

**COUNTY OF ERIE,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2012

COUNTY OF ERIE, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2012

CONTENTS

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	1-2
Report on Compliance for Each Major Federal and DPW Program; Report on Internal Control Over Control Over Compliance; and Report on the Schedule of Expenditures of Federal and DPW Awards Required by OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement	3-5
Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2012	6 - 13
Schedule of Pennsylvania Department of Public Welfare Expenditures for the Year Ended December 31, 2012	14
Notes to Schedules of Expenditures of Awards	15 - 16
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2012	17 - 21
Summary Schedule of Prior Audit Findings	22
Independent Auditors' Report on Applying Agreed-upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Public Welfare	23- 24
Summary of Expenditures Exhibit A-1 - Title IV-D Child Support Program for the Year Ended December 31, 2012	25
Child Support Enforcement PACES OCSE 157 Data Reliability Validation for the Year Ended December 31, 2012	26
Schedule of Revenues and Expenditures Exhibit I – County Children and Youth Programs for the Fiscal Year Ended June 30, 2012	27
Schedule of Revenues and Expenditures Exhibit III - Medical Assistance Transportation Program for the Fiscal Year Ended June 30, 2012	28
Schedule of Revenues, Expenditures, and Carryover Funds Exhibit IV(a)BH - Behavioral Health Services for the Fiscal Year Ended June 30, 2012	29
Report of Income and Expenditures Exhibit IV(b)BH – Behavioral Health Services for the Fiscal Year Ended June 30, 2012	30-31

COUNTY OF ERIE, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2012

CONTENTS (CONTINUED)

	<u>Page</u>
Schedule of Revenues, Expenditures, and Carryover Funds Exhibit IV(c) ID - Intellectual Disabilities Program for the Fiscal Year Ended June 30, 2012	32
Report of Income and Expenditures Exhibit IV(d)MR – Intellectual Disabilities Program for the Fiscal Year Ended June 30, 2012	33
Schedule of Revenue, Expenditures, and Carryover Funds - V(a)EI – Early Intervention Services for the Fiscal Year Ended June 30, 2012	34
Report of Income and Expenditures – Mental Health Program V(b)EI – Early Intervention Services for the Fiscal Year Ended June 30, 2012	35
Final CCIS Recap Child Care Information Services – Child Care Network Exhibit XVIII for the Fiscal Year Ended June 30, 2012	36-37
Budget Summary and Detailed Administrative Expense Reports Low Income Fund A Exhibit XVIII for the Fiscal Year Ended June 30, 2012	38
Budget Summary and Detailed Administrative Expense Reports Former TANF Fund C Exhibit XVIII for the Fiscal Year Ended June 30, 2012	39-40
Recap Report Summary – Child Care Network Exhibit XVIII For the Fiscal Year Ended June 30, 2012	41
Schedule of Revenues and Expenditures Exhibit XIX - Combined Homeless Assistance Program for the Fiscal Year Ended June 30, 2012	42

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of County Council
County of Erie, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF ERIE, PENNSYLVANIA, as of and for the year ended December 31, 2012, which collectively comprise the COUNTY OF ERIE, PENNSYLVANIA's basic financial statements and have issued our report thereon dated June 14, 2013. These financial statements are the responsibility of the COUNTY OF ERIE, PENNSYLVANIA's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Erie County Gaming Revenue Authority, which represents 46.71%, 57.23% and 15.77%, respectively, of the assets, net position, and revenues of the discretely presented Component Units. Those financial statements were audited by another auditor whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Erie County Gaming Revenue Authority, is based solely on the report of the other auditor.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered COUNTY OF ERIE, PENNSYLVANIA's, internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF ERIE's, PENNSYLVANIA, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF ERIE, PENNSYLVANIA's, internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as findings 2012-1 and 2012-2 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF ERIE, PENNSYLVANIA's, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

COUNTY OF ERIE, PENNSYLVANIA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit COUNTY OF ERIE, PENNSYLVANIA's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of COUNTY OF ERIE, PENNSYLVANIA's, federal awarding agencies, pass-through entities, the Pennsylvania Department of Public Welfare, and is not intended to be and should not be used by anyone other than these specified parties.


ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania
June 14, 2013

Zelenkofske Axelrod LLC

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND DPW PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AND DPW AWARDS REQUIRED BY OMB CIRCULAR A-133 AND THE
PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE SINGLE AUDIT SUPPLEMENT

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County of Erie, Pennsylvania
Page 3

Report on Compliance for Each Major Federal and DPW Program

We have audited the compliance of COUNTY OF ERIE, PENNSYLVANIA, with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and the Pennsylvania Department of Public Welfare ("DPW") Single Audit Supplement that could have a direct and material effect on each of COUNTY OF ERIE, PENNSYLVANIA's, major federal and DPW programs for the year ended December 31, 2012. COUNTY OF ERIE, PENNSYLVANIA's, major federal and DPW programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and DPW programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ERIE, PENNSYLVANIA's, major federal and DPW programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Pennsylvania Department of Public Welfare Single Audit Supplement*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or DPW program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF ERIE, PENNSYLVANIA's, compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and DPW program. However, our audit does not provide a legal determination of COUNTY OF ERIE, PENNSYLVANIA's, compliance.

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Page 4

Basis for Qualified Opinion CFDA # 93.658, 93.659, 93.558 and DPW – Children and Youth

As described in the accompanying schedule of findings and questioned cost, COUNTY OF ERIE, PENNSYLVANIA's did not comply with requirements regarding CDFA # 93.658, 93.659, 93.558 and DPW – Children and Youth as described in finding 12-3 for Allowable Cost and finding 12-4 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for COUNTY OF ERIE, PENNSYLVANIA's, to comply with the requirement applicable to that program.

Qualified Opinion on CFDA # 93.658, 93.659, 93.558 and DPW – Children and Youth

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, COUNTY OF ERIE, PENNSYLVANIA's, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA # 93.658, 93.659, 93.558 and DPW – Children and Youth for the year ended December 31, 2012.

Unmodified Opinion on each of the Other Major Federal and DPW Programs

In our opinion, COUNTY OF ERIE, PENNSYLVANIA's, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and DPW programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of COUNTY OF ERIE, PENNSYLVANIA's, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered COUNTY OF ERIE, PENNSYLVANIA's, internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DPW program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DPW program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the DPW Single Audit Supplement, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ERIE, PENNSYLVANIA's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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Members of County Council
County of Erie, Pennsylvania
Page 5

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DPW program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DPW program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned cost as findings 12-3 and 12-4 to be material weaknesses.

COUNTY OF ERIE, PENNSYLVANIA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit COUNTY OF ERIE, PENNSYLVANIA's responses and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and DPW Awards Required By OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement

We have audited the financial statements of COUNTY OF ERIE, PENNSYLVANIA, as of and for the year ended December 31, 2012, and have issued our report thereon dated June 14, 2013 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal and DPW awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditure of federal and DPW awards is fairly stated in all material respects in relation to the financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 10, 2013

