

# County of Erie, Pennsylvania

Schedules and Exhibits Prepared  
for Compliance with Federal  
and State Guidelines

Year Ended December 31, 2014 with  
Independent Auditor's Reports

**MaherDuessel**  
Certified Public Accountants

Pittsburgh | Harrisburg | Butler

Pursuing the profession while promoting the public good®  
[www.md-cpas.com](http://www.md-cpas.com)

# COUNTY OF ERIE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2014

## TABLE OF CONTENTS

Independent Auditor's Report on the Schedule of Expenditures of Federal Awards	1
Schedule of Expenditures of Federal Awards	2
Notes to Schedule of Expenditures of Federal Awards	10
Schedule of Pennsylvania Department of Human Services Expenditures	11
<b>Independent Auditor's Reports Required by OMB Circular A-133:</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	12
Independent Auditor's Report on Compliance for Each Major Federal and PA DHS Program and on Internal Control over Compliance Required by OMB Circular A-133 and the DHS Single Audit Supplement	14
Schedule of Findings and Questioned Costs	17
Summary Schedule of Prior Audit Findings	19
<b>Schedules and Exhibits Required by Pennsylvania Department of Human Services:</b>	
Independent Accountant's Report on Applying Agreed-Upon Procedures	21
Child Support Enforcement – Exhibit A-1(a) – Comparison of Single Audit Expenditures with Reported Expenditures	23
Child Support Enforcement – Exhibit A-1(c) – Comparison of Reported Incentives to Incentives on Deposit	24
Child Support Enforcement – Exhibit A-1(d) Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account	25

# COUNTY OF ERIE, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2014

## TABLE OF CONTENTS

(Continued)

Children & Youth Social Service Programs – Exhibit I – Fiscal Summary	26
Medical Assistance Transportation Program – Exhibit III – Schedule of Revenues and Expenditures	27
Early Intervention Services – Exhibit V(a)EI – Schedule of Revenues, Expenditures, and Carryover Funds	28
Early Intervention Services – Exhibit V(b)EI – Report of Income and Expenditures	29
County Human Services Block Grant – Exhibit VI(a) BG-S – County Report of Income and Expenditures, Schedule of Fund Balances – Summary Report	30
County Human Services Block Grant – Exhibit VI(b) BG-S – County Report of Income and Expenditures, Schedule of Fund Balances – Summary Report	31
Child Care Information Services – Child Care Network – Exhibit VIII – Final CCIS Recap	32
Child Care Information Services – Child Care Network – Exhibit XVIII – Budget Summary and Detailed Administrative Expense Reports, Low Income (Fund A)	34
Child Care Information Services – Child Care Network – Exhibit XVIII – Budget Summary and Detailed Administrative Expense Reports, Former TANF (Fund C)	35
Child Care Information Services – Child Care Network – Exhibit XVIII – Budget Summary and Detailed Administrative Expense Reports, TANF	36
Child Care Information Services – Child Care Network – Exhibit XVIII – YTD Administration/Family Support Services – Budget Summary	37

Independent Auditor's Report  
on the Schedule of Expenditures of Federal Awards

Members of County Council  
County of Erie, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 19, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and DHS awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the DHS Single Audit Supplement and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and DHS awards is fairly stated in all material respects, in relation to the basic financial statements as a whole.

*Maher Duessel*

Pittsburgh, Pennsylvania  
September 3, 2015

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<u>U.S. Department of Housing and Urban Development</u>						
Community Development Block Grants/Entitlement Grants:						
2013 Millcreek CDBG	B13MC420107	14.218	\$ -	\$ 169,410	\$ 169,410	\$ -
2014 Millcreek CDBG	B13MC420107	14.218	-	10,191	10,191	-
Total CFDA #14.218			-	179,601	179,601	-
Passed-Through the Pennsylvania Department of Community and Economic Development:						
Community Development Block Grants/State's Program:						
McKean CDBG 2011	B11DC420001	14.228	-	5,481	5,481	-
McKean CDBG 2012	B12DC420001	14.228	-	93,506	93,506	-
McKean CDBG 2013	B13DC420001	14.228	-	27,932	27,932	-
Girard CDBG 2011	B11DC420001	14.228	-	1,101	1,101	-
Girard CDBG 2012	B12DC420001	14.228	-	5,559	5,559	-
Girard CDBG 2013	B13DC420001	14.228	-	109,762	109,762	-
Edinboro CDBG 2011	B11DC420001	14.228	-	6,961	6,961	-
Edinboro CDBG 2012	B12DC420001	14.228	-	54,895	54,895	-
Edinboro CDBG 2013	B13DC420001	14.228	-	113,048	113,048	-
Northeast CDBG 2012	B12DC420001	14.228	-	74,035	74,035	-
Northeast CDBG 2013	B13DC420001	14.228	-	2,668	2,668	-
County CDBG 2011	B11DC420001	14.228	-	41,451	41,451	-
County CDBG 2012	B12DC420001	14.228	-	53,588	53,588	-
County CDBG 2013	B13DC420001	14.228	-	71,021	71,021	-
Total CFDA #14.228			-	661,008	661,008	-
Sustainable Communities Regional Planning Grant Program	PARIP0073-11	14.703	(83,460)	345,253	381,641	119,848
Total CFDA #14.703			(83,460)	345,253	381,641	119,848
Emergency Solutions Grant Program:						
DCED 2011 Emergency Shelter - Contract Period 07/01/2013 to 06/30/2014	C000051765	14.231	-	-	(297)	(297)
Total CFDA #14.231			-	-	(297)	(297)
Continuum of Care Program:						
Shelter Plus Care 1 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0331L3E051205	14.267	(118,430)	248,323	129,893	-
Shelter Plus Care 1 2013 COC - Contract Period 07/01/2013 to 06/30/2014	PA0331L3E051306	14.267	-	73,583	73,583	-
Shelter Plus Care 1 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0331L3E051306	14.267	-	113,457	167,245	53,788
Shelter Plus Care 2 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0332L3E051205	14.267	(34,000)	83,633	49,633	-
Shelter Plus Care 2 2012 - Contract Period 07/01/2014 to 06/30/2015	PA0332L3E051205	14.267	-	17,259	17,259	-
Shelter Plus Care 2 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0332L3E051306	14.267	-	25,085	42,384	17,299
Shelter Plus Care 3 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0427L3E051204	14.267	(45,892)	94,072	48,180	-
Shelter Plus Care 3 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0427L3E051305	14.267	-	46,069	65,969	19,900
SPC Finally Home 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0327L3E051301	14.267	-	4,200	13,575	9,375
Hope for the Homeless 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0329L3E051205	14.267	(45,970)	226,008	180,038	-
Hope for the Homeless 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0329L3E051306	14.267	-	-	158,921	158,921
Transitional Living Plus 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0328L3E051203	14.267	(42,814)	170,041	127,227	-
Transitional Living Plus 2012 - Contract Period 07/01/2014 to 06/30/2015	PA0328L3E051203	14.267	-	42,410	42,410	-
Transitional Living Plus 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0328L3E051304	14.267	-	42,006	84,820	42,814
Reach 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0330L3E051205	14.267	(76,623)	335,381	258,758	-
Reach 2012 - Contract Period 07/01/2014 to 06/30/2015	PA0330L3E051205	14.267	-	156,936	156,936	-
Reach 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0330L3E051306	14.267	-	-	80,361	80,361
New Life 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0425L3E051204	14.267	(32,287)	120,940	88,653	-
New Life 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0426L3E051305	14.267	-	-	88,694	88,694
Lighting the Candle 1 2012 COC - Contract Period 07/01/2013 to 06/30/2014	PA0463L3E051201	14.267	(14,193)	38,300	24,107	-
Lighting the Candle 1 2013 COC - Contract Period 07/01/2013 to 06/30/2014	PA0463L3E051302	14.267	-	50,027	50,027	-
Lighting the Candle 1 2013 - Contract Period 07/01/2014 to 06/30/2015	PA0463L3E051302	14.267	-	33,112	49,014	15,902
Total #14.267			(410,209)	1,920,842	1,997,687	487,054

