

**COUNTY OF ERIE,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2019

COUNTY OF ERIE, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2019

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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

County Council
County of Erie, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF ERIE, as of and for the year ended December 31, 2019, which collectively comprise the County's basic financial statements and issued our report thereon dated June 24, 2020. These financial statements are the responsibility of the COUNTY OF ERIE'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 and the Erie County Land Bank, which represents 100% of the assets, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the business-type activities and component units, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF ERIE'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 COUNTY OF ERIE's internal control. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ERIE'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.



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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 OF ERIE'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*.

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.

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

Zelenkofske Axlerod LLC

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2020



Zelenkofske Axlerod LLC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES *SINGLE AUDIT SUPPLEMENT***

County Council
County of Erie, Pennsylvania

Report on Compliance for Each Major Federal and DHS Program

We have audited the compliance of COUNTY OF ERIE with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement and Pennsylvania Department of Human Services ("DHS") Single Audit Supplement that could have a direct and material effect on each of COUNTY OF ERIE's major federal and DHS programs for the year ended December 31, 2019. COUNTY OF ERIE'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 federal statutes, regulations and terms and conditions of its federal and DHS awards applicable to its federal and DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ERIE'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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Pennsylvania Department of Human Services Single Audit Supplement*. Those standards, Uniform Guidance and the Pennsylvania Department of Human Services Single Audit supplement 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 COUNTY OF ERIE'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 COUNTY OF ERIE's compliance.



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Opinion on Each Major Federal and DHS Program

In our opinion, COUNTY OF ERIE 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, 2019.

Report on Internal Control Over Compliance

Management of COUNTY OF ERIE 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'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 Uniform Guidance Pennsylvania Department of Human Services *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'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 or DHS 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.



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Report on Schedule of Expenditures of Federal Awards Required By the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF ERIE, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise COUNTY OF ERIE's basic financial statements. We issued our report thereon dated June 24, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF ERIE's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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 awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2020

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant/Contract Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal CFDA Number</u>	<u>(Accrued) / Unearned Revenue at December 31, 2018</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2019</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Community Development Block Grants/Entitlement Grants:								
Russell Standard Corporation	B17MC420107	Planning	14.218	\$ -	\$ 18,095	\$ 18,095	\$ -	\$ 18,095
Millcreek CDBG	B18MC420107	Planning	14.218	(12,382)	42,382	30,000	-	30,000
Empire Excavating & Demolition	B18MC420107	Planning	14.218	-	176,430	176,430	-	176,430
Lifeswork	B18MC420107	Planning	14.218	-	5,833	5,833	-	5,833
Lifeswork	B18MC420107	Planning	14.218	(5,000)	10,000	5,000	-	5,000
Millcreek CDBG	B19MC420107	Planning	14.218	-	16,430	16,430	-	16,430
Total CDFA #14.218 - CDBG - Entitlement Grants Cluster				(17,382)	269,170	251,788	-	251,788
Passed-Through the Pennsylvania Department of Community and Economic Development:								
Community Development Block Grants/State's Programs and Non-Entitlement Grants								
County CDBG	B16DC420001	Planning	14.228	-	13,109	13,109 *	-	-
Girard CDBG	B16DC420001	Planning	14.228	-	1,649	1,649 *	-	-
McKean CDBG	B16DC420001	Planning	14.228	-	15,193	15,193 *	-	-
Northeast CDBG	B16DC420001	Planning	14.228	-	33,235	33,235 *	-	-
Edinboro CDBG	B16DC420001	Planning	14.228	-	1,309	1,309 *	-	-
County CDBG	B17DC420001	Planning	14.228	(17,642)	152,259	134,617 *	-	-
Girard CDBG	B17DC420001	Planning	14.228	-	86,357	86,357 *	-	-
Edinboro CDBG	B17DC420001	Planning	14.228	-	95,452	95,452 *	-	-
McKean CDBG	B17DC420001	Planning	14.228	-	10,823	10,823 *	-	-
Northeast CDBG	B17DC420001	Planning	14.228	-	4,621	4,621 *	-	-
County CDBG	B18DC420001	Planning	14.228	-	124,752	124,752 *	-	-
Girard CDBG	B18DC420001	Planning	14.228	-	89,413	89,413 *	-	-
McKean CDBG	B18DC420001	Planning	14.228	-	5,271	5,271 *	-	-
Edinboro CDBG	B18DC420001	Planning	14.228	-	101,436	101,436 *	-	-
Total CFDA #14.228				(17,642)	734,879	717,237 *	-	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant/Contract Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal CFDA Number</u>	<u>(Accrued) / Unearned Revenue at December 31, 2018</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2019</u>	<u>Subrecipient Expenditures</u>
Continuum of Care Program:								
Self Start 1 2017 COC - Contract Period 07/01/2018 to 06/30/2019	PA0331L3E051710	MH/ID	14.267	(32,151)	122,976	90,825	-	90,825
Self Start 1 2018 COC - Contract Period 07/01/2018 to 06/30/2019	PA0331L3E051811	MH/ID	14.267	-	95,345	95,345	-	95,345
Self Start 1 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0331L3E051811	MH/ID	14.267	-	164,215	201,824	37,609	201,824
Self Start 2 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0321L3E051710	MH/ID	14.267	(12,645)	78,759	66,114	-	66,114
Self Start 2 2017 - Contract Period 07/01/2019 to 06/30/2020	PA0321L3E051710	MH/ID	14.267	-	25,926	25,926	-	25,926
Self Start 2 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0332L3E051811	MH/ID	14.267	-	39,462	54,492	15,030	54,492
Self Start 3 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0427L3E051709	MH/ID	14.267	(12,259)	74,707	62,448	-	62,448
Self Start 3 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0427L3E051810	MH/ID	14.267	-	53,637	63,275	9,638	63,275
Rapid Rehousing 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0944L3E051800	MH/ID	14.267	-	2,109	2,109	-	2,109
SPC Finally Home 2016 - Contract Period 07/01/2018 to 06/30/2019	PA0327L3E051604	MH/ID	14.267	-	(390)	(390)	-	(390)
SPC Finally Home 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0327L3E051705	MH/ID	14.267	(2,245)	23,784	21,539	-	21,539
SPC Finally Home 2017 - Contract Period 07/01/2019 to 06/30/2020	PA0327L3E051705	MH/ID	14.267	-	11,268	11,268	-	11,268
SPC Finally Home 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0327L3E051806	MH/ID	14.267	-	8,562	13,567	5,005	13,567
My Way Home 2017 - Contract Period 07/01/2018 - 06/30/2019	PA0856L3E051701	MH/ID	14.267	(19,060)	191,239	172,179	-	172,179
My Way Home 2018 - Contract Period 07/01/2019 - 06/30/2020	PA0856L3E051802	MH/ID	14.267	-	166,498	193,603	27,105	193,603
HUD Independence 2017 - Contact Period 07/01/2018 to 06/30/2019	PA0855L3E051701	MH/ID	14.267	(12,593)	125,033	112,440	-	112,440
HUD Independence 2018 - Contact Period 07/01/2019 to 06/30/2020	PA0855L3E051802	MH/ID	14.267	-	99,818	115,152	15,334	115,152
HUD Fresh Start 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0854L3E051701	MH/ID	14.267	(9,788)	75,504	65,716	-	65,716
HUD Fresh Start 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0854L3E051802	MH/ID	14.267	-	63,651	74,803	11,152	74,803
Lighting the Candle I 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0463L3E051706	MH/ID	14.267	(4,056)	23,989	19,933	-	19,933
Lighting the Candle I 2018 - Contract Period 07/01/2018 to 06/30/2019	PA0463L3E051807	MH/ID	14.267	-	82,189	82,189	-	82,189
Lighting the Candle I 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0463L3E051807	MH/ID	14.267	-	102,242	108,931	6,689	108,931
Lighting the Candle II 2017 COC - Contract Period 07/01/2018 to 06/30/2019	PA0603L3E051704	MH/ID	14.267	(1,116)	23,560	22,444	-	22,444
Make it a Home Always I 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0604L3E051704	MH/ID	14.267	(6,048)	18,133	12,085	-	12,085
Make it a Home Always I 2018 - Contract Period 07/01/2018 to 06/30/2019	PA0604L3E051805	MH/ID	14.267	-	28,859	28,859	-	28,859
Make it a Home Always I 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0604L3E051805	MH/ID	14.267	-	40,946	47,968	7,022	47,968
Make it a Home Always II 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0857L3E051701	MH/ID	14.267	(4,073)	35,667	31,594	-	31,594
Make it a Home Always II 2017 - Contract Period 07/01/2019 to 06/30/2020	PA0857L3E051701	MH/ID	14.267	-	10,726	10,726	-	10,726
HUD HMIS 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0852L3E051701	MH/ID	14.267	(11,185)	56,642	45,457	-	45,457
HUD HMIS 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0852L3E051802	MH/ID	14.267	-	81,384	85,139	3,755	85,139
HUD Coordinated Entry 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0853L3E051701	MH/ID	14.267	-	12,000	12,000	-	12,000
HUD Planning Grant 2017 - Contract Period 07/01/2018 to 06/30/2019	PA0906L3E051700	MH/ID	14.267	(2,380)	22,882	20,502	-	20,502
HUD Planning Grant 2017 - Contract Period 07/01/2019 to 06/30/2020	PA0906L3E051700	MH/ID	14.267	-	2,788	2,788	-	2,788
HUD Planning Grant 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0943L3E051800	MH/ID	14.267	-	8,704	11,968	3,264	11,968
Total CFDA #14.267				(129,599)	1,972,814	1,984,818	141,603	1,984,818
Total U.S. Department of Housing and Urban Development				(164,623)	2,976,863	2,953,843	141,603	2,236,606
<u>U.S. Department of Health and Human Services</u>								
Passed Through the Pennsylvania Department of Human Services:								
Promoting Safe and Stable Families:								
Time Limited Family Reunification - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.556	(42,863)	84,142	70,085	28,806	70,085
Time Limited Family Reunification - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.556	-	60,323	70,146	9,823	70,146
Caseworker Visitation - Contract Period 07/01/2019 to 06/30/2019	N/A	Children and Youth	93.556	-	15,708	1,084	(14,624)	-
Caseworker Visitation - Contract Period 07/01/2018 to 06/30/2020	N/A	Children and Youth	93.556	-	-	14,624	14,624	-
Total CFDA #93.556				(42,863)	160,173	155,939	38,629	140,231