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
U.S. Department of Housing and Urban Development						
Direct Federal Payments:						
Community Development Block Grant						
2011 Millcreek CDBG	B-11-MC42-0107	14.218	\$ (5,560)	\$ 208,240	\$ 202,680	\$ -
2012 Millcreek CDBG	B-12-MC42-0107	14.218		40,960	60,808	19,848
Total CFDA # 14.218			(5,560)	249,200	263,488	19,848
Community Development Block Grant / State's Program						
2008 County CDBG	B08DC420001	14.228	-	31,114	31,114	-
2009 County CDBG	B09DC420001	14.228	-	56,610	56,610	-
2010 County CDBG	B10DC420001	14.228	(3,280)	92,280	89,000	-
2011 McKean CDBG	B11DC420001	14.228	-	550	550	-
2011 Northeast CDBG	B11DC420001	14.228	-	47,536	47,536	-
2011 Girard CDBG	B11DC420001	14.228	(932)	97,667	96,735	-
2011 County CDBG	B11DC420001	14.228	(14,992)	276,987	323,435	61,440
2012 County CDBG	B12DC420001	14.228	-	-	28,424	28,424
Total CFDA # 14.228			(19,204)	602,744	673,404	89,864
Emergency Shelter						
DCED 2011 Emergency Shelter 07/01/011 to 6/30/2012	C000051765	14.231	-	-	12,199	12,199
DCED 2011 Emergency Shelter 07/01/012 to 6/30/2013	C000051765	14.231	-	-	70,698	70,698
Total CFDA # 14.231			-	-	82,897	82,897
Supporting Housing Program						
Hope for the Homeless 07/01/11 to 6/30/12 Year 2010	PA0329B3E051003	14.235	(37,984)	216,593	178,609	-
Hope for the Homeless 07/01/12 to 6/30/13 Year 2011	PA0329B3E051104	14.235	-	70,788	156,927	86,139
Transitional Living Plus 7/1/2011 to 6/30/12 Year 2010	PA0328B3E051001	14.235	(22,403)	158,763	136,360	-
Transitional Living Plus 7/1/2012 to 6/30/13 Year 2010	PA0328B3E051001	14.235	-	33,285	33,285	-
Transitional Living Plus 7/1/2012 to 6/30/13 Year 2011	PA0328B3E051102	14.235	-	42,005	84,817	42,812
Reach 7/1/2011 to 6/30/2012 Year 2009	PA0330B3E050802	14.235	(54,856)	54,856	-	-
Reach 7/1/2011 to 6/30/2012 Year 2010	PA0330B3E051003	14.235	(45,475)	313,978	268,503	-
Reach 7/1/2012 to 6/30/2013 Year 2010	PA0330B3E051003	14.235	-	159,861	178,341	18,480
Reach 7/1/2012 to 6/30/2013 Year 2011	PA0330B3E051104	14.235	-	-	42,523	42,523
New Life 7/1/2011 to 6/30/2012 Year 2010	PA 0426B3E051002	14.235	(32,339)	117,236	84,897	-
New Life 7/1/2012 to 6/30/2013 Year 2011	PA 0426B3E051103	14.235	-	42,470	88,538	46,068
Lighting the Candle 7/1/2011 to 6/30/2012 Year 2009	PA 0463B3E050900	14.235	(32,233)	152,435	120,202	-
Lighting the Candle 7/1/2012 to 6/30/2013 Year 2009	PA 0463B3E050900	14.235	-	82,323	116,520	34,197
Total HUD CFDA # 14.235			(225,290)	1,444,593	1,489,522	270,219
Shelter Plus Care Program						
Shelter Plus Care 1 2010 7/1/2011 to 6/30/2012	PA0331C3E051003	14.238	(26,723)	140,173	113,450	-
Shelter Plus Care 1 2010 7/1/2011 to 6/30/2012	PA0331C3E051104	14.238	-	69,351	69,351	-
Shelter Plus Care 1 2010 7/1/2012 to 6/30/2013	PA0331C3E051104	14.238	-	117,427	176,067	58,640
Shelter Plus Care 2 2010 7/1/2011 to 6/30/2012	PA0332C3E051003	14.238	(10,577)	81,013	70,436	-
Shelter Plus Care 2 2010 7/1/2012 to 6/30/2013	PA0332C3E051003	14.238	-	19,478	19,478	-
Shelter Plus Care 2 2011 7/1/2012 to 6/30/2013	PA0332C3E051104	14.238	-	24,486	48,049	23,563
Shelter Plus Care 3 2010 7/1/2011 to 6/30/2012	PA0427C3E051002	14.238	(11,336)	68,552	66,802	9,586
Shelter Plus Care 3 2011 7/1/2012 to 6/30/2013	PA0427C3E051103	14.238	-	41,515	65,115	23,600
Shelter Plus Care 4 2011 7/1/2011 to 6/30/2012	PA0543C3E051000	14.238	-	2,836	2,836	-
Shelter Plus Care 4 2011 7/1/2012 to 6/30/2013	PA0543C3E051000	14.238	-	11,435	20,459	9,024
SPC Year 2008 Finally Home 7/1/2011 to 6/30/2012	PA0327C3E050800	14.238	(5,250)	33,075	27,825	-
SPC Year 2008 Finally Home 7/1/2012 to 6/30/2013	PA0327C3E050800	14.238	-	20,225	30,725	10,500
SPC Stairways ACT Year 2009 7/1/2011 to 6/30/2012	PA0464C3E050900	14.238	(821)	10,008	9,187	-
SPC Stairways ACT Year 2009 7/1/2012 to 6/30/2013	PA0464C3E050900	14.238	-	25,401	42,331	16,930
Total Shelter Plus Care CFDA # 14.238			(54,707)	664,975	762,111	151,843

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)						
HUD 2008 Homeless Asst Rapid Reh - ARRA Grant 1 Grant Period 7/1/2011 to 6/30/2012 Year 2008	S-09-MY-42-0013	14.257	(48,280)	103,286	55,006	-
HUD 2009 Homeless Asst Rapid Reh - ARRA Grant 2 Grant Period 7/1/2011 to 6/30/2012 Year 2009	C000046148	14.257	(1,598)	200,507	198,909	-
Total HPRP CFDA #14.257			(49,878)	303,793	253,915	-
Fair Housing Assistance Program	FF203K104249	14.401	(1,591)	27,076	28,285	2,800
Total Fair Housing Assistance CFDA # 14.401			(1,591)	27,076	28,285	2,800
Total U.S. Department of Housing and Urban Development			(356,230)	3,292,381	3,553,622	617,471
Passed Through the Pennsylvania Department of Public Welfare:						
PA Systems of Care						
Grant Period 07/01/2012 to 06/30/2013	1U79SM059056	93.104	-	-	1,394	1,394
Total CFDA # 93.104			-	-	1,394	1,394
Temporary Assistance for Needy Families						
Children and Youth						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.558	(685,561)	685,562	706,975	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.558	-	706,974	586,145	-
Total Children and Youth CFDA # 93.558			(685,561)	1,392,536	1,293,120	586,145
CCIS						
Contract Period 07/01/2011 to 06/30/2012		93.558	(48,678)	249,990	201,312	-
Contract Period 07/01/2012 to 06/30/2013		93.558	-	376,799	425,341	48,542
Former TANF Fund C						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.558	-	462,046	462,046	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.558	-	-	-	-
Total CCIS CFDA # 93.558			(48,678)	1,088,835	1,088,699	48,542
Total Temporary Assistance for Needy Families CFDA # 93.558			(734,239)	2,481,371	2,381,819	634,687
Child Welfare Services Title IV-B						
Children and Youth						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.645	-	71,900	71,900	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.645	-	71,900	71,900	-
Total Children and Youth Title IV-B CFDA# 93.645			-	143,800	143,800	-
Foster Care Title IV-E						
Children and Youth						
Contract Period 07/01/2011 to 06/30/2012 -	Foster Care	93.658	(3,122,760)	942,451	2,005,071	-
Contract Period 07/01/2011 to 06/30/2012 -	SPLC	93.658	-	15,011	15,011	-
Contract Period 07/01/2012 to 06/30/2013 -	Foster Care	93.658	-	2,693,647	2,694,555	-
Contract Period 07/01/2012 to 06/30/2013 -	SPLC	93.658	-	13,995	13,995	-
Total Children and Youth CFDA # 93.658			(3,122,760)	3,665,104	4,728,632	4,186,288
Children and Youth						
AFCARS						
Contract Period 07/01/2011 to 06/30/2012 -	N/A	93.658	(128,911)	260,130	180,820	-
Contract Period 07/01/2012 to 06/30/2013 -			-	-	117,707	-
Total Children and Youth AFCARS CFDA # 93.658			(128,911)	260,130	298,527	167,308

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
Passed through the Pennsylvania Department to Public Welfare (Continued):						
<u>General Fund Title IV-E</u>						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.658	\$ (5,667)	\$ 14,832	\$ 9,165	\$ -
Contract Period 07/01/2012 to 06/30/2013			-	3,061	9,049	5,988
Total General Fund CFDA # 93.658			(5,667)	17,893	18,214	5,988
Total CFDA # 93.658			(3,257,338)	3,943,127	5,045,373 *	4,359,584
Adoptions Assistance						
Children and Youth						
Contract Period 07/01/2010 to 06/30/2011 -		93.659	(5,625)	5,625		
Contract Period 07/01/2011 to 06/30/2012 -		93.659	(1,956,189)	1,956,189	2,005,071	-
Contract Period 07/01/2012 to 06/30/2013 -		93.659		994,245	994,245	-
Total Children and Youth CFDA # 93.659			(1,961,814)	2,956,059	2,999,316 *	2,005,071
Child Care and Development Block Grant						
CCIS						
<u>Former TANF Fund C</u>						
Contract Period 07/01/2011 to 06/30/2012		Former TANF Fund C 93.575	(503,187)	2,527,236	2,024,049	-
Contract Period 07/01/2012 to 06/30/2013		Fund C 93.575		2,494,663	2,552,116	-
Total Former TANF Fund C			(503,187)	5,021,899	4,576,165	57,453
<u>Low Income Fund A</u>						
Contract Period 07/01/2011 to 06/30/2012		Fund A 93.575	-	2,937,097	2,937,097	-
Contract Period 07/01/2012 to 06/30/2013		Fund A 93.575	-	642,294	642,294	-
Total Low Income Fund A			-	3,579,391	3,579,391	-
Total CCIS CFDA # 93.575			(503,187)	8,601,290	8,155,556 *	57,453
Child Care Mandatory and Matching Funds of the Child Care and Development Fund						
CCIS						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.596	(219,289)	1,280,050	1,060,761	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.596	-	626,236	849,710	-
Total CCIS CFDA # 93.596			(219,289)	1,906,286	1,910,471 *	223,474
Social Services Block Grant						
CCIS						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.667	(61,816)	618,162	556,346	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.667	-	304,266	350,251	-
Total CCIS CFDA 93.667			(61,816)	922,428	906,597	45,985
Children and Youth						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.667	-	130,399	130,399	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.667	-	130,400	130,400	-
Total Children and Youth CFDA 93.667			-	260,799	260,799	-
Mental Health SSBG 7/1/2011 to June 30, 2012	N/A	93.667	43,838	219,190	263,028	-
Mental Health SSBG 7/1/2012 to June 30, 2013	N/A	93.667	-	219,191	175,353	(43,838)
Total Mental Health			43,838	438,381	438,381	(43,838)
Mental Retardation SSBG 7/1/2011 to June 30, 2012	N/A	93.667	25,757	128,786	154,543	-
Mental Retardation SSBG 7/1/2012 to June 30, 2013	N/A	93.667	-	134,467	107,574	(26,893)
Total Mental Health			25,757	263,253	262,117	(26,893)
Total Social Services Block Grant CFDA # 93.667			7,779	1,884,861	1,867,894 *	(24,746)

