,138
Reg & Recorder	135	2.232%	1,102		661	21	682
Veterans Affairs	81	1.339%	661		1,894	61	1,955
District Justices	232	3.836%	1,894		1,486	48	1,534
Courts	182	3.009%	1,486		2,409	78	2,487
Domestic Relations	295	4.888%	2,409		441	14	455
Coroner	54	0.893%	441		1,837	60	1,897
District Attorney	225	3.720%	1,837		1,486	48	1,534
Prothonotary / Clerk of Courts	182	3.009%	1,486		3,348	108	3,456
Sheriff	410	6.779%	3,348		12,608	408	13,016
County Jail	1,544	25.529%	12,608		1,184	38	1,222
Probation	145	2.397%	1,184		3,780	122	3,902
EMA	463	7.655%	3,780		441	14	455
Civil Defense	54	0.893%	441		6,688	217	6,905
Children & Youth Services	819	13.542%	6,688		441	14	455
Ag Extension	54	0.893%	441		3	2	5
Other	-	0.002%	3				
Subtotal	6,048	100.000%	49,386	-	49,386	1,527	50,913
Second Allocation Total	5,774				49,386	1,527	50,913
Total	6,048	100.000%	49,386	-	49,386	1,527	50,913

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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	Total Allocated
Building Maintenance	5.00	2.160%	295				
Co Auditors	3.00	1.296%	177		295		295
Finance / Accounting	4.00	1.728%	236		177		177
Treasurer	2.00	0.864%	118		236		236
Commissioners	4.50	1.944%	265		118	4	122
Elections	1.00	0.432%	59		265	8	273
Tax Assessment	3.50	1.512%	206		59	2	61
Planning and Zoning	5.00	2.160%	295		206	6	212
Tax Collectors	16.00	6.911%	943		295	9	304
Public Defender	2.50	1.080%	147		943	28	971
Reg & Recorder	6.00	2.592%	354		147	4	151
Veterans Affairs	3.00	1.296%	177		354	11	365
District Justices	11.50	4.968%	678		177	5	182
Courts	7.50	3.240%	442		678	20	698
Domestic Relations	11.00	4.752%	649		442	13	455
Coroner	1.50	0.638%	88		649	19	668
District Attorney	6.00	2.592%	354		88	3	91
Prothonotary / Clerk of Courts	7.00	3.024%	413		354	11	365
Sheriff	16.00	6.911%	943		413	12	425
County Jail	55.00	23.758%	3,243		943	28	971
Probation	6.00	2.592%	354		3,243	97	3,340
EMA	18.50	7.991%	1,091		354	11	365
Civil Defense	2.00	0.864%	118		1,091	33	1,124
Children & Youth Services	32.00	13.823%	1,887		118	4	122
Ag Extension	2.00	0.864%	118		1,887	56	1,943
Other	-	-0.002%	(1)		118	4	122
Subtotal	231.50	100.000%	13,649	-	13,649	386	14,035
Second Allocation Total	219.50						
Total	231.50	100.000%	13,649	-	13,649	386	14,035

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(A) Alloc basis:

Full-Time Equivalent Employees by Department

Source:

Finance / Accounting Office - Payroll Registers

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					528		528
Building Maintenance	5	4.132%	528		106		106
Co Auditors	1	0.826%	106		740		740
Finance / Accounting	7	5.785%	740		106	3	109
Treasurer	1	0.826%	106		-	-	-
Misc Contracts	-	0.000%	-		1,268	40	1,308
Commissioners	12	9.917%	1,268		1,374	44	1,418
Elections	13	10.744%	1,374		211	7	218
Tax Assessment	2	1.653%	211		-	-	-
Public Defender	-	0.000%	-		106	3	109
Veterans Affairs	1	0.826%	106		1,585	50	1,635
District Justices	15	12.397%	1,585		1,480	47	1,527
Courts	14	11.570%	1,480		211	7	218
Domestic Relations	2	1.653%	211		-	-	-
District Attorney	-	0.000%	-		528	17	545
Sheriff	5	4.132%	528		951	30	981
County Jail	9	7.418%	951		423	13	436
Probation	4	3.306%	423		1,374	44	1,418
EMA	13	10.744%	1,374		1,268	40	1,308
Children & Youth Services	12	9.917%	1,268		530	17	547
Other	5	4.134%	530				
Subtotal	121	100.000%	12,789	-	12,789	362	13,151
Second Allocation Total	108						
Total	121	100.000%	12,789	-	12,789	362	13,151

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(A) Alloc basis: Number of Purchase Orders Processed by Department
Source: Finance / Accounting Office

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).

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

BEDFORD COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	89,154		89,154	89,154
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	24,027	-	24,027	
Equipment Depreciation	198	-	198	
Employee Benefits	20,123	79	20,202	
Liability Insurance	1,082	4	1,086	
Property Insurance	573	3	576	
Workers' Compensation	267	1	268	
Retirement	4,560	15	4,575	
Building Maintenance	9,954	846	10,800	
Co Auditors	165	11	176	
Finance / Accounting	1,957	71	2,028	
Treasurer		703	703	
Misc Contracts		6,484	6,484	
Total Allocated Additions	62,906	8,217	71,123	71,123
Departmental Cost Adjustments	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>152,060</u>	<u>8,217</u>	<u>160,277</u>	<u>160,277</u>

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

	Total	General and Administration	Check Process	Revenue	General Government
<u>Wages and Benefits</u>					
Salaries & Wages	71,741				
Fringe Benefits	6,130		8,130	9,087	54,524
			695	776	4,659
<u>Other Expenses and Cost</u>					
Telephone & Postage	3,844		436	487	2,921
Association Dues and Expenses	2,367		268	300	1,799
Contracted Computer Services	1,500		170	190	1,140
Contracted Maint. & Repair	556		63	70	423
Other	1,572		178	199	1,195
Materials and Supplies	1,444		164	183	1,097
Traveling Expenses	-		-	-	-
<u>Departmental Expenditures</u>	89,154	-	10,104	11,292	67,758
<u>Cost Adjustments</u>					
Deductions	-	-			
<u>Departmental Cost Adjustments</u>	-				
<u>Functional Cost</u>	89,154	-	10,104	11,292	67,758
Additions: 1st Central Service Centers	62,906	62,906			
REALLOCATE ADMIN		(62,906)	7,129	7,968	47,809
<u>Allocable Costs</u>	152,060	-	17,233	19,260	115,567

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

	Total	General and Administration	Check Process	Revenue	General Government
					(115,567)
Unallocated	(115,567)				
1st Allocation	36,493	-	17,233	19,260	-
Additions: 2nd Central Service Centers	8,217	8,217			
REALLOCATE ADMIN		(8,217)	931	1,041	6,245
Allocable Costs	8,217	-	931	1,041	6,245
Unallocated	(6,245)				(6,245)
2nd Allocation	1,972	-	931	1,041	-
Total Allocated	38,465	-	18,164	20,301	-

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

User Department	Total	Check Process	Revenue
Building Maintenance	1,263	1,263	-
Co Auditors	225	225	-
Finance / Accounting	56	56	-
Treasurer	703	75	628
Misc Contracts	598	598	-
Commissioners	236	236	-
Solicitor	106	106	-
Tax Assessment	401	401	-
Tax Claim	703	3	700
Public Defender	683	683	-
Reg & Recorder	987	102	884
Courts	1,895	715	1,179
Domestic Relations	678	89	589
Law Library	139	139	-
Constables	713	713	-
Coroner	173	173	-
District Attorney	557	225	332
Prothonotary / Clerk of Courts	1,344	239	1,105
Sheriff	1,142	663	479
Juvenile Delinquents	153	153	-
Probation	546	325	221
EMA	830	830	-
Civil Defense	27	27	-
HS Adult & Aging	3	3	-
Children & Youth Services	8,536	4,226	4,310
MH / IDD	10	10	-
Conservation	14	14	-
Economic Development	10	10	-
Miscellaneous	93	93	-

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

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

User Department	Total	Check Process	Revenue
Liquid Fuels	103	103	-
CDBG	36	36	-
Libraries	10	10	-
Other	3,971	67	3,904
Subtotal	38,465	18,164	20,301
Total	38,465	18,164	20,301

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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 Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	101	1.832%	316				
Liability Insurance	13	0.236%	41		316		316
Property Insurance	1	0.018%	3		41		41
Workers' Compensation	5	0.091%	16		3		3
Retirement	18	0.327%	56		16		16
Building Maintenance	404	7.328%	1,263		56		56
Co Auditors	72	1.306%	225		1,263		1,263
Finance / Accounting	18	0.327%	56		225		225
Treasurer	24	0.435%	75		56		56
Misc Contracts	180	3.265%	563		75		75
Commissioners	71	1.288%	222		563	35	598
Solicitor	32	0.580%	100		222	14	236
Elections	186	3.374%	581		100	6	106
Tax Assessment	121	2.195%	378		581	36	617
Planning and Zoning	48	0.871%	150		378	23	401
Tax Collectors	73	1.324%	228		150	9	159
Tax Claim	1	0.018%	3		228	14	242
Public Defender	206	3.737%	644		3	-	3
Reg & Recorder	31	0.562%	97		644	39	683
Veterans Affairs	109	1.977%	341		97	6	103
District Justices	275	4.988%	860		341	21	362
Courts	216	3.918%	675		860	53	913
Domestic Relations	27	0.490%	84		675	41	716
Law Library	42	0.762%	131		84	5	89
Constables	215	3.900%	672		131	8	139
Coroner	52	0.943%	163		672	41	713
District Attorney	68	1.233%	212		163	10	173
Prothonotary / Clerk of Courts	72	1.306%	225		212	13	225
Sheriff	200	3.628%	625		225	14	239
County Jail	802	14.547%	2,507		625	38	663
Juvenile Delinquents	46	0.834%	144		2,507	154	2,661
Probation	98	1.778%	306		144	9	153
EMA	250	4.535%	782		306	19	325
Civil Defense	8	0.145%	25		782	48	830
HS Adult & Aging	1	0.018%	3		25	2	27
Children & Youth Services	1,274	23.109%	3,982		3	-	3
MH / IDD	3	0.054%	9		3,982	244	4,226
Conservation	4	0.073%	13		9	1	10
Economic Development	3	0.054%	9		13	1	14
Ag Extension	4	0.073%	13		9	1	10
Debt Serv	17	0.308%	53		13	1	14
Miscellaneous	28	0.508%	88		53	3	56
Liquid Fuels	31	0.562%	97		88	5	93
Capital Reserve	2	0.036%	6		97	6	103
					6	-	6

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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 Billed	First Allocation	Second Allocation	Total Allocated
	27	0.490%	84		84	5	89
9-1-1 Fund	11	0.200%	34		34	2	36
CDBG	3	0.054%	9		9	1	10
Libraries			64		64	3	67
Other	20	0.363%			-		
			17,233	-	17,233	931	18,164
Subtotal	5,513	100.000%					
Second Allocation Total	4,857						
			17,233	-	17,233	931	18,164
Total	5,513	100.000%					

(A) Alloc basis:

Number of Non-Payroll Checks Processed By Department

Source:

Finance / Accounting Office - Trial Balances

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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	Total Allocated
Treasurer	18	3.261%	628				
Elections	41	7.428%	1,431		628		628
Planning and Zoning	25	4.529%	872		1,431	80	1,511
Tax Collectors	3	0.543%	105		872	49	921
Tax Claim	19	3.442%	663		105	6	111
Reg & Recorder	24	4.348%	837		663	37	700
District Justices	48	8.696%	1,675		837	47	884
Courts	32	5.797%	1,117		1,675	94	1,769
Domestic Relations	16	2.899%	558		1,117	62	1,179
District Attorney	9	1.630%	314		558	31	589
Prothonotary / Clerk of Courts	30	5.435%	1,047		314	18	332
Sheriff	13	2.355%	454		1,047	58	1,105
County Jail	45	8.152%	1,570		454	25	479
Probation	6	1.087%	209		1,570	88	1,658
Children & Youth Services	117	21.116%	4,082		209	12	221
Other	106	19.213%	3,698		4,082	228	4,310
Subtotal	552	100.000%	19,260	-	19,260	1,041	20,301
Second Allocation Total	534			-		1,041	20,301
Total	552	100.000%	19,260	-	19,260	1,041	20,301

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(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.

DRAFT

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	263,724			
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	488	32	520	
Treasurer	5,542	213	5,755	
Misc Contracts	563	35	598	
Total Allocated Additions	6,593	280	6,873	6,873
Departmental Cost Adjustments	-	-	-	-
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>270,317</u>	<u>280</u>	<u>270,597</u>	<u>270,597</u>

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

	Total	General & Administration	Telephone	Postage	Info Tech	General Government
<u>Other Expenses and Cost</u>						
Telephone Maint. Contract	59,804		59,804			
Postage Meter Lease Pmt	6,764			6,764		2,737
Copier Lease/Supplies	2,737				194,352	
Computer Maint. Contract	194,352					
Maintenance Contract	67		67			
Departmental Expenditures	263,724	-	59,871	6,764	194,352	2,737
<u>Cost Adjustments</u>						
Deductions						
Departmental Cost Adjustments	-					
Functional Cost	263,724		59,871	6,764	194,352	2,737
DRAFT						
Additions: 1st Central Service Centers	6,593	6,593				
REALLOCATE ADMIN		(6,593)	1,497	169	4,859	68
Allocable Costs	270,317	-	61,368	6,933	199,211	2,805
Unallocated	(2,805)					(2,805)
1st Allocation	267,512	-	61,368	6,933	199,211	-
Additions: 2nd Central Service Centers	280	280				
REALLOCATE ADMIN		(280)	64	7	206	3
Allocable Costs	280	-	64	7	206	3
Unallocated	(3)					(3)
2nd Allocation	277	-	64	7	206	-
Total Allocated	267,789	-	61,432	6,940	199,417	-

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

DRAFT

User Department	Total	Telephone	Postage	Info Tech
Building Maintenance	2,453	333	-	2,120
Co Auditors	4,181	1,000	2	3,179
Finance / Accounting	6,511	1,000	212	5,299
Treasurer	6,484	1,000	185	5,299
Commissioners	6,724	1,335	84	5,305
Solicitor	333	333	-	-
Elections	1,280	668	612	-
Tax Assessment	9,147	1,335	387	7,425
Planning and Zoning	13,399	2,671	120	10,608
Tax Claim	1,394	333	-	1,061
Public Defender	5,992	1,669	79	4,244
Reg & Recorder	15,507	1,669	48	13,790
Veterans Affairs	4,926	333	14	4,244
District Justices	5,734	333	2,195	-
Courts	22,925	4,006	84	18,035
Domestic Relations	4,954	3,339	554	1,061
Coroner	668	668	-	-
District Attorney	10,523	2,003	34	8,486
Prothonotary / Clerk of Courts	10,916	2,337	93	8,486
Sheriff	13,447	2,671	168	10,608
County Jail	16,308	5,676	24	10,608
Probation	11,820	3,005	329	8,486
EMA	678	668	10	-
HS Adult & Aging	333	333	-	-
Children & Youth Services	73,586	11,353	705	61,528
Conservation	2,671	2,671	-	-
Economic Development	333	333	-	-
Ag Extension	2,337	2,337	-	-
Airport Authority	333	333	-	-
Other	342	343	1	(2)
Subtotal	267,789	61,432	6,940	199,417
Direct Billed	-	-	-	-
Total	267,789	61,432	6,940	199,417

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					333		333
Building Maintenance	1	0.543%	333		1,000		1,000
Co Auditors	3	1.630%	1,000		1,000		1,000
Finance / Accounting	3	1.630%	1,000		1,000		1,000
Treasurer	3	1.630%	1,000		1,334	1	1,335
Commissioners	4	2.174%	1,334		333	-	333
Solicitor	1	0.543%	333		667	1	668
Elections	2	1.087%	667		1,334	1	1,335
Tax Assessment	4	2.174%	1,334		2,668	3	2,671
Planning and Zoning	8	4.348%	2,668		333	-	333
Tax Claim	1	0.543%	333		1,667	2	1,669
Public Defender	5	2.717%	1,667		1,667	2	1,669
Reg & Recorder	5	2.717%	1,667		667	1	668
Veterans Affairs	2	1.087%	667		3,335	4	3,339
District Justices	10	5.435%	3,335		4,002	4	4,006
Courts	12	6.522%	4,002		3,335	4	3,339
Domestic Relations	10	5.435%	3,335		667	1	668
Coroner	2	1.087%	667		2,001	2	2,003
District Attorney	6	3.261%	2,001		2,334	3	2,337
Prothonotary / Clerk of Courts	7	3.804%	2,334		2,668	3	2,671
Sheriff	8	4.348%	2,668		5,670	6	5,676
County Jail	17	9.239%	5,670		3,002	3	3,005
Probation	9	4.891%	3,002		667	1	668
EMA	2	1.087%	667		667	1	668
Civil Defense	2	1.087%	667		333	-	333
HS Adult & Aging	1	0.543%	333		11,340	13	11,353
Children & Youth Services	34	18.478%	11,340		2,668	3	2,671
Conservation	8	4.348%	2,668		333	-	333
Economic Development	1	0.543%	333		2,334	3	2,337
Ag Extension	7	3.804%	2,334		333	-	333
Airport Authority	1	0.543%	333		1,334	1	1,335
9-1-1 Fund	4	2.174%	1,334		342	1	343
Other	1	0.548%	342				
Subtotal	184	100.000%	61,368	-	61,368	64	61,432
Second Allocation Total	174			-			
Direct Billed Total	184	100.000%	61,368	-	61,368	64	61,432