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<b>U.S. Department of Housing and Urban Development (Cont.)</b>						
Supporting Housing Program:						
Lighting the Candle II 2011 SHP - Contract Period 07/01/2013 to 06/30/2014	PA0603B3E051100	14.235	(66,516)	97,473	55,261	24,304
Lighting the Candle II 2011 - Contract Period 07/01/2014 to 06/30/2015	PA0603B3E051100	14.235	-	-	56,064	56,064
Hope for the Homeless 2011 SHP - Contract Period 07/01/2012 to 06/30/2013	PA0329B3E051104	14.235	-	(11,266)	(11,266)	-
Reach 2011 SHP - Contract Period 07/01/2013 to 06/30/2014	PA0330B3E051104	14.235	(48,150)	48,150	916	916
Make It a Home Always 2011 SHP - Contract Period 07/01/2013 to 06/30/2014	PA0604B3E051100	14.235	(11,409)	51,390	39,981	-
Make It a Home Always 2011 - Contract Period 07/01/2014 to 06/30/2015	PA0604B3E051100	14.235	-	28,253	44,194	15,941
Total CFDA #14.235			<u>(126,075)</u>	<u>214,000</u>	<u>185,150</u>	<u>97,225</u>
Shelter Plus Care Program:						
Shelter Plus Care 4 2010 SPC - Contract Period 07/01/2013 to 06/30/2014	PA0543C3E051000	14.238	(14,537)	28,618	14,081	-
Shelter Plus Care 4 2010 - Contract Period 07/01/2014 to 06/30/2015	PA0543C3E051000	14.238	-	8,703	11,665	2,962
SPC Finally Home 2008 SPC - Contract Period 07/01/2013 to 06/30/2014	PA0327C3E050800	14.238	(6,300)	22,050	15,750	-
SPC Finally Home 2008 - Contract Period 07/01/2014 to 06/30/2015	PA0327C3E050800	14.238	-	6,501	11,176	4,675
SPC Stairways Act 2009 SPC - Contract Period 07/01/2013 to 06/30/2014	PA0464C3E050900	14.238	(44,176)	90,708	46,532	-
SPC Stairways Act 2009 - Contract Period 07/01/2014 to 06/30/2015	PA0464C3E050900	14.238	-	29,217	42,654	13,437
Total CFDA #14.238			<u>(65,013)</u>	<u>185,797</u>	<u>141,858</u>	<u>21,074</u>
Total U.S. Department of Housing and Urban Development			<u>(684,757)</u>	<u>3,506,501</u>	<u>3,546,648</u>	<u>724,904</u>
<b>U.S. Department of Health and Human Services</b>						
Passed-Through the Pennsylvania Department of Human Services:						
Promoting Safe and Stable Families:						
Time Limited Family Reunification - Contract Period 07/01/2013 to 06/30/2014	N/A	93.556	-	27,857	111,366	83,509
Time Limited Family Reunification - Contract Period 07/01/2014 to 06/30/2015	N/A	93.556	-	111,366	77,450	(33,916)
Caseworker Visitation - Contract Period 07/01/2013 to 06/30/2014	N/A	93.556	-	12,383	-	(12,383)
Caseworker Visitation - Contract Period 07/01/2014 to 06/30/2015	N/A	93.556	-	-	12,383	12,383
Total CFDA #93.556			<u>-</u>	<u>151,606</u>	<u>201,199</u>	<u>49,593</u>
Temporary Assistance for Needy Families:						
Children and Youth - Contract Period 07/01/2013 to 06/30/2014	N/A	93.558	-	884,141	508,395	(375,746)
Children and Youth - Contract Period 07/01/2014 to 06/30/2015	N/A	93.558	-	508,395	844,367	335,972
CCIS - Contract Period 07/01/2013 to 06/30/2014	N/A	93.558	45,449	128,350	173,799	-
CCIS - Contract Period 07/01/2014 to 06/30/2015	N/A	93.558	-	351,030	297,804	(53,226)
Total CFDA #93.558			<u>45,449</u>	<u>1,871,916</u>	<u>1,824,365</u>	<u>(93,000)</u>
Stephanie Tubbs Jones Child Welfare Services Program:						
Children and Youth - Title IV-B - Contract Period 07/01/2013 to 06/30/2014	N/A	93.645	-	67,708	67,708	-
Children and Youth - Title IV-B - Contract Period 07/01/2014 to 06/30/2015	N/A	93.645	-	67,710	67,710	-
Total CFDA #93.645			<u>-</u>	<u>135,418</u>	<u>135,418</u>	<u>-</u>

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 YEAR ENDED DECEMBER 31, 2014  
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<b>U.S. Department of Health and Human Services (Cont.)</b>						
Passed-Through the Pennsylvania Department of Human Services (Cont.):						
Guardianship Assistance:						
SPLC - Contract Period 07/01/2013 to 06/30/2014	N/A	93.090	-	109,400	119,810	10,410
SPLC - Contract Period 07/01/2014 to 06/30/2015	N/A	93.090	-	119,810	132,754	12,944
Total CFDA #93.090			-	229,210	252,564	23,354
Projects for Assistance in Transition from Homelessness (PATH):						
MH PATH Grant - Contract Period 07/01/2013 to 06/30/2014	70154	93.150	23,798	191,955	66,902	(148,851)
MH PATH Grant - Contract Period 07/01/2014 to 06/30/2015	70154	93.150	-	44,791	44,791	-
Total CFDA #93.150			23,798	236,746	111,693	(148,851)
Foster Care - Title IV-E:						
Title IV-E - Contract Period 07/01/2013 to 06/30/2014	N/A	93.658	(5,515,254)	912,107	3,252,029	7,855,176
Title IV-E - Contract Period 07/01/2014 to 06/30/2015	N/A	93.658	-	3,248,272	1,020,317	(2,227,955)
Title IV-E - Contract Period 07/01/2013 to 06/30/2014	N/A	93.658	-	18,140	18,140	-
Title IV-E - Contract Period 07/01/2014 to 06/30/2015	N/A	93.658	-	8,294	8,294	-
Title IV-E (AFCARS) - Contract Period 07/01/2013 to 06/30/2014	N/A	93.658	-	43,990	45,225	1,235
Title IV-E (AFCARS) - Contract Period 07/01/2014 to 06/30/2015	N/A	93.658	-	14,294	35,492	21,198
Total CFDA #93.658			(5,515,254)	4,245,097	4,379,497	5,649,654
Adoption Assistance:						
Children and Youth - Contract Period 07/01/2013 to 06/30/2014	N/A	93.659	-	1,894,070	1,890,230	(3,840)
Children and Youth - Contract Period 07/01/2014 to 06/30/2015	N/A	93.659	-	1,890,280	1,888,122	(2,158)
Total CFDA #93.659			-	3,784,350	3,778,352	(5,998)
Child Care Development Fund Cluster:						
Child Care and Development Block Grant - Former TANF Fund C - Contract Period 07/01/2013 to 06/30/2014	Fund C	93.575	486,954	1,782,115	2,269,069	-
Child Care and Development Block Grant - Former TANF Fund C - Contract Period 07/01/2014 to 06/30/2015	Fund C	93.575	-	2,817,603	2,341,421	(476,182)
Child Care and Development Block Grant - Low Income Fund A - Contract Period 07/01/2013 to 06/30/2014	Fund A	93.575	-	973,594	973,594	-
Child Care and Development Block Grant - Low Income Fund A - Contract Period 07/01/2014 to 06/30/2015	Fund A	93.575	-	415,780	415,780	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract Period 07/01/2013 to 06/30/2014	N/A	93.596	359,352	2,494,509	2,853,861	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract Period 07/01/2014 to 06/30/2015	N/A	93.596	-	1,083,310	1,083,310	-
Total CFDA #93.575 and CFDA #93.596			846,306	9,566,911	9,937,035	(476,182)
Social Services Block Grant:						
CCIS - Contract Period 07/01/2013 to 06/30/2014	N/A	93.667	46,107	656,869	702,976	-
CCIS - Contract Period 07/01/2014 to 06/30/2015	N/A	93.667	-	332,439	289,412	(43,027)
Children and Youth - Title XX SSBG - Contract Period 07/01/2013 to 06/30/2014	N/A	93.667	-	130,399	130,399	-
Children and Youth - Title XX SSBG - Contract Period 07/01/2014 to 06/30/2015	N/A	93.667	-	130,400	130,400	-
Mental Health SSBG - Contract Period 07/01/2013 to 06/30/2014	70135	93.667	-	219,191	219,191	-
Mental Health SSBG - Contract Period 07/01/2014 to 06/30/2015	70135	93.667	-	219,190	219,190	-
Intellectual Disabilities - Contract Period 07/01/2013 to 06/30/2014	70177	93.667	1	134,466	134,467	-
Intellectual Disabilities - Contract Period 07/01/2014 to 06/30/2015	70177	93.667	-	134,468	134,467	(1)
Total CFDA #93.667			46,108	1,957,422	1,960,502	(43,028)