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant/Contract Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal CFDA Number</u>	<u>(Accrued) / Unearned Revenue at December 31, 2018</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2019</u>	<u>Subrecipient Expenditures</u>
Temporary Assistance for Needy Families Cluster								
Children and Youth - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.558	(306,977)	1,211,119	594,235 *	(309,907)	591,425
Children and Youth - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.558	-	337,310	796,335 *	459,025	792,217
Total CFDA #93.558				<u>(306,977)</u>	<u>1,548,429</u>	<u>1,390,570 *</u>	<u>149,118</u>	<u>1,383,642</u>
Stephanie Tubbs Jones Child Welfare Services Program:								
Children and Youth - Title IV-B Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.645	-	67,708	67,708	-	-
Children and Youth - Title IV-B Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.645	-	67,710	67,710	-	-
Total CFDA #93.645				<u>-</u>	<u>135,418</u>	<u>135,418</u>	<u>-</u>	<u>-</u>
Guardianship Assistance:								
SPLC - Contract Period 07/01/2018 - 06/30/2019	N/A	Children and Youth	93.090	(19)	138	29 *	(90)	-
SPLC - Contract Period 07/01/2019 - 06/30/2020	N/A	Children and Youth	93.090	-	70	102 *	32	-
SPLC (IT Grant) - Contract Period 07/01/2018 - 06/30/2019	N/A	Children and Youth	93.090	(77,991)	184,952	130,924 *	23,963	-
SPLC (IT Grant) - Contract Period 07/01/2019 - 06/30/2020	N/A	Children and Youth	93.090	-	62,872	134,009 *	71,137	-
Total CFDA #93.090				<u>(78,010)</u>	<u>248,032</u>	<u>265,064 *</u>	<u>95,042</u>	<u>-</u>
Projects for Assistance in Transition from Homelessness (PATH)								
MH PATH Grant - Contract Period 07/01/2018 to 06/30/2019	N/A	MH/ID	93.150	-	45,410	45,410	-	45,410
MH PATH Grant - Contract Period 07/01/2019 to 06/30/2020	N/A	MH/ID	93.150	-	45,411	45,411	-	45,411
Total CFDA #93.150				<u>-</u>	<u>90,821</u>	<u>90,821</u>	<u>-</u>	<u>90,821</u>
Foster Care - Title IV-E:								
Title IV-E - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.658	(10,307,138)	4,244,155	4,479,220	10,542,203	1,089,519
Title IV-E - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.658	-	4,033,451	1,081,450	(2,952,001)	32,944
Title IV-E (IT Grant) - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.658	(167,594)	54,619	78,715	191,690	-
Title IV-E (IT Grant) - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.658	-	21,966	64,950	42,984	-
Total CFDA #93.658				<u>(10,474,732)</u>	<u>8,354,191</u>	<u>5,704,335</u>	<u>7,824,876</u>	<u>1,122,463</u>
Adoption Assistance:								
Children and Youth - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.659	(964,007)	2,858,128	1,909,370 *	15,249	-
Children and Youth - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.659	-	949,691	2,010,273 *	1,060,582	-
Children and Youth (AFSCAR) - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.659	820	2,897	3,629 *	(88)	-
Children and Youth (AFSCAR) - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.659	-	1,096	4,977 *	3,881	-
Total CFDA #93.659				<u>(963,187)</u>	<u>3,811,812</u>	<u>3,928,249 *</u>	<u>1,079,624</u>	<u>-</u>
Social Services Block Grant								
Children and Youth - Title XX SSBG - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.667	-	130,399	130,399 *	-	-
Children and Youth - Title XX SSBG - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.667	-	130,400	130,400 *	-	-
Mental Health - Title XX SSBG - Contract Period 07/01/2018 to 06/30/2019	70135	MH/ID	93.667	-	219,191	219,191 *	-	219,191
Mental Health - Title XX SSBG - Contract Period 07/01/2019 to 06/30/2020	70135	MH/ID	93.667	-	219,190	219,190 *	-	219,190
Intellectual Disabilities - Title XX SSBG - Contract Period 07/01/2018 to 06/30/2019	70177	MH/ID	93.667	-	134,467	134,467 *	-	134,467
Intellectual Disabilities - Title XX SSBG - Contract Period 07/01/2019 to 06/30/2020	70177	MH/ID	93.667	-	134,467	134,467 *	-	134,467
Total CFDA #93.667				<u>-</u>	<u>968,114</u>	<u>968,114 *</u>	<u>-</u>	<u>707,315</u>