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(A) Alloc basis

Number of Telephone Extensions by Department

Source:

Bedford County Phone Listing

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	Total Allocated
Co Auditors	17	0.023%	2		2		2
Finance / Accounting	2,222	3.052%	212		212		212
Treasurer	1,945	2.672%	185		185		185
Commissioners	887	1.218%	84		84		84
Elections	6,418	8.815%	611		611	-	611
Tax Assessment	4,059	5.575%	387		387	1	387
Planning and Zoning	1,264	1.736%	120		120	-	120
Public Defender	825	1.133%	79		79	-	79
Reg & Recorder	509	0.699%	48		48	-	48
Veterans Affairs	145	0.199%	14		14	-	14
District Justices	25,118	34.501%	2,392		2,392	-	2,392
Courts	9,269	12.731%	883		883	3	883
Domestic Relations	5,812	7.983%	553		553	1	553
District Attorney	361	0.496%	34		34	1	34
Prothonotary / Clerk of Courts	980	1.336%	93		93	-	93
Sheriff	1,767	2.417%	168		168	-	168
County Jail	252	0.346%	24		24	-	24
Probation	3,450	4.739%	329		329	-	329
EMA	107	0.147%	10		10	-	10
Children & Youth Services	7,397	10.160%	704		704	-	704
Other	-	0.002%	1		1	1	1
Subtotal	72,804	100.000%	6,933	-	6,933	7	6,940
Second Allocation Total	68,620						
Total	72,804	100.000%	6,933	-	6,933	7	6,940

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(A) Alloc basis

Postage Charges by Department

Source:

Finance / Accounting Department - Journal Entries

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			2,120		2,120		2,120
Building Maintenance	2	1.064%	3,179		3,179		3,179
Co Auditors	3	1.596%	5,299		5,299		5,299
Finance / Accounting	5	2.660%	5,299		5,299		5,299
Treasurer	5	2.660%	5,299		5,299	6	5,305
Commissioners	5	2.660%	7,417		7,417	8	7,425
Tax Assessment	7	3.723%	10,596		10,596	12	10,608
Planning and Zoning	10	5.319%	1,060		1,060	1	1,061
Tax Claim	1	0.532%	4,239		4,239	5	4,244
Public Defender	4	2.128%	13,775		13,775	15	13,790
Reg & Recorder	13	6.915%	4,239		4,239	5	4,244
Veterans Affairs	4	2.128%	18,015		18,015	20	18,035
Courts	17	9.043%	1,060		1,060	1	1,061
Domestic Relations	1	0.532%	8,476		8,476	10	8,486
District Attorney	8	4.255%	8,476		8,476	10	8,486
Prothonotary / Clerk of Courts	8	4.255%	10,596		10,596	12	10,608
Sheriff	10	5.319%	10,596		10,596	12	10,608
County Jail	10	5.319%	8,476		8,476	10	8,486
Probation	8	4.255%	61,459		61,459	69	61,528
Children & Youth Services	58	30.851%	9,536		9,536	11	9,547
9-1-1 Fund	9	4.787%	(1)		(1)	(1)	(2)
Other	-	-0.001%					
Subtotal	188	100.000%	199,211	-	199,211	206	199,417
Second Allocation Total	173						
Total	188	100.000%	199,211	-	199,211	206	199,417

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(A) Alloc basis Number of Computers by Department
Source: PC Works Plus

Date: 1/10/11
 Dept: 0000000000
 GEORGE W. BUSH PRESIDENTIAL LIBRARY

Line	Description	Quantity	Unit	Rate	Amount	Balance	Balance
1	0000000000	1		1.00	1.00		1.00
2	0000000000	1		1.00	1.00		2.00
3	0000000000	1		1.00	1.00		3.00
4	0000000000	1		1.00	1.00		4.00
5	0000000000	1		1.00	1.00		5.00
6	0000000000	1		1.00	1.00		6.00
7	0000000000	1		1.00	1.00		7.00
8	0000000000	1		1.00	1.00		8.00
9	0000000000	1		1.00	1.00		9.00
10	0000000000	1		1.00	1.00		10.00
11	0000000000	1		1.00	1.00		11.00
12	0000000000	1		1.00	1.00		12.00
13	0000000000	1		1.00	1.00		13.00
14	0000000000	1		1.00	1.00		14.00
15	0000000000	1		1.00	1.00		15.00
16	0000000000	1		1.00	1.00		16.00
17	0000000000	1		1.00	1.00		17.00
18	0000000000	1		1.00	1.00		18.00
19	0000000000	1		1.00	1.00		19.00
20	0000000000	1		1.00	1.00		20.00
21	0000000000	1		1.00	1.00		21.00
22	0000000000	1		1.00	1.00		22.00
23	0000000000	1		1.00	1.00		23.00
24	0000000000	1		1.00	1.00		24.00
25	0000000000	1		1.00	1.00		25.00
26	0000000000	1		1.00	1.00		26.00
27	0000000000	1		1.00	1.00		27.00
28	0000000000	1		1.00	1.00		28.00
29	0000000000	1		1.00	1.00		29.00
30	0000000000	1		1.00	1.00		30.00
31	0000000000	1		1.00	1.00		31.00
32	0000000000	1		1.00	1.00		32.00
33	0000000000	1		1.00	1.00		33.00
34	0000000000	1		1.00	1.00		34.00
35	0000000000	1		1.00	1.00		35.00
36	0000000000	1		1.00	1.00		36.00
37	0000000000	1		1.00	1.00		37.00
38	0000000000	1		1.00	1.00		38.00
39	0000000000	1		1.00	1.00		39.00
40	0000000000	1		1.00	1.00		40.00
41	0000000000	1		1.00	1.00		41.00
42	0000000000	1		1.00	1.00		42.00
43	0000000000	1		1.00	1.00		43.00
44	0000000000	1		1.00	1.00		44.00
45	0000000000	1		1.00	1.00		45.00
46	0000000000	1		1.00	1.00		46.00
47	0000000000	1		1.00	1.00		47.00
48	0000000000	1		1.00	1.00		48.00
49	0000000000	1		1.00	1.00		49.00
50	0000000000	1		1.00	1.00		50.00

PRESIDENTIAL LIBRARY

Approved by: _____
 Date: _____

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

Domestic Relations

<u>Central Service Department</u>	<u>Salary & Overhead</u>
	\$ -
Building Depreciation	659
Equipment Depreciation	4,973
Employee Benefits	5,789
Liability Insurance	1,653
Property Insurance	30,987
Building Maintenance	1,091
County Auditors	4,748
Finance/Accounting	678
Treasurer	4,954
Misc Contracts	<u>4,954</u>
Total - 2020 Actual Indirect Costs	<u>\$ 55,532</u>

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(A) Total 2020 Actual Costs	\$ 55,532
(B) Total 2018 Actual Costs (Claimed in 2020)	<u>54,790</u>
Carry Forward Adjustment (C) = (A) - (B)	<u>\$ 742</u>
(A) Total 2020 Actual Costs	55,532
(C) Carry Forward Adjustment	<u>742</u>
Total Proposed Indirect Costs Billable in 2022	<u>56,274</u>
Monthly - 2022	<u>\$ 4,690</u>

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

Domestic Relations

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

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

Children and Youth Services

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

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**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

	<u>Courthouse/ Co. Offc. Bldg.</u>
Building Depreciation	\$ 48,604
Bond Interest	43,869
	<hr/>
Total Children and Youth Services Building Depreciation and Bond Interest Costs	<u>\$ 92,473</u>

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

Liquid Fuels

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

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BEDFORD COUNTY, PENNSYLVANIA
SUMMARY OF 2020 ACTUAL INDIRECT COSTS

Planning and Zoning

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

DRAFT

Debra Brown

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

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

Boone Brown

From:
Sent:
To:
Subject:

Mike Garrison - m Garrison@comcast.com
Monday, April 16, 2012 1:03 PM
Commissioner Dallas Commissioner Response to Comments from Mr. Boone Brown

Commissioner,

Based on our discussion on Thursday, please let me know if you have any comments or suggestions.

Thank you,
Mike Garrison

Mike Garrison

I have told me you had stopped by the Finance Office in June about the full time benefits that were included in your 2012 budget to meet the state entrance. The state's two full time benefits were included in your 2012 budget to provide security for the entrance to the retirement. The response for the state entrance would not be completed or operational until at least July of 2012 and the week of 4 full time benefits for 2 months a portion of 2012 salaries and benefits for an entire year. If you have any other questions regarding the state entrance let me know.

Mike Garrison, CPA
Director
Sussman's Accounting & Consulting Solutions, Inc.
(717) 581-8000 Ext. 2019

Debra Brown

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

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

Robert Brown

Phone
Fax
Tel
Cell
E-mail

Commissioner
Monday, April 19, 2010 10:11 AM
Mike Jackson
Commissioner of Education, Department of Education
100 South

Dear Mr. Jackson, I should say I've had a lot of fun...
I'm glad to hear you're enjoying it to the...
Best from my friends

On April 18, 2010, at 10:11 PM, Mike Jackson (mailto:mjackson@doe.nj.gov) wrote:

Commissioner,

Based on our discussion on Thursday, I thought I would let you know...
you have a very complete set of suggestions.

Thanks
Mike

Hi Sheriff,

Thank you for the information about the number of resources that were...
included in your 2009 budget to fund the special services in the...
meeting you had in March 2009. The subject of the...
was discussed with the board of education in March 2009 and...
The amount was included in the 2009 budget for the...
and the weight of the time of the meeting is...
an entire year. You have any other questions of concern please let me know.

Mike Jackson, CPA
Director
Superior Accounting & Consulting Solutions, Inc.
(717) 551-8088 ext. 2018

Debra Brown

From: Mike Samson <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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Sent from my iPhone

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

Debra Brown

From: Mike Samson <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

Debra Brown

From: Commissioner Dallara
Sent: Tuesday, April 19, 2022 10:34 AM
To: Mike Samson
Cc: Commissioner Frederick; Commissioner Baughman
Subject: 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
Director
Susquehanna Accounting & Consulting Solutions, Inc.
(717) 561-8089 Ext. 5018

Debra Brown

From:
Sent:
To:
Cc:
Subject:

On Wed, 10/11/2017, Mike Samson <msamson@csa.com> wrote:
I need your approval to have the cost allocation plan that I attached to this email approved for the country.

Mike I approve
Sent from my iPhone

On Oct 11, 2017, at 10:17 AM, Mike Samson <msamson@csa.com> wrote:
Hi Debra,

I still want to look into the cost allocation plan for the country but I just need your approval to have the cost allocation plan that I attached to this email approved for the country.

Thank you
Mike

Mike Samson, CPA
Director
Suzanne's Accounting & Consulting Solutions, Inc.
(771) 581-8088 Ext. 3018

Debra Brown

From: Commissioner Frederick
Sent: Tuesday, April 19, 2022 10:40 AM
To: '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

Debra Brown

From:
Sent:
To:
Subject:

Commissioner's Order
Tuesday, April 19, 2011 10:01 AM
Mike Seman
Re: Cost Allocation Plan

above

From: Mike Seman
Sent: Tuesday, April 19, 2011 10:01 AM
To: Commissioner Datta and Mike Seman
Subject: Cost Allocation Plan

Hi Commissioner,

I'd want to touch base with you regarding the cost allocation plan that we are for the county - that needs your approval to save the cost allocation plan that I already had copy on hand.

Thank You

Mike

Mike Seman, CPA
Director
Superior Accounting & Consulting Solutions, Inc.
(717) 504-8000 Ext. 3040

A CENTRAL SERVICE COST ALLOCATION PLAN



BEDFORD COUNTY, PENNSYLVANIA
ACTUAL 2020

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

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:

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

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I declare that the foregoing is true and correct.

Signature

Title

County

Date

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BEDFORD COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Commissioners	Solicitor	Elections	Tax Assessment	Planning and Zoning	Tax Collectors	Tax Claim	Public Defender	Reg & Recorder	Veterans Affairs
Building Depreciation	53,974	-	21,104	32,352	51,645	-	18,796	28,718	46,889	-
Equipment Depreciation	263	66	132	263	527	-	66	329	329	132
Employee Benefits	2,035	-	452	1,582	2,261	7,233	-	1,130	2,713	1,356
Liability Insurance	2,628	590	914	2,792	2,341	4,739	-	1,950	2,720	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	454	288	267	-	398	517	163
Finance / Accounting	4,797	1,024	8,963	5,209	3,776	6,621	640	7,419	3,262	4,457
Treasurer	236	106	2,128	401	1,080	353	703	683	987	362
Misc Contracts	6,724	333	1,280	9,147	13,399	-	1,394	5,992	15,507	4,926
Total Allocated	96,678	2,312	51,827	67,518	99,769	19,213	30,496	60,219	95,125	12,786
Roll Forward										
Proposed Costs	96,678	2,312	51,827	67,518	99,769	19,213	30,496	60,219	95,125	12,786

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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	County Jail
Building Depreciation	-	118,592	-	10,428	-	-	37,539	59,894	37,539	176,087
Equipment Depreciation	659	790	659	-	-	-	395	461	527	1,119
Employee Benefits	5,199	3,391	4,973	-	-	132	679	2,713	3,165	7,233
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	58,888	219,632	55,532	16,912	7,679	5,265	79,616	113,199	119,434	379,464
Roll Forward			742							379,464
Proposed Costs	58,888	219,632	56,274	16,912	7,679	5,265	79,616	113,199	119,434	379,464

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BEDFORD COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Juvenile Delinquents	E-911	Probation	EMA	Civil Defense	HS Adult & Aging	Children & Youth Services	MH / IDD	Conservation	Economic Development
								44,876	-	-
Building Depreciation	-	85,657	43,125	-	-	-	-	-	527	66
Equipment Depreciation	-	-	593	132	132	66	2,239	-	-	-
Employee Benefits	-	-	2,713	8,363	905	-	14,466	-	-	-
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	-	-	-
Co Auditors	3,123	-	931	-	54	65	7,023	186	275	236
Finance / Accounting	1,469	-	5,348	14,468	832	31	54,624	95	128	95
Treasurer	153	-	546	830	27	3	8,536	10	14	10
Misc Contracts	-	-	11,820	678	668	333	73,586	-	2,671	333
Total Allocated	4,745	126,216	91,363	36,512	3,839	7,908	225,802	50,733	3,615	740
Roll Forward										
Proposed Costs	4,745	126,216	91,363	36,512	3,839	7,908	225,802	50,733	3,615	740

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**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 Fund	CDBG	Libraries
Building Depreciation	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	461	66	-	-	-	-	-	-	-	-
Employee Benefits	905	-	-	-	-	-	-	263	-	-
Liability Insurance	851	-	-	-	-	-	-	-	-	-
Property Insurance	400	-	-	-	1,044	-	-	2,940	-	-
Building Maintenance	6,598	-	-	-	-	-	-	-	-	1,719
Co Auditors	123	-	-	-	-	-	-	-	-	19,911
Finance / Accounting	705	-	6,598	112	130	3,850	127	2,693	835	236
Treasurer	14	-	543	896	991	-	64	863	351	95
Misc Contracts	2,337	333	56	93	103	-	6	89	36	10
Total Allocated	12,394	399	7,197	1,101	2,268	3,850	197	17,730	1,222	21,971
Roll Forward										
Proposed Costs	12,394	399	7,197	1,101	2,268	3,850	197	17,730	1,222	21,971