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
Passed Through the Pennsylvania Department of Public Welfare (Continued):						
Child Support Enforcement						
Access and Visitation Grant	4100046254	93.563	\$ (32,990)	\$ 101,338	\$ 73,970	\$ 5,622
Total Access and Visitation			(32,990)	101,338	73,970	5,622
Child Support Enforcement						
Nurse Family Partnership - 7/1/11-6/30/12	4100045186	93.563	-	154,857	154,857	-
Nurse Family Partnership - 7/1/12-6/30/13	4100045186	93.563	-	158,441	158,441	-
Total Nurse Family Partnership			-	313,298	313,298	-
Child Support Enforcement						
Domestic Relations						
Contract Year 01/01/2012 to 12/31/2012	M256001027	93.563	(423,528)	2,184,181	2,683,700	-
Total Domestic Relations Child Support Enforcement			(423,528)	2,184,181	2,683,700	903,047
Total CFDA # 93.563			(458,518)	2,598,817	3,050,968	* 908,669
Foster Care Independent Program						
Independent Living						
Contract Period 07/01/2011 to 06/30/2012	N/A	93.674	-	116,352	116,352	-
Contract Period 07/01/2012 to 06/30/2013	N/A	93.674	-	79,621	79,621	-
Total Independent Living CFDA # 93.674			-	195,973	195,973	-
Medical Assistance Program:						
Medical Assistance Transportation Program	6300220825	93.778	-	560,711	560,711	-
Medical Assistance Transportation Program	6300220925	93.778	-	528,336	528,336	-
Mental Retardation Waiver Administration 7/1/2011 to 6/30/2012	70175	93.778	(7,144)	171,835	164,691	-
Mental Retardation Waiver Administration 7/1/2012 to 6/30/2013	70175	93.778	-	168,351	166,888	(1,663)
Mental Retardation TSM Administration 7/1/2011 to 6/30/2012	70175	93.778	(9,894)	19,787	9,893	-
Mental Retardation TSM Administration 7/1/2012 to 6/30/2013	70175	93.778	-	-	8,910	8,910
Early Intervention Administration 7/1/2011 to 6/30/2012	70184	93.778	-	1,393	1,393	-
Early Intervention Administration 7/1/2012 to 6/30/2013	70184	93.778	-	1,394	1,394	-
Mental Health Medicaid Admin Claims 7/1/2010 to 6/30/2011	N/A	93.778	(3,951)	3,951	-	-
Mental Health Medicaid Admin Claims 7/1/2011 to 6/30/2012	N/A	93.778	(6,089)	6,071	6,308	6,306
Mental Health Medicaid Admin Claims 7/1/2012 to 6/30/2013	N/A	93.778	-	-	9,453	9,453
Children and Youth Medicaid July 2011 to June 2012	N/A	93.778	(11,965)	102,331	90,366	-
Children and Youth Medicaid July 2012 to June 2013	N/A	93.778	-	49,354	61,859	12,505
Public Health Childhood Lead Poisoning Prevention						
Public Health Childhood Lead Poisoning Prevention 7/01/11 to 6/30/12	4100050699	93.778	(466)	1,877	1,411	-
Public Health Childhood Lead Poisoning Prevention 7/1/2012 to 6/30/13	4100050699R1	93.778	-	1,155	2,399	1,244
Total Medical Assistance Program CFDA # 93.778			(39,489)	1,616,546	1,613,812	36,755
National Bioterrorism Hospital Preparedness Program						
Mental Health/Mental Retardation Hospital Preparedness Crisis Counseling 7/1/2011 to 6/30/2012	80222	93.889	39,830	-	2,190	(37,640)
Total Bioterrorism Hospital Preparedness Program CFDA # 93.889			39,830	-	2,190	(37,640)
Project for Assistance in Transition from Homelessness (PATH)						
Mental Health PATH Homeless Grant 7/1/2011 to 6/30/2012	70154	93.150	10,149	82,856	91,763	(1,042)
Mental Health PATH Homeless Grant 7/1/2012 to 6/30/2013	70154	93.150	-	53,978	36,003	(17,975)
Total CFDA # 93.150			10,149	136,834	127,766	(19,017)

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	Federal Revenue at December 31, 2011 (Accrued) / Deferred	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
Passed Through the Pennsylvania Department of Public Welfare (Continued):						
Substance Abuse and Mental Health Services Projects of Regional and National Significance						
Mental Health Capitalization of POMS 7/1/11 to 6/30/12	N/A	93.243	\$ 129,715	\$ 80,000	\$ 10,021	\$ (199,694)
Mental Health Capitalization of POMS 7/1/12 to 6/30/13				47,721	9,869	(37,852)
Drug and Alcohol SPF-SIG - 7/1/11 - 6/30/12	N/A	93.243	9,000	45,000	54,000	-
Drug and Alcohol SPF-SIG - 7/1/12 - 6/30/13	N/A	93.243	-	3,674	3,674	-
Total CFDA # 93.243			138,715	176,395	77,564	(237,546)
Block Grants for Community Mental Health Services						
Mental Health Comm. MHS Block Grant 7/1/2011 to 6/30/2012	N/A	93.958	147,768	168,143	159,116	(156,795)
Mental Health Comm. MHS Block Grant 7/1/2012 to 6/30/2013	N/A	93.958	-	168,730	92,984	(75,746)
Total CFDA # 93.958			147,768	336,873	252,100	(232,541)
Total U.S. Department of Health and Human Services			(6,827,633)	26,978,032	27,825,996	7,675,597
Passed Through the Pennsylvania Department of Health:						
Preventive Health and Health Services Block Grant						
Injury Prevention 7/01/11 to 6/30/14	4100042137	93.991	(23,308)	122,399	133,553	34,462
Total Preventive and Health Service Block Grant			(23,308)	122,399	133,553	34,462
US Center for Disease Control						
Safe and Healthy Communities						
Contract Period 07/01/2011 to 06/30/2014	4100042520	93.991	(18,251)	108,131	120,139	30,259
Total Safe and Healthy Communities			(18,251)	108,131	120,139	30,259
Total CFDA # 93.991			(41,559)	230,530	253,692	64,721
HIV Prevention Activities - Health Department Bases						
Aids Activity Contract Period 1-1-2010 to 12-31-2011	4100049935	93.943	(12,632)	12,632	-	-
Aids Activity Contract Period 1-1-2012 to 12-31-2012	4100049935R1			38,417	54,931	16,514
Total CFDA # 93.943			(12,632)	51,049	54,931	16,514
Maternal and Child Health Services Block Grant						
Contract Period 10/01/2011 to 06/30/2012	4100052363R1	93.994	(95,842)	95,842	-	-
Contract Period 10/01/2012 to 06/30/2013	4100058191	93.994	-	145,261	207,973	62,712
Total CFDA # 93.994			(95,842)	241,103	207,973	62,712
Childhood Lead Poisoning Prevention						
Contract Period 07/01/2010 to 06/30/2012	4100050699	93.197	(14,600)	58,810	44,210	-
Contract Period 07/01/2012 to 06/30/2013	4100050699R1	93.197	-	18,090	37,583	19,493
Total CFDA # 93.197			(14,600)	76,900	81,793	19,493
Public Health Emergency Preparedness						
Public Health Preparedness and Response for Bioterrorism						
Contract Period 08/10/11-08/09/12	4100055379	93.069	(54,399)	217,153	162,754	-
Contract Period 08/10/12-08/09/13	4100059061	93.069	-	37,003	99,102	62,099
Total CFDA # 93.069			(54,399)	254,156	261,856	62,099
Refugee & Entrant Assistance State Administration Program						
Contract Period 01/01/2011 to 12/31/2013	4100056163	93.566	-	37,230	51,454	14,224
Total CFDA # 93.566			-	37,230	51,454	14,224
Immunization and Vaccine for Children						
Contract Period 07/01/2009 to 06/30/12	4100047086	93.268	(107,339)	297,231	189,892	-
Contract Period 07/01/2012 to 06/30/13	4100057488	93.268	-	81,717	192,869	111,152
Total CFDA # 93.268			(107,339)	378,948	382,761	111,152
ARRA Tobacco Cessation Through Quilline & Media						
Contract Period 10/01/2010 to 06/30/13	4000015246	93.723	-	18,371	18,371	-
Total CFDA # 93.723			-	18,371	18,371	-
Block Grants for Prevention and Treatment of Substance Abuse						
Drug and Alcohol						
Contract Period 07/01/2011 to 06/30/2012	4100053222	93.959	(131,035)	892,267	761,232	-
Contract Period 07/01/2012 to 06/30/2013	4100053222	93.959	-	644,755	775,790	131,035
Total CFDA # 93.959			(131,035)	1,537,022	1,537,022	131,035
Total Department of Health			(457,406)	2,825,309	2,849,853	481,950