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Grant/Contract Number	County Fund in Which Grant Activity is Recorded	Federal CFDA Number	(Accrued) / Unearned Revenue at December 31, 2018	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2019	Subrecipient Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>								
Child Support Enforcement								-
Title IV-D - Contract Period 01/01/2018 to 12/31/2018	M256001027	Domestic Relations	93.563	(345,215)	345,215	-	-	-
Title IV-D - Contract Period 01/01/2019 to 12/31/2019	M256001027	Domestic Relations	93.563	-	1,880,172	2,770,189	890,017	-
Title IV-D Incentive - Contract Period 01/01/2018 to 12/31/2018	M256001027	Domestic Relations	93.563	(103,391)	103,391	-	-	-
Title IV-D Incentive - Contract Period 01/01/2019 to 12/31/2019	M256001027	Domestic Relations	93.563	-	406,397	510,839	104,442	-
Total CFDA #93.563				(448,606)	2,735,175	3,281,028	994,459	-
Chafee Foster Care Independence Program:								
Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.674	(88,502)	82,971	77,437	82,968	-
Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.674	-	41,485	72,406	30,921	-
Total CFDA #93.674				(88,502)	124,456	149,843	113,889	-
Medical Assistance Program Cluster:								
Medical Assistance Transportation Program - Contract Period 07/01/2018 to 06/30/2019	N/A	MH/ID	93.778	-	(2,314)	(2,314) *	-	(2,314)
Medical Assistance Transportation Program - Contract Period 07/01/2018 to 06/30/2019	N/A	MH/ID	93.778	40,912	430,460	471,370 *	(2)	471,370
Medical Assistance Transportation Program - Contract Period 07/01/2019 to 06/30/2020	N/A	MH/ID	93.778	-	504,656	415,370 *	(89,286)	415,370
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2018 to 06/30/2019	70175	MH/ID	93.778	33,363	166,883	200,070 *	(176)	39,255
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2019 to 06/30/2020	70175	MH/ID	93.778	-	165,613	160,083 *	(5,530)	27,924
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2018 to 06/30/2019	70175	MH/ID	93.778	(6,164)	17,819	11,655 *	-	-
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2019 to 06/30/2020	70175	MH/ID	93.778	-	4,231	7,770 *	3,539	-
Mental Health Medicaid Admin Claims - Contract Period 07/01/2018 to 06/30/2019	70127	MH/ID	93.778	(19,164)	10,518	10,932 *	19,578	-
Mental Health Medicaid Admin Claims - Contract Period 07/01/2019 to 06/30/2020	70127	MH/ID	93.778	-	19,578	21,457 *	1,879	-
Children and Youth Title XIX Medicaid - Contract Period 07/01/2018 to 06/30/2019	N/A	Children and Youth	93.778	(2,609)	7,242	1,931 *	(2,702)	-
Children and Youth Title XIX Medicaid - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.778	-	8,941	9,070 *	129	-
Total CFDA #93.778				46,338	1,333,627	1,307,394 *	(72,571)	951,605
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:								
MH Capitalization of POMS - Contract Period 07/01/2018 to 06/30/2019	70522	MH/ID	93.243	56,587	-	56,585	(2)	-
MH Capitalization of POMS - Contract Period 07/01/2019 to 06/30/2020	70522	MH/ID	93.243	-	-	-	-	-
Total CFDA #93.243				56,587	-	56,585	(2)	-
Block Grants for Community Mental Health Services:								
Contract Period 07/01/2018 to 06/30/2019	70167	MH/ID	93.958	228,956	269,846	388,887	(109,915)	383,887
Contract Period 07/01/2019 to 06/30/2020	70167	MH/ID	93.958	-	310,354	209,094	(101,260)	206,589
Total CFDA #93.958				228,956	580,200	597,981	(211,175)	590,476