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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
Building Depreciation	68,931	92,473	159,452	1,188,071	-	-	1,188,071
Equipment Depreciation	-	-	63	11,457	-	-	11,457
Employee Benefits	-	-	1,476,080	1,574,411	-	-	1,574,411
Liability Insurance	-	-	(3)	201,958	-	-	201,958
Property Insurance	-	-	10,439	52,710	-	-	52,710
Building Maintenance	-	-	73,220	506,849	-	-	506,849
Co Auditors	-	-	2,994	45,388	-	100,989	146,377
Finance / Accounting	-	-	4,547	239,683	-	33,214	272,897
Treasurer	-	-	3,971	35,188	-	121,812	157,000
Misc Contracts	-	-	342	248,160	-	2,808	250,968
Total Allocated	68,931	92,473	2,278,843	4,651,613	-	258,823	4,910,436
Roll Forward				742	-	-	742
Proposed Costs	68,931	92,473	2,278,843	4,652,355	-	258,823	4,911,178

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**BEDFORD COUNTY, PENNSYLVANIA
Fixed Costs Proposed**

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

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BEDFORD COUNTY, PENNSYLVANIA
Fixed Costs Proposed

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

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BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	1,299,362	-
Equipment Depreciation	-	12,590	-
Employee Benefits	1,673,934	-	-
Liability Insurance	207,821	-	-
Property Insurance	55,244	-	-
Workers' Compensation	172,067	(16,663)	-
Retirement	425,000	-	-
Building Maintenance	415,701	-	-
Co Auditors	95,095	(537)	-
Finance / Accounting	155,919	62,025	-
Treasurer	89,154	-	-
Misc Contracts	65,721	-	-
Commissioners			-
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
			113,199

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BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
			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			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			4,910,436
Totals	<u><u>3,553,659</u></u>	<u><u>1,356,777</u></u>	<u><u>4,910,436</u></u>

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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:													
Building Depreciation	(1,299,362)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(12,590)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(1,680,455)	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	(208,647)	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	(55,379)	-	-	-	3,096	3,109	316	-	-
Workers' Compensation	-	-	-	-	-	(155,860)	-	-	385	400	41	-	-
Retirement	-	-	-	-	-	-	(426,397)	-	102	30	3	-	-
Building Maintenance	-	-	-	-	-	-	-	-	287	153	16	-	-
Co Auditors	51,224	539	29,220	2,165	-	-	-	-	786	555	56	-	-
Finance / Accounting	14,116	198	22,865	1,437	1,228	8,019	6,946	(533,850)	803	14,289	1,263	2,453	-
Treasurer	21,924	198	33,757	2,001	339	368	5,045	6,347	(152,839)	3,160	225	4,181	-
Misc Contracts	24,027	198	20,202	1,086	526	224	9,074	9,854	307	(302,376)	56	6,511	-
Commissioners	-	-	-	-	576	268	4,575	10,800	176	2,028	(159,574)	6,484	-
Solicitor	53,974	263	2,035	2,628	-	-	-	-	520	5,755	598	(270,597)	-
Elections	-	66	-	590	1,294	-	-	24,264	463	4,797	236	6,724	96,678
Tax Assessment	21,104	132	452	914	-	-	-	-	193	1,024	106	333	2,312
Planning and Zoning	32,352	263	1,582	2,792	506	-	-	15,979	369	8,963	2,128	1,280	51,827
Tax Collectors	51,645	527	2,261	2,341	776	-	-	14,542	454	5,209	401	9,147	67,518
Tax Claim	-	-	7,233	4,739	1,238	-	-	23,214	288	3,776	1,080	13,399	99,769
Public Defender	18,796	66	-	-	-	-	-	-	267	6,621	353	-	19,213
Reg & Recorder	28,718	329	1,130	1,950	450	-	-	8,447	-	640	703	1,394	30,496
Veterans Affairs	46,889	329	2,713	2,720	689	-	-	12,911	398	7,419	683	5,992	60,219
District Justices	-	132	1,356	1,263	1,124	-	-	21,077	517	3,262	987	15,507	95,125
Courts	-	659	5,199	4,728	27	-	-	-	163	4,457	362	4,926	12,786
Domestic Relations	118,592	790	3,391	3,747	1,032	-	-	23,577	642	14,615	2,682	5,734	58,888
Law Library	-	659	4,973	5,789	2,014	-	-	53,311	693	11,444	1,895	22,925	219,632
Constables	10,428	-	-	-	1,533	-	-	30,987	1,091	4,748	678	4,954	55,532
Coroner	-	-	-	69	250	-	-	4,688	65	1,342	139	-	16,912
District Attorney	-	132	679	1,131	-	-	-	-	24	6,873	713	-	7,679
Prothonotary / Clerk of Courts	37,539	395	2,713	4,547	900	-	-	-	275	2,207	173	668	5,265
Sheriff	59,894	461	3,165	3,333	1,436	-	-	16,876	842	4,724	557	10,523	79,616
County Jail	37,539	527	7,233	28,848	900	-	-	26,927	502	5,221	1,344	10,916	113,199
Juvenile Delinquents	176,087	1,119	24,864	89,895	11,348	-	-	16,876	1,140	11,782	1,142	13,447	119,434
E-911	85,657	-	-	-	-	-	-	3,699	7,411	44,414	4,319	16,308	379,464
Probation	43,125	-	-	-	-	-	-	-	3,123	1,469	153	-	4,745
EMA	-	593	2,713	5,864	2,054	-	-	38,505	-	-	-	-	126,216
Civil Defense	-	132	8,363	6,479	1,034	-	-	19,389	931	5,348	546	11,820	91,363
HS Adult & Aging	-	132	905	1,221	2,104	-	-	3,458	-	14,468	830	678	36,512
Children & Youth Services	-	66	-	-	-	-	-	-	54	832	27	668	3,839
MH / IDD	-	2,239	14,466	21,538	589	-	-	6,821	-	31	3	333	7,908
Conservation	44,876	-	-	-	2,218	-	-	41,572	7,023	54,624	8,536	73,586	225,802
Economic Development	-	527	-	-	5,566	-	-	-	186	95	10	-	50,733
Ag Extension	-	66	-	-	-	-	-	-	275	128	14	2,671	3,615
Airport Authority	-	461	905	851	400	-	-	-	236	95	10	333	740
Debt Serv	-	66	-	-	-	-	-	6,598	123	705	14	2,337	12,394
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	333	399
Liquid Fuels	-	-	-	-	-	-	-	-	6,598	543	56	-	7,197
Retirement	-	-	-	1,044	-	-	-	-	112	896	93	-	1,101
Capital Reserve	-	-	-	-	-	-	-	-	130	991	103	-	2,268
9-1-1 Fund	-	-	-	-	-	-	-	-	3,850	-	-	-	3,850
CDBG	-	263	-	2,940	-	-	-	-	127	64	6	-	197
Libraries	-	-	-	-	-	-	-	-	2,693	863	89	10,882	17,730
DRO - Bldg Depr/Int	68,931	-	-	-	1,719	-	-	-	835	351	36	-	1,222
CYS - Bldg Depr/Int	92,473	-	-	-	-	-	-	19,911	236	95	10	-	21,971
													68,931
													92,473

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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	159,452	63	1,476,080	(3)	10,439	146,981	400,757	73,220	2,994	4,547	3,971	342	2,278,843
Unallocated	-	-	-	-	-	-	-	-	100,989	33,214	121,812	2,808	258,823
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals													4,910,436

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BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
1 Building Depreciation Courthouse / Co Office Bldg Jail MH / IDD	Net Usable Square Footage Occupied - Courthouse / Office Building Direct Allocation - Jail Direct Allocation - MH / IDD
2 Equipment Depreciation Equipment Telephone System	Direct Allocation - Building Maintenance Number of Telephone Extensions By Dept
3 Employee Benefits Life Insurance HRA Admin/Deduct Health Ins	Full-Time Equivalent Employees by Department Full-Time Equivalent Employees by Department Salaries by Central Services Departments (Ex: Direct Billed)
4 Liability Insurance General Liability Employee Liability Automobile Law Enforcement Other Insurance	DRAFT 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
5 Property Insurance Courthouse / County Office Bldg Jail Library DJ #2 Bldg Other Property	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
6 Workers' Compensation WC 951 WC 953 WC 980 WC 980c WC 985	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

BEDFORD COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
7 Retirement Pension Expense	Salaries & Wages Applicable by Central Services Departments
8 Building Maintenance Courthouse / County Office Bldg DJ #2 Bldg Library Jail Other Buildings	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
9 Co Auditors Financial Reporting	Total Expenditures by Department
10 Finance / Accounting Accounting Payroll Benefits Purchasing	DRAFT 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
11 Treasurer Check Process Revenue	Number of Non-Payroll Checks Processed By Department Cash Receipts Processed by Department (Ex: Taxes)
12 Misc Contracts Telephone Postage Info Tech	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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
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			-	
Total Allocated Additions			-	
Departmental Cost Adjustments			787,770	787,770
Building Depreciation	787,770		511,592	511,592
Interest Expense	511,592		-	-
	-		-	-
Total Departmental Cost Adjustments	1,299,362	-	1,299,362	1,299,362
Total to be Allocated	<u>1,299,362</u>	<u>-</u>	<u>1,299,362</u>	<u>1,299,362</u>

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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	787,770		566,807	176,087	44,876
Interest Expense	511,592		511,592	-	-
Functional Cost	1,299,362	-	1,078,399	176,087	44,876
Additions: 1st Central Service Centers	-	-	-	-	-
REALLOCATE ADMIN					
Allocable Costs	1,299,362	-	1,078,399	176,087	44,876
Unallocated	-	-	-	-	-
1st Allocation	1,299,362	-	1,078,399	176,087	44,876
Additions: 2nd Central Service Centers	-	-	-	-	-
REALLOCATE ADMIN					
Allocable Costs	-	-	-	-	-
Unallocated	-	-	-	-	-
2nd Allocation	-	-	-	-	-
Total Allocated	1,299,362	-	1,078,399	176,087	44,876

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

User Department	Total	Courthouse / Co Office Bidg	Jail	MH / IDD
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	-	-
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	118,592	-	-
Law Library	10,428	10,428	-	-
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	-	-
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 Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,456	4.750%	51,224		51,224	-	51,224
Co Auditors	677	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	-	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	-	46,889
Courts	5,686	10.997%	118,592		118,592	-	118,592
Law Library	500	0.967%	10,428		10,428	-	10,428
District Attorney	1,800	3.481%	37,539		37,539	-	37,539
Prothonotary / Clerk of Courts	2,872	5.594%	59,894		59,894	-	59,894
Sheriff	1,800	3.481%	37,539		37,539	-	37,539
E-911	4,107	7.943%	85,657		85,657	-	85,657
Probation	2,068	3.999%	43,125		43,125	-	43,125
DRO - Bldg Depr/Int	3,305	6.392%	68,931		68,931	-	68,931
CYS - Bldg Depr/Int	4,434	8.575%	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	-	1,078,399
Second Allocation Total	51,707						
Total	51,707	100.000%	1,078,399	-	1,078,399	-	1,078,399

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(A) Alloc basis: Net Usable Square Footage Occupied - Courthouse / Office Building

Source: Building Maintenance

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

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

(A) Alloc basis:

Direct Allocation - Jail

Source:

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	100	100.000%	44,876				
Other		0.000%	-		44,876	-	44,876
Subtotal	100	100.000%	44,876	-	44,876	-	44,876
Total	100	100.000%	44,876	-	44,876	-	44,876

(A) Alloc basis:

Direct Allocation - MH / IDD

Source:

Commissioner's Office

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BEDFORD COUNTY, PENNSYLVANIA
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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
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			-	
			-	
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Equipment Depreciation	12,590		12,590	12,590
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>12,590</u>	<u>-</u>	<u>12,590</u>	<u>12,590</u>
Total to be Allocated	<u><u>12,590</u></u>	<u><u>-</u></u>	<u><u>12,590</u></u>	<u><u>12,590</u></u>

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

	Total	General And Administration	Equipment	Telephone System
Departmental Expenditures	-	-	-	-
Cost Adjustments	-	-		
Deductions	-	-		
Departmental Cost Adjustments Equipment Depreciation	12,590	-	473	12,117
Functional Cost	12,590	-	473	12,117
Additions: 1st Central Service Centers	-	-	-	-
REALLOCATE ADMIN	12,590	-	473	12,117
Allocable Costs	-	-	-	-
Unallocated	12,590	-	473	12,117
1st Allocation	-	-	-	-
Additions: 2nd Central Service Centers	-	-	-	-
REALLOCATE ADMIN	-	-	-	-
Allocable Costs	-	-	-	-
Unallocated	-	-	-	-
2nd Allocation	-	-	-	-
Total Allocated	12,590	-	473	12,117

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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	473	66	-
Co Auditors	198	-	198	-
Finance / Accounting	198	-	198	-
Treasurer	198	-	198	-
Commissioners	263	-	263	-
Solicitor	66	-	66	-
Elections	132	-	132	-
Tax Assessment	263	-	263	-
Planning and Zoning	527	-	527	-
Tax Claim	66	-	66	-
Public Defender	329	-	329	-
Reg & Recorder	329	-	329	-
Veterans Affairs	132	-	132	-
District Justices	659	-	659	-
Courts	790	-	790	-
Domestic Relations	659	-	659	-
Coroner	132	-	132	-
District Attorney	395	-	395	-
Prothonotary / Clerk of Courts	461	-	461	-
Sheriff	527	-	527	-
County Jail	1,119	-	1,119	-
Probation	593	-	593	-
EMA	132	-	132	-
Civil Defense	132	-	132	-
HS Adult & Aging	66	-	66	-
Children & Youth Services	2,239	-	2,239	-
Conservation	527	-	527	-
Economic Development	66	-	66	-
Ag Extension	461	-	461	-

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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	66	-	66	-
9-1-1 Fund	263	-	263	-
Other	63	-	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	100	100.000%	473		473	-	473
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	473	-	473	-	473
Second Allocation Total	100						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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					66	-	66
Building Maintenance	1	0.543%	66		198	-	198
Co Auditors	3	1.630%	198		198	-	198
Finance / Accounting	3	1.630%	198		198	-	198
Treasurer	3	1.630%	198		263	-	263
Commissioners	4	2.174%	263		66	-	66
Solicitor	1	0.543%	66		132	-	132
Elections	2	1.087%	132		263	-	263
Tax Assessment	4	2.174%	263		527	-	527
Planning and Zoning	8	4.348%	527		66	-	66
Tax Claim	1	0.543%	66		329	-	329
Public Defender	5	2.717%	329		329	-	329
Reg & Recorder	5	2.717%	329		132	-	132
Veterans Affairs	2	1.087%	132		659	-	659
District Justices	10	5.435%	659		790	-	790
Courts	12	6.522%	790		659	-	659
Domestic Relations	10	5.435%	659		132	-	132
Coroner	2	1.087%	132		395	-	395
District Attorney	6	3.261%	461		461	-	461
Prothonotary / Clerk of Courts	7	3.804%	461		527	-	527
Sheriff	8	4.348%	527		1,119	-	1,119
County Jail	17	9.239%	1,119		593	-	593
Probation	9	4.891%	593		132	-	132
EMA	2	1.087%	132		132	-	132
Civil Defense	2	1.087%	132		66	-	66
HS Adult & Aging	1	0.543%	66		2,239	-	2,239
Children & Youth Services	34	18.478%	2,239		527	-	527
Conservation	8	4.348%	527		66	-	66
Economic Development	1	0.543%	66		461	-	461
Ag Extension	7	3.804%	461		66	-	66
Airport Authority	1	0.543%	66		263	-	263
9-1-1 Fund	4	2.174%	263		63	-	63
Other	1	0.548%	63				
					12,117	-	12,117
Subtotal	184	100.000%	12,117	-			
Second Allocation Total	184				12,117	-	12,117
Total	184	100.000%	12,117	-	12,117	-	12,117

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(A) Alloc basis: Number of Telephone Extensions By Dept
Source: Finance Office

**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.

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Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,673,934		1,673,934	1,673,934
Deductions	-		-	
UC Dividends	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	-	-	-	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	-	3,096	3,096	
Co Auditors	-	3,109	3,109	
Finance / Accounting	-	316	316	
Treasurer	-	-	-	
Misc Contracts	-	-	-	
Total Allocated Additions	-	6,521	6,521	6,521
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,673,934</u>	<u>6,521</u>	<u>1,680,455</u>	<u>1,680,455</u>