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
<u>US Department of Agriculture</u>						
<u>Passed Through Pennsylvania Department of Agriculture</u>						
State Administration Matching Grants for the Supplemental Nutrition Assistance Program						
CCIS						
Contract Period 07/01/11 to 06/30/2012	N/A	10.561	\$ (65,127)	\$ 418,979	\$ 353,852	\$ -
Contract Period 07/01/12 to 06/30/2013	N/A	10.561	-	251,735	282,117	-
Total CFDA # 10.561			(65,127)	670,714	635,969 *	30,382
Emergency Food Assistance Program (Administrative Cost)						
Temporary Emergency Food Program						
Contract Period 10/01/2011 to 09/30/2012	ME 441868	10.568	(13,850)	31,936	18,086	-
Contract Period 10/01/2012 to 09/30/2013	ME 441868	10.568	-	-	5,375	5,375
Total CFDA # 10.568			(13,850)	31,936	23,461	5,375
Emergency Food Assistance Program (Food Commodities)						
Value of USDA Donated Commodities						
Value of USDA Donated Commodities						
Period - 01/06/2011 SP4 / 2011						
Contract Period 10/01/2011 to 09/30/2012	ME 441464	10.569 ARRA	-	87,397	87,397	-
Contract Period 10/01/2011 to 09/30/2012	ME 441464	10.569	33,304	1,988	1,988	-
Contract Period 10/01/2012 to 09/30/2013	ME 441464	10.569	32,295	147,332	148,341	(32,295)
Total CFDA # 10.569			65,599	260,735	294,039	(32,295)
Total Pennsylvania Department of Agriculture			(13,378)	963,385	953,469	3,462
<u>US Department of Education</u>						
<u>Passed Through Pennsylvania Department of Education</u>						
Grants to States - Institute of Museum and Library Services						
LSTA - Outreach Services						
Contract Period 10/01/2010 to 09/30/2011	202-119008	45.310	859	31,500	32,359	-
Total CFDA # 45.310			859	31,500	32,359	-
Special Education - Grants for Infants and Families						
Mental Health and Mental Retardation						
Early Interven. Part C Disabled 7/01/2011 to 6/30/2012	70710	84.181	13,831	128,109	141,940	-
Early Interven. Part C Disabled 7/01/2012 to 6/30/2013	70710	84.181	-	141,940	141,940	-
Total CFDA # 84.181			13,831	270,049	283,880	-
Special Education - Grants for Infants and Families						
Mental Health and Mental Retardation						
Early Interven. Part C Disabled 7/01/2011 to 6/30/2012	77875	84.393A	224,638	-	224,638	-
ARRA						
El Admin Pelican Readiness						
Early Interven. Part C Disabled 7/01/2011 to 6/30/2012	77875	84.393A	36,174	-	36,174	-
ARRA						
Total CFDA # 84.393A			260,812	-	260,812	-
Total Department of Education			275,502	301,549	577,051	-

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
Environmental Protection Agency						
Beach Monitoring and Notification Program Implementation Grant						
Lake Erie Beach Monitoring and Notification Program						
Contract Period 01/01/2011 to 12/31/2011	CU-97334706-0	66.472	\$ (35,137)	\$ 35,137	\$ -	\$ -
Contract Period 01/01/2012 to 12/31/2012	CU-97334707-0	66.472	-	155,073	195,346	40,273
Total Erie Beach Monitoring and Notification Program			(35,137)	190,210	195,346	40,273
Passed Through the Pennsylvania Department of Health						
West Nile Virus Control Program						
Contract Period 01/01/2011 to 12/31/2011	4100055349	66.472	(9,073)	9,073	-	-
Contract Period 01/01/2012 to 12/31/2012	4100059278	66.472	-	61,416	70,247	8,831
Total West Nile Virus Control Program			(9,073)	70,489	70,247	8,831
Total CFDA # 66.472			(44,210)	260,699	265,593	49,104
Total Environmental Protection Agency			(44,210)	260,699	265,593	49,104
U.S. Department of Transportation						
Passed Through the Pennsylvania Department of Transportation:						
Long Range Transportation Plan (LRTP)						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(5,567)	18,848	13,281	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	3,064	3,064
Transpiration Improvement Program (TIP)			20.205			
7/1/2011 to 6/30/2012	ME 520897-3A		(3,302)	12,195	8,893	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	3,877	3,877
Project Development & Delivery						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(26,659)	91,791	65,132	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	30,760	30,760
Highway Performance Monitoring System (HPMS)						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(1,426)	2,147	721	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	345	345
Traffic Monitoring System (TMS/H)						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(318)	4,631	4,313	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	345	345
Data Analysis Tools						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(12,241)	38,363	26,122	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	13,310	13,310
Program Administration						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(3,736)	12,641	8,905	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	4,686	4,686
Program Coordination						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	(4,735)	15,012	10,277	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	5,231	5,231
Special Projects						
7/1/2011 to 6/30/2012	ME 520897-3A	20.205	-	23,226	23,226	-
7/1/2012 to 6/30/2013	ME 520897-4		-	-	3,206	3,206
Total PADOT Projects CFDA # 20.205			(57,984)	218,854	225,694	64,824
Seaway Trail						
Seaway Trail	RA010R02	20.205	-	5,600	5,600	-
Seaway Trail	RA010P38	20.205	-	400	400	-
Total Seaway Trail CFDA # 20.205			-	6,000	6,000	-
Total CFDA # 20.205			(57,984)	224,854	231,694	64,824
Highway Safety Network						
Contract Period 10/01/2010 to 09/30/2011	CTSP-2011-Erie-00014	20.600	(21,254)	21,254	-	-
Contract Period 10/01/2011 to 09/30/2012	CTSP-2012-Erie-00005	20.600	(23,839)	76,367	84,164	31,636
Contract Period 10/01/2012 to 09/30/2013	CTSP-2013-Erie-00005	20.600	-	-	23,708	23,708
Contract Period 10/01/2011 to 09/30/2012			(45,093)	97,621	107,872	55,344
Total CFDA 20.600			(66,347)	118,875	107,872	55,344
Total U.S. Department of Transportation			(124,331)	343,729	339,566	120,168