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2014**  
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<b>U.S. Department of Health and Human Services (Cont.)</b>						
Passed-Through the Pennsylvania Department of Human Services (Cont.):						
Child Support Enforcement:						
Title IV-D - Contract Period 01/01/2012 to 12/31/2012	M256001027	93.563	(26,665)	-	-	26,665
Title IV-D - Contract Period 01/01/2013 to 12/31/2013	M256001027	93.563	(598,510)	591,768	-	6,742
Title IV-D - Contract Period 01/01/2014 to 12/31/2014	M256001027	93.563	-	2,122,524	2,861,757	739,233
Total CFDA #93.563			(625,175)	2,714,292	2,861,757	772,640
Chafee Foster Care Independence Program:						
Contract Period 07/01/2013 to 06/30/2014	N/A	93.674	(34,025)	55,214	90,431	69,242
Contract Period 07/01/2014 to 06/30/2015	N/A	93.674	-	110,727	85,929	(24,798)
Total CFDA #93.674			(34,025)	165,941	176,360	44,444
Medical Assistance Program:						
Medical Assistance Transportation Program - Contract Period 07/01/2012 to 06/30/2013	N/A	93.778	22,027	(22,027)	-	-
Medical Assistance Transportation Program - Contract Period 07/01/2013 to 06/30/2014	N/A	93.778	-	630,649	558,634	(72,015)
Medical Assistance Transportation Program - Contract Period 07/01/2014 to 06/30/2015	N/A	93.778	-	505,806	505,806	-
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2013 to 06/30/2014	70175	93.778	5,408	168,351	173,759	-
Intellectual Disabilities Wavier Admin - Contract Period 07/01/2014 to 06/30/2015	70175	93.778	-	168,352	154,505	(13,847)
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2012 to 06/30/2013	70175	93.778	(8,909)	8,909	-	-
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2013 to 06/30/2014	70175	93.778	(7,440)	17,819	10,379	-
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2014 to 06/30/2015	7015	93.778	-	-	10,166	10,166
Early Intervention Waiver Administration - Contract Period 07/01/2013 to 06/30/2014	70184	93.778	1	1,393	1,394	-
Early Intervention Waiver Administration - Contract Period 07/01/2014 to 06/30/2015	70184	93.778	-	1,393	1,393	-
Mental Health Medicaid Admin Claims - Contract Period 07/1/2012 to 06/30/2013	70127	93.778	(4,593)	4,593	-	-
Mental Health Medicaid Admin Claims - Contract Period 07/1/2013 to 06/30/2014	70127	93.778	(9,617)	14,803	11,404	6,218
Mental Health Medicaid Admin Claims - Contract Period 07/1/2014 to 06/30/2015	70127	93.778	-	-	10,692	10,692
Children and Youth Title XIX Medicaid - Contract Period 07/01/2013 to 06/30/2014	N/A	93.778	(10,882)	10,882	7,346	7,346
Children and Youth Title XIX Medicaid - Contract Period 07/01/2014 to 06/30/2015	N/A	93.778	-	7,346	6,250	(1,096)
Total CFDA #93.778			(14,005)	1,518,269	1,451,728	(52,536)
National Bioterrorism Hospital Preparedness Program:						
MH Hospital Preparedness Crisis Counseling - Contract Period 07/01/2013 to 06/30/2014	80222	93.889	314	-	314	-
Total CFDA #93.889			314	-	314	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:						
MH Capitalization of POMS - Contract Period 07/01/2013 to 06/30/2014	70522	93.243	270,287	-	152,714	(117,573)
Total CFDA #93.243			270,287	-	152,714	(117,573)

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2014

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<b>U.S. Department of Health and Human Services (Cont.)</b>						
Passed-Through the Pennsylvania Department of Human Services (Cont.):						
Block Grants for Community Mental Health Services:						
Contract Period 07/01/2013 to 06/30/2014	70167	93.958	266,389	142,729	116,230	(292,888)
Contract Period 07/01/2014 to 06/30/2015	70167	93.958	-	125,942	145,891	19,949
Total CFDA #93.958			<u>266,389</u>	<u>268,671</u>	<u>262,121</u>	<u>(272,939)</u>
Passed-Through the Pennsylvania Department of Health:						
Passed-Through the University of Pittsburgh						
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED):						
PA Systems of Care - Contract Period 07/01/2013 to 06/30/2014	1U79SM059056	93.104	(3,060)	55,303	52,243	-
PA Systems of Care - Contract Period 07/01/2014 to 06/30/2015	1U79SM059056	93.104	-	31,257	56,445	25,188
Total CFDA #93.104			<u>(3,060)</u>	<u>86,560</u>	<u>108,688</u>	<u>25,188</u>
Passed-Through the Pennsylvania Department of Health:						
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:						
DHHS/CDC TB Elimination and Laboratory - Contract Period 07/01/2014 to 06/30/2016	SAP 4100065363	93.116	-	615	7,618	7,003
Total CFDA #93.116			<u>-</u>	<u>615</u>	<u>7,618</u>	<u>7,003</u>
Preventive Health and Health Services Block Grant:						
Safe and Healthy Communities - Contract Period 07/01/2011 to 06/30/2014	SAP 4100055513	93.991	(29,265)	84,766	55,501	-
Preventive Health & Health Services Block Grant - Contract Period - 07/01/2014 to 06/30/2017	SAP 4100067120	93.991	-	-	93,413	93,413
Injury Prevention - Contract Period 07/01/2011 to 06/30/2014	SAP 4100055356	93.991	(34,902)	113,143	78,241	-
Total CFDA #93.991			<u>(64,167)</u>	<u>197,909</u>	<u>227,155</u>	<u>93,413</u>
HIV Prevention Activities - Health Department Based:						
HIV Prevention Projects - Contract Period 01/01/2013 to 12/31/2014	SAP 4100060803	93.940	(19,267)	51,953	60,020	27,334
Total CFDA #93.940			<u>(19,267)</u>	<u>51,953</u>	<u>60,020</u>	<u>27,334</u>
Maternal and Child Health Services Block Grant to the States:						
Contract Period 07/01/2012 to 06/30/2015	SAP 4100058191	93.994	(64,595)	218,308	232,606	78,893
Total CFDA #93.994			<u>(64,595)</u>	<u>218,308</u>	<u>232,606</u>	<u>78,893</u>
Public Health Emergency Preparedness:						
Contract Period 07/01/2013 to 06/30/2014	SAP 4100062880	93.069	(39,729)	169,100	129,371	-
Contract Period 07/01/2014 to 06/30/2015	SAP 4100062880	93.069	-	43,789	98,575	54,786
Total CFDA #93.069			<u>(39,729)</u>	<u>212,889</u>	<u>227,946</u>	<u>54,786</u>
Refugee and Entrant Assistance - State Administered Programs:						
Contract Period 07/01/2011 to 09/30/2013	SAP 4100056163	93.566	(5,181)	5,181	-	-
Contract Period 10/01/2013 to 09/30/2014	SAP 4100065544	93.566	(14,266)	52,307	38,041	-
Contract Period 10/01/2014 to 09/30/2015	SAP 4100065544R1	93.566	-	6,171	15,445	9,274
Total CFDA #93.566			<u>(19,447)</u>	<u>63,659</u>	<u>53,486</u>	<u>9,274</u>