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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	HRA Admin/Deduct	Health Ins
Other Expenses and Cost					
Healthcare Insurance	1,616,576				1,616,576
Life Insurance	23,360		23,360		
HRA Statements	-			-	
HRA Refunds	-			-	
HRA Payments	104,250			104,250	
Employer HSA Payments	41,130				41,130
Other Reimbursements	(111,382)				(111,382)
UC Dividends	-				
Departmental Expenditures	1,673,934	-	23,360	104,250	1,546,324
Cost Adjustments					
Deductions	-				
Departmental Cost Adjustments					
Functional Cost	1,673,934	-	23,360	104,250	1,546,324
Additions: 1st Central Service Centers					
REALLOCATE ADMIN	-				
Allocable Costs	1,673,934	-	23,360	104,250	1,546,324
Unallocated	-				
1st Allocation	1,673,934	-	23,360	104,250	1,546,324
Additions: 2nd Central Service Centers					
REALLOCATE ADMIN	6,521	6,521			
Allocable Costs	6,521	(6,521)	91	406	6,024
Unallocated	-				
2nd Allocation	6,521	-	91	406	6,024
Total Allocated	1,680,455	-	23,451	104,656	1,552,348

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

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

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

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

(A) Alloc basis

Full-Time Equivalent Employees by Department

Source:

Finance / Accounting

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					2,252	9	2,261
Building Maintenance	5.00	2.160%	2,252		1,351	5	1,356
Co Auditors	3.00	1.296%	1,351		1,801	7	1,808
Finance / Accounting	4.00	1.728%	1,801		901	4	905
Treasurer	2.00	0.864%	901		2,027	8	2,035
Commissioners	4.50	1.944%	2,027		450	2	452
Elections	1.00	0.432%	450		1,576	6	1,582
Tax Assessment	3.50	1.512%	1,576		2,252	9	2,261
Planning and Zoning	5.00	2.160%	2,252		7,205	28	7,233
Tax Collectors	16.00	6.911%	7,205		1,126	4	1,130
Public Defender	2.50	1.080%	1,126		2,702	11	2,713
Reg & Recorder	6.00	2.592%	2,702		1,351	5	1,356
Veterans Affairs	3.00	1.296%	1,351		5,179	20	5,199
District Justices	11.50	4.968%	5,179		3,378	13	3,391
Courts	7.50	3.210%	3,378		4,954	19	4,973
Domestic Relations	11.00	4.712%	4,954		676	3	679
Coroner	1.50	0.618%	676		2,702	11	2,713
District Attorney	6.00	2.592%	2,702		3,153	12	3,165
Prothonotary / Clerk of Courts	7.00	3.024%	3,153		7,205	28	7,233
Sheriff	16.00	6.911%	7,205		24,768	96	24,864
County Jail	55.00	23.758%	24,768		2,702	11	2,713
Probation	6.00	2.592%	2,702		8,331	32	8,363
EMA	18.50	7.991%	8,331		901	4	905
Civil Defense	2.00	0.864%	901		14,410	56	14,466
Children & Youth Services	32.00	13.823%	14,410		901	4	905
Ag Extension	2.00	0.864%	901		(4)	(1)	(5)
Other	-	-0.002%	(4)				
Subtotal	231.50	100.000%	104,250	-	104,250	406	104,656
Second Allocation Total	231.50						
Total	231.50	100.000%	104,250	-	104,250	406	104,656

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(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	Total Allocated
Building Maintenance	99,410	1.704%	26,349				
Co Auditors	79,690	1.366%	21,123		26,349	103	26,452
Finance / Accounting	118,543	2.032%	31,421		21,123	82	21,205
Treasurer	71,741	1.230%	19,020		31,421	122	31,543
Other	5,463,767	93.668%	1,448,411		19,020	74	19,094
Subtotal	5,833,151	100.000%	1,546,324	-	1,448,411	5,643	1,454,054
Second Allocation Total	5,833,151			-	1,546,324	6,024	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)

Finance / Accounting - Trial Balance

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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 full-time 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.

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Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	207,821		207,821	207,821
Deductions				
PCORP Dividends	-			
Total Deductions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Allocated Additions				
Building Depreciation	-			
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance	-	-	-	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	-	-	-	
Co Auditors	-	-	-	
Finance / Accounting		385	385	
Treasurer		400	400	
Misc Contracts		41	41	
		-	-	
Total Allocated Additions	<u>-</u>	<u>826</u>	<u>826</u>	<u>826</u>
Departmental Cost Adjustments	-			
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>207,821</u></u>	<u><u>826</u></u>	<u><u>208,647</u></u>	<u><u>208,647</u></u>

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
Other Expenses and Cost	47,352		47,352			
General Liability	42,090			42,090		
Public Officials	5,261			5,261		
Crime	18,415				18,415	
Automobile	94,703					94,703
Law Enforcement						
Departmental Expenditures	207,821	-	47,352	47,351	18,415	94,703
Cost Adjustments						
Deductions	-					
Departmental Cost Adjustments	-					
Functional Cost	207,821		47,352	47,351	18,415	94,703
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN						
Allocable Costs	207,821	-	47,352	47,351	18,415	94,703
Unallocated	-					
1st Allocation	207,821	-	47,352	47,351	18,415	94,703
Additions: 2nd Central Services Centers	826	826				
REALLOCATE ADMIN						
Allocable Costs	826	-	189	188	73	376
Unallocated	-	(826)	189	188	73	376
2nd Allocation	826	-	189	188	73	376
Total Allocated	208,647	-	47,541	47,539	18,488	95,079

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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	2,165	684	1,481	-	-
Co Auditors	1,437	548	889	-	-
Finance / Accounting	2,001	816	1,185	-	-
Treasurer	1,086	494	592	-	-
Commissioners	2,628	1,295	1,333	-	-
Solicitor	590	590	-	-	-
Elections	914	618	296	-	-
Tax Assessment	2,792	756	1,037	-	-
Planning and Zoning	2,341	860	1,481	999	-
Tax Collectors	4,739	-	4,739	-	-
Public Defender	1,950	1,209	741	-	-
Reg & Recorder	2,720	943	1,777	-	-
Veterans Affairs	1,263	374	889	-	-
District Justices	4,728	1,222	3,406	-	-
Courts	3,747	1,225	2,222	-	-
Domestic Relations	5,789	2,531	3,258	-	-
Constables	69	69	-	-	-
Coroner	1,131	186	445	-	-
District Attorney	4,547	2,270	1,777	500	-
Prothonotary / Clerk of Courts	3,333	1,260	2,073	500	-
Sheriff	28,848	2,925	-	-	-
County Jail	89,895	14,743	-	4,497	21,426
Probation	5,864	1,588	1,777	1,499	73,653
EMA	6,479	-	5,480	2,499	-
Civil Defense	1,221	129	592	999	-
Children & Youth Services	21,538	6,563	9,478	500	-
Ag Extension	851	259	592	5,497	-
Liquid Fuels	1,044	45	-	-	-
9-1-1 Fund	2,940	2,940	-	999	-
Other	(3)	(1)	(1)	(1)	-
Subtotal	208,647	47,541	47,539	18,488	95,079
Total	208,647	47,541	47,539	18,488	95,079

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					681	3	684
Building Maintenance	99,410	1.439%	681		546	2	548
Co Auditors	79,690	1.154%	546		813	3	816
Finance / Accounting	118,543	1.716%	813		492	2	494
Treasurer	71,741	1.039%	492		1,290	5	1,295
Commissioners	188,267	2.725%	1,290		588	2	590
Solicitor	85,817	1.242%	588		616	2	618
Elections	89,872	1.301%	616		753	3	756
Tax Assessment	109,924	1.591%	753		857	3	860
Planning and Zoning	124,985	1.809%	857		1,204	5	1,209
Public Defender	175,632	2.542%	1,204		939	4	943
Reg & Recorder	136,929	1.982%	939		373	1	374
Veterans Affairs	54,372	0.787%	373		1,317	5	1,322
District Justices	192,132	2.781%	1,317		1,519	6	1,525
Courts	221,578	3.208%	1,519		2,521	10	2,531
Domestic Relations	367,753	5.344%	2,521		69	-	69
Constables	9,987	0.145%	69		185	1	186
Coroner	26,935	0.391%	185		2,261	9	2,270
District Attorney	329,794	4.774%	2,261		1,255	5	1,260
Prothonotary / Clerk of Courts	183,140	2.651%	1,255		2,913	12	2,925
Sheriff	424,920	6.151%	2,913		14,684	59	14,743
County Jail	2,142,206	31.011%	14,684		1,582	6	1,588
Probation	230,796	3.341%	1,582		128	1	129
Civil Defense	18,635	0.270%	128		6,537	26	6,563
Children & Youth Services	953,598	13.805%	6,537		258	1	259
Ag Extension	37,588	0.544%	258		45	-	45
Liquid Fuels	6,502	0.094%	45		2,928	12	2,940
9-1-1 Fund	427,127	6.183%	2,928		(2)	1	(1)
Other	-	0.001%	(2)				
Subtotal	6,907,873	100.000%	47,352	-	47,352	189	47,541
Second Allocation Total	6,907,873						
Total	6,907,873	100.000%	47,352	-	47,352	189	47,541

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(A) Alloc Basis: Gross Salary/Wages By Department (Ex: Tax Collectors)
Source: Finance / Accounting - Trial Balance

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	Second Allocation	Total Allocated
Building Maintenance	5.00	3.115%	1,475		1,475	6	1,481
Co Auditors	3.00	1.869%	885		885	4	889
Finance / Accounting	4.00	2.492%	1,180		1,180	5	1,185
Treasurer	2.00	1.246%	590		590	2	592
Commissioners	4.50	2.804%	1,328		1,328	5	1,333
Elections	1.00	0.623%	295		295	1	296
Tax Assessment	3.50	2.181%	1,033		1,033	4	1,037
Planning and Zoning	5.00	3.115%	1,475		1,475	6	1,481
Tax Collectors	16.00	9.969%	4,720		4,720	19	4,739
Public Defender	2.50	1.558%	738		738	3	741
Reg & Recorder	6.00	3.738%	1,770		1,770	7	1,777
Veterans Affairs	3.00	1.869%	885		885	4	889
District Justices	11.50	7.165%	3,393		3,393	13	3,406
Courts	7.50	4.679%	2,213		2,213	9	2,222
Domestic Relations	11.00	6.844%	3,245		3,245	13	3,258
Coroner	1.50	0.915%	443		443	2	445
District Attorney	6.00	3.738%	1,770		1,770	7	1,777
Prothonotary / Clerk of Courts	7.00	4.361%	2,065		2,065	8	2,073
Probation	6.00	3.738%	1,770		1,770	7	1,777
EMA	18.50	11.526%	5,458		5,458	22	5,480
Civil Defense	2.00	1.246%	590		590	2	592
Children & Youth Services	32.00	19.938%	9,441		9,441	37	9,478
Ag Extension	2.00	1.246%	590		590	2	592
Other	-	0.001%	(1)		(1)	-	(1)
Subtotal	160.50	100.00%	47,351	-	47,351	188	47,539
Second Allocation Total	160.50						
Total	160.50	100.00%	47,351	-	47,351	188	47,539

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(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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			995		995	4	999
Tax Assessment	2	5.405%	498		498	2	500
Coroner	1	2.703%	498		498	2	500
District Attorney	1	2.703%	498		4,479	18	4,497
Sheriff	9	24.324%	1,493		1,493	6	1,499
County Jail	3	8.108%	2,489		2,489	10	2,499
Probation	5	13.514%	995		995	4	999
EMA	2	5.405%	498		498	2	500
Civil Defense	1	2.703%	5,475		5,475	22	5,497
Children & Youth Services	11	29.730%	995		995	4	999
Liquid Fuels	2	5.405%	-		-	(1)	(1)
Other	-	0.000%	-		-		
			18,415		18,415	73	18,488
Subtotal	37	100.000%	18,415	-	18,415	73	18,488
Second Allocation Total	37		18,415	-	18,415	73	18,488
Total	37	100.000%	18,415	-	18,415	73	18,488

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Number Of Covered Vehicles By Department

Finance / Accounting

(A) Alloc Basis:

Source:

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	16.00	22.535%	21,341		21,341		21,426
County Jail	55.00	77.465%	73,362		73,362	85	73,653
Other	-	0.000%	-		-	291	-
Subtotal	71.00	100.000%	94,703	-	94,703	376	95,079
Second Allocation Total	71.00						
Total	71.00	100.000%	94,703	-	94,703	376	95,079

(A) Alloc Basis:

Source:

Number Of Covered Employees By Department

Finance / Accounting

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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 services. 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. 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.

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

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MB 2 CFR 200.447 Insurance and Indemnification

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	55,244		55,244	55,244
Adjustments				
ERP Dividends	-		-	
Deductions	-	-	-	-
Allocated Additions				
Original Depreciation	-	-	-	-
Revised Depreciation	-	-	-	-
Employee Benefits	-	-	-	-
Property Insurance	-	-	-	-
Liability Insurance	-	-	-	-
Officers' Compensation	-	-	-	-
Equipment	-	-	-	-
Building Maintenance	-	-	-	-
Utilities	-	-	-	-
Legal / Accounting		102	102	
Printer		30	30	
Contracts		3	3	
	-	-	-	-
Allocated Additions	-	135	135	135
Final Cost Adjustments	-		-	-
Departmental Cost Adjustments	-	-	-	-
Costs to be Allocated	<u>55,244</u>	<u>135</u>	<u>55,379</u>	<u>55,379</u>

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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
<u>ed Benefits</u>	-						
<u>enses and Cost nsurance</u>	55,244		25,723	11,348	2,440	1,074	14,659
<u>ental Expenditures</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>istments ns</u>	-						
<u>ental Cost Adjustments</u>	-						
<u>al Cost</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>s: 1st Service Centers</u>	-	-	-	-	-	-	-
<u>OCATE ADMIN</u>							
<u>se Costs ated ocation</u>	55,244	-	25,723	11,348	2,440	1,074	14,659
<u>s: 2nd Service Centers</u>	135	-	135				
<u>OCATE ADMIN</u>							
<u>le Costs ated ocation</u>	135	-	135				
<u>located</u>	55,379	-	25,858	11,348	2,440	1,074	14,659

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

Department	Total	Courthouse / County Office Bldg	Jail	Library	DJ #2 Bldg	Other Property
g Maintenance	1,228	1,228	-	-	-	-
itors	339	339	-	-	-	-
e / Accounting	526	526	-	-	-	-
rer	576	576	-	-	-	-
issioners	1,294	1,294	-	-	-	-
ns	506	506	-	-	-	-
essment	776	776	-	-	-	-
g and Zoning	1,238	1,238	-	-	-	-
aim	450	450	-	-	-	-
Defender	689	689	-	-	-	-
Recorder	1,124	1,124	-	-	-	-
is Affairs	127	-	-	-	-	-
Justices	1,052	-	-	-	-	127
	2,844	2,844	-	-	674	378
lic Relations	1,653	1,653	-	-	-	-
rary	250	250	-	-	-	-
Attorney	900	900	-	-	-	-
otary / Clerk of Courts	1,436	1,436	-	-	-	-
	900	900	-	-	-	-
Jail	11,348	-	11,348	-	-	-
	2,054	2,054	-	-	-	-
in	1,034	1,034	-	-	-	-
	2,104	-	-	-	-	-
t & Aging	589	-	-	-	-	2,104
& Youth Services	2,218	2,218	-	589	-	-
)	5,566	-	-	-	-	-
ision	400	-	-	-	-	5,566
	1,719	-	-	-	400	-
	10,439	3,823	-	1,719	-	-
				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

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
			1,222		1,222	6	1,228
			337		337	2	339
Maintenance	2,456	4.750%	337		523	3	526
Records	677	1.309%	523		573	3	576
Accounting	1,051	2.033%	573		1,287	7	1,294
	1,152	2.228%	1,287		503	3	506
Debtors	2,588	5.005%	503		772	4	776
	1,012	1.957%	772		1,232	6	1,238
	1,551	3.000%	1,232		448	2	450
Assessment and Zoning	2,476	4.789%	448		685	4	689
Information	901	1.743%	685		1,118	6	1,124
Defender	1,377	2.663%	1,118		2,829	15	2,844
Recorder	2,248	4.348%	2,829		1,644	9	1,653
	5,686	10.997%	1,644		249	1	250
Public Relations	3,305	6.392%	249		895	5	900
Library	500	0.977%	895		1,429	7	1,436
Attorney	1,800	3.481%	1,429		895	5	900
County Clerk / Clerk of Courts	2,872	5.544%	895		2,043	11	2,054
	1,800	3.481%	2,043		1,029	5	1,034
	4,107	7.943%	1,029		2,206	12	2,218
Senior & Youth Services	2,068	3.999%	2,206		3,804	19	3,823
	4,434	8.575%	3,804				
	7,646	14.79%			25,723	135	25,858
Grand Total	51,707	100.000%	25,723	-	25,723	135	25,858
Grand Allocation Total	51,707	100.000%	25,723	-	25,723	135	25,858

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Net Usable Square Footage Occupied by Dept

Accounting / Maintenance

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Jail	100	100.000%	11,348	-	11,348	-	11,348
County Jail	100	0.000%	-	-	-	-	-
County Jail	100	100.000%	11,348	-	11,348	-	11,348
County Jail	100	100.000%	11,348	-	11,348	-	11,348
County Jail	100	100.000%	11,348	-	11,348	-	11,348

Allocation Basis:
 Direct Allocation
 Accounting / Maintenance

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Accounting / Maintenance	3,247	24.132%	589	-	589	-	589
Aging	9,478	70.442%	1,719	-	1,719	-	1,719
	730	5.426%	132	-	132	-	132
Location Total	13,455	100.000%	2,440	-	2,440	-	2,440
	13,455				2,440		2,440
	13,455	100.000%	2,440	-	2,440	-	2,440

Net Usable Square Footage Occupied by Dept
Accounting / Maintenance

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Department of Justice Extension	2,667	62.797%	674				
	1,580	37.203%	400		674	-	674
		0.00%	-		400	-	400
Total Allocation	4,247	100.000%	1,074	-	1,074	-	1,074
	4,247						
	4,247	100.000%	1,074	-	1,074	-	1,074

Allocation Basis:
 Net Usable Square Footage Occupied by Dept
 Accounting / Maintenance

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

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

Basis: 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.