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2011	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2012
US Department of Justice						
Passed Through Pennsylvania Commission on Crime & Delinquency						
Intermediate Punishment Electronic Monitoring Program						
Contract Period 07/01/11 to 06/30/12	2011-IP-ST-20176	16.579	-	47,393	47,393	-
Contract Period 07/01/12 to 06/30/13	2012-IP-ST-23405	16.579	-	61,602	130,223	68,621
Total CFDA # 16.579			-	108,995	177,616	68,621
Erie County DA Project Safe Neighborhoods						
Contract Period 07/01/12 to 06/30/13	2007-WG-01-23463	16.609		3,916	9,598	5,682
Total CFDA # 16.609			-	3,916	9,598	5,682
Northwest PA Victim Awareness Training Grant						
Contract Period 10/01/09 to 09/30/11	2009-J-04-20349	16.540	(4,391)	4,391	-	-
Total CFDA # 16.540			(4,391)	4,391	-	-
Passed Through Pennsylvania Office of Community Oriented Policing Services						
State Criminal Alien Assistance Program	2010-AP-BX-0821	16.572	-	13,446	13,446	-
Total CFDA # 16.572			-	13,446	13,446	-
COPS Grant						
2008 CKWX0189	12/26/07 to 06/30/13	16.710	-	58,644	152,475	93,831
2008 CKWX0190	12/26/07 to 06/30/13	16.710	-	277,000	421,940	144,940
2009 CKWX0115	03/11/09 to 06/30/13	16.710	-	354,000	418,699	64,699
Total CFDA # 16.572			-	689,644	993,114	303,470
Total Department of Justice			(4,391)	820,392	1,193,774	377,773
Federal Emergency Management Agency						
Passed Through the Pennsylvania Emergency Management Agency:						
Emergency Management Performance Grant						
Contract Period 10/01/2011 to 12/31/2012	C2011-05/2012-244	97.042	(17,343)	67,951	66,402	15,794
Total CFDA # 97.042			(17,343)	67,951	66,402	15,794
Homeland Security Grant Program						
Citizens Corporation Grant						
Contract Period 07/01/2007 to 03/30/2010	PEMA-07-Citizens Corp.	97.067	(4,770)	4,770	-	-
Contract Period 09/01/2008 to 09/01/2011	2008-GE-T8-0050 Citizens Corp	97.067	-	1,610	5,142	3,532
Contract Period 09/01/2011 to 08/31/2014	EMW-2011-SS-00092	97.067	35,851	-	35,851	-
Contract Period 07/07/2012 to 06/30/2013	HMRERIE 74858	97.067	-	74,858	36,076	(38,782)
Contract Period 10/01/2011 to 09/30/2014	12-BUNERP-10-001	97.067	-	-	46,443	46,443
Total CFDA # 97.067			31,081	81,238	123,512	11,193
Total Federal Emergency Management Agency			13,738	149,189	189,914	26,987
U.S. Election Assistance Commission						
Help America Vote Act						
HAVA	N/A	39.011	-	3,861	3,861	-
Help America Vote Act Requirements Payments						
HAVA	N/A	93.617	-	1,159	4,726	3,567
Total U.S. Election Assistance Commission			-	5,020	8,587	3,567
Total Federal Financial Assistance			\$ (7,538,339)	\$ 35,939,685	\$ 37,757,425	\$ 9,356,079

* Denotes tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2012

<u>Program</u>	<u>Combined Federal/State Expenditures</u>
Child Support Enforcement	\$ 3,656,699 *
Children and Youth Programs	33,324,046 *
Medical Assistance Transportation	2,280,213
Mental Health/Mental Retardation	21,219,973
Local Management Agencies for Subsidized Child Day Care	20,650,674 *
Human Services Development Fund	274,164
Combined Homeless Assistance Program	<u>890,300</u>
 Total Department of Public Welfare Expenditures	 <u>\$ 82,296,069</u>

* Denotes major Pennsylvania Department of Public Welfare Program.

The 2012 threshold for determining Type A programs under the federal definition is \$1,132,722
 The amount expended under major Pennsylvania Department of Public Welfare programs for the
 year ended December 31, 2012 is \$57,631,419 or 70.03% of the total Pennsylvania
 Department of Public Welfare financial assistance.

COUNTY OF ERIE, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
 YEAR ENDED DECEMBER 31, 2012

NOTE 1: REPORTING ENTITY

The COUNTY OF ERIE (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements. The Schedule of Expenditures of Awards includes only the expenditures of the primary government, except that it does not include the federal awards for its blended component unit, Erie County Care Management.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures are presented using the modified accrual basis of accounting, which is described in Note 1C to the County's financial statements. The information in this schedule is presented in accordance with the requirements of OMB circular A-133, Audit of States, Local Governments, and Non-profit Organizations.

NOTE 3: SUBRECIPIENTS

A significant portion of the federal awards are passed through subrecipients. The total amount provided to subrecipients for each federal program is not readily available.

NOTE 4: PROGRAM CLUSTERS

The following program clusters, as defined by OMB Circular A-133, were treated as a single program for determining major programs:

	<u>CFDA #</u>		
Emergency Food Assistance Program (administrative costs)	10.568	\$	23,461
Emergency Food Assistance Program (food commodities)	10.569		<u>294,039</u>
Total		\$	<u>317,500</u>
Child Care and Development	93.575	\$	8,155,556
Child Care Mandatory and Matching and Development Funds	93.596		<u>1,910,471</u>
Total		\$	<u>10,066,027</u>

COUNTY OF ERIE, PENNSYLVANIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
YEAR ENDED DECEMBER 31, 2012

NOTE 5: RISK-BASED AUDIT APPROACH

The 2012 threshold for determining Type A and Type B Programs is \$1,132,722. The following Type A programs were audited as major:

<u>CFDA #</u>	<u>Program</u>
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.659	Adoption Assistance Title IV-E
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.667	Social Service Block Grant
93.563	Child Support Enforcement

The following low-risk Type A Programs were not audited as major:

<u>CFDA #</u>	<u>Program</u>
14.235	HUD -Supporting Housing Program
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse Drug and Alcohol

The following Type B program was audited as a major program:

<u>CFDA #</u>	<u>Program</u>
10.561	Nutrition Assistance

The following Department of Public Welfare (DPW) Type A Programs were audited as major:

Local Management Agencies for Subsidized Child Day Care
Children and Youth Services
Child Support Enforcement

The amount expended under programs audited as major federal programs for the year ended December 31, 2012, totaled \$26,047,366 or 68.99% of total federal awards.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

Section I - Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses?
 yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses?
 yes none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133,
Section .510(a) yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.658	Title IV-E - Foster Care
93.659	Title IV-E - Adoption Assistance
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.563	Child Support Enforcement
93.667	Social Services Block Grant
10.561	Nutrition Assistance Program
PA DPW	Local Management Agencies for Subsidized Child Day Care
PA DPW	Children and Youth Services
PA DPW	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$1,132,722

Auditee qualified as low-risk auditee? yes no

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2012

Section II – Financial Statement Findings

<u>Finding 12-1</u>	<u>Health Choices: Accounting Records</u>
Condition:	The accounts of the County should include all significant transactions in the period of benefit.
Criteria:	In December 2012, Health Choices issued a check payable to the Commonwealth of Pennsylvania in the amount of \$2,796,004 which was charged to beginning fund balance.
Cause:	There was a lack of understanding on the proper accounting treatment on how this expenditure should be handled.
Effect:	The effect on the Health Choices fund was that fund balance was incorrectly stated, expenditures understated and the net change of revenue and expenditures was overstated.
Questioned Costs:	None.
Recommendation:	The County should ensure that internal procedures over financial reporting are sufficient to identify and record all transactions in the period of benefit.
Management's Response:	Management will ensure going forward that internal control procedures will be in place to identify and record all transactions in the financial period.
 <u>Finding 12-2</u>	 <u>Health Choices: Allowable expenditures not authorized</u>
Condition:	Health Choices must have an authorized individual approve all expenditures before payment is made.
Criteria:	During our testing it was discovered that the February 7, 2013 accounts payable check run did not have any approvals for expenditure and payments were still made.
Cause:	The accountant did not get the Manager of Accounting to approve the accounts payable run before payments were issued.
Effect:	The County is not in compliance with the required County's internal control approval procedures. The February 7, 2013 payable run was not properly approved.
Questioned Costs:	None.
Recommendation:	All expenditures are to be approved before payment is made.
Management's Response:	Management will ensure going forward that all expenditures will be authorized before payments are made.

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2012

Section III - Federal and Pennsylvania Department of Public Welfare Awards
Findings and Questioned Costs

<u>Finding 12-3</u>	Allowable Costs Children and Youth: CFDA # 93.658, 93.659, 93.558, and DPW, Children and Youth.
Criteria:	OMB Circular A-133 and the Pennsylvania Department of Public Welfare requires the County to have allowable expenditures that meets the programs requirements that are funded with federal and state funding.
Condition:	The Children and Youth Department had two invoices that did not meet the proper allowability requirements within the program.
Cause:	During the audit there were twenty invoices selected to determine whether the proper accrual was made. Two or 10% of the selection had exceptions. One expenditure did not have proper supporting details for the payment to the provider Perseus House. The second invoice that was paid to Perseus House submitted an invoice for reimbursement in February 2013 for expenditures that related to the period of March, April, May and June of 2012. The supporting documentation submitted was time sheets during that period.
Effect:	The County was paying expenditures without supporting documentation and the expenditures were not properly reviewed by the staff. There was no verification to the provider contract regarding rates. The second expenditure was not accrued in the proper fiscal year (June 30, 2012). The County may lose the Federal and State reimbursement.
Questioned Costs:	The amount of questioned costs: \$ 6,984.69
Recommendation:	The County should be reviewing all Children and Youth expenditures and on a timely basis to determine that they are properly approved and have supporting documentation.
Management's Response:	Management will put in place the proper internal controls to ensure the proper approvals and supporting documentations are in place before payment is made.