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Grant/Contract Number	County Fund in Which Grant Activity is Recorded	Federal CFDA Number	(Accrued) / Unearned Revenue at December 31, 2018	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2019	Subrecipient Expenditures
<u>U.S. Department of Health and Human Services (Continued)</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 2017 - Contract Period 07/01/2017 to 06/30/2018	5H79SM063421-02	MH/ID	93.104	(101,266)	101,266	-	-	-
PA Systems of Care 2017 - Contract Period 07/01/2018 to 06/30/2019	5H79SM063421-02	MH/ID	93.104	(9,444)	9,444	-	-	-
PA Systems of Care 2017 - Contract Period 07/01/2017 to 06/30/2018	5H79SM063421-02	MH/ID	93.104	(39,500)	39,500	-	-	-
PA Systems of Care 2017 - Contract Period 07/01/2017 to 06/30/2018	5H79SM063421-02	MH/ID	93.104	(116,974)	116,974	-	-	-
PA Systems of Care 2018 - Contract Period 07/01/2018 to 06/30/2019	5H79SM063421-03	MH/ID	93.104	(74,867)	253,920	179,053	-	137,586
PA Systems of Care 2018 - Contract Period 07/01/2019 to 06/30/2020	5H79SM063421-03	MH/ID	93.104	-	141,221	-	-	120,599
PA Systems of Care 2019 - Contract Period 07/01/2019 to 06/30/2020	5H79SM063421-04	MH/ID	93.104	-	-	90,358	90,358	75,624
				-	-	-	-	-
Total CFDA #93.104				(342,051)	662,325	410,632	90,358	333,809
Passed-Through the Pennsylvania Department of Health:								
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:								
DHHS/CDC TB Elimination and Laboratory - Contract Period 07/01/2018 to 07/01/2020	SAP 4100079229	Public Health	93.116	(7,086)	22,303	20,651	5,434	-
Total CFDA #93.116				(7,086)	22,303	20,651	5,434	-
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups:								
HIV Prevention Projects - Contract Period 01/01/2017 to 06/30/2021	SAP 4100070674	Public Health	93.940	(30,537)	114,699	102,816	18,654	-
Total CFDA #93.940				(30,537)	114,699	102,816	18,654	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF):								
Preventive Health and Health Services Block Grant - Contract Period 07/01/2017 to 06/30/2020	SAP 4100077254	Public Health	93.758	(60,290)	309,584	330,635	81,341	-
Total CFDA #93.758				(60,290)	309,584	330,635	81,341	-
Maternal and Child Health Services Block Grant to the States:								
Contract Period 07/01/2016 to 06/30/2019	SA 4100072617	Public Health	93.994	(41,586)	156,060	114,474	-	-
Contract Period 07/01/2019 to 06/30/2020	SA 4100072617	Public Health	93.994	-	37,366	111,348	73,982	-
Total CFDA #93.994				(41,586)	193,426	225,822	73,982	-
Public Health Emergency Preparedness:								
Contract Period 07/01/2019 to 06/30/2019	SAP 4100080539	Public Health	93.069	(71,603)	215,926	144,323	-	-
Contract Period 07/01/2019 to 06/30/2020	SAP 4100083814	Public Health	93.069	-	65,732	119,023	53,291	-
Total CFDA #93.069				(71,603)	281,658	263,346	53,291	-
National Bioterrorism Hospital Preparedness Program:								
Contract Period 07/01/2018 to 06/30/2019	SAP 4100080539	Public Health	93.889	(3,257)	9,820	6,563	-	-
Total CFDA #93.889				(3,257)	9,820	6,563	-	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Grant/Contract Number	County Fund in Which Grant Activity is Recorded	Federal CFDA Number	(Accrued) / Unearned Revenue at December 31, 2018	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2019	Subrecipient Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>								
Immunization Cooperation Agreements								
Contract Period 07/01/2018 to 06/30/2019	SAP 4100078590	Public Health	93.268	(44,350)	44,350	-	-	-
Contract Period 07/01/2019 to 06/30/2020	SAP 4100083893	Public Health	93.268	-	220,655	328,805	108,150	-
Total CFDA #93.268				(44,350)	265,005	328,805	108,150	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds								
Contract Period 07/01/2018 to 06/30/2019	SAP 4100078590	Public Health	93.539	(68,231)	68,231	-	-	-
Total CFDA #93.539				(68,231)	68,231	-	-	-
Passed-Through the Pennsylvania Department of Drug and Alcohol Programs:								
Block Grants for Prevention and Treatment of Substance Abuse:								
Drug and Alcohol - Contract Period 07/01/2019 to 06/30/2019	SAP 4100070709	Drug & Alcohol	93.959	(127,404)	1,036,744	909,340	-	-
Drug and Alcohol - Contract Period 07/01/2018 to 06/30/2020	SAP 4100070709	Drug & Alcohol	93.959	-	792,965	951,558	158,593	-
Total CFDA #93.959				(127,404)	1,829,709	1,860,898	158,593	-
Opioid State Target Response								
Drug and Alcohol - Contract Period 07/01/2019 to 06/30/2019	SAP 4100070709	Drug & Alcohol	93.788	246,036	141,651	387,687	-	-
Drug and Alcohol - Contract Period 07/01/2018 to 06/30/2020	SAP 4100070709	Drug & Alcohol	93.788	-	62,215	72,814	10,599	-
Total CFDA #93.959				246,036	203,866	460,501	10,599	-
Preventative Health and Health Services Block Grant - Division of Nutrition and Physical Activity								
Preventative Health Grant - Contract Period 09/30/2019 to 09/30/2020	SAP4100084654	Public Health	93.439	-	-	3,109	3,109	-
Total CFDA #93.439				-	-	3,109	3,109	-
Total U.S. Department of Health and Human Services				(12,621,355)	24,051,074	22,045,119	10,615,400	5,320,362
<u>U.S. Election Assistance Commission</u>								
Passed-Through the Pennsylvania Department of State:								
2108 HAVA Security Grants	N/A	General Fund	90.401	-	318,087	318,087	-	-
Total CFDA #90.401				-	318,087	318,087	-	-
Total U.S. Election Assistance Commission				-	318,087	318,087	-	-
<u>U.S. Department of Education</u>								
Passed Through the Pennsylvania Department of Human Services:								
Special Education - Grants for Infants and Families With Disabilities								
Early Intervention, Part C Disabled - Contract Period 07/01/2018 to 06/30/2019	70170	MH/ID	84.181	-	79,857	79,857	-	79,857
Early Intervention, Part C Disabled - Contract Period 07/01/2019 to 06/30/2020	70170	MH/ID	84.181	-	90,953	90,953	-	90,953
Total U.S. Department of Education				-	170,810	170,810	-	170,810