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

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Costs per Financial Statements	172,067		172,067	172,067
Costs			-	
Provisions	<u>(16,663)</u>		<u>(16,663)</u>	
Adjustments	(16,663)	-	(16,663)	(16,663)
Depreciation	-	-	-	
Accumulated Depreciation	-	-	-	
Health Benefits	-	-	-	
Life Insurance	-	-	-	
Workers' Compensation	-	-	-	
Medical		-	-	
Maintenance		287	287	
Supplies		153	153	
Printing / Accounting		16	16	
Other		-	-	
Contracts				
		<u>456</u>	<u>456</u>	<u>456</u>
Allocated Additions	-			
Departmental Cost Adjustments	-		-	
	<u>-</u>		<u>-</u>	
Departmental Cost Adjustments	-		-	
Costs to be Allocated	<u><u>155,404</u></u>	<u><u>456</u></u>	<u><u>155,860</u></u>	<u><u>155,860</u></u>

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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	WC 980	WC 980c	WC 985
Expenses and Costs' Compensation	172,067	-	6,914	4,596	27,918	666	131,973
Operational Expenditures	172,067	-	6,914	4,596	27,918	666	131,973
Adjustments	(16,663)	-	(670)	(445)	(2,704)	(64)	(12,780)
Operational Cost Adjustments	-	-	-	-	-	-	-
Total Cost	155,404	-	6,244	4,151	25,214	602	119,193
Costs: 1st Service Centers	-	-	-	-	-	-	-
CATE ADMIN	-	-	-	-	-	-	-
Costs allocated	155,404	-	6,244	4,151	25,214	602	119,193
2nd Service Centers	456	456	-	-	-	-	-
CATE ADMIN	-	(456)	-	-	-	-	-
Costs allocated	456	-	18	12	74	2	350
Costs allocated	456	-	18	12	74	2	350
Total allocated	155,860	-	6,262	4,163	25,288	604	119,543

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

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

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BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 951

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
editors	79,690	5.883%	367				
irer	48,340	3.569%	223		367		368
	1,226,530	90.548%	5,654		223	1	224
al	1,354,560	100.000%	6,244		5,654	16	5,670
l Allocation Total	1,354,560			-	6,244	18	6,262
	1,354,560	100.000%	6,244	-	6,244	18	6,262

Allocation Basis:
 Salaries & Wages Applicable by Central Services Departments
 Finance / Accounting

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**BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 953**

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Accounting	118,543	5.373%	223		223	1	224
	23,401	1.061%	44		44	-	44
	2,064,169	93.566%	3,884		3,884	11	3,895
Location Total	2,206,113	100.000%	4,151	-	4,151	12	4,163
	2,206,113						
	2,206,113	100.000%	4,151	-	4,151	12	4,163

Basis: Salaries & Wages Applicable by Central Services Departments

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**BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 980**

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Maintenance	99,410	31.714%	7,996		7,996	23	8,019
	214,045	68.286%	17,218		17,218	51	17,269
Allocation Total	313,455	100.000%	25,214	-	25,214	74	25,288
	313,455	100.000%	25,214	-	25,214	74	25,288

Allocation Basis: Salaries & Wages Applicable by Central Services Departments

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BEDFORD COUNTY, PENNSYLVANIA
Workers' Compensation Insurance 2020 Actual
Detail Allocation of
WC 980c

	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Department	22,500	100.000%	602		602	2	604
	22,500	100.000%	602	-	602	2	604
Location Total	22,500	100.000%	602	-	602	2	604

Basis: Salaries & Wages Applicable by Central Services Departments

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**BEDFORD COUNTY, PENNSYLVANIA
 Workers' Compensation Insurance 2020 Actual
 Detail Allocation of
 WC 985**

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
	2,049,940	100.000%	119,193		119,193		119,543
al	2,049,940	100.000%	119,193		119,193	350	119,543
d Allocation Total	2,049,940			-	119,193	350	119,543
	2,049,940	100.000%	119,193	-	119,193	350	119,543

Allocation Basis:
 Salaries & Wages Applicable by Central Services Departments

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

County made a general fund contribution to the retirement fund in 2020. Retirement contributions have been allocated based on 2020 eligible 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

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BEDFORD COUNTY, PENNSYLVANIA
Retirement 2020 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	425,000			
Adjustments			425,000	425,000
			-	
			-	
Deductions	-	-	-	-
Allocated Additions				-
Original Depreciation	-	-	-	
Revised Depreciation	-	-	-	
Employee Benefits	-	-	-	
Property Insurance	-	-	-	
Liability Insurance	-	-	-	
Officers' Compensation	-	-	-	
Interest	-	-	-	
Building Maintenance	-	-	-	
Utilities	-	-	-	
Printing / Accounting		786	786	
Professional Fees		555	555	
Contracts		56	56	
		-	-	
Allocated Additions	-	1,397	1,397	1,397
Final Cost Adjustments	-		-	
	-		-	
Departmental Cost Adjustments	-		-	
Costs to be Allocated	<u>425,000</u>	<u>1,397</u>	<u>426,397</u>	<u>426,397</u>

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

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

	Total	General & Administration	Pension Expense
Costs and Cost			425,000
and Pension Exp	425,000		
	-		
Capital Expenditures	425,000	-	425,000
Adjustments	-	-	
Costs			
Capital Cost Adjustments	-		
Capital Cost	425,000		425,000
Costs: 1st			
Service Centers	-	-	
LOCAL ADMIN			
Capital Costs	425,000	-	425,000
Capital Allocation	-		
	425,000	-	425,000
Costs: 2nd			
Service Centers	1,397	1,397	
LOCAL ADMIN			
Capital Costs	1,397	-	1,397
Capital Allocation	-		
	1,397	-	1,397
Allocated	426,397	-	426,397

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

Department	Total	Pension Expense
ng Maintenance	6,946	6,946
iditors	5,045	5,045
ce / Accounting	9,074	9,074
urer	4,575	4,575
	<u>400,757</u>	<u>400,757</u>
al	426,397	426,397
	<u>426,397</u>	<u>426,397</u>

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Maintenance	112,272	1.629%	6,923		6,923	23	6,946
Accounting	81,565	1.183%	5,028		5,028	17	5,045
Finance	146,696	2.128%	9,044		9,044	30	9,074
Other	73,979	1.073%	4,560		4,560	15	4,575
	6,479,371	93.987%	399,445		399,445	1,312	400,757
			425,000	-	425,000	1,397	426,397
Location Total	6,893,883	100.000%	425,000	-	425,000	1,397	426,397
	6,893,883		425,000	-	425,000	1,397	426,397
	6,893,883	100.000%	425,000	-	425,000	1,397	426,397

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

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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.

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

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Amounts per Financial Statement	415,701		415,701	415,701
Capital Additions			51,224	
Depreciation	51,224	-	539	
Plant Depreciation	539	-	29,220	
Life Benefits	29,106	114	2,165	
Insurance	2,156	9	1,228	
Life Insurance	1,222	6	8,019	
Officers' Compensation	7,996	23	6,946	
Plant	6,923	23	21,222	
Maintenance		21,222	803	
Supplies		80	14,289	
Auditing / Accounting		14,289	1,263	
Professional Services		1,263	2,453	
Contracts		2,453		
Allocated Additions	<u>99,166</u>	<u>40,205</u>	<u>139,371</u>	<u>139,371</u>
Departmental Cost Adjustments	-		-	
Departmental Cost Adjustments	-		-	
Departmental Cost Adjustments	-		-	
Amount to be Allocated	<u><u>514,867</u></u>	<u><u>40,205</u></u>	<u><u>555,072</u></u>	<u><u>555,072</u></u>

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

	Total	General & Administration	Courthouse / County Office Bldg	DJ #2 Bldg	Library	Jail	Other Buildings
Salaries and Benefits							
Salaries and Wages	99,409	33,044	59,729	2,212	2,212	-	2,212
Benefits	10,498	3,488	6,308	234	234	-	234
Expenses and Cost							
Planned Maint/Repair	132,918	-	107,193	3,975	13,381	-	8,369
Travel Allowance	81,058	26,943	48,703	1,804	1,804	-	1,804
Removal	169	55	102	4	4	-	4
Expenses	9,420	-	4,332	-	1,127	3,699	262
Materials and Supplies	12,438	4,134	7,473	277	277	-	277
Expenses	69,791	23,199	41,933	1,553	1,553	-	1,553
Outlay - Maint Exp	-	-	-	-	-	-	-
Capital Expenditures	415,701	90,863	275,773	10,059	20,592	3,699	14,715
Adjustments							
Capital Cost Adjustments	-	-	-	-	-	-	-
Total Cost	415,701	90,863	275,773	10,059	20,592	3,699	14,715
1st Service Centers	99,166	99,166					
CATE ADMIN		(190,029)	171,027	6,334	6,334	-	6,334
Costs Allocated	514,867	-	446,800	16,393	26,926	3,699	21,049
2nd Service Centers	40,205	40,205					

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

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

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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	Library	Jail	Other Buildings
Building Maintenance	21,222	21,222	-	-	-	-
Administrators	6,347	6,347	-	-	-	-
Finance / Accounting	9,854	9,854	-	-	-	-
Inspector	10,800	10,800	-	-	-	-
Commissioners	24,264	24,264	-	-	-	-
Assessors	15,979	9,489	-	-	-	-
Planning and Zoning	14,542	14,542	-	-	-	6,490
Plumber	23,214	23,214	-	-	-	-
Defender	8,447	8,447	-	-	-	-
Recorder	12,911	12,911	-	-	-	-
Justices	21,077	21,077	-	-	-	-
	23,577	-	11,135	-	-	-
Public Relations	53,311	3,511	-	-	-	12,442
Library	30,987	30,987	-	-	-	-
Attorney	4,688	4,688	-	-	-	-
Notary / Clerk of Courts	16,876	16,876	-	-	-	-
	26,927	26,927	-	-	-	-
Jail	16,876	16,876	-	-	-	-
	3,699	-	-	-	-	-
Personnel	38,505	38,505	-	-	3,699	-
	19,389	19,389	-	-	-	-
Senior & Aging	3,458	-	-	-	-	-
Senior & Youth Services	6,821	-	-	6,821	-	3,458
Construction	41,572	41,572	-	6,821	-	-
	6,598	-	6,598	-	-	-
	19,911	-	-	19,911	-	-
	73,220	71,687	-	1,534	-	-
	555,072	482,985	17,733	28,266	3,699	22,389
	555,072	482,985	17,733	28,266	3,699	22,389

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration					21,222		21,222
Maintenance	2,456	4.750%	21,222		5,850	497	6,347
Information Systems	677	1.309%	5,850		9,082	772	9,854
Accounting	1,051	2.033%	9,082		9,954	846	10,800
Personnel	1,152	2.228%	9,954		22,363	1,901	24,264
Finance	2,588	5.005%	22,363		8,745	744	9,489
Legal Services	1,012	1.957%	8,745		13,402	1,140	14,542
Management	1,551	3.000%	13,402		21,395	1,819	23,214
Land Zoning	2,476	4.789%	21,395		7,785	662	8,447
Engineering	901	1.743%	7,785		11,899	1,012	12,911
Order Processing	1,377	2.663%	11,899		19,425	1,652	21,077
Records	2,248	4.348%	19,425		49,133	4,178	53,311
Relations	5,686	10.997%	49,133		28,559	2,428	30,987
Public Works	3,305	6.392%	28,559		4,321	367	4,688
Records	500	0.971%	4,321		15,554	1,322	16,876
Records	1,800	3.411%	15,554		24,817	2,110	26,927
Records	2,872	5.540%	24,817		15,554	1,322	16,876
Records	1,800	3.481%	15,554		35,488	3,017	38,505
Records	4,107	7.943%	35,488		17,870	1,519	19,389
Records	2,068	4.000%	17,870		38,314	3,258	41,572
Records	4,434	8.575%	38,314		66,068	5,619	71,687
Records	7,646	14.787%	66,068				
			446,800	-	446,800	36,185	482,985
Allocation Total	51,707	100.000%	446,800	-	446,800	36,185	482,985
	49,251						
	51,707	100.000%	446,800	-	446,800	36,185	482,985

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Net Usable Square Footage Occupied by Dept
 Accounting/Maintenance

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Department of Justice	2,667	62.797%	10,294				
Extension	1,580	37.203%	6,099		10,294	841	11,135
Allocation Total	4,247	100.000%	16,393		6,099	499	6,598
	4,247			-	16,393	1,340	17,733
	4,247	100.000%	16,393	-	16,393	1,340	17,733

Allocation basis:
 Net Usable Square Footage Occupied by Dept
 Accounting/Maintenance

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

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

Net Usable Square Footage Occupied by Dept

Accounting/Maintenance

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Jail	100	100.000%	3,699		3,699	-	3,699
Allocation Total	100	100.000%	3,699	-	3,699	-	3,699
	100	100.000%	3,699	-	3,699	-	3,699

on basis:
 Direct Allocation to Jail
 Accounting/Maintenance

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Accounting	1,299	28.989%	6,102		6,102	388	6,490
Facilities	2,490	55.568%	11,697		11,697	745	12,442
Maintenance	692	15.443%	3,251		3,251	207	3,458
		0.000%	(1)		(1)	-	(1)
Location Total	4,481	100.000%	21,049	-	21,049	1,340	22,389
	4,481				21,049	1,340	22,389
Location Total	4,481	100.000%	21,049	-	21,049	1,340	22,389

Direct Allocation to Applicable Departments
 Accounting/Maintenance

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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
ification 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.

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

Account	2020 Actual	2020 Budget	2020 Variance	2021 Budget	2021 Variance
200.430 Compensation	1,100,000	1,100,000	0	1,100,000	0
200.444 General Costs of Government	200,000	200,000	0	200,000	0
200.425 Audit Services	100,000	100,000	0	100,000	0
200.430 Compensation	1,100,000	1,100,000	0	1,100,000	0

by: Susquehanna Accounting and Consulting Solutions, Inc.