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2012

Section III - Federal and Pennsylvania Department of Public Welfare Awards
Findings and Questioned Costs (Continued)

<u>Finding 12-4</u>	Subrecipient Monitoring Children and Youth: CFDA # 93.658, 93.659, 93.558, and DPW, Children and Youth.
Criteria:	OMB Circular A-133 and the Pennsylvania Department of Public Welfare requires the County must have a monitoring program in place on the providers that are funded with federal and state funding.
Condition:	The Children and Youth Department does not have an on-site monitoring program in place for the providers the County funds with federal and state funding.
Cause:	The County has no monitoring program set-up for review on the providers to ensure they are following the required compliance procedures.
Effect:	The County is not in compliance with OMB Circular A-133.
Questioned Costs:	The amount of questioned costs, if any, is undeterminable.
Recommendation:	The County should have a complete monitoring program in place to ensure each provider is following the federal, state and county requirements.
Management's Response:	The County is going to work on developing a comprehensive monitoring program for the CYS system. The first step is going to be to gather information from existing DHS monitoring programs and outside sources and start to modify for CYS. The administrative CYS group will have to design a monitoring tool that will allow CYS to meet this requirement. Once a tool is in place for monitoring a schedule will have to be developed to do site visits to the providers. These visits will ensure that providers are complying with their contract, including any additional federal, state, or county requirements. There will need to be documentation of the visits and any issues that were found and how they will be resolved.

COUNTY OF ERIE, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
YEAR ENDED DECEMBER 31, 2012

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report

<u>Prior Audit Finding</u>	<u>Description</u>	<u>Current Year Status</u>
2011-1	Subrecipient Monitoring	Resolved
2011-2	Subrecipient Monitoring	See Finding 12-4

Zelenkofske Axelrod LLC

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE

Members of County Council
County of Erie, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) and COUNTY OF ERIE, PENNSYLVANIA solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement for the fiscal year ended June 30, 2012 and calendar year ended December 31, 2012. The COUNTY OF ERIE's management is responsible for the financial schedules and exhibits required by the DPW Single Audit Supplement. This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of DPW and the management of the COUNTY OF ERIE. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for to which this report has been requested, or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal year ended June 30, 2012, (December 31, 2012 for Exhibit A-1 and A-1 (b) as permitted by DPW), have been accurately compiled and reflect the audited books and records of COUNTY OF ERIE. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/ Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a)	Summary of Expenditures
Title IV-D Child Support Enforcement	A-1(b)	PACES OCSE 157 Data Reliability Validation
Children and Youth	I	Schedule of Revenues and Expenditures County Children and Youth Program
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Behavioral Health Services	IV(a)BH	Schedule of Revenues, Expenditures, and Carryover Funds -BH
	IV (b) BH	Report of Income and Expenditures - BH
	IV(c) BH	Schedule of Revenues, Expenditures, and Carryover Funds BH
	IV (d) BH	Report of Income and Expenditures - BH
	V (a) ID	Schedule of Revenues, Expenditures, and Carryover Funds - ID
	V (b) ID	Report of Income and Expenditures -ID

<u>Harrisburg</u>	<u>Lehigh Valley</u>	<u>Philadelphia</u>	<u>Pittsburgh</u>
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

Zelenkofske Axelrod LLC

Members of County Council
County of Erie, Pennsylvania

<u>Program Name</u>	<u>Number</u>	<u>Referenced Schedule/Exhibit</u>
Child Care Information Services (Day Care)	VIII	Recap Report
	XVIII	Budget Summary and Detailed Admin. Expense Reports, Recap Summary Report
Combined Homeless Assistance	XIX	Schedule of Revenues and Expenditures

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DPW for the period in question.
- (c) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Erie County Council and the Pennsylvania Department of Public Welfare should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes, and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 10, 2013

COUNTY OF ERIE, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2012

Calendar Quarter Ended	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive Paid Costs	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (D x E)	
Calendar Quarter Ended 3/31/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,258,226	\$ 31,142	\$ 187,026	\$ 1,040,058	66%	\$ 686,438	\$ 1,258,226	\$ 31,142	\$ 187,026	\$ 1,040,058	66%	\$ 686,438	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	66%	-	
Interest/Program Income	25,056	633	-	24,423	66%	16,119	25,056	633	-	24,423	66%	16,119	-	-	-	66%	-	
Blood Testing Fees	5,466	-	-	5,466	66%	3,608	5,466	-	-	5,466	66%	3,608	-	-	-	66%	-	
Subtotal (1-2-3-4)	1,272,698	30,509	187,026	1,010,163	66%	666,708	1,272,698	30,509	187,026	1,010,163	66%	666,708	-	-	-	66%	-	
Blood Testing	7,136	-	-	7,136	66%	4,710	7,136	-	-	7,136	66%	4,710	-	-	-	66%	-	
ADP	642	15	-	627	66%	414	642	15	-	627	66%	414	-	-	-	66%	-	
Net Total (5+6+7)	\$ 1,235,476	\$ 30,524	\$ 187,026	\$ 1,017,926		\$ 671,831	\$ 1,235,476	\$ 30,524	\$ 187,026	\$ 1,017,926		\$ 671,831	\$ -	\$ -	\$ -		\$ -	
Calendar Quarter Ended 6/30/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,189,326	\$ 30,298	\$ 104,743	\$ 1,054,285	66%	\$ 695,828	\$ 1,189,326	\$ 30,298	\$ 104,743	\$ 1,054,285	66%	\$ 695,828	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	66%	-	
Interest/Program Income	31,140	805	-	30,335	66%	20,021	31,140	805	-	30,335	66%	20,021	-	-	-	66%	-	
Blood Testing Fees	5,221	-	-	5,221	66%	3,446	5,221	-	-	5,221	66%	3,446	-	-	-	66%	-	
Subtotal (1-2-3-4)	1,152,999	29,493	104,743	1,018,723	66%	672,357	1,152,999	29,493	104,743	1,018,723	66%	672,357	-	-	-	66%	-	
Blood Testing	8,832	-	-	8,832	66%	5,829	8,832	-	-	8,832	66%	5,829	-	-	-	66%	-	
ADP	655	17	-	638	66%	421	655	17	-	638	66%	421	-	-	-	66%	-	
Net Total (5+6+7)	\$ 1,162,446	\$ 29,510	\$ 104,743	\$ 1,028,193		\$ 678,607	\$ 1,162,446	\$ 29,510	\$ 104,743	\$ 1,028,193		\$ 678,607	\$ -	\$ -	\$ -		\$ -	
Calendar Quarter Ended 9/30/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,163,544	\$ 30,445	\$ 110,004	\$ 1,023,095	66%	\$ 675,243	\$ 1,163,544	\$ 30,445	\$ 110,004	\$ 1,023,095	66%	\$ 675,243	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	66%	-	
Interest/Program Income	30,955	828	-	30,127	66%	19,884	30,955	828	-	30,127	66%	19,884	-	-	-	66%	-	
Blood Testing Fees	4,423	-	-	4,423	66%	2,919	4,423	-	-	4,423	66%	2,919	-	-	-	66%	-	
Subtotal (1-2-3-4)	1,128,160	29,617	110,004	988,539	66%	632,436	1,128,160	29,617	110,004	988,539	66%	632,436	-	-	-	66%	-	
Blood Testing	6,240	-	-	6,240	66%	4,118	6,240	-	-	6,240	66%	4,118	-	-	-	66%	-	
ADP	642	18	-	624	66%	412	642	18	-	624	66%	412	-	-	-	66%	-	
Net Total (5+6+7)	\$ 1,135,042	\$ 29,635	\$ 110,004	\$ 995,403		\$ 656,966	\$ 1,135,042	\$ 29,635	\$ 110,004	\$ 995,403		\$ 656,966	\$ -	\$ -	\$ -		\$ -	
Calendar Quarter Ended 12/31/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,156,193	\$ 29,282	\$ 106,749	\$ 1,020,162	66%	\$ 673,307	\$ 1,156,193	\$ 29,282	\$ 106,749	\$ 1,020,162	66%	\$ 673,307	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	66%	-	
Interest/Program Income	28,386	730	-	27,556	66%	18,187	28,386	730	-	27,556	66%	18,187	-	-	-	66%	-	
Blood Testing Fees	2,109	-	-	2,109	66%	1,392	2,109	-	-	2,109	66%	1,392	-	-	-	66%	-	
Subtotal (1-2-3-4)	1,125,793	28,552	106,749	990,492	66%	633,725	1,125,793	28,552	106,749	990,492	66%	633,725	-	-	-	66%	-	
Blood Testing	7,200	-	-	7,200	66%	4,752	7,200	-	-	7,200	66%	4,752	-	-	-	66%	-	
ADP	635	16	-	619	66%	409	635	16	-	619	66%	409	-	-	-	66%	-	
Net Total (5+6+7)	\$ 1,133,628	\$ 28,568	\$ 106,749	\$ 998,311		\$ 638,885	\$ 1,133,628	\$ 28,568	\$ 106,749	\$ 998,311		\$ 638,885	\$ -	\$ -	\$ -		\$ -	