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Grant/Contract Number	County Fund in Which Grant Activity is Recorded	Federal CFDA Number	(Accrued) / Unearned Revenue at December 31, 2018	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2019	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>								
Passed Through the Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs) 10/01/17 to 09/30/2018	ME 441868	General Fund	10.568	(11,894)	11,894	-	-	-
Emergency Food Assistance Program (Administrative Costs) 10/01/18 to 09/30/2019	ME 441868	General Fund	10.568	(7,993)	22,132	33,660	19,521	33,660
Emergency Food Assistance Program (Administrative Costs) 10/01/19 to 09/30/2020	ME 441868	General Fund	10.568	-	-	8,324	8,324	8,324
Emergency Food Assistance Program (Food Commodities) 10/01/2018 to 09/30/2019	ME 441464	General Fund	10.569	1,075	179,023	119,111	(60,987)	119,111
Emergency Food Assistance Program (Food Commodities) 10/01/2019 to 09/30/2020	ME 441464	General Fund	10.569	60,987	31,746	76,204	(16,529)	76,204
Total CFDA #10.568 and CFDA #10.569 Food Distribution Cluster				42,175	244,795	237,299	(49,671)	237,299
Total U.S. Department of Agriculture				42,175	244,795	237,299	(49,671)	237,299
<u>U.S. Department of Commerce</u>								
Passed Through the Pennsylvania Department of Environmental Protection:								
Coastal Zone Management Administration Awards:								
Coastal Zone Management	NA15N0S4190156	Planning	11.419	(21,554)	21,554	-	-	-
Coastal Zone Management	NA16N0S4190138	Planning	11.419	(1,261)	1,261	-	-	-
Coastal Zone Management	NA17N0S4190165	Planning	11.419	(16,152)	12,286	-	3,866	-
Coastal Zone Management	NA18N0S4190107	Planning	11.419	-	4,019	15,692	11,673	-
Total CFDA #11.419				(38,967)	39,120	15,692	15,539	-
Total Department of Commerce				(38,967)	39,120	15,692	15,539	-
<u>U.S. Environmental Protection Agency</u>								
Beach Monitoring and Notification Program Implementation Grants:								
Lake Erie Beach - Contract Period - 01/01/2018 - 12/31/2018	CU-97334712-0	Public Health	66.472	(55,720)	55,720	-	-	-
Lake Erie Beach - Contract Period - 01/01/2019 - 12/31/2019	CU-97334713-0	Public Health	66.472	-	204,427	213,000	8,573	-
Total CFDA #66.472				(55,720)	260,147	213,000	8,573	-
Passed-Through the Pennsylvania Department of Environmental Protection:								
Great Lakes Program - Contract Period 04/01/2016 to 05/31/2019	SAP4100075569	Public Health	66.469	(20,122)	36,241	16,119	-	-
Great Lakes Program - Contract Period 04/01/2016 to 05/31/2019	SAP4100077892	Public Health	66.469	(45,224)	14,774	-	30,450	-
Total CFDA #66.469				(65,346)	51,015	16,119	30,450	-
Total U.S. Environmental Protection Agency				(121,066)	311,162	229,119	39,023	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant/Contract Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal CFDA Number</u>	<u>(Accrued) / Unearned Revenue at December 31, 2018</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2019</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Homeland Security</u>								
Passed Through the Pennsylvania Emergency Management Agency:								
Emergency Management Performance Grants:								
Contract Period 10/01/2018 to 09/30/2019	N/A	Public Safety	97.042	(113,298)	113,298	-	-	-
Contract Period 10/01/2019 to 09/30/2020	N/A	Public Safety	97.042	-	66,029	94,215	28,186	-
Total CFDA #97.042				(113,298)	179,327	94,215	28,186	-
Homeland Security Grant Program:								
2016 SHSGP - NWPAERG Equipment - Contract Period 01/01/2018 to 12/31/2019	N/A	Public Safety	97.067	-	32,140	32,140	-	-
2017 SHSGP - NWPAERG Equipment - Contract Period 01/01/2018 to 12/31/2019	N/A	Public Safety	97.067	-	7,019	7,019	-	-
2016 Operation Stonegarden Erie County - Contract Period 09/01/2016 to 08/31/2019	17-BUNERP-10-001	Public Safety	97.067	-	1,719	1,719	-	-
2017 Operation Stonegarden Erie County - Contract Period 09/01/2017 to 08/31/2020	17-BUNERP-10-001	Public Safety	97.067	-	31,063	31,063	-	-
2017 Operation Stonegarden Erie County - Contract Period 09/01/2018 to 08/31/2021	18-BUNERP-06-001	Public Safety	97.067	-	65,062	65,062	-	-
Total CFDA #97.067				-	137,003	137,003	-	-
Total U.S. Department of Homeland Security				(113,298)	316,330	231,218	28,186	-
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation								
Highway Planning and Construction Cluster:								
Bridge Inspections								
01OU75	ME 521157-1A	Liquid Fuels	20.205	(50,228)	-	-	50,228	-
Pennsylvania Department of Transportation		Liquid Fuels	20.205	(76,455)	76,455	-	-	-
Total Highway Planning and Construction Cluster				(126,683)	76,455	-	50,228	-
Highway Safety Cluster								
State and Community Highway Safety:								
Highway Safety Network - Contract Period - 10/01/2018 to 9/30/2019	CTSP-2019-Erie-00001	Liquid Fuels	20.600	(27,145)	115,002	115,694	27,837	-
Total Highway Safety Cluster				(27,145)	115,002	115,694	27,837	-
National Priority Safety Programs	N/A	Liquid Fuels	20.616	-	29,563	33,220	3,657	-
Total CFDA #20.616				-	29,563	33,220	3,657	-
Total U.S. Department of Transportation				(153,828)	221,020	148,914	81,722	-
<u>U.S. Department of Justice</u>								
Passed Through the Pennsylvania Commission on Crime and Delinquency:								
State Criminal Alien Assistance Program								
2019 SCAAP		General Fund	16.572	-	37,160	37,160	-	-
Total CFDA #16.572				-	37,160	37,160	-	-
Total U.S. Department of Justice				-	37,160	37,160	-	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant/Contract Number</u>	<u>County Fund in Which Grant Activity is Recorded</u>	<u>Federal CFDA Number</u>	<u>(Accrued) / Unearned Revenue at December 31, 2018</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2019</u>	<u>Subrecipient Expenditures</u>
<u>U.S. General Services Administration</u>								
Direct Federal Payments:								
Donation of Federal Surplus Personal Property	N/A	Public Safety	39.003	-	14,766	14,766	-	-
Total U.S. Department of Interior				-	14,766	14,766	-	-
Total Federal Assistance				\$ (13,170,962)	\$ 28,701,187	\$ 26,402,027	\$ 10,871,802	\$ 7,965,077

* Denotes Tested as a Major Program

See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ERIE, PENNSYLVANIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
YEAR ENDED DECEMBER 31, 2019

NOTE 1: REPORTING ENTITY

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of Erie, Pennsylvania (County) under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial statements of the County.

NOTE 2: BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The County's federal awards are recognized following the cost principles of the Uniform Guidance. Negative amounts shown on the Schedule represent adjustment or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3: COMPONENT UNITS NOT INCLUDED

The accompanying Schedule of Expenditures of Federal Awards does not include expenditures of the Erie County Gaming Revenue Authority, and the Erie County Land Bank. We did not include the aforementioned entities because they engaged other auditors, if applicable, to perform an audit in accordance with Uniform Guidance.

NOTE 4: EMERGENCY FOOD ASSISTANCE PROGRAM

In-kind values are reported in the Schedule at the fair value of the commodities received and disbursed.