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2014

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<b>U.S. Department of Health and Human Services (Cont.)</b>						
Passed-Through the Pennsylvania Department of Health (Cont.):						
Immunization Cooperative Agreements:						
Contract Period 07/01/2012 to 12/31/2013	SAP 4100057488	93.268	(78,532)	78,532	-	-
Contract Period 01/01/2014 to 12/31/2014	SAP 4100064389	93.268	-	277,438	378,809	101,371
Total CFDA #93.268			(78,532)	355,970	378,809	101,371
ARRA - Prevention and Wellness - State, Territories, and Pacific Islands:						
FDA - Tobacco Retail Inspections - Contract Period 10/01/2013 to 06/30/2016	SAP 4000017771	93.723	(2,905)	62,440	61,200	1,665
Total CFDA #93.723			(2,905)	62,440	61,200	1,665
Block Grants for Prevention and Treatment of Substance Abuse:						
Drug and Alcohol - Contract Period 07/01/2013 to 06/30/2014	SAP 4100053222	93.959	(128,954)	862,451	733,497	-
Drug and Alcohol - Contract Period 07/01/2014 to 06/30/2015	SAP 4100053222	93.959	-	628,010	753,612	125,602
Total CFDA #93.959			(128,954)	1,490,461	1,487,109	125,602
Total U.S. Department of Health and Human Services			(5,110,464)	29,586,613	30,330,256	5,854,107
<b>U.S. Department of Agriculture</b>						
Passed-Through the Pennsylvania Department of Human Services:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:						
CCIS - Contract Period - 07/01/2013 to 06/30/2014	N/A	10.561	22,561	95,912	118,473	-
CCIS - Contract Period - 07/01/2014 to 06/30/2015	N/A	10.561	-	109,011	96,238	(12,773)
Total CFDA #10.561			22,561	204,923	214,711	(12,773)
Passed-Through the Pennsylvania Department of Agriculture:						
Emergency Food Assistance Cluster:						
Administrative Costs - Contract Period 10/01/2012 to 9/30/2013	ME 441868	10.568	(5,806)	5,806	-	-
Administrative Costs - Contract Period 10/01/2013 to 9/30/2014	ME 441868	10.568	-	4,806	4,806	-
Food Commodities - Contract Period 10/01/2013 to 9/30/2014	ME 441464	10.569	-	121,381	120,837	(544)
Food Commodities - Contract Period 10/01/2014 to 9/30/2015	ME 441464	10.569	544	-	544	-
Total CFDA #10.568 and CFDA #10.569			(5,262)	131,993	126,187	(544)
Total U.S. Department of Agriculture			17,299	336,916	340,898	(13,317)
<b>U.S. Department of Education</b>						
Passed-Through the Pennsylvania Department of Human Services:						
Special Education - Grants for Infants and Families:						
EI Home Based Coaching - Contract Period 07/01/2013 to 06/30/2014	70170	84.181	-	7,591	7,591	-
EI Home Based Coaching - Contract Period 07/01/2014 to 06/30/2015	70170	84.181	-	2,929	2,929	-
Passed-Through the Pennsylvania Department of Human Services:						
Passed-Through the Tuscarora Intermediate Unit 11:						
Special Education - Grants for Infants and Families:						
Early Intervention, Part C, Disabled - Contract Period 07/01/2013 to 06/30/2014	70170	84.181	-	141,940	141,940	-
Early Intervention, Part C, Disabled - Contract Period 07/01/2014 to 06/30/2015	70170	84.181	-	141,940	141,940	-
Total CFDA #84.181			-	294,400	294,400	-
Total U.S. Department of Education			-	294,400	294,400	-

See accompanying notes to schedule of expenditures of federal awards.

(Continued)

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<u>U.S. Department of Commerce</u>						
Passed-Through the Pennsylvania Department of Environmental Protection:						
Coastal Zone Management Administration Awards:						
Coastal Zone Management	4100058487	11.419	-	3,176	3,176	-
Coastal Zone Management	4100058488	11.419	-	10,000	10,000	-
Coastal Zone Management	4100061829	11.419	-	58,571	58,571	-
Coastal Zone Management	4100065145	11.419	-	39,563	39,563	-
Coastal Zone Management	4100065259	11.419	-	44,981	44,981	-
Total CFDA #11.419			-	156,291	156,291	-
Total U.S. Department of Commerce			-	156,291	156,291	-
<u>U.S. Environmental Protection Agency</u>						
Beach Monitoring and Notification Program Implementation Grants:						
Lake Erie Beach - Contract Period 01/01/2013 to 12/31/2013	CU-97334708-0	66.472	(15,053)	15,053	-	-
Lake Erie Beach - Contract Period 01/01/2014 to 12/31/2014	CU-97334709-1	66.472	-	209,016	224,376	15,360
West Nile Virus Control Program - Contract Period 01/01/2013 to 12/31/2013	SAP 41000062849	66.472	(1,860)	1,860	-	-
West Nile Virus Control Program - Contract Period 01/01/2014 to 12/31/2014	SAP 41000066481	66.472	-	27,135	28,093	958
Total CFDA #66.472			(16,913)	253,064	252,469	16,318
Passed-Through the Pennsylvania Department of Environmental Protection:						
Hazardous Waste Management State Program Support:						
Hazardous Waste Management	N/A	66.801	-	27,271	27,271	-
Total CFDA #66.801			-	27,271	27,271	-
Total U.S. Environmental Protection Agency			(16,913)	280,335	279,740	16,318
<u>U.S. Department of Transportation</u>						
Passed-Through the Pennsylvania Department of Transportation:						
Highway Planning and Construction:						
Bridge Inspections	N/A	20.205	(62,972)	148,368	110,519	25,123
Long Range Transportation Plan - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(524)	1,627	1,103	-
Long Range Transportation Plan - Contract Period 07/01/2014 to 06/30/2015	ME 520897-6	20.205	-	591	591	-
Transpiration Improvement Program - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(4,783)	13,850	9,067	-
Transpiration Improvement Program - Contract Period 07/01/2014 to 06/30/2015	ME 520897-6	20.205	-	4,622	4,622	-
Project Development and Delivery - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(66,273)	165,623	99,350	-
Project Development and Delivery - Contract Period 07/01/2014 to 06/30/2015	ME 520897-6	20.205	-	20,376	20,376	-
Highway Performance Monitoring System - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(942)	1,988	1,046	-
Traffic Monitoring System - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	-	4,638	4,638	-
Data Analysis Tools - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(5,678)	19,767	14,089	-
Data Analysis Tools - Contract Period 07/01/2014 to 06/30/2015	ME 520897-6	20.205	-	9,913	9,913	-
Program Administration - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(2,889)	10,241	7,352	-
Program Administration - Contract Period 07/01/2014 to 06/30/2015	ME 520897-6	20.205	-	2,843	2,843	-
Program Coordination - Contract Period 07/01/2013 to 06/30/2014	ME 520897-5	20.205	(5,382)	12,935	7,553	-
Program Coordination - Contract Period 07/01/2014 to 06/30/2015	ME 520897-6	20.205	-	3,996	3,996	-
Special Projects - Contract Period 07/01/2012 to 06/30/2013	ME 520897-4	20.205	-	39,000	39,000	-
Total CFDA #20.205			(149,443)	460,378	336,058	25,123