COUNTY OF ERIE, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 PACES OCSE 157 DATA RELIABILITY VALIDATION
 FOR THE YEAR ENDED DECEMBER 31, 2012

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line # 1 IV-D cases open at the end of the fiscal year.	40	None
Line # 2 IV-D cases open at the end of the fiscal year with support orders established.	36	None
Line # 5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	28	None
Line # 6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock with paternity resolved.	28	None
Line # 24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	25	None
Line # 25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	25	None
Line # 28 Cases with arrears due during the fiscal year.	25	None
Line # 29 Cases with Disbursements on arrears during the fiscal year.	21	None

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES - COUNTY CHILDREN AND YOUTH PROGRAMS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	A	B	C	D	E	F	G	I	J	K
	Grand	Program	Federal	Federal	Federal	Federal	Medical	Net	State Act 148	Local
	Total	Income	Title IV-E	TANF	Title XX	Title IV-B	Assist.	Total	Share	Share
Net Child Welfare Expenditures										
01. 100% Reimbursement	\$ 685,222	\$ -	\$ 124,629	\$ -	\$ -	\$ -	\$ -	\$ 560,593	\$ 560,593	\$ -
02. 90% Reimbursement	1,904,697	11,788	416,639	-	-	-	-	1,476,270	1,328,643	147,627
03. 80% Reimbursement	29,038,800	534,993	6,903,736	1,392,536	260,799	143,800	157,035	19,645,901	15,716,720	3,929,181
04. 60% Reimbursement	4,659,954	122,959	452,610	-	-	-	20,182	4,064,203	2,438,523	1,625,680
05. 50% Reimbursement	2,290,273	89,329	-	-	-	-	-	2,200,944	1,100,472	1,100,472
06. Total Net Child Welfare Exp	38,578,946	759,069	7,897,614	1,392,536	260,799	143,800	177,217	27,947,911	21,144,951	6,802,960
YDC/YFC Placement Costs										
07. 60% DPW Participation	2,118,051	19,029	-	-	-	-	-	2,099,022	1,259,414	839,608
08. Non Reimbursable Expenditures	131,312	-	-	-	-	-	-	131,312	-	131,312
09. Total Expenditures	\$ 40,828,309	\$ 778,098	\$ 7,897,614	\$ 1,392,536	\$ 260,799	\$ 143,800	\$ 177,217	\$ 30,178,245	\$ 22,404,365	\$ 7,773,880
10. IL Grant Funds Reported:										
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Total HSDF Used for Child Welfare										
		\$ -	12. Total Title IV-D Reported	\$ 304,725	13. Total Title IV-D for IV-E Elig. Children	\$ 29,269				
14. State Act 148 (Line 6)		\$ 21,144,951	15. State Act 148 Allocation	\$ 21,023,322	16. Adj. State Share (Lower of 14 or 15)	\$ 21,023,322				

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 MEDICAL ASSISTANCE TRANSPORTATION SYSTEM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 1,722,464	\$ 1,722,464
Group II Clients	39,515	39,515
	<hr/>	<hr/>
Total Expenditures	\$ 1,761,979	\$ 1,761,979
	<hr/>	<hr/>
Allocation Data:		
Revenues		
Department of Public Welfare	\$ 1,761,818	\$ 1,761,818
Interest Income	161	161
	<hr/>	<hr/>
Total Revenues	1,761,979	1,761,979
	<hr/>	<hr/>
Funds Expended		
Operating Costs	1,458,335	1,458,335
Administrative Costs	303,644	303,644
	<hr/>	<hr/>
Total Funds Expended	1,761,979	1,761,979
	<hr/>	<hr/>
Excess of Revenues Under Expenditures	\$ -	\$ -
	<hr/>	<hr/>

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - BEHAVIORAL HEALTH SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Sources of DPW Funds	App	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	CSR State		Total Fund Balance (7)
		Carryover Funds (1)	Allotment (2)	Total Allocation (3)			Grant Fund Adjustments (6A)	Grant Fund Adjustments (6B)	
A. BH Services	10248	\$ 7,257	\$ 14,363,127	\$ 14,370,384	\$ 14,370,384	\$ -	\$ 68.00	\$ -	\$ 68
B. Other State Funds									
1. Specialized Residences	10258	-	185,655	185,655	185,655	-	-	-	-
2. BH Initiative	10262	-	639,003	639,003	639,003	-	-	-	-
3. New Directors	10244	-	-	-	-	-	-	-	-
4. Total Other State		-	824,658	824,658	824,658	-	-	-	-
C. SSBG	70135	-	438,381	438,381	438,381	-	-	-	-
D. CMHSBG	70167	72,139	336,286	408,425	251,630	156,795	-	-	156,795
E. Other Federal Funds									
1. Maximizing Participation Project	70121	-	-	-	0	-	-	-	-
2. Client Level Reporting Project	70127	-	-	-	0	-	-	-	-
3. PATH Homeless.	70154	1,271	127,048	128,319	127,277	1,042	-	-	1,042
4. Capitalization of POMS	70522	129,715	80,000	209,715	10,022	199,693	-	-	199,693
5. Emergency Response - LA Fitness	70765	-	-	-	-	-	-	-	-
6. Hospital Prep Prog - Crisis Counseling	80222	40,940	-	40,940	3,300	37,640	-	-	37,640
7. Biotersm Hosp Prep/Pub Hth Prep	80343	-	-	-	-	-	-	-	-
8. Total Other Federal		171,926	207,048	378,974	140,599	238,375	-	-	238,375
F. Total		\$ 251,322	\$ 16,169,500	\$ 16,420,822	\$ 16,025,652	\$ 395,170	\$ 68	\$ -	\$ 395,238

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Sources of DPW Funds	App	Carryover Funds (1)	DPW FUNDS AVAILABLE			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	CSR State		Total Fund Balance (7)
			Allotment (2)	Total Allocation (3)	Grant Fund Adjustments (6A)			Grant Fund Adjustments (6B)	CSR - Promise Adjustments (6C)	
<u>A. ID Services</u>										
1. Community (NIR/Res)	10255	\$ 6,000	\$ 3,117,735	\$ 3,123,735	\$ 3,117,735	\$ 6,000	\$ 10,675	\$ -	\$ -	\$ 16,675
2. SSBG	70177	-	257,572	257,572	257,572	-	-	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-	-	-
4. Subtotal MIR Services		6,000	3,375,307	3,381,307	3,375,307	6,000	10,675	-	-	16,675
<u>B. Waiver</u>										
1. Waiver Administrative	10255/70175	-	717,556	717,556	717,556	-	-	-	-	-
2. Reserved	00002	-	-	-	-	-	-	-	-	-
3. Subtotal Waiver		-	717,556	717,556	717,556	-	-	-	-	-
<u>D. Total</u>		\$ 6,000	\$ 4,092,863	\$ 4,098,863	\$ 4,092,863	\$ 6,000	\$ 10,675	\$ -	\$ -	\$ 16,675

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

		DPW FUNDS AVAILABLE						
Sources of DPW Funds	App	Carryover Funds (1)	Allotment (2)	Total Allocation (3)	Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
A. EARLY INTERVENTION								
1. State Early Intervention	10235	\$ 804,759	\$ 616,207	\$ 1,420,966	\$ 1,392,594	\$ 28,372	\$ (13,122)	\$ 15,250
2. State Early Intervention - Training	10235	-	6,338	6,338	6,338	-	-	-
3. EI Administration	10235	-	99,787	99,787	99,787	-	-	-
4. Infants & Toddlers w/Disabilities Part C	70170	-	283,880	283,880	283,880	-	-	-
4. Infants & Toddlers w/Disabilities Part C ARRA	77875	114,014	110,624	224,638	224,638	-	-	-
6. IT&F Waiver Administration	10235/70184	-	5,574	5,574	5,574	-	-	-
7. Pelican Readines -Administration (Part C) ARRA	77875	-	-	-	-	-	-	-
8. Reserved	00001	36,174	(36,174)	-	-	-	-	-
9. Total Early Intervention		\$ 954,947	\$ 1,086,236	\$ 2,041,183	\$ 2,012,811	\$ 28,372	\$ (13,122)	\$ 15,250