COUNTY OF ERIE, PENNSYLVANIA
 NOTES OT SCHEDULE OF EXPENDITURES OF AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2019

NOTE 5: RISK-BASED AUDIT APPROACH

The 2019 threshold for determining Type A and Type B programs is \$792,061. The following Type A programs were audited as major:

<u>CFDA #</u>	<u>Program</u>
93.558	Temporary Assistance for Needy Families
93.659	Title IV-E – Adoption Assistance
93.667	Social Services Block Grant
93.778	Medical Assistance

The following Type B programs were audited as major:

<u>CFDA #</u>	<u>Program</u>
14.228	Community Development Block Grant
93.090	Guardianship Assistance

The amount expended under programs audited as major federal programs for the year ended December 31, 2019, totaled \$8,576,628 or 32.48% of total federal awards expended.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

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 auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with
2 CFR 200.516(a) yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Program or Cluster</u>
14.228	Community Development Block Program
93.090	SPLC – Guardianship Assistance
93.558	Temporary Assistance for Needy Families
93.659	Title IV-E – Adoption Assistance
93.667	Social Services Block Grant
93.778	Medical Assistance
PA DHS	Medical Assistance Transportation Program
PA DHS	Children and Youth Services

Dollar threshold used to distinguish between Type A and Type B programs: \$792,061

Auditee qualified as low-risk auditee? yes no

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019

Section II – Financial Statement Findings

No matters to report.

Section III - Federal and Pennsylvania Department of Human Services Awards

No matters to report.

COUNTY OF ERIE, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2019

No matters to report.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

County Commissioners
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 COUNTY OF ERIE solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement. We did not perform the agreed-upon procedures for the financial schedules and exhibits:

<u>Program Name</u>	<u>Exhibit Number</u>
Medical Assistance Transportation	III
Early Intervention Services	V(a)-EI V(b)-EI

The procedures discussed below on these schedules were performed by other auditors whose reports thereon have been furnished to us and our report on those procedures, insofar as it relates to those schedules and exhibits, was based solely on the reports of the other auditors. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the 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 year ended June 30, 2019, (December 31, 2019 for Exhibits A-1(a), A-1(c), and A-1(d) as permitted by DHS), 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 DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a) A-1(c) A-1(d)	Summary of Expenditures Comparison of Reported Incentives to Incentives on Deposit Comparison of Single Audit Title IV-D account to Report Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a)-EI V(b)-EI	Schedule of Revenues, Expenditures, And Carryover Funds – EI Report of Income and Expenditures - EI



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County of Erie, Pennsylvania

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Office of Community Services Block Grant	VI(a) BG-S	Schedule of Fund Balances – Summary Report
	VI(b) BG-S	Schedule of Fund Balances – Summary Report
<p>(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.</p>		
<p>(c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:</p> <ol style="list-style-type: none"> 1. Agree the expenditure amounts listed on the Reconciliation Schedule under the “Federal Expenditures per the SEFA” column to the audited Schedule of Expenditures of Federal Awards (“SEFA”). 2. Agree the receipt amounts listed on the Reconciliation Schedule under the “Federal Awards Received per the audit confirmation reply from Pennsylvania” column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations. 3. Recalculate the amounts listed under the “Difference” column and the “% Difference” column. 4. Agree the amounts listed under the “Difference” column to the audited books and records of the County. 5. Agree the “Detailed Explanation of the Differences” to the audited books and records of the County. 		
<p>(d) In regard to the Child Protective Services Law Monitoring of In-Home Purchased Service Providers Exhibit XXI, we will perform the following procedures:</p> <ol style="list-style-type: none"> 1. Reconcile the list of providers under “Provider Name” column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency’s (CCYA) general ledger, cash disbursements journal or similar record. Note any providers who were paid during the year, but were not included on this schedule. 2. Agree the response in column B to the appropriate Provider contract. 3. Agree the information in columns C through I to the CCYA’s monitoring records for In-Home Purchased Service Providers. 		
<p>(e) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.</p>		



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County of Erie, Pennsylvania

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 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, and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2020

ERIE COUNTY
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2019

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Incentive	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)
Calendar Quarter Ended 3/31/19																		
Salary/Overhead (Exclude Blood Tests)	\$839,060	\$23,962	\$1,099	\$813,999	66%	\$537,240	\$839,060	\$23,962	\$1,099	\$813,999	66%	\$537,240	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	13,834	350	-	13,484	66%	8,900	13,834	350	-	13,484	66%	8,900	-	-	-	-	66%	-
Blood Testing Fees	1,611	-	-	1,611	66%	1,062	1,611	-	-	1,611	66%	1,062	-	-	-	-	66%	-
Subtotal (1-2-3-4)	823,612	23,612	1,099	798,901	-	527,275	823,612	23,612	1,099	798,901	-	527,275	-	-	-	-	-	-
Blood Testing	1,156	-	-	1,156	66%	763	1,156	-	-	1,156	66%	763	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$824,768	\$23,612	\$1,099	800,057	-	\$528,038	\$824,768	\$23,612	\$1,099	\$800,057	-	\$528,038	\$-	\$-	\$-	\$-	-	\$-
Calendar Quarter Ended 6/30/19																		
Salary/Overhead (Exclude Blood Tests)	\$993,207	\$31,902	\$10,205	\$951,100	66%	\$627,793	\$993,207	\$31,902	\$10,205	\$951,100	66%	\$627,793	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	16,260	458	-	15,802	66%	10,429	16,260	458	-	15,802	66%	10,429	-	-	-	-	66%	-
Blood Testing Fees	1,544	-	-	1,544	66%	1,019	1,544	-	-	1,544	66%	1,019	-	-	-	-	66%	-
Subtotal (1-2-3-4)	\$975,398	\$31,444	10,205	\$933,749	-	\$616,342	\$975,398	\$31,444	10,205	\$933,749	-	616,342	-	-	-	-	-	-
Blood Testing	1,441	-	-	1,441	66%	951	1,441	-	-	1,441	66%	951	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$976,839	\$31,444	\$10,205	\$ 935,190	-	\$617,293	\$976,839	\$31,344	\$10,205	\$935,190	-	\$617,293	\$-	\$-	\$-	\$-	-	\$-
Calendar Quarter Ended 9/30/19																		
Salary/Overhead (Exclude Blood Tests)	\$1,050,437	\$33,051	\$31,931	\$985,455	66%	\$650,466	\$1,050,437	\$33,051	\$31,931	\$985,455	66%	\$650,466	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	15,978	446	-	15,532	66%	10,251	15,978	446	-	15,532	66%	10,251	-	-	-	-	66%	-
Blood Testing Fees	1,110	-	-	1,110	66%	734	1,110	-	-	1,110	66%	734	-	-	-	-	66%	-
Subtotal (1-2-3-4)	\$1,033,344	32,605	31,931	\$968,808	-	639,478	1,033,344	32,605	31,931	\$968,808	-	639,478	-	-	-	-	-	-
Blood Testing	1,497	-	-	1,497	66%	988	1,497	-	-	1,497	66%	988	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$1,034,841	\$32,605	\$31,931	\$ 970,305	-	\$640,466	\$1,034,841	\$32,605	\$31,931	\$970,305	-	\$640,466	\$-	\$-	\$-	\$-	-	\$-
Calendar Quarter Ended 12/31/19																		
Salary/Overhead (Exclude Blood Tests)	\$1,109,436	\$33,240	\$-	\$1,076,196	66%	\$710,290	\$1,109,436	\$33,240	\$-	\$1,076,196	66%	\$710,290	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	4	-	-	4	66%	3	4	-	-	4	66%	3	-	-	-	-	66%	-
Interest/Program Income	14,024	367	-	13,657	66%	9,013	14,024	367	-	13,657	66%	9,013	-	-	-	-	66%	-
Blood Testing Fees	1,390	-	-	1,390	66%	917	1,390	-	-	1,390	66%	917	-	-	-	-	66%	-
Subtotal (1-2-3-4)	\$1,094,018	32,873	-	\$1,061,145	-	\$700,357	1,094,019	32,873	-	1,061,145	-	700,357	-	-	-	-	-	-
Blood Testing	1,251	-	-	1,251	66%	826	1,251	-	-	1,251	66%	826	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$1,095,269	\$32,873	\$-	\$ 1,062,396	-	\$701,183	\$1,095,269	\$32,873	\$-	\$1,062,396	-	\$701,193	\$-	\$-	\$-	\$-	-	\$-