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

**COUNTY OF ERIE, PENNSYLVANIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

YEAR ENDED DECEMBER 31, 2014  
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	CFDA Number	(Accrued) or Unearned Revenue at December 31, 2013	Federal Grant Receipts	Expenditures	Accrued or (Unearned) Revenue at December 31, 2014
<b>U.S. Department of Transportation (Cont.)</b>						
Passed-Through the Pennsylvania Department of Transportation (Cont.):						
State and Community Highway Safety:						
Highway Safety Network - Contract Period 10/01/2012 to 09/30/2013	CTSP-2013-Erie-00005	20.600	(21,204)	21,204	-	-
Highway Safety Network - Contract Period 10/01/2013 to 09/30/2014	CTSP-2014-Erie-00014	20.600	(24,910)	81,221	87,260	30,949
Highway Safety Network - Contract Period 10/01/2014 to 09/30/2015	CTSP-2015-Erie-00005	20.600	-	-	25,556	25,556
Total CFDA #20.600			(46,114)	102,425	112,816	56,505
Passed-Through the Pennsylvania Emergency Management Agency:						
Interagency Hazardous Materials Public Sector Training and Planning Grants:						
2014 HMEP Training Grants - Contract Period 09/30/2013 to 09/30/2014	HM-HMP-0311-12-01-00	20.703	-	773	773	-
Total CFDA #20.703			-	773	773	-
Total U.S. Department of Transportation			(195,557)	563,576	449,647	81,628
<b>U.S. Department of Justice</b>						
Passed-Through Pennsylvania Commission on Crime and Delinquency:						
Edward Bryne Memorial Justice Assistance Grant Program:						
Aggression Replacement Training (ART) - Contract Period 04/01/2013 to 03/31/2015	2011-DJ-BX-2218	16.738	(4,812)	7,682	7,230	4,360
Aggression Replacement Training (ART) - Contract Period 04/01/2014 to 03/31/2015	24935	16.738	-	6,827	15,127	8,300
Total CFDA #16.738			(4,812)	14,509	22,357	12,660
State Criminal Alien Assistance Program						
2014 SCAAP	2014 SCAAP	16.572	-	5,136	5,136	-
Total CFDA #16.572			-	5,136	5,136	-
Total U.S. Department of Justice			(4,812)	19,645	27,493	12,660
<b>U.S. Department of Homeland Security</b>						
Passed-Through Pennsylvania Emergency Management Agency:						
Emergency Management Performance Grants:						
Contract Period 10/01/2012 to 09/30/2013	2013-131	97.042	(68,685)	68,685	-	-
Contract Period 10/01/2013 to 09/30/2014	2014-079	97.042	(20,116)	72,103	51,987	-
Contract Period 10/01/2014 to 09/30/2015	N/A	97.042	-	-	20,740	20,740
Total CFDA #97.042			(88,801)	140,788	72,727	20,740
Homeland Security Grant Program:						
Citizens Corp Grant - Contract Period 10/01/2013 to 06/30/2014	EMW-2011-SS-00092	97.067	-	10,497	10,497	-
2011 SHSGP - NWPAERG Equipment - Contract Period 01/01/2013 to 12/31/2013	N/A	97.067	-	2,157	2,157	-
2012 SHSGP - NWPAERG Equipment - Contract Period 01/01/2013 to 12/31/2013	N/A	97.067	-	23,375	23,375	-
2011 HSGP Operation Stonegarden - Contract Period 09/01/2011 to 08/31/2014	EMW-2011-SS-00092	97.067	(27,058)	47,253	20,195	-
2012 Operation Stonegarden Erie County - Contract Period 09/01/2012 to 08/31/2014	EMW-2012-SS-00038	97.067	-	89,092	89,092	-
2013 Operation Stonegarden Erie County - Contract Period 09/01/2013 to 08/31/2015	EMW-2013-SS-00095	97.067	-	104,007	104,007	-
Total CFDA #97.067			(27,058)	276,381	249,323	-
Total U.S. Department of Homeland Security			(115,859)	417,169	322,050	20,740
Total schedule of expenditures of federal awards			\$ (6,111,063)	\$ 35,161,446	\$ 35,747,423	\$ 6,697,040

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

# COUNTY OF ERIE, PENNSYLVANIA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

---

### **1. REPORTING ENTITY**

The County of Erie, Pennsylvania (County) is the reporting entity for financial reporting purposes as defined in Note 1 to the County's financial statements.

### **2. BASIS OF ACCOUNTING**

The accompanying schedule of expenditures of federal awards is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

### **3. SUBRECIPIENTS**

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

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES EXPENDITURES

YEAR ENDED DECEMBER 31, 2014

Program	
Child Support Enforcement	\$ 3,312,084
Children and Youth Programs	36,678,494 *
Medical Assistance Transportation	2,259,961
Mental Health/Intellectual Disabilities	21,089,047
Child Care Information Services	18,101,465 *
Human Services Development Fund	308,439
Combined Homeless Assistance Program	<u>640,875</u>
 Total	 <u><u>\$ 82,390,365</u></u>

\* Denotes major programs for DHS purposes. The 2014 threshold for determining Type A programs under the federal definition is \$1,072,423. The amount expended under major Pennsylvania Department of Human Services program for the year ended December 31, 2014 is \$54,779,959 or 66% of the total Pennsylvania Department of Human Services financial assistance.

**County of Erie, Pennsylvania**

Independent Auditor's Reports  
Required by OMB Circular A-133

Year Ended December 31, 2014

Independent Auditor's 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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Erie, Pennsylvania (County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 19, 2015. Our report includes a reference to other auditors who audited the financial statements of the Erie County Gaming Revenue Authority, as described in our report on the County's financial statements. The financial statements of the Erie County Gaming Revenue Authority were not audited in accordance with Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

Members of County Council  
County of Erie, Pennsylvania  
Independent Auditor's Report on Internal Control over Financial  
Reporting and on Compliance and Other Matters

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*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Maher Duessel*

Pittsburgh, Pennsylvania  
June 19, 2015

Independent Auditor's Report on Compliance for Each Major Federal and PA DHS Program and on Internal Control over Compliance Required By OMB Circular A-133 and the DHS Single Audit Supplement

Members of County Council  
County of Erie, Pennsylvania

**Report on Compliance for Each Major Federal and DHS Program**

We have audited the County of Erie, Pennsylvania's (County) compliance 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 Human Services (DHS) Single Audit Supplement that could have a direct and material effect on each of the County's major federal and DHS programs for the year ended December 31, 2014. The County's major federal and DHS programs are identified in the summary of auditor's 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 DHS programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and DHS 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 Human Services 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 DHS program occurred. An audit includes examining, on a test basis, evidence about the County'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 DHS program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Programs***

In our opinion, the County, 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 major federal and DHS programs for the year ended December 31, 2014.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as finding number 2014-001 for subrecipient monitoring. Our opinion on each major federal program is not modified with respect to that matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

Management of the County 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 the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS 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 DHS program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the DHS 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 the County's internal control over compliance.

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 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 DHS program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or DHS program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2014-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not

Members of County Council  
County of Erie, Pennsylvania  
Independent Auditor's Report on Compliance for Each Major Federal and  
PA DHS Program and on Internal Control over Compliance

subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Human Services Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
September 3, 2015

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2014

### I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified

2. Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?  
 yes  none reported

3. Noncompliance material to financial statements noted?  yes  no

4. Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiencies identified that are not considered to be material weakness(es)?  
 yes  none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

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

7. Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.267	Continuum of Care Program
93.575 and 93.596	Child Care Development Fund Cluster
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.959	Block Grants for Prevention and Treatment of Substance Abuse

8. Dollar threshold used to distinguish between type A and type B programs: \$1,072,423

9. Auditee qualified as low-risk auditee?  yes  no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

**No matters were reported.**

# COUNTY OF ERIE, PENNSYLVANIA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2014

### III. Findings and questioned costs for federal awards.

#### **Finding 2014-001 – Subrecipient Monitoring**

Federal Agency: Department of Housing and Urban Development  
Department of Health and Human Services

Pass-through Agency: Not applicable  
Pennsylvania Department of Human Services

Programs: Continuum of Care Program – CFDA #14.267  
Foster Care – Title IV-E – CFDA #93.658

Condition: The County of Erie, Pennsylvania (County) did not consistently inform their subrecipients of the total amount provided to them from each federal program.

Criteria: Per the requirements in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* for subrecipient monitoring, a pass-through entity is responsible for identifying the total amount provided to subrecipients from each federal program, making subrecipients aware of the federal award information, (i.e., CFDA title and number, award name and number, and name of federal awarding agency) and informing subrecipients of the applicability of any compliance requirements.

Cause: The County does not have procedures in place to adequately track the subrecipients that should be notified of the amount of funding which is being distributed to them under each federal program.

Effect: The subrecipients may not be aware that they are receiving federal funding and that there are certain requirements that need to be followed as a result. Subrecipients rely on information provided by the County when preparing financial statements. If incorrect information is reported, it could cause errors in determination of major federal and state programs by the subrecipients, as well as determining if a single audit is required.

Recommendation: We recommend that the County implement procedures to track the subrecipients that should be notified of the amount of funding distributed to them under each federal program and then notify those subrecipients of the federal award information on an annual basis.

Questioned Costs: None.

Views of Responsible Official and Planned Corrective Action: Management agrees with the finding. See separate Corrective Action Plan.

# COUNTY OF ERIE, PENNSYLVANIA

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2014

### **Finding 2013-1 – Health Choices: Accounting Records**

Condition: The accounts of the County of Erie, Pennsylvania (County) should include all significant transactions in the period of benefit.

Recommendation: The County should ensure that internal procedures over financial reporting are sufficient to identify and record all transactions in the period of benefit.

Status: Finding was resolved in 2014.

### **Finding 2013-2 – Health Choices: Fund Balance was not reconciled in 2013**

Condition: The accounts of the County should include all significant transactions in the period of benefit.

Recommendation: The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all transactions in the period of benefit.

Status: Finding was resolved in 2014.

### **Finding 2013-3 – Health Choices: Bank Reconciliation**

Condition: All bank accounts are to be reconciled on a monthly basis. The accounting activity must be recorded in the period of benefit.