COUNTY OF ERIE, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Exhibit V(b) EI

	Admin Office	Early Intervention	Other	Supp. Coord.	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 2,041,183
II. TOTAL EXPENDITURES	\$ 116,448	\$ 3,870,619	\$ -	\$ 1,743,899	\$ 5,730,966
III. COSTS OVER ALLOCATION	-	-	-	-	-
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
IV. REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
A. Program Service Fees	-	-	-	-	-
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance - MA EI	-	2,387,335	-	1,107,794	3,495,129
D. Medical Assistance - Admin	-	-	-	-	-
E. Earned Interest	-	-	-	-	-
H. Other	-	-	-	-	-
G. Total Revenue	\$ -	\$ 2,387,335	\$ -	\$ 1,107,794	\$ 3,495,129
V. DPW REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
A. Base Allocation 90%	-	-	-	-	-
B. Base Allocation 100%	99,787	1,110,317	-	572,495	1,782,599
D. DPW Cat. Funding 100%	5,574	224,638	-	-	230,212
E. SSBG 90% Child	-	-	-	-	-
VI. COUNTY MATCH	11,087	148,329	-	63,610	223,026
10% County Match	-	-	-	-	-
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	\$ 116,448	\$ 1,483,284	\$ -	\$ 636,105	\$ 2,235,837
VII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ 28,372

COUNTY OF ERIE, PENNSYLVANIA
 FINAL CCIS RECAP
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	LOW INCOME		FORMER TANF		Total
	Admin.	Service	Admin.	Service	
<u>REVENUE</u>					
DPW Funds	\$ 1,189,925	\$ 9,847,318	\$ 376,409	\$ 5,696,400	\$ 17,110,052
Interest	-	61	-	30	91
Audit Adjustments	-	-	-	-	-
Overpayment	-	11,834	-	628	12,462
TOTAL REVENUE	1,189,925	9,859,213	376,409	5,697,058	17,122,605
<u>EXPENDITURES</u>					
Final Report Totals	1,138,439	9,862,086	373,527	5,709,203	17,083,255
Penalties	-	-	-	-	-
"Unrecorded June Admin/FSS"	-	-	-	-	-
TOTAL EXPENDITURES	1,138,439	9,862,086	373,527	5,709,203	17,083,255
TOTAL DUE TO DPW	\$ 51,486	\$ (2,873)	\$ 2,882	\$ (12,145)	\$ 39,350

COUNTY OF ERIE, PENNSYLVANIA
 FINAL CCIS RECAP
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (Continued)

	TANF Training	TANF WS - Training	TANF Working	TANF WS - Working	TANF State MOE	Food Stamps	General Assistance	TANF Total
REVENUE								
DPW Funds	\$ 1,673,243	\$ -	\$ 986,680	\$ -	\$ 451,000	\$ 1,678,957	\$ 26,744	\$ 4,816,624
Interest	10	-	-	-	-	-	-	10
TANF/FS/GA SERVICE								
Total Service	1,673,253	-	986,680	-	451,000	1,678,957	26,744	4,816,634
TANF/FS/FSS								
DPW Funds	98,976	-	62,398	-	29,069	104,957	-	295,400
Audit Adjustments	-	-	-	-	-	-	-	-
Other (eg. Penalties)	-	-	-	-	-	-	-	-
Total FSS	98,976	-	62,398	-	29,069	104,957	-	295,400
TOTAL REVENUE	1,772,229	-	1,049,078	-	480,069	1,783,914	26,744	5,112,034
EXPENDITURES								
Final Report Totals	1,648,853	-	1,002,591	-	467,742	1,653,254	25,005	4,797,445
Carry Forward	-	-	-	-	-	-	-	-
TANF/FS/GA SERVICE								
Total Service	1,648,853	-	1,002,591	-	467,742	1,653,254	25,005	4,797,445
TANF/FS/FSS								
Final Report Totals	98,738	-	62,248	-	28,999	104,706	-	294,691
Carry Forward	-	-	-	-	-	-	-	-
Unrecorded June ADM	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,747,591	-	1,064,839	-	496,741	1,757,960	25,005	5,092,136
SUBTOTAL-TANF/FA/GA	\$ 24,638	\$ -	\$ (15,761)	\$ -	\$ (16,672)	\$ 25,954	\$ 1,739	\$ 19,898

COUNTY OF ERIE, PENNSYLVANIA
 BUDGET SUMMARY AND DETAILED ADMINISTRATIVE
 EXPENSE REPORTS LOW INCOME (FUND A)
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Budget Category</u>	<u>Budget Amount</u>	<u>Expenditures YTD</u>
Personnel		
Salaries	\$ 654,274	\$ 589,140
Benefits	394,799	367,467
Occupancy	99,126	95,900
Communications		
Telephone	7,604	6,447
Advertising	200	-
Printing	13,975	10,195
Postage	17,027	13,304
Supplies	8,278	5,458
Equipment	6,538	2,074
Travel	1,369	651
Training	926	368
Audit	3,354	2,516
Other:		
Equipment Rental/Repair	7,625	5,935
Consultants	531	82
Keystone Baby Vacancies	1,369	1,280
Technical Support	25,611	25,438
Uncollected Overpayments	1,206	-
Indirect Costs	12,244	12,184
TOTAL EXPENDITURES	<u>\$ 1,256,056</u>	<u>\$ 1,138,439</u>

COUNTY OF ERIE, PENNSYLVANIA
 BUDGET SUMMARY AND DETAILED ADMINISTRATIVE
 EXPENSE REPORTS FORMER TANF (FUND C)
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR FISCAL YEAR ENDED JUNE 30, 2012

Budget Category	Budget Amount	Expenditures YTD
Personnel		
Salaries	\$ 196,923	\$ 194,887
Benefits	118,913	118,913
Occupancy	32,220	31,621
Communications		
Telephone	2,799	2,145
Advertising	74	-
Printing	3,645	3,275
Postage	4,241	4,241
Supplies	2,832	1,802
Equipment	1,743	630
Travel	504	225
Training	217	118
Audit	980	926
Other:		
Equipment Rental/Repair	1,807	1,807
Consultants	287	26
Technical Support	8,626	8,425
Uncollected Overpayments	444	-
Indirect Costs	4,508	4,486
TOTAL EXPENDITURES	<u>\$ 380,763</u>	<u>\$ 373,527</u>

COUNTY OF ERIE, PENNSYLVANIA
 BUDGET SUMMARY AND DETAILED ADMINISTRATIVE
 EXPENSE REPORTS TANF
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Expenditures</u>	<u>Budget Amount</u>	<u>Expenditures YTD</u>
Salaries/Wages	\$ 154,540	\$ 153,472
Employee Benefits	94,087	94,087
Occupancy	25,268	24,900
Telephone	1,957	1,689
Advertising	58	-
Printing	3,138	2,578
Postage	4,102	3,361
Supplies	2,047	1,418
Equipment	1,478	496
Travel	272	178
Training	216	93
Audit	756	730
Other:		
Equipment Rental/Repair	1,963	1,498
Technical Support	6,893	6,635
Consultants	227	21
Uncollected Overpayments	350	-
Indirect Costs	3,553	3,536
TOTAL EXPENDITURES	<u>\$ 300,905</u>	<u>\$ 294,692</u>

COUNTY OF ERIE, PENNSYLVANIA
 YTD ADMINISTRATION/FAMILY SUPPORT SERVICES BUDGET SUMMARY
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>CCIS</u>	<u>County</u>	<u>Funding Source</u>	<u>Admin/Fam Support Services Allocation</u>	<u>YTD Expenditures</u>
Erie	Erie	Low Income - Fund A	\$ 1,256,056	\$ 1,138,439
		Former TANF - Fund C	380,763	373,527
		TANF	300,905	294,692
		General Assistance/Work Support 2	-	-

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
COMBINED HOMELESS ASSISTANCE PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Sources of Funding	Total Available Funds
DPW Allocation (Must Equal Total County HAP Allocation)	\$ 674,183
Client Contributions	4,749
Other	37,910
Interest Earned	7
Total HAP Funding	\$ 716,849

Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing	Total Expenses
On Behalf of Clients	\$ 5,335		\$ 319,121	\$ 50,795	\$ -	\$ 375,251
Personnel	55,942	\$ 31,558	150,955	-	-	238,455
Operating	17,282	-	52,151	-	-	69,433
Fixed Assets/Equipment	-	-	-	-	-	-
Subtotal	\$ 78,559	\$ 31,558	\$ 522,227	\$ 50,795	\$ -	\$ 683,139

County Administration	\$ 33,710
Total HAP Expenses	\$ 716,849
Total Unexpended Funds	\$ -