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

County Erie

Year Ended December 31, 2019

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 241,414	\$ 241,414	<input type="checkbox"/> Separate Bank Account <input checked="" type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	\$ -	\$ -	
June 30	\$ -	\$ -	
September 30	\$ -	\$ -	
December 31	\$ -	\$ -	

Note: Do not include income received from interest or Medical Incentives.

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

County	<u>Erie</u>	Year Ended	December 31, 2019
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 412,739	\$ 412,739	\$ -
Receipts:			
Reimbursements	2,210,560	2,210,560	-
Incentives	506,050	506,050	-
Title XIX Incentives	5,325	5,325	-
Interest	1,035	1,035	-
Program Income	40,876	40,876	-
Genetic Testing Costs	7,965	7,965	-
Maintenance of Effort (MOE)	1,750,000	1,750,000	-
Other:	6,962	6,962	-
Total Receipts	\$ 4,528,773	\$ 4,528,773	\$ -
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 4,941,512	\$ 4,941,512	\$ -
Disbursements:			
Transfers to General Fund	4,736,727	4,736,727	-
Vendor Payments	104,106	104,106	-
Bank Charges	-	-	-
Other:	-	-	-
Total Disbursements	\$ 4,840,833	\$ 4,840,833	\$ -
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 100,679	\$ 100,679	\$ -

The Title IV-D account consists of 1 accounts. Please indicate here the total number of accounts that make up the Title IV-D account.

The Title IV-D account is comprised of a 1 checking, savings, CD, and other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures (Line 5*)		
Group I Clients	\$ 1,792,325	\$ 1,792,325
Group II Clients	55,433	55,433
Total Expenditures	\$ 1,847,758	\$ 1,847,758
<u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 1,847,758	\$ 1,847,758
Interest Income	-	-
Total Revenues	1,847,758	1,847,758
Funds Expended		
Service Costs (Line 2, I*)	1,847,758	1,847,758
Administrative Costs (Line 2, II*)	-	-
Total Funds Expended	1,847,758	1,847,758
Deficiency of Revenues Under Expenditures	\$ -	\$ -

* Line numbers correspond to the MATP County Quarterly Report.

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Sources of DHS Funds	DHS FUNDS AVAILABLE			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
	Carryover Funds (1)	Allotment (2)	Total Allocation (3)				
A. EARLY INTERVENTION							
1. State Early Intervention	\$ 76,650	\$ 2,222,006	\$ 2,298,656	\$ 2,188,225	\$ 110,431	\$ (3,297)	\$ 107,134
2. State Early Intervention - Training	6,915	9,654	16,569	9,032	7,537	-	7,537
3. EI Administration	-	99,787	99,787	99,787	-	-	-
4. Infants & Toddlers	-	181,906	181,906	181,906	-	-	-
5. IT&F Waiver Administration	-	5,574	5,574	5,574	-	-	-
6. Reserved	-	-	-	-	-	-	-
Total Early Intervention	<u>\$ 83,565</u>	<u>\$ 2,518,927</u>	<u>\$ 2,602,492</u>	<u>\$ 2,484,524</u>	<u>\$ 117,968</u>	<u>\$ (3,297)</u>	<u>\$ 114,671</u>

COUNTY OF ERIE, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Admin Office</u>	<u>Early Intervention</u>	<u>Supp. Coord.</u>	<u>Total</u>
I. TOTAL ALLOCATION				\$ 2,602,492
II. TOTAL EXPENDITURES	\$ 116,448	\$ 2,072,390	\$ 1,432,720	\$ 3,621,558
III. COSTS OVER ALLOCATION				
A. Other Eligible	-	-	-	-
B. Other Ineligible	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -
IV. REVENUES				
C. Medical Assistance - MA EI	-	-	852,746	852,746
E. Earned Interest	-	-	-	-
H. Other	-	8,850	-	8,850
G. Total Revenue	\$ -	\$ 8,850	\$ 852,746	\$ 861,596
V. DHS REIMBURSEMENT				
C. DHS Cat. Funding 90%	99,787	1,857,186	521,977	2,478,950
D. DHS Cat. Funding 100%	5,574	-	-	5,574
VI. COUNTY MATCH				
10% County Match	11,087	206,354	57,997	275,438
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 116,448	\$ 2,063,540	\$ 579,974	\$ 2,759,962
VII. TOTAL CARRYOVER				\$ 117,968

COUNTY OF ERIE, PENNSYLVANIA
 COUNTY REPORT OF INCOME AND EXPENDITURES
 COUNTY HUMAN SERVICES BLOCK GRANT
 SCHEDULE OF FUND BALANCES - SUMMARY REPORT
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2019

County Match	3.56%
Actual County Match (\$)	\$716,622
Actual County Match (%)	3.56%

Block Grant Reporting		Costs Eligible for DHS Participation							Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	HSS	D&A	Total			
1 State Human Services Block Grant	Multiple	\$ 20,159,708	\$ 13,952,448	\$ 3,072,724	\$ 606,765	\$ 333,582	\$ 1,519,189	\$ 19,484,708	\$ 675,000	\$ 1,185	\$ 676,185
2 SSBG	Multiple	\$ 707,315	\$ 438,381	\$ 268,934				\$ 707,315	\$ -	\$ -	\$ -
3 SABG	80884	\$ -						\$ -	\$ -	\$ -	\$ -
4 CMHSBG	70167	\$ 332,191	\$ 332,191					\$ 332,191	\$ -	\$ -	\$ -
5 MA	70175	\$ 333,765		\$ 333,589				\$ 333,589	\$ 176	\$ -	\$ 176
6 Crisis Counseling	80222	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
Total for Block Grant		\$ 21,532,979	\$ 14,723,020	\$ 3,675,247	\$ 606,765	\$ 333,582	\$ 1,519,189	\$ 20,857,803	\$ 675,176	\$ 1,185	\$ 676,361