Recommendation: The County is to ensure that all cash and investments accounts are reconciled on a monthly basis. The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all transactions in the period of benefit.

Status: Finding was resolved in 2014.

### **Finding 2013-4 – Health Choices: Restatement 2012 Fund Balance**

Condition: The accounts of the County should include all significant transactions in the period of benefit.

Recommendation: The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all transactions in the period of benefit.

Status: Finding was resolved in 2014.

# COUNTY OF ERIE, PENNSYLVANIA

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2014

**Finding 2013-5 – Revenue Department: State Licenses account was not properly recorded and the bank account needed to be adjusted in order for the account to balance as of December 31, 2013.**

Condition: All bank accounts are to be reconciled on a monthly basis. The accounting activity must be recorded in the period of benefit.

Recommendation: The County should ensure that all cash and investments accounts are reconciled on a monthly basis. The County should ensure that internal procedures over financial reporting are sufficient to identify and record all transactions in the period of benefit.

Status: Finding was resolved in 2014.

**Schedules and Exhibits Required by  
Pennsylvania Department of Human Services**

Independent Accountant’s Report on Applying Agreed-Upon Procedures

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 Human Services (DHS), and the County of Erie, Pennsylvania (County), solely to assist you with respect to the financial schedules and exhibits of the County required by the DHS Single Audit Supplement. The County’s management is responsible for the financial schedules and exhibits. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for 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 DHS for fiscal years ended June 30, 2014 and December 31, 2014, have been accurately compiled and reflect the audited books and records of the County. 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 DHS Single Audit Supplement pertaining to this period.

Program Name	Exhibit	Schedule
Child Support Enforcement	A-1(a)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Children and Youth Social Service Programs	I	Fiscal Summary
Medical Assistance Transportation Program	III	Schedule of Revenues and Expenditures
Early Intervention Services	V (a) EI	Schedule of Revenues, Expenditures, and Carryover Funds
	V (b) EI	Report of Income and Expenditures
County Human Services Block Grant	VI (a) BG-S	County Report of Income and Expenditures, Schedule of Fund Balances - Summary Report
	VI (b) BG-S	County Report of Income and Expenditures, Schedule of Fund Balances - Summary Report

Members of County Council  
 County of Erie, Pennsylvania  
 Independent Accountant's Report on  
 Applying Agreed-Upon Procedures

Program Name	Exhibit	Schedule
Child Care Information Services - Child Care Network	VIII XVIII	Final CCIS Recap Budget Summary and Detailed Administrative Expense Reports

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

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 Members of County Council and the Commonwealth of Pennsylvania Department of Human Services and 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. However, this report is a matter of public record and its distribution is not limited.

*Maher Duessel*

Pittsburgh, Pennsylvania  
 September 3, 2015

**COUNTY OF ERIE, PENNSYLVANIA**

CHILD SUPPORT ENFORCEMENT  
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2014

**Exhibit A-1(a)**

	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported								
	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	FFP	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	FFP	Amt. Paid	A. Total	B. Unallowable	C. Incentive Paid Costs	Net (A - B - C)	FFP	Amt. Paid	
<b>Quarter Ending: 3/31/2014</b>																			
1. Salary & Overhead	\$ 1,337,647	\$ 34,394	\$ 259,364	\$ 1,043,889	66%	\$ 688,967	\$ 1,337,647	\$ 34,394	\$ 259,364	\$ 1,043,889	66%	\$ 688,967	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
2. Fees & Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-	
3. Interest & Program Income	22,332	583	-	21,749	66%	14,354	22,332	583	-	21,749	66%	14,354	-	-	-	-	66%	-	
4. Blood Testing Fees	2,879	-	-	2,879	66%	1,900	2,879	-	-	2,879	66%	1,900	-	-	-	-	66%	-	
5. Blood Testing Costs	5,728	-	-	5,728	66%	3,780	5,728	-	-	5,728	66%	3,780	-	-	-	-	66%	-	
6. ADP	417	11	-	406	66%	268	417	11	-	406	66%	268	-	-	-	-	66%	-	
Net Total (1-2-3-4+5+6)	\$ 1,318,576	\$ 33,822	\$ 259,364	\$ 1,025,390		\$ 676,758	\$ 1,318,576	\$ 33,822	\$ 259,364	\$ 1,025,390		\$ 676,758	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Quarter Ending: 6/30/2014</b>																			
1. Salary & Overhead	\$ 1,263,534	\$ 33,084	\$ 113,452	\$ 1,116,998	66%	\$ 737,218	\$ 1,263,534	\$ 33,084	\$ 113,452	\$ 1,116,998	66%	\$ 737,218	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
2. Fees & Costs	4	-	-	4	66%	3	4	-	-	4	66%	3	-	-	-	-	66%	-	
3. Interest & Program Income	20,715	554	-	20,161	66%	13,307	20,715	554	-	20,161	66%	13,307	-	-	-	-	66%	-	
4. Blood Testing Fees	3,421	-	-	3,421	66%	2,258	3,421	-	-	3,421	66%	2,258	-	-	-	-	66%	-	
5. Blood Testing Costs	5,856	-	-	5,856	66%	3,865	5,856	-	-	5,856	66%	3,865	-	-	-	-	66%	-	
6. ADP	420	12	-	408	66%	269	420	12	-	408	66%	269	-	-	-	-	66%	-	
Net Total (1-2-3-4+5+6)	\$ 1,245,670	\$ 32,542	\$ 113,452	\$ 1,099,676		\$ 725,784	\$ 1,245,670	\$ 32,542	\$ 113,452	\$ 1,099,676		\$ 725,784	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Quarter Ending: 9/30/2014</b>																			
1. Salary & Overhead	\$ 1,247,640	\$ 33,089	\$ 112,585	\$ 1,101,966	66%	\$ 727,297	\$ 1,247,640	\$ 33,089	\$ 112,585	\$ 1,101,966	66%	\$ 727,297	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
2. Fees & Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-	
3. Interest & Program Income	16,330	442	-	15,888	66%	10,487	16,330	442	-	15,888	66%	10,487	-	-	-	-	66%	-	
4. Blood Testing Fees	2,350	-	-	2,350	66%	1,551	2,350	-	-	2,350	66%	1,551	-	-	-	-	66%	-	
5. Blood Testing Costs	6,880	-	-	6,880	66%	4,541	6,880	-	-	6,880	66%	4,541	-	-	-	-	66%	-	
6. ADP	417	11	-	406	66%	267	417	11	-	406	66%	267	-	-	-	-	66%	-	
Net Total (1-2-3-4+5+6)	\$ 1,236,252	\$ 32,658	\$ 112,585	\$ 1,091,009		\$ 720,064	\$ 1,236,252	\$ 32,658	\$ 112,585	\$ 1,091,009		\$ 720,064	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Quarter Ending: 12/31/2014</b>																			
1. Salary & Overhead	\$ 1,163,535	\$ 29,769	\$ -	\$ 1,133,766	66%	\$ 748,286	\$ 1,163,535	\$ 29,769	\$ -	\$ 1,133,766	66%	\$ 748,286	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
2. Fees & Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-	
3. Interest & Program Income	17,219	450	-	16,769	66%	11,067	17,219	450	-	16,769	66%	11,067	-	-	-	-	66%	-	
4. Blood Testing Fees	2,997	-	-	2,997	66%	1,978	2,997	-	-	2,997	66%	1,978	-	-	-	-	66%	-	
5. Blood Testing Costs	5,491	-	-	5,491	66%	3,625	5,491	-	-	5,491	66%	3,625	-	-	-	-	66%	-	
6. ADP	451	12	-	439	66%	289	451	12	-	439	66%	289	-	-	-	-	66%	-	
Net Total (1-2-3-4+5+6)	\$ 1,149,258	\$ 29,331	\$ -	\$ 1,119,927		\$ 739,152	\$ 1,149,258	\$ 29,331	\$ -	\$ 1,119,927		\$ 739,152	\$ -	\$ -	\$ -	\$ -		\$ -	

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD SUPPORT ENFORCEMENT COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

FOR THE YEAR ENDED DECEMBER 31, 2014

### Exhibit A-1(c)

County	<u>Erie County</u>	<u>Year Ended December 31, 2014</u>
Month	MSE - Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D - Account Incentive Balance
January 1	\$ -	\$ -
March 31	\$ -	\$ -
June 30	\$ -	\$ -
September 30	\$ -	\$ -
December 31	\$ -	\$ -

Note: Do not include income received from interest or medical incentives.