BEDFORD COUNTY, PENNSYLVANIA
County Auditors 2020 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Costs per Financial Statements	95,095		95,095	95,095
Depreciation	(537)		(537)	(537)
Depreciation	(537)	-	(537)	(537)
Depreciation		-		
Depreciation	14,116	-	14,116	
Depreciation	198	-	198	
Depreciation	22,777	88	22,865	
Depreciation	1,431	5	1,437	
Depreciation	337	2	339	
Depreciation	367	1	368	
Depreciation	5,028	17	5,045	
Depreciation	5,850	497	6,347	
Depreciation		176	176	
Depreciation		3,160	3,160	
Depreciation		225	225	
Depreciation		4,181	4,181	
Allocated Additions	<u>50,104</u>	<u>8,353</u>	<u>58,457</u>	<u>58,457</u>
Departmental Cost Adjustments	-		-	
Departmental Cost Adjustments	-		-	
Departmental Cost Adjustments	-		-	
Costs to be Allocated	<u><u>144,662</u></u>	<u><u>8,353</u></u>	<u><u>153,015</u></u>	<u><u>153,015</u></u>

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

	Total	General And Administration	Financial Reporting	General Government
Salaries and Benefits				
Salaries & Wages	79,690		27,095	52,595
Salaries Benefits	6,063		2,061	4,002
Expenses and Cost				
Advertising	537	537		
Telephone and Postage	17		6	11
Travel Expense	7,875		2,678	5,197
Materials and Supplies	413		140	273
Subscription Dues	500		170	330
Capital Expenditures	95,095	537	32,150	62,408
Adjustments				
Debits	(537)	(537)		
Final Cost	94,558	-	32,150	62,408
Costs: 1st				
Service Centers	50,104	50,104		
CATE ADMIN		(50,104)	17,036	33,068
Allocated Costs	144,662	-	49,186	95,476
Unallocated	(95,476)			(95,476)
Balance	49,186	-	49,186	-

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

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

	Total	General And Administration	Financial Reporting	General Government
2nd Service Centers	8,353	8,353		
		(8,353)	2,840	5,513
LOCATE ADMIN	8,353	-	2,840	5,513
e Costs	(5,513)	-		(5,513)
ated	2,840	-	2,840	-
ication		-		-
located	52,026	-	52,026	-

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

Department	Total	Financial Reporting
Employee Benefits	3,096	3,096
Property Insurance	385	385
Liability Insurance	102	102
Officers' Compensation	287	287
Equipment	786	786
Building Maintenance	803	803
Auditors	176	176
Office / Accounting	307	307
Printer	176	176
Contracts	520	520
Commissioners	463	463
Director	193	193
Assessment	369	369
Planning and Zoning	454	454
Collectors	288	288
Defender	267	267
Recorder	398	398
Public Affairs	517	517
Justices	163	163
	642	642
Public Relations	693	693
Secretary	1,091	1,091
Files	65	65
	24	24
Attorney	275	275
Secretary / Clerk of Courts	842	842
	502	502
Mail	1,140	1,140
Total	7,411	7,411

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by: Susquehanna Accounting and Consulting Solutions, Inc.

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

Department	Total	Financial Reporting
	3,123	3,123
Delinquents	931	931
n	54	54
ense	65	65
t & Aging	7,023	7,023
l & Youth Services	186	186
D	275	275
ration	236	236
ic Development	123	123
ension	6,598	6,598
arv	112	112
aneous	130	130
Fuels	3,850	3,850
ment	127	127
Reserve	2,693	2,693
und	835	835
	236	236
es	2,994	2,994
	52,026	52,026
tal	52,026	52,026

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,673,934	6.295%	3,096				
Life Insurance	207,821	0.782%	385		3,096		
Property Insurance	55,244	0.208%	102		385		3,096
Employees' Compensation	155,404	0.584%	287		102		385
Equipment	425,000	1.598%	786		287		102
Facility Maintenance	434,338	1.633%	803		786		287
Facilities	95,095	0.358%	176		803		786
Finance / Accounting	155,919	0.586%	288		176		803
Franchises	89,154	0.335%	165		288	19	176
Insurances	263,724	0.992%	488		165	11	307
Intergovernmental	235,112	0.884%	435		488	32	176
Intergovernmental -	97,817	0.368%	181		435	28	520
Intergovernmental - Assessment	187,018	0.703%	346		181	12	463
Intergovernmental - Planning and Zoning	230,457	0.877%	426		346	12	193
Intergovernmental - Inspectors	146,108	0.549%	270		426	23	369
Intergovernmental - Defender	135,646	0.500%	241		270	28	454
Intergovernmental - Recorder	202,432	0.761%	374		251	18	288
Intergovernmental - Affairs	262,296	0.986%	485		374	16	267
Intergovernmental - Justices	82,903	0.312%	153		485	24	398
Intergovernmental -	325,643	1.225%	603		153	32	517
Intergovernmental - Relations	351,732	1.323%	651		603	10	163
Intergovernmental - Library	553,697	2.082%	1,024		651	39	642
Intergovernmental - Parks	32,957	0.124%	61		1,024	42	693
Intergovernmental -	12,417	0.047%	23		61	67	1,091
Intergovernmental - Attorney	139,389	0.524%	258		23	4	65
Intergovernmental - Clerk of Courts	427,357	1.607%	790		258	1	24
Intergovernmental -	254,722	0.958%	471		790	17	275
Intergovernmental - Jail	578,447	2.175%	1,070		471	52	842
Intergovernmental - Delinquents	3,761,468	14.145%	6,957		1,070	31	502
Intergovernmental -	1,585,483	5.962%	2,932		6,957	70	1,140
Intergovernmental - Senior	472,251	1.776%	874		2,932	454	7,411
Intergovernmental - Aging	27,696	0.104%	51		874	191	3,123
Intergovernmental - Youth Services	33,062	0.124%	61		51	57	931
Intergovernmental -	3,564,812	13.405%	6,593		61	3	54
Intergovernmental -	94,408	0.355%	175		6,593	4	65
Intergovernmental -	139,500	0.525%	258		175	430	7,023
Intergovernmental -					258	11	186
Intergovernmental -						17	275

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					222	14	236
			222		115	8	123
Development	120,000	0.451%	115		6,194	404	6,598
on	62,275	0.234%	6,194		105	7	112
	3,348,443	12.592%	105		122	8	130
ous	56,770	0.213%	122		3,614	236	3,850
ils	66,104	0.249%	3,614		119	8	127
it	1,953,767	7.347%	119		2,528	165	2,693
serve	64,421	0.242%	2,528		784	51	835
d	1,366,479	5.139%	784		222	14	236
	423,588	1.593%	222		2,812	182	2,994
	120,000	0.451%	2,812				
	1,520,148	5.716%			49,186	2,840	52,026
Allocation Total	26,592,458	100.000%	49,186	-	49,186	2,840	52,026
	23,545,622				49,186	2,840	52,026
	26,592,458	100.000%	49,186	-			

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Total Expenditures by Department
 Finance / Accounting - Trial Balance

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

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

Financial 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 single audit and cost allocation plan have been transferred into this function.

II – 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 permanent employees by the department.

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Purchasing – 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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Costs per Financial Statements	155,919		155,919	155,919
Adjustments	(1,725)		(1,725)	
	<u>(1,725)</u>		<u>(1,725)</u>	<u>(1,725)</u>
Allocations				
Additions			21,924	
Depreciation	21,924	-	198	
Plant Depreciation	198	131	33,757	
Employee Benefits	33,626	8	2,001	
Insurance	1,993	8	526	
Health Insurance	53	3	224	
Pensions' Compensation	23	30	9,074	
Rent	9,044	772	9,854	
Utilities Maintenance	9,082	19	307	
Supplies	288	2,078	2,078	
Travel / Accounting		56	6,511	
Other Contracts		6,511		
			<u>86,510</u>	<u>86,510</u>
Allocated Additions	76,901	9,609	86,510	
Departmental Cost Adjustments			57,150	
Independent Audit	57,150		6,600	
Allocation Plan	6,600		-	
			<u>63,750</u>	<u>63,750</u>
Departmental Cost Adjustments	63,750		63,750	
Total to be Allocated	<u>294,845</u>	<u>9,609</u>	<u>304,454</u>	<u>304,454</u>

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

	Total	General And Administration	Accounting	Payroll	Benefits	Purchasing	General Government
Salaries and Benefits							
Salaries & Wages	118,543	-	63,372	22,725	7,539	7,065	17,842
Benefits	12,621	-	6,747	2,419	803	752	1,900
Expenses and Cost							
Phone & Postage	2,222	-	1,188	426	-	-	-
Travel M&R-MUNIS	16,495	-	8,248	8,247	141	132	335
Printing & Supplies	3,896	-	2,083	747	-	-	-
Professional Expense	14	-	7	3	248	232	-
	2,128	1,725	215	77	1	1	586
Capital Expenditures	155,919	1,725	81,860	34,644	8,758	8,206	20,726
Adjustments							
Debits	(1,725)	(1,725)					
Capital Cost Adjustments							
Internal Audit	57,150		57,150				
Continuation Plan	6,600		6,600				
Total Cost	217,944	-	145,610	34,644	8,758	8,206	20,726
Service Centers	76,901	76,901	-	-	-	-	-
STATE ADMIN		(76,901)	41,111	14,742	4,891	4,583	11,574
Costs	294,845	-	186,721	49,386	13,649	12,789	32,300
and	(32,300)	-	186,721	49,386	13,649	12,789	(32,300)
Service Centers	262,545	-	186,721	49,386	13,649	12,789	-
STATE ADMIN	9,609	9,609	-	-	-	-	-
Costs	9,609	(9,609)	6,420	1,527	386	362	914
and	(914)	-	6,420	1,527	386	362	914
Service Centers	8,695	-	6,420	1,527	386	362	(914)
STATE ADMIN							
Total	271,240	-	193,141	50,913	14,035	13,151	-

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

Department	Total	Accounting	Payroll	Benefits	Purchasing
		3,109	-	-	-
Benefits	3,109	3,109	-	-	-
Insurance	400	400	-	-	-
Insurance	30	30	-	-	-
Compensation	153	153	-	-	528
	555	555	1,029	295	106
Maintenance	14,289	12,437	661	177	740
Stores	3,160	2,216	547	236	109
/ Accounting	2,078	555	455	122	-
er	2,028	1,342	-	-	-
Contracts	5,755	5,755	945	273	1,308
Commissioners	4,797	2,271	-	-	-
	1,024	1,024	227	61	1,418
is	8,963	7,257	911	212	218
Assessment	5,209	3,868	1,138	304	-
Planning and Zoning	3,776	2,334	3,220	971	-
Collectors	6,621	2,430	-	-	-
Claim	640	640	682	151	-
Defender	7,419	6,586	1,138	365	109
Recorder	3,262	1,759	682	182	1,635
Public Affairs	4,457	3,484	1,955	698	1,527
Probate Justices	14,615	10,327	1,534	455	218
	11,444	7,928	2,487	668	-
Public Relations	4,748	1,375	-	-	-
Library	1,342	1,342	-	-	-
Tables	6,873	6,873	455	91	-
Director	2,207	1,661	1,897	365	-
District Attorney	4,724	2,462	1,534	425	-
Notary / Clerk of Courts	5,221	3,262	3,456	971	545
Office	11,782	6,810			

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

Department	Total	Accounting	Payroll	Benefits	Purchasing
County Jail	44,414	27,077			
Female Delinquents	1,469	1,469	13,016	3,340	981
Administration	5,348	3,325	-	-	-
Defense	14,468	8,024	1,222	365	436
Adult & Aging	832	255	3,902	1,124	1,418
Arrest & Youth Services	31	31	455	122	-
CCD	54,624	44,468	-	-	-
Correctional Institution	95	95	6,905	1,943	-
Community Development	128	128	-	-	1,308
Construction	95	95	-	-	-
County Services	705	128	-	-	-
Countywide	543	543	455	122	-
Fuels	896	896	-	-	-
Reserve	991	991	-	-	-
Land	64	64	-	-	-
Information Systems	863	863	-	-	-
Supplies	351	351	-	-	-
Travel	95	95	-	-	-
	4,547	3,998	5	(3)	-
	271,240	193,141	50,913	14,035	13,151
	271,240	193,141	50,913	14,035	13,151

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					3,109		3,109
					400		400
					30		30
Benefits	101	1.665%	3,109		400		153
Insurance	13	0.214%	400		30		555
Insurance	1	0.016%	30		153		12,437
Compensation	5	0.082%	153		555		2,216
Compensation	18	0.297%	555		12,437		555
Compensation	404	6.661%	12,437		2,216		1,342
Maintenance	72	1.187%	2,216		555	50	5,755
Maintenance	18	0.297%	555		1,292	213	2,271
Accounting	42	0.692%	1,292		5,542	84	1,024
Accounting	180	2.968%	5,542		2,187	38	7,257
Contracts	71	1.171%	2,187		986	268	3,868
Contracts	32	0.528%	986		6,989	143	2,334
Contracts	227	3.743%	6,989		3,725	86	2,430
Contracts	121	1.965%	3,725		2,248	90	640
Contracts	73	1.214%	2,248		2,340	24	6,586
Contracts	76	1.213%	2,340		616	243	1,759
Contracts	20	0.330%	616		6,343	65	3,484
Contracts	206	3.397%	6,343		1,694	129	10,327
Contracts	55	0.907%	1,694		3,355	382	7,928
Contracts	109	1.797%	3,355		9,945	293	1,375
Contracts	323	5.326%	9,945		7,635	51	1,342
Contracts	248	4.089%	7,635		1,324	50	6,873
Contracts	43	0.709%	1,324		1,292	254	1,661
Contracts	42	0.692%	1,292		6,619	61	2,462
Contracts	215	3.545%	6,619		1,600	91	3,262
Contracts	52	0.857%	1,600		2,371	121	6,810
Contracts	77	1.270%	2,371		3,141	252	27,077
Contracts	102	1.682%	3,141		6,558	1,001	1,469
Contracts	213	3.512%	6,558		26,076	54	3,325
Contracts	847	13.965%	26,076		1,415	123	8,024
Contracts	46	0.758%	1,415		3,202	297	255
Contracts	104	1.715%	3,202		7,727	9	31
Contracts	251	4.138%	7,727		246	1	44,468
Contracts	8	0.132%	246		30	1,644	95
Contracts	1	0.016%	30		42,824	4	
Contracts	1,391	22.935%	42,824		91		
Contracts	3	0.049%	91				

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
ervation	4	0.066%					
mic Development	3	0.049%	123				
ension	4	0.066%	91		123	5	128
erv	17	0.280%	123		91	4	95
aneous	28	0.462%	523		123	5	128
Fuels	31	0.511%	863		523	20	543
Reserve	2	0.033%	954		863	33	896
und	27	0.445%	62		954	37	991
s	11	0.181%	831		62	2	64
	3	0.049%	338		831	32	863
	125	2.064%	91		338	13	351
			3,854		91	4	95
					3,854	144	3,998
Allocation Total	6,065	100.000%	186,721	-	186,721	6,420	193,141
	5,433						
	6,065	100.000%	186,721	-	186,721	6,420	193,141

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basis:
 Total Accounting Transactions (Exp & Rev) By Department
 Finance / Accounting Office - Trial Balances

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					1,029		1,029
Maintenance	126	2.083%	1,029		661		661
Services	81	1.339%	661		547		547
Accounting	67	1.108%	547		441	14	455
	54	0.893%	441		915	30	945
Workers	112	1.852%	915		220	7	227
	27	0.446%	220		882	29	911
Assessment	108	1.786%	882		1,102	36	1,138
Land Zoning	135	2.232%	1,102		3,119	101	3,220
Inspectors	382	6.316%	3,119		661	21	682
Recorder	81	1.339%	661		1,102	36	1,138
Recorder	135	2.232%	1,102		661	21	682
Affairs	81	1.339%	661		1,894	61	1,955
Justices	232	3.836%	1,894		1,486	48	1,534
	182	3.009%	1,486		2,409	78	2,487
Relations	295	4.888%	2,409		441	14	455
	54	0.893%	441		1,837	60	1,897
Attorney	225	3.720%	1,837		1,486	48	1,534
Clerk of Courts	182	3.009%	1,486		3,348	108	3,456
	410	6.779%	3,348		12,608	408	13,016
Mail	1,544	25.529%	12,608		1,184	38	1,222
Personnel	145	2.397%	1,184		3,780	122	3,902
	463	7.655%	3,780		441	14	455
Senior	54	0.893%	441		6,688	217	6,905
& Youth Services	819	13.542%	6,688		441	14	455
Commission	54	0.893%	441		3	2	5
	-	0.002%	3				
	6,048	100.000%	49,386	-	49,386	1,527	50,913
Allocation Total	5,774						
	6,048	100.000%	49,386	-	49,386	1,527	50,913

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On a basis: Number of Payroll Checks Processed by Department
 Finance / Accounting Office - Payroll Registers

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	5.00	2.160%	295				
Collectors	3.00	1.296%	177		295		
Finance / Accounting	4.00	1.728%	236		177		295
Inspector	2.00	0.864%	118		236		177
Assessors	4.50	1.944%	265		118	4	236
Assessment	1.00	0.432%	59		265	8	122
Planning and Zoning	3.50	1.512%	206		59	2	273
Inspectors	5.00	2.160%	295		206	6	61
Defenders	16.00	6.911%	943		295	9	212
Recorder	2.50	1.080%	147		943	28	304
Records Affairs	6.00	2.592%	354		147	4	971
Justices	3.00	1.296%	177		354	11	151
	11.50	4.968%	678		177	5	365
	7.50	3.240%	442		678	20	182
Public Relations	11.00	4.752%	649		442	13	698
Attorney	1.50	0.648%	88		649	19	455
Secretary / Clerk of Courts	6.00	2.592%	354		88	3	668
	7.00	3.024%	413		354	11	91
Mail	16.00	6.911%	943		413	12	365
Information	55.00	23.758%	3,243		943	28	425
	6.00	2.592%	354		3,243	97	971
Insurance	18.50	7.991%	1,091		354	11	3,340
Senior & Youth Services	2.00	0.864%	118		1,091	33	365
Commission	32.00	13.823%	1,887		118	4	1,124
	2.00	0.864%	118		1,887	56	122
	-	-0.002%	(1)		118	4	1,943
					(1)	(2)	122
							(3)
Allocation Total	231.50	100.000%	13,649	-	13,649	386	14,035
	219.50						
	231.50	100.000%	13,649	-	13,649	386	14,035

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asis:
 Full-Time Equivalent Employees by Department
 Finance / Accounting Office - Payroll Registers

r: Susquehanna Accounting and Consulting Solutions, Inc.

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					528		528
Maintenance	5	4.132%	528		106		106
	1	0.826%	106		740		740
Accounting	7	5.785%	740		106	3	109
	1	0.826%	106		-	-	-
	-	0.000%	-		1,268	40	1,308
Contracts	12	9.917%	1,268		1,374	44	1,418
Workers	13	10.744%	1,374		211	7	218
	2	1.653%	211		-	-	-
Management	-	0.000%	-		106	3	109
Order	1	0.826%	106		1,585	50	1,635
Affairs	15	12.397%	1,585		1,480	47	1,527
Utilities	14	11.570%	1,480		211	7	218
	2	1.653%	211		-	-	-
Relations	-	0.000%	-		528	17	545
Attorney	5	4.132%	528		951	30	981
	9	7.438%	951		423	13	436
Mail	4	3.306%	423		1,374	44	1,418
	13	10.744%	1,374		1,268	40	1,308
	12	9.917%	1,268		530	17	547
& Youth Services	5	4.134%	530				
					12,789	362	13,151
Allocation Total	121	100.000%	12,789	-			
	108				12,789	362	13,151
	121	100.000%	12,789	-			

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Number of Purchase Orders Processed by Department

Finance / Accounting Office

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 government and have been properly disallowed.

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

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).

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IB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

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BEDFORD COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Costs per Financial Statements	89,154		89,154	89,154
Depreciation			-	
Insurance			-	
Salaries			-	
Utilities			-	
Travel			-	
Telephone			-	
Printing			-	
Supplies			-	
Repairs			-	
Professional Fees			-	
Interest			-	
Other			-	
Allocated Additions	24,027	-	24,027	
Depreciation	198	-	198	
Plant Depreciation	20,123	70	20,202	
Employee Benefits	1,082	4	1,086	
Insurance	573	3	576	
Life Insurance	267	1	268	
Officers' Compensation	4,560	15	4,575	
Retirement	9,954	846	10,800	
Building Maintenance	165	11	176	
Utilities	1,957	71	2,028	
Telephone / Accounting		703	703	
Professional Fees		6,484	6,484	
Contracts			-	
	<u>62,906</u>	<u>8,217</u>	<u>71,123</u>	<u>71,123</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
Departmental Cost Adjustments	-	-	-	
Costs to be Allocated	<u><u>152,060</u></u>	<u><u>8,217</u></u>	<u><u>160,277</u></u>	<u><u>160,277</u></u>

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

	Total	General and Administration	Check Process	Revenue	General Government
Personnel and Benefits					
Salaries & Wages	71,741		8,130	9,087	54,524
Personnel Benefits	6,130		695	776	4,659
Expenses and Cost					
Telephone & Postage	3,844				
Printing Dues and Expenses	2,367		436	487	2,921
Contracted Computer Services	1,500		268	300	1,799
Contracted Maint. & Repair	556		170	190	1,140
Supplies and Supplies	1,572		63	70	423
Printing Expenses	1,444		178	199	1,195
	-		164	183	1,097
Capital Expenditures	89,154	-	10,104	11,292	67,758
Adjustments					
Deletions	-	-			
Capital Cost Adjustments					
	-				
Total Capital Cost	89,154	-	10,104	11,292	67,758
Service Centers	62,906	62,906			
CATE ADMIN		(62,906)	7,129	7,968	47,809
Costs	152,060	-	17,233	19,260	115,567

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

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

	Total	General and Administration	Check Process	Revenue	General Government
					(115,567)
	(115,567)		17,233	19,260	-
ed ation	36,493	-			
	8,217	8,217			
i: 2nd Service Centers		(8,217)	931	1,041	6,245
	8,217	-	931	1,041	6,245
OCATE ADMIN	(6,245)				(6,245)
e Costs		-	931	1,041	-
ated	1,972				
ocation		-	18,164	20,301	-
located	38,465				

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

Department	Total	Check Process	Revenue
ng Maintenance	1,263	1,263	-
iditors	225	225	-
ce / Accounting	56	56	-
urer	703	75	-
ontracts	598	598	628
issioners	236	236	-
or	106	106	-
essment	401	401	-
aim	703	3	-
Defender	683		700
Recorder	987	683	-
	1,895	1,000	884
tic Relations	678	115	1,179
rary	139	89	589
oles	713	139	-
r	173	713	-
Attorney	557	173	-
otary / Clerk of Courts	1,344	225	332
	1,142	239	1,105
Delinquents	153	663	479
n	546	153	-
	830	325	221
ense	27	830	-
: & Aging	3	27	-
& Youth Services	3	3	-
	8,536	4,226	4,310
ation	10	10	-
o Development	14	14	-
eous	10	10	-
	93	93	-

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by: Susquehanna Accounting and Consulting Solutions, Inc.

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

Department	Total	Check Process	Revenue
	103	103	-
els	36	36	-
	10	10	-
	3,971	67	3,904
	38,465	18,164	20,301
	38,465	18,164	20,301

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	101	1.832%	316				
Insurance	13	0.236%	41		316		316
Compensation	1	0.018%	3		41		41
Maintenance	5	0.091%	16		3		3
Utilities	18	0.327%	56		16		16
Accounting	404	7.328%	1,263		56		56
Contracts	72	1.306%	225		1,263		1,263
Debt Services	18	0.327%	56		225		225
Engineering	24	0.435%	75		56		56
Information Systems	180	3.265%	563		75		75
Legal Services	71	1.288%	222		563		563
Public Works	32	0.580%	100		222	35	598
Planning and Zoning	186	3.374%	581		100	14	236
Public Safety	121	2.195%	378		581	6	106
Public Works	48	0.871%	150		378	36	617
Public Works	73	1.324%	228		150	23	401
Public Works	1	0.018%	3		228	9	159
Public Works	206	3.737%	44		3	14	242
Public Works	31	0.562%	97		644		3
Public Works	109	1.977%	34		97	39	683
Public Works	275	4.988%	860		34	6	103
Public Works	216	3.918%	675		860	21	362
Public Works	27	0.490%	84		675	53	913
Public Works	42	0.762%	131		84	41	716
Public Works	215	3.900%	672		131	5	89
Public Works	52	0.943%	163		672	8	139
Public Works	68	1.233%	212		163	41	713
Public Works	72	1.306%	225		212	10	173
Public Works	200	3.628%	625		225	13	225
Public Works	802	14.547%	2,507		625	14	239
Public Works	46	0.834%	144		2,507	38	663
Public Works	98	1.778%	306		144	154	2,661
Public Works	250	4.535%	782		306	9	153
Public Works	8	0.145%	25		782	19	325
Public Works	1	0.018%	3		25	48	830
Public Works	1,274	23.109%	3,982		3	2	27
Public Works	3	0.054%	9		3,982		3
Public Works	4	0.073%	13		9	244	4,226
Public Works	3	0.054%	9		13	1	10
Public Works	4	0.073%	13		9	1	14
Public Works	17	0.308%	53		13	1	10
Public Works	28	0.508%	88		53	1	14
Public Works	31	0.562%	97		88	3	56
Public Works	2	0.036%	6		97	5	93
Public Works					6	6	103
Public Works							6

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

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

Number of Non-Payroll Checks Processed By Department

Finance / Accounting Office - Trial Balances

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BEDFORD COUNTY, PENNSYLVANIA
Treasurer 2020 Actual
Detail Allocation of
Revenue

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Recorder	18	3.261%	628				
Planning and Zoning	41	7.428%	1,431		628		
Inspectors	25	4.529%	872		1,431		628
Commissioner	3	0.543%	105		872	80	1,511
Recorder	19	3.442%	663		105	49	921
Justices	24	4.348%	837		663	6	111
	48	8.696%	1,675		837	37	700
Public Relations	32	5.797%	1,117		1,675	47	884
Attorney	16	2.899%	558		1,117	94	1,769
Secretary / Clerk of Courts	9	1.630%	314		558	62	1,179
	30	5.435%	1,047		314	31	589
Mail	13	2.355%	454		1,047	18	332
1	45	8.152%	1,570		454	58	1,105
& Youth Services	6	1.097%	209		1,570	25	479
	117	21.16%	4,082		209	88	1,658
	106	19.23%	3,698		4,082	12	221
					3,698	228	4,310
Allocation Total	552	100.000%	19,260			206	3,904
	534			-	19,260	1,041	20,301
	552	100.000%	19,260	-	19,260	1,041	20,301

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asis:
 Cash Receipts Processed by Department (Ex: Taxes)
 Finance / Accounting Office - Trial Balances

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.

age 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.

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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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	263,724			
Adjustments			263,724	263,724
Reductions	-	-	-	-
Net Additions			-	-
Depreciation	-	-	-	-
Net Depreciation	-	-	-	-
Employee Benefits	-	-	-	-
Insurance	-	-	-	-
Health Insurance	-	-	-	-
Compensation	-	-	-	-
Equipment	-	-	-	-
Maintenance	-	-	-	-
Supplies	-	-	-	-
Travel/Accounting	488	32	520	
Other	5,542	213	5,755	
Contracts	563	35	598	
	-	-	-	
Allocated Additions	6,593	280	6,873	6,873
Final Cost Adjustments	-	-	-	-
Departmental Cost Adjustments	-	-	-	-
Amount Allocated	<u>270,317</u>	<u>280</u>	<u>270,597</u>	<u>270,597</u>

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

	Total	General & Administration	Telephone	Postage	Info Tech	General Government
Expenses and Cost			59,804			
Maint. Contract	59,804			6,764		2,737
Printer Lease Pmt	6,764					
Postage/Supplies	2,737				194,352	
Maint. Contract	194,352		67			
Printer Contract	67					
Capital Expenditures	263,724	-	59,871	6,764	194,352	2,737
Adjustments						
Capital Cost Adjustments	-					
Total Available Cost	263,724		59,871	6,764	194,352	2,737
Allocated to:						
1st Service Centers	6,593	6,593				68
CO-CATE ADMIN		(6,593)	1,497	169	4,859	
Unallocated	270,317	-	61,368	6,933	199,211	2,805
Allocation	(2,805)					(2,805)
Total Allocated	267,512	-	61,368	6,933	199,211	-
1st: 2nd Service Centers	280	280				3
CO-CATE ADMIN		(280)	64	7	206	3
Unallocated	280	-	64	7	206	(3)
Allocation	(3)					
Total Allocated	277	-	64	7	206	-
Total Allocated	267,789	-	61,432	6,940	199,417	-

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

Department	Total	Telephone	Postage	Info Tech
Maintenance	2,453	333	-	-
itors	4,181	1,000	-	2,120
/ Accounting	6,511	1,000	2	3,179
er	6,484	1,000	212	5,299
sioners	6,724	1,335	185	5,299
s	333	333	84	5,305
essment	1,280	668	-	-
land Zoning	9,147	1,335	612	-
n	13,399	2,671	387	7,425
efender	1,394	333	120	10,608
ecorder	5,992	1,669	-	1,061
Affairs	15,507	1,669	79	4,244
ustices	4,926	668	48	13,790
	5,734	3,339	174	4,244
Relations	22,925	4,006	2,95	-
	4,954	3,339	84	18,035
ttorney	668	668	554	1,061
ary / Clerk of Courts	10,523	2,003	-	-
	10,916	2,337	34	8,486
uil	13,447	2,671	93	8,486
	16,308	5,676	168	10,608
	11,820	3,005	24	10,608
& Aging	678	668	329	8,486
Youth Services	333	333	10	-
ion	73,586	11,353	-	-
Development	2,671	2,671	705	61,528
ion	333	333	-	-
hority	2,337	2,337	-	-
	333	333	-	-
	342	343	-	-
			1	(2)
Total	267,789	61,432	6,940	199,417
	267,789	61,432	6,940	199,417

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Prepared by: Susquehanna Accounting and Consulting Solutions, Inc.

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					333		333
Maintenance	1	0.543%	333		1,000		1,000
	3	1.630%	1,000		1,000		1,000
Accounting	3	1.630%	1,000		1,000		1,000
	3	1.630%	1,000		1,334	1	1,335
Assessors	4	2.174%	1,334		333	-	333
	1	0.543%	333		667	1	668
	2	1.087%	667		1,334	1	1,335
Development	4	2.174%	1,334		2,668	3	2,671
Planning Zoning	8	4.348%	2,668		333	-	333
	1	0.543%	333		1,667	2	1,669
	5	2.717%	1,667		1,667	2	1,669
Order	5	2.717%	1,667		667	1	668
Order	2	1.087%	667		3,335	4	3,339
Fairs	10	5.435%	3,335		4,002	4	4,006
Services	12	6.522%	4,002		3,335	4	3,339
	10	5.435%	3,335		667	1	668
Relations	2	1.087%	667		2,001	2	2,003
	6	3.261%	2,334		2,334	3	2,337
Revenue	7	3.804%	2,334		2,668	3	2,671
County Clerk of Courts	8	4.348%	2,668		5,670	6	5,676
	17	9.239%	5,670		3,002	3	3,005
	9	4.891%	3,002		667	1	668
	2	1.087%	667		667	1	668
Senior	2	1.087%	667		333	-	333
Services: Aging	1	0.543%	333		11,340	13	11,353
Youth Services	34	18.478%	11,340		2,668	3	2,671
Education	8	4.348%	2,668		333	-	333
Development	1	0.543%	333		2,334	3	2,337
Information	7	3.804%	2,334		333	-	333
Authority	1	0.543%	333		1,334	1	1,335
Utilities	4	2.174%	1,334		342	1	343
	1	0.548%	342				
	184	100.000%	61,368	-	61,368	64	61,432
Allocation Total	174			-			
Allocated	184	100.000%	61,368	-	61,368	64	61,432

DRAFT

Number of Telephone Extensions by Department
 Bedford County Phone Listing

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
ors	17	0.023%	2				
/ Accounting	2,222	3.052%	212		212		212
r	1,945	2.672%	185		185		185
ioners	887	1.218%	84		84		84
ssment	6,418	8.815%	611		611	-	611
and Zoning	4,059	5.575%	387		387	1	387
efender	1,264	1.736%	120		120	-	120
ecorder	825	1.133%	79		79	-	79
Affairs	509	0.699%	48		48	-	48
istices	145	0.199%	14		14	-	14
	25,118	34.501%	2,392		2,392	-	2,392
Relations	9,269	12.731%	883		883	3	883
orney	5,812	7.983%	553		553	1	553
ary / Clerk of Courts	361	0.496%	34		34	1	34
	980	1.356%	93		93	-	93
il	1,767	2.417%	168		168	-	168
	252	0.346%	24		24	-	24
	3,450	4.739%	329		329	-	329
Youth Services	107	0.147%	10		10	-	10
	7,397	10.160%	704		704	-	704
	-	0.002%	1		1	1	1
location Total	72,804	100.000%	6,933	-	6,933	7	6,940
	68,620						
	72,804	100.000%	6,933	-	6,933	7	6,940

DRAFT

Postage Charges by Department

Finance / Accounting Department - Journal Entries

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

Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
					2,120		2,120
					3,179		3,179
Maintenance	2	1.064%	2,120		5,299		5,299
Records	3	1.596%	3,179		5,299		5,299
Accounting	5	2.660%	5,299		5,299	6	5,305
	5	2.660%	5,299		7,417	8	7,425
	5	2.660%	5,299		10,596	12	10,608
Assessors	7	3.723%	7,417		1,060	1	1,061
Assessment	10	5.319%	10,596		4,239	5	4,244
Land Zoning	1	0.532%	1,060		13,775	15	13,790
Plan	4	2.128%	4,239		4,239	5	4,244
Defender	13	6.915%	13,775		4,239	20	18,035
Recorder	4	2.128%	4,239		18,015	1	1,061
Public Affairs	17	9.043%	18,015		1,060	10	8,486
	1	0.532%	1,060		8,476	10	8,486
Public Relations	8	4.255%	8,476		8,476	12	10,608
Attorney	8	4.255%	8,476		10,596	12	10,608
Notary / Clerk of Courts	10	5.319%	10,596		10,596	10	8,486
	10	5.319%	10,596		8,476	69	61,528
Jail	8	4.255%	8,476		61,459	11	9,547
Police	58	30.851%	61,459		9,536	(1)	(2)
Adult & Youth Services	9	4.787%	9,536		(1)		
Undershaft	-	-0.001%	(1)				
			199,211	-	199,211	206	199,417
	188	100.000%	199,211				
	173				199,211	206	199,417
Total Allocation Total	188	100.000%	199,211	-	199,211	206	199,417

DRAFT

Number of Computers by Department
 PC Works Plus

loc basis
 re:

Category	Number	1998	2000	2002	2004	2006	2008	2010	2012	Total
Protein synthesis	11	1,750	1,400	1,900	2,100	2,300	2,500	2,700	2,900	21,800
Cellular energy	6	1,400	1,200	1,500	1,800	2,100	2,400	2,700	3,000	16,100
Signal transduction	40	1,300	1,000	1,200	1,400	1,600	1,800	2,000	2,200	11,800
Other	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000
Cellular energy	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000
Signal transduction	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000
Other	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000
Cellular energy	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000
Signal transduction	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000
Other	10	1,000	800	1,000	1,200	1,400	1,600	1,800	2,000	10,000

DISVALI

bioRxiv preprint doi: <https://doi.org/10.1101/2018.03.20.300000>; this version posted March 20, 2018. The copyright holder for this preprint (which was not certified by peer review) is the author/funder, who has granted bioRxiv a license to display the preprint in perpetuity. It is made available under aCC-BY-ND 4.0 International license.