Retained Earnings	
I. Unexpended Allocation	\$675,000
II. Maximum Retained Earnings (5%)	\$1,007,985
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$675,000

COUNTY OF ERIE, PENNSYLVANIA
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2019

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. Mental Health Services								
1 State - Employment	10248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 State - Network of Care	10248	-	-	-	-	-	-	-
3 Federal - Infusing Peer Specialist into Crisis Services - TT	70127	-	-	-	-	-	-	-
4 Federal - PATH Homeless Grant	70154	-	90,821	90,821	90,821	-	-	-
5 Federal - CMHSBG - FEP/Doctor Adair Project	70167	166,123	198,000	364,123	254,208	109,915	-	109,915
6 Federal - CMHSBG - ECMH Endorsement	70167	-	4,500	4,500	4,500	-	-	-
7 Federal - CMHSBG - Housing Training Scholarship	70167	-	5,000	5,000	5,000	-	-	-
8 Federal - CMHSBG - Allegheny Family Network	70167	-	-	-	-	-	-	-
9 Federal - CMHSBG - TCM On-line Training	70167	-	-	-	-	-	-	-
10 Federal - CMHSBG - Survey Project	70167	9,708	-	9,708	9,708	-	-	-
11 Federal - Capitalization of POMS	70522	107,372	-	107,372	107,371	1	-	1
12 Federal - PA System of Care Grant	70976	-	-	-	-	-	-	-
13 Federal - Project Launch	71021	-	-	-	-	-	-	-
14 Federal - Hospital Preparedness Program	80222	-	-	-	-	-	-	-
15 Federal - Bio-Terrorism Hospital Preparedness	80343	-	-	-	-	-	-	-
16 Reserved								
Subtotal Mental Health Services		283,203	298,321	581,524	471,608	109,916	-	109,916
B. Intellectual Disabilities Services								
1 Temporary NBG Funds for Regional Collaboratives	10255	-	-	-	-	-	-	-
2 Elwyn	10236	-	-	-	-	-	-	-
3 Money Follows the Person	10263	-	-	-	-	-	-	-
Subtotal Intellectual Disabilities Services		-	-	-	-	-	-	-
C. Drug & Alcohol Services								
State Centers of Excellence	10262	-	500,000	500,000	500,000	-	-	-
Subtotal Drug & Alcohol Services		-	-	-	-	-	-	-
D. Total for Non-Block Grant Reporting		\$ 283,203	\$ 798,321	\$ 1,081,524	\$ 971,608	\$ 109,916	\$ -	\$ 109,916

COUNTY OF ERIE
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2019

CFDA Name	CFDA NO.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Special Education - Grants for Infants and Families	84.181	170,810	165,262	\$ 5,548	3.36%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$5,548.
Guardianship Assistance	93.090	265,064	316,085	(51,021)	-16.14%	The County accrued additional expenditures of \$95,042 in the current year ("CY"), noted a timing difference between the State confirm and receipt by the County in the amount of \$122,031 and accrued expenditures of \$(78,010) in the prior year ("PY").
Projects for Asst in Transition from Homelessness (PAT)	93.150	90,821	90,821	-	0.00%	Explanation is not necessary as difference is \$0.
Promoting Safe and Stable Families	93.556	155,939	160,173	(4,234)	-2.64%	The County accrued additional expenditures of \$38,629 in the CY and accrued expenditures of \$(42,863) in the PY.
Temporary Assistance for Needy Families	93.558	1,390,570	1,135,611	254,959	22.45%	The County accrued additional expenditures of \$149,118 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$97,100 and accrued expenditures of \$(306,977) in the PY.
Child Support Enforcement	93.563	3,281,028	3,214,374	66,654	2.07%	The County accrued additional expenditures of \$994,459 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$479,199 and accrued expenditures of \$(448,606) in the PY.
Child Care and Development Block Grant	93.575	-	(68,078)	68,078	-100.00%	The County noted a timing difference in prior years between the State confirm and receipt by the County in the amount of \$68,078.
Stephanie Tubbs Jones Child Welfare Services Progran	93.645	135,418	135,418	-	0.00%	Explanation is not necessary as difference is \$0.
Foster Care - Title IV-E	93.658	5,704,335	7,050,945	(1,346,610)	-19.10%	The County accrued additional expenditures of \$7,824,876 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$1,303,246 and accrued expenditures of \$(10,474,732) in the PY.
Adoption Assistance	93.659	3,298,249	4,771,492	(1,473,243)	-30.88%	The County accrued additional expenditures of \$1,079,624 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$1,356,806 and accrued expenditures of \$(963,187) in the PY.
Social Services Block Grant	93.667	968,114	1,144,942	(176,828)	-15.44%	The County noted a timing difference in prior years between the State confirm and receipt by the County in the amount of \$176,828.
Chafee Foster Care Independence Program	93.674	149,843	82,971	66,872	80.60%	The County accrued additional expenditures of \$113,889 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$94,259 and accrued expenditures of \$(88,502) in the PY.
Medical Assistance Program	93.778	1,307,394	1,411,273	(103,879)	-7.36%	The County accrued additional expenditures of \$72,571 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$21,194 and accrued expenditures of \$52,502 in the PY.
Block Grants for Community Mental Health Services	93.958	597,981	735,377	(137,396)	-18.68%	The County accrued additional expenditures of \$211,175 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$155,177 and accrued expenditures of \$228,956 in the PY.
TOTAL		\$ 17,515,566	\$ 20,346,666	\$ (2,831,100)		

ERIE COUNTY

COUNTY CHILDREN AND YOUTH AGENCY CHILD PROTECTIVE SERVICES LAW (CPSL) MONITORING OF IN-HOME PURCHASED SERVICE PROVIDERS

YEAR ENDED DATE DECEMBER 31, 2019

EXHIBIT XXI

County: ERIE Period Ended: 12/31/2019

A	B	C	D	If Column D is Yes			H	I
				E	F	G		
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	Lisa Any Exceptions Noted During Current Year Monitoring	If Applicable Was CAP Submitted	Is CAP Acceptable to CCYA	Date Follow-Up Was Done On Prior Year Monitoring	Has Provider Implemented the CAP
Bethesda-ILP	Yes	18/19	No				2/14/2019	Yes
Bethesda-Trinity Center	Yes	17/18	No					Yes
Bethesda-Truancy	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Boys and Girls Club	