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD SUPPORT ENFORCEMENT COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT

FOR THE YEAR ENDED DECEMBER 31, 2014

### Exhibit A-1(d)

	Single Audit Title IV-D Account	Reported Title IV-D Account	Single Audit Over / (Under) Reported
<b>Balance at January 1</b>	\$ 6,968	\$ 6,968	\$ -
<b>Receipts:</b>			
Reimbursement	2,256,201	2,256,201	-
Incentives	485,401	485,401	-
Title XIX Incentives	4,788	4,788	-
Interest	308	308	-
Program income	76,595	76,595	-
Genetic testing costs	11,650	11,650	-
Maintenance of effort	2,111,700	2,111,700	-
Other	8,168	8,168	-
Total receipts	4,954,811	4,954,811	-
<b>Intra-fund Transfer In</b>	-	-	-
<b>Funds Available</b>	4,961,779	4,961,779	-
<b>Disbursements:</b>			
Transfers to General Fund	4,782,372	4,782,372	-
Vendor payments	178,071	178,071	-
Bank charges	-	-	-
Other	-	-	-
Total disbursements	4,960,443	4,960,443	-
<b>Intra-fund Transfers Out</b>	-	-	-
<b>Balance at December 31</b>	\$ 1,336	\$ 1,336	\$ -

The Title IV-D account consists of one checking account and one sweep account.

**COUNTY OF ERIE, PENNSYLVANIA**

**CHILDREN & YOUTH SOCIAL SERVICE PROGRAMS  
FISCAL SUMMARY**

JULY 1, 2011 THROUGH JUNE 30, 2012  
(CAPTURING ALL EXPENDITURES PAID THROUGH JUNE 30, 2014)

**Exhibit I**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPEND.											
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 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% DHS 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. Total Title IV-D Collections	\$	304,725									
11. Title IV-D Collections for IV-E Eligible Children	\$										29,269
12. State Act 148 - Line 6	\$	21,144,951	13. State Act 148 Allocation		\$	21,023,322	14. Adjusted State Share (Lower of 12 or 13)		\$		21,023,322

# COUNTY OF ERIE, PENNSYLVANIA

## MEDICAL ASSISTANCE TRANSPORTATION PROGRAM SCHEDULE OF REVENUES AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit III

	<u>Reported</u>	<u>Actual</u>
<b>Service Data:</b>		
<hr/>		
Expenditures:		
Group I clients	\$ 2,014,346	\$ 2,014,346
Group II clients	47,029	47,029
	<hr/>	<hr/>
Total expenditures	<u>\$ 2,061,375</u>	<u>\$ 2,061,375</u>
<b>Allocation Data:</b>		
<hr/>		
Revenues:		
Department of Human Services	\$ 2,061,311	\$ 2,061,311
Interest income	64	64
	<hr/>	<hr/>
Total revenues	<u>2,061,375</u>	<u>2,061,375</u>
Funds expended:		
Operating costs	1,724,418	1,724,418
Administrative costs	336,957	336,957
	<hr/>	<hr/>
<b>Excess Revenues over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF ERIE, PENNSYLVANIA**

EARLY INTERVENTION SERVICES  
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**Exhibit V(a)EI**

Sources of DHS Funding	Appropriation	DHS Funds Available			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)				
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ 36,519	\$ 1,775,080	\$ 1,811,599	\$ 1,788,624	\$ 22,975	\$ (12,747)	\$ 10,228
2. Early Intervention Training	10235	4,426	12,143	16,569	13,745	2,824	-	2,824
3. Early Intervention Administration	10235	-	99,787	99,787	99,787	-	-	-
4. Infant & Toddlers w/Disabilities (Part C)	70170	-	283,880	283,880	283,880	-	-	-
5. IT&F Waiver Administration	10235/70184	-	5,574	5,574	5,574	-	-	-
Total Early Intervention Services		\$ 40,945	\$ 2,176,464	\$ 2,217,409	\$ 2,191,610	\$ 25,799	\$ (12,747)	\$ 13,052

# COUNTY OF ERIE, PENNSYLVANIA

## EARLY INTERVENTION SERVICES REPORT OF INCOME AND EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit V(b)EI

		Admin Office	Early Intervention	Supports Coordination	Totals
I.	TOTAL ALLOCATION				\$ 2,217,409
II.	TOTAL EXPENDITURES	\$ 116,448	\$ 1,652,513	\$ 1,610,848	3,379,809
III.	COSTS OVER ALLOCATION				
	A. County Funded Eligible	-	-	-	-
	B. County Funded Ineligible	-	-	-	-
	C. Other Eligible	-	-	-	-
	D. Other Ineligible	-	-	-	-
	Subtotal Costs Over Allocation	-	-	-	-
IV.	REVENUES				
	A. Program Service Fees	-	-	-	-
	B. Private Insurance	-	-	-	-
	C. Medical Assistance	-	-	937,716	937,716
	D. Earned Interest	-	-	-	-
	E. Other	-	7,591	-	7,591
	Subtotal Revenues	-	7,591	937,716	945,307
V.	DHS REIMBURSEMENT				
	A. DHS Categorical Funding 90%	99,787	1,480,430	605,819	2,186,036
	B. DHS Categorical Funding 100%	5,574	-	-	5,574
	Subtotal DHS Reimbursement	105,361	1,480,430	605,819	2,191,610
VI.	COUNTY MATCH				
	10% County Match	11,087	164,492	67,313	242,892
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 116,448	\$ 1,644,922	\$ 673,132	2,434,502
VIII.	TOTAL CARRYOVER				\$ 25,799

**COUNTY OF ERIE, PENNSYLVANIA**  
**COUNTY HUMAN SERVICES BLOCK GRANT**  
**COUNTY REPORT OF INCOME AND EXPENDITURES**  
**SCHEDULE OF FUND BALANCES - SUMMARY REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

**Exhibit VI(a) BG-S**

County Match	3.88%
Actual County Match (\$)	\$ 792,484
Actual County Match (%)	3.88%

Block Grant Reporting	Cost Eligible for DHS Participation										Balance of Funds	Adjustments	Total Fund Balance
	Appropriation	DHS Allocation	Mental Health	Intellectual Disability	Homeless Assistance	Child Welfare	HSS	D&A	Total				
Sources of Funding													
1. State Human Services Block Grant	multiple	\$ 21,031,263	\$ 13,571,393	\$ 3,138,661	\$ 743,526	\$ 1,206,578	\$ 420,486	\$ 1,355,619	\$ 20,436,263	\$ 595,000	\$ 436	\$ 595,436	
2. SSBG	multiple	707,315	438,381	268,934	-	-	-	-	707,315	-	-	-	
3. SABG	70113	-	-	-	-	-	-	-	-	-	-	-	
4. CMHSBG	70167	547,254	254,366	-	-	-	-	-	254,366	292,888	-	292,888	
5. MA	70175	336,702	-	336,702	-	-	-	-	336,702	-	-	-	
6. Crisis Counseling	80222	1,381	1,381	-	-	-	-	-	1,381	-	-	-	
<b>Total for Block Grant</b>		<b>\$ 22,623,915</b>	<b>\$ 14,265,521</b>	<b>\$ 3,744,297</b>	<b>\$ 743,526</b>	<b>\$ 1,206,578</b>	<b>\$ 420,486</b>	<b>\$ 1,355,619</b>	<b>\$ 21,736,027</b>	<b>\$ 887,888</b>	<b>\$ 436</b>	<b>\$ 888,324</b>	

Retained Earnings	
I. Unexpended Allocation	\$ 595,436
II. Maximum Retained Earnings (3%)	630,938
III. Waiver Requested Money (if applicable)	-
<b>IV. Total Requested Retained Earnings</b>	<b>\$ 595,000</b>

Prior Year Retained Earnings	
I. FY 12-13 Retained Earnings	\$ 6,000
II. Total Expended Retained Earnings	6,000
III. Amount to be Returned to DHS	-

# COUNTY OF ERIE, PENNSYLVANIA

## COUNTY HUMAN SERVICES BLOCK GRANT COUNTY REPORT OF INCOME AND EXPENDITURES SCHEDULE OF FUND BALANCES - SUMMARY REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit VI(b) BG-S