Debra Brown

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

Debra Brown

From: Debra Brown
 Sent: Tuesday, April 19, 2011 8:01 AM
 To: Corey Johnson, Mike Zimmon
 Cc: Commissioner Dallas Commissioner Leadership & Communications Practice
 Subject: Interview with Department Accounting - SIMS Case Proposal

Follow up
 Flagged

Follow the flag
 Flag status

Good Morning

Please see message below. Dates are tentative, and details are in the follow up.

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

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

Deb

From: Debra Brown
 Sent: Tuesday, April 19, 2011 2:43 PM
 To: Debra Brown
 Cc: Commissioner Dallas
 Subject: Interview with Department Accounting - SIMS Case Proposal

Deb,

We need to schedule an interview with Susan Harter Accounting for the project that we opened at the meeting of the committee and our date time is set. I need to notify the grant managers at the DCA and offer them the opportunity to participate remotely at least via teleconference. I realize the interview should occur prior to the next meeting of the committee. I have the local meeting set for April 17 and have confirmed April 18 @ 1:30 pm and April 19 @ 1:00 pm, also May 2 @ 10:00 am. Thanks for your help.

Deb

Debra Brown

From: Corey Troutman <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: [REDACTED]

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.

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>

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

[Redacted]

Debra Brown

Subject: Meeting with Susquehanna
Location: Commissioners Suite

Start: Wed 4/27/2022 2:30 PM
End: Wed 4/27/2022 3:30 PM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Debra Brown
Required Attendees: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees: Angie Ferguson

Gabrie Brown

Subject:
Location:

Meeting with Participants
2000-2001

Date:
Time:

Wed 4/11/01 2:30 PM
Wed 4/11/01 3:30 PM

Location:

Room

Meeting Status:

Accepted

Organizer:
Recorder:

Gabrie Brown
Commissioner's Office, Department of Health Services
Project: Care A Program, 4/11/01
Date: 4/11/01

Recorder:

Debra Brown

Subject: Meeting with Susquehanna
Location: Commissioners Suite

Start: Wed 4/27/2022 2:30 PM
End: Wed 4/27/2022 3:30 PM
Show Time As: Tentative

Recurrence: (none)

Meeting Status: Not yet responded

Organizer: Debra Brown
Required Attendees: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees: Angie Ferguson

Leira Brown

Subject:

Location:

Start:

End:

Show Time:

Resource:

Meeting Status:

Organizer:

Required Attendee:

Optional Attendee:

Meeting with Faculty and

College Council

Wed 4/17/02 1:30 PM

Wed 4/17/02 3:30 PM

Faculty

Room

Not yet responded

Leira Brown

From: Leira Brown, Chair, Faculty Council

To: 'Leira Brown', Faculty Council

Reply Required

Do not reply to this message

Debra Brown

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

Debra Brown

Subject: Meeting with Susquehanna
Location: Commissioners Suite

Start: Wed 4/27/2022 2:30 PM
End: Wed 4/27/2022 3:30 PM

Recurrence: (none)

Meeting Status: Accepted

Organizer: Debra Brown
Required Attendees: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick; Donald Schwartz; Corey A. Troutman; Mike Samson
Optional Attendees: Angie Ferguson

Debra Brown

Subject:

Location:

Start:

End:

Recurrence:

Meeting Status:

Organizer:

Required Attendees:

Optional Attendees:

Meeting with Susan Stephens
Commodore's Room

Wed 01/10/02 12:00 PM

Wed 01/10/02 1:30 PM

None

As needed

Debra Brown

1 on 1 meeting with Commissioner Paul and Commissioner Patricia Conroy

Schedule: Tony A. Focisio, Mrs. James A. Focisio

April 19, 2002

Debra Brown

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

Hi Melissa,

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

Debra Brown

From:
To:
Cc:

Subject:

Hi Debra -
Wednesday, April 10, 2013 11:53 AM
Melissa Jones
Commissioner of Debra's Commission, Federal, Congressional, Republican Party
Local:

Hi Melissa,

Could you transfer \$2,500.00 in excess cash from the General Fund (the kind you use in the General Fund Policy
Market account?

Thank You

Mike

Mike Samson CPA
Director
Superior Accounting & Consulting Solutions, Inc.
(717) 581-2025 Ext 2018

Hi Debra -
Wednesday, April 10, 2013 11:53 AM
Melissa Jones
Commissioner of Debra's Commission, Federal, Congressional, Republican Party
Local:

Debra Brown

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

Debra Brown

From:
Sent:
To:
Subject:

Dorinda Stewart
11/15/03 11:02 AM
Commissioner Debra A. Brown
State - Review Review of April 17 (DCE)

Commissioner:

I reached out to DEB and invited from Andrew Sheff - Director of Policy & Planning (now Grant Manager) to attend the 2003-2004 budget hearing. They have a conflict but appreciate the invitation. If something changes we can use a teleconference to try to get back.

Don

Debra Brown

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

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

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

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

To: Department Heads
From: Finance Department
Subject: Budget to Actual Report

Department Heads

Attached are two reports. The first report contains columns for your department's approved 2011 budget, your department's actual expenses from January 1, 2011 through March 31, 2011, your department's available 2011 budget still remaining, and the percentage of the 2011 budget used. The second report provides detail of the transactions charged to the year's account. The department's

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

Thank You

Miss Johnson

ACCOUNT	ACCOUNT NAME	ORG SRC	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL	10111				0			
010 -401-11100-000-01010 -	COMMISSIONERS SALARY	2 PRJ	1/28/2022	RUN: 0 WARRANT: 012822		6,764.61	0	6,764.61	
* 1		3 PRJ	1/14/2022	RUN: 0 WARRANT: 011421		6,698.31	0	13,462.92	
* 1		2 PRJ	2/25/2022	RUN: 0 WARRANT: 022522		6,764.61	0	20,227.53	
* 2		3 PRJ	2/11/2022	RUN: 0 WARRANT: 021122		6,764.61	0	26,992.14	
* 2		23 PRJ	3/11/2022	RUN: 0 WARRANT: 031122		6,764.61	0	33,756.75	
* 3		58 PRJ	3/25/2022	RUN: 0 WARRANT: 032522		6,764.61	0	40,521.36	40,521.36
* 3						0	40,521.36	0	40,521.36
		10111				0			
010 -401-11100-000-01020 -	PROFESSIONAL STAFF	2 PRJ	1/28/2022	RUN: 0 WARRANT: 012822		946.08	0	946.08	
* 1		3 PRJ	1/14/2022	RUN: 0 WARRANT: 011421		1,249.90	0	2,195.98	
* 1		2 PRJ	2/25/2022	RUN: 0 WARRANT: 022522		1,329.01	0	3,524.99	
* 2		3 PRJ	2/11/2022	RUN: 0 WARRANT: 021122		1,329.01	0	4,854.00	
* 2		23 PRJ	3/11/2022	RUN: 0 WARRANT: 031122		1,419.11	0	6,273.11	
* 3		58 PRJ	3/25/2022	RUN: 0 WARRANT: 032522		1,419.11	0	7,692.22	7,692.22
* 3						0	7,692.22	0	7,692.22
		10111				0			
010 -401-11100-000-01030 -	CLERICAL SALARIES	2 PRJ	1/28/2022	RUN: 0 WARRANT: 012822		630.72	0	630.72	
* 1		3 PRJ	1/14/2022	RUN: 0 WARRANT: 011421		507.67	0	1,138.39	
* 1		2 PRJ	2/25/2022	RUN: 0 WARRANT: 022522		247.78	0	1,386.17	
* 2		3 PRJ	2/11/2022	RUN: 0 WARRANT: 021122		447.78	0	1,833.95	
* 2		23 PRJ	3/11/2022	RUN: 0 WARRANT: 031122		357.68	0	2,191.63	
* 3		58 PRJ	3/25/2022	RUN: 0 WARRANT: 032522		157.68	0	2,349.31	2,349.31
* 3						0	2,349.31	0	2,349.31
		10111				0			
010 -401-11100-000-01040 -	WAGES					0	0	0	0
		10111				0			
010 -401-11100-000-01050 -	FRINGE BENEFITS	2 PRJ	1/28/2022	RUN: 0 WARRANT: 012822		703.76	0	703.76	
* 1		3 PRJ	1/14/2022	RUN: 0 WARRANT: 011421		711.96	0	1,415.72	
* 1		2 PRJ	2/25/2022	RUN: 0 WARRANT: 022522		703.76	0	2,119.48	
* 2		3 PRJ	2/11/2022	RUN: 0 WARRANT: 021122		719.44	0	2,838.92	
* 2		23 PRJ	3/11/2022	RUN: 0 WARRANT: 031122		719.44	0	3,558.36	
* 3		58 PRJ	3/25/2022	RUN: 0 WARRANT: 032522		632.35	0	4,190.71	4,190.71
* 3						0	4,190.71	0	4,190.71
		10111				0			
010 -401-11100-000-02010 -	ADVERTISING	29 GEN	1/7/2022	AD # 748		2,744.09	0	2,744.09	
* 1		29 GEN	1/7/2022	AD # 748		92.59	0	2,836.68	
* 1		29 GEN	1/7/2022	AD # 7154		296.44	0	3,133.12	
* 1		29 GEN	1/7/2022	AD # 748		27.07	0	3,160.19	
* 1		29 GEN	1/7/2022	#343A		116.48	0	3,276.67	
* 1		36 API	3/16/2022	022400 99628 GAZETTE		11.23	0	3,287.90	
* 3		93 API	3/30/2022	022400 99974 GAZETTE		372	0	3,659.90	3,659.90
* 3						0	3,659.90	0	3,659.90
		10111				0			
010 -401-11100-000-02020 -	TELEPHONE & POSTAGE	23 GEN	1/30/2022	JAN 22 POSTAGE		15.17	0	15.17	
* 1		29 GEN	2/28/2022	FEB 22 POSTAGE		4.77	0	19.94	
* 2		97 GEN	3/30/2022	MARCH 22 POSTAGE		6.8	0	26.74	26.74
* 3						0	26.74	0	26.74

Account ID	Description	Account	Date	Vendor	Amount	Amount	Amount	Amount
010-401-11100-000-02030 -	TRAVELING EXPENSES							
*1		_10111						
*1		14 GEN	1/24/2022	CCAP CONFERENCE SPRING	0			
*1		14 GEN	1/24/2022	CCAP CONFERENCE SPRING		630	0	630
*1		21 GEN	1/12/2022	MILEAGE REIMBURSEMENT		0	630	0
*2		44 GEN	1/31/2022	CCAP		301.44	0	301.44
*2		20 GEN	2/3/2022	COMMISSIONER LUNCH NICKS		147	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
*3		24 API	3/10/2022	020005 99470 DEBRA BROWN		0	147	301.44
		104 GCR	3/25/2022	CCAP - SPRING CONF REFUND		53.7	0	355.14
						0	320	35.14
						0	1,170.30	1,135.16
010-401-11100-000-02040 -	PREMIUMS ON BONDS	_10111						
010-401-11100-000-02050 -	ASSOC DUES & EXPENSES	_10111						
010-401-11100-000-02070 -	CONTRACTED COMPUTER SERVICES	_10111						
*1		29 GEN	1/7/2022					
*2		33 GEN	2/18/2022	CUST# BED447 JAN 2022		150	0	150
010-401-11100-000-02080 -	CONTRACTED MAINT & REPAIR	_10111						
010-401-11100-000-02110 -	OTHER	_10111						
*1		18 GEN	1/21/2022	2022 YEARLY SUBSCRIPTION		0	234	-234
*1		21 GEN	1/12/2022	PETTY CASH		54	0	-180
*1		29 GEN	1/7/2022		8.71E+14	38.14	0	-141.86
*1		29 GEN	1/7/2022	PETTY		96.46	0	-45.4
*1		40 GRV	1/31/2022	ORIGINAL JNL NOT FOUND		28	0	-17.4
*2		42 GEN	1/21/2022	2022 YEARLY SUBSCRIPTION		234	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	883402 99199 CRYSTAL SPRING		20	0	500.94
		12 API	3/2/2022	073058 99348 GIANT EAGLE		38.14	0	539.08
		84 API	3/29/2022	883402 99922 CRYSTAL SPRING		11.44	0	550.52
						61.68	0	612.2
						0	846.2	612.2
010-401-11100-000-03010 -	MATERIALS & SUPPLIES	_10111						
*1		4 GEN	1/27/2022	INK		91.97	0	91.97
*1		4 GEN	1/27/2022	INK		0	91.97	0
*1		5 GEN	1/27/2022	INK		69.78	0	69.78
*1		5 GEN	1/27/2022	INK		0	69.78	0
*1		18 GEN	1/21/2022	TONER		0	383.04	-383.04
*1		29 GEN	1/7/2022			8.99	0	-374.05
*2		40 GRV	1/31/2022	ORIGINAL JNL NOT FOUND		383.04	0	8.99
*2		42 GEN	1/21/2022	TONER		383.04	0	392.03
*2		34 GEN	2/23/2022	AMAZON		91.97	0	484
*3		34 GEN	2/23/2022	AMAZON		69.78	0	553.78
		34 GEN	2/23/2022	GIANT EAGLE		28.99	0	582.77
		36 API	3/16/2022	073058 99703 GIANT EAGLE		21.97	0	604.74
						0	1,149.53	544.79
010-401-11100-000-04010 -	CAPITAL OUTLAY	_10111						
						0		604.74
						0		604.74

Debra Brown

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

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

Debra Brown

From: Mike Samson <msamson@susacs.com>
Sent: Tuesday, May 3, 2022 3:32 PM
To: Commissioner Dallara
Subject: 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 :

<u># in household</u>	<u>Income</u>
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:

<u># in household</u>	<u>Income</u>
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

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

Debra Brown

From: Commissioner Dallara
Sent: Tuesday, May 3, 2022 4:23 PM
To: Mike Samson
Subject: 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 www.medicaidplanningassistance.org :

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

Mike

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

Debra Brown

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

Debra Brown

From:
To:
Cc:
Subject:

Dear all,
Friday, May 24, 2013 11:03 AM
Debra Brown
Commissioner Robert Combs, Deborah Gallagher, Commissioner Robert
Muller for next week - Staff Brief

Debra

Please prepare the following motion for next week:

Motion to retain Susan Mann Accounting & Consulting Solutions, Inc. to prepare an evaluation of county finances and propose best management strategies and measurable performance objectives for future achievement. Pending the receipt of grant funding from the Strategic Management Finance Program administered by the Department of Community and Economic Development. This motion serves upon the reauthorization of the Bedford County Commissioner.

Don

Debra Brown

From: Debra Brown
Sent: Friday, May 20, 2022 2:45 PM
To: Commissioner Dallara; Commissioner Baughman; Commissioner Frederick
Subject: Meeting Agenda
Attachments: 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

Debra Brown

From: Debra Brown
Sent: Friday, May 20, 2011 2:45 PM
To: [Redacted]
Subject: [Redacted]
Attachments: [Redacted]

Good afternoon,
Please see attached agenda for your review. I am still waiting for information from [Redacted]

Debra