Sources of Funding		Appropriation	Total Carryover	Allotment	DHS Allocation	Costs Eligible for DHS Participation	Balance of Funds	Adjustments	Total Fund Balance
<b>Mental Health Services</b>									
1	State - Act 87 Carryover	10248	\$ -	\$ 32,812	\$ 32,812	\$ 32,812	\$ -	\$ -	\$ -
2	State - NSH Start-Up	10248	-	-	-	-	-	-	-
3	State - Personal Care Homes	10252	-	-	-	-	-	-	-
4	Federal - PATH Homeless Grant	70154	19,724	254,246	273,970	125,119	148,851	-	148,851
5	Federal - Capitalization of POMS	10522	275,351	-	275,351	157,779	117,572	-	117,572
6	Federal - Youth Suicide Prevention	70651	-	-	-	-	-	-	-
7	Federal - Jail Division & Trauma Recovery	70747	-	-	-	-	-	-	-
8	Federal - Bio-Terrorism Hospital Preparedness	80343	-	-	-	-	-	-	-
9	Federal - Adult Health Quality Measures	70127	-	-	-	-	-	-	-
10	Federal - Mental Health Systems Transformation	70589	-	-	-	-	-	-	-
Subtotal Mental Health Services			295,075	287,058	582,133	315,710	266,423	-	266,423
<b>Intellectual Disabilities Service</b>									
1	Act 87 Carryover	10255	-	11,971	11,971	11,971	-	-	-
2	Other	10255	-	-	-	-	-	-	-
3	Elwyn	10236	-	-	-	-	-	-	-
4	Money Follows the Person	10263	-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services			-	11,971	11,971	11,971	-	-	-
Total for Non-Block Grant Reporting			\$ 295,075	\$ 299,029	\$ 594,104	\$ 327,681	\$ 266,423	\$ -	\$ 266,423

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit VIII

	Low Income		Former TANF		Total
	Admin./FSS	Service	Admin./FSS	Service	
Revenues:					
DHS funds	\$ 959,320	\$ 9,205,668	\$ 548,399	\$ 4,993,712	\$ 15,707,099
Interest	-	65	-	37	102
Audit adjustments	-	-	-	-	-
Other (e.g., penalties)	-	-	-	-	-
Overpayments	-	16,800	-	350	17,150
<b>Total revenues</b>	<b>959,320</b>	<b>9,222,533</b>	<b>548,399</b>	<b>4,994,099</b>	<b>15,724,351</b>
Expenditures:					
Final report totals	943,382	9,220,831	539,677	4,991,834	15,695,724
Carry forward amount	-	-	-	-	-
Uncollected overpayments	122	-	-	-	122
<b>Total expenditures</b>	<b>943,504</b>	<b>9,220,831</b>	<b>539,677</b>	<b>4,991,834</b>	<b>15,695,846</b>
<b>Total due to DHS</b>	<b>\$ 15,816</b>	<b>\$ 1,702</b>	<b>\$ 8,722</b>	<b>\$ 2,265</b>	<b>\$ 28,505</b>

(Continued)

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK FINAL CCIS RECAP

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit VIII, Continued

	<u>TANF Training</u>	<u>TANF Working</u>	<u>TANF State MOE</u>	<u>Food Stamps</u>	<u>General Assistance</u>	<u>TANF Total</u>
Revenues:						
TANF/FS/GA Service:						
DHS funds	\$ 752,821	\$ 626,757	\$ 218,471	\$ 435,828	\$ -	\$ 2,033,877
Interest	19	-	-	-	-	19
Total service	<u>752,840</u>	<u>626,757</u>	<u>218,471</u>	<u>435,828</u>	<u>-</u>	<u>2,033,896</u>
TANF/FS/FSS:						
DHS funds	101,238	90,812	31,820	59,523	-	283,393
Audit adjustments	-	-	-	-	-	-
Other (e.g., penalties)	-	-	-	-	-	-
Total FSS	<u>101,238</u>	<u>90,812</u>	<u>31,820</u>	<u>59,523</u>	<u>-</u>	<u>283,393</u>
Total revenues	<u>854,078</u>	<u>717,569</u>	<u>250,291</u>	<u>495,351</u>	<u>-</u>	<u>2,317,289</u>
Expenditures:						
TANF/FS/GA Service:						
Final reports total	753,382	631,349	229,846	431,104	-	2,045,681
Carry forward amount	-	-	-	-	-	-
Total service	<u>753,382</u>	<u>631,349</u>	<u>229,846</u>	<u>431,104</u>	<u>-</u>	<u>2,045,681</u>
TANF/FS/FSS:						
Final reports total	100,184	89,867	31,489	58,903	-	280,443
Carry forward amount	-	-	-	-	-	-
Total FSS	<u>100,184</u>	<u>89,867</u>	<u>31,489</u>	<u>58,903</u>	<u>-</u>	<u>280,443</u>
Total expenditures	<u>\$ 853,566</u>	<u>\$ 721,216</u>	<u>\$ 261,335</u>	<u>\$ 490,007</u>	<u>\$ -</u>	<u>\$ 2,326,124</u>

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK BUDGET SUMMARY AND DETAILED ADMINISTRATIVE EXPENSE REPORTS, LOW INCOME (FUND A)

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit XVIII

<u>Budget Category</u>	<u>Budget Amount</u>	<u>Expenditures Year to Date</u>
Personnel:		
Salaries	\$ 490,727	\$ 481,054
Benefits	300,215	298,735
Facility	86,444	82,706
Communications:		
Telephone	5,588	5,215
Advertising	23	19
Printing	7,351	6,645
Postage	11,448	10,929
Supplies	5,881	5,036
Travel	716	583
Training	307	73
Audit	2,715	2,715
Other:		
Equipment rental/repair	6,030	5,259
Subscriptions and dues	317	303
Uncollected overpayments	535	-
Indirect costs	27,593	27,592
Information Technology:		
Equipment/hardware	16,128	13,428
Software	3,090	3,090
Other	81	-
 Total expenditures	 \$ 965,189	 \$ 943,382

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK BUDGET SUMMARY AND DETAILED ADMINISTRATIVE EXPENSE REPORTS, FORMER TANF (FUND C)

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit XVIII, Continued

Budget Category	Budget Amount	Expenditures Year to Date
Personnel:		
Salaries	\$ 279,313	\$ 275,145
Benefits	171,949	170,865
Facility	49,690	47,305
Communications:		
Telephone	3,194	2,983
Advertising	13	11
Printing	4,329	3,801
Postage	6,971	6,251
Supplies	3,363	2,880
Travel	427	334
Training	175	42
Audit	1,557	1,553
Other:		
Equipment rental/repair	3,589	3,008
Subscriptions and dues	178	173
Uncollected overpayments	306	-
Indirect costs	15,950	15,879
Information Technology:		
Equipment/hardware	8,714	7,680
Software	1,773	1,767
Other	46	-
Total expenditures	\$ 551,537	\$ 539,677

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK BUDGET SUMMARY AND DETAILED ADMINISTRATIVE EXPENSE REPORTS, TANF

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit XVIII, Continued

<u>Budget Category</u>	<u>Budget Amount</u>	<u>Expenditures Year to Date</u>
Personnel:		
Salaries	\$ 145,590	\$ 142,967
Benefits	89,750	88,783
Facility	25,867	24,580
Communications:		
Telephone	1,665	1,550
Advertising	7	6
Printing	2,262	1,975
Postage	3,614	3,247
Supplies	2,339	1,497
Travel	205	173
Training	88	22
Audit	808	807
Other:		
Equipment rental/repair	1,660	1,563
Subscriptions and dues	95	90
Uncollected overpayments	159	-
Indirect costs	8,321	8,273
Information Technology:		
Equipment/hardware	4,214	3,991
Software	919	918
Other	24	-
Total expenditures	<u>\$ 287,587</u>	<u>\$ 280,442</u>

# COUNTY OF ERIE, PENNSYLVANIA

## CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK YTD ADMINISTRATION/FAMILY SUPPORT SERVICES BUDGET SUMMARY

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

### Exhibit XVIII, Continued

CCIS	County	Funding Source	Admin/Fam Support Services Allocation	Expenditures Year to Date
Erie	Erie	Low Income - Fund A	\$ 965,189	\$ 943,382
		Former TANF - Fund C	551,537	539,677
		TANF	287,587	280,442
		General Assistance/Work Support 2	-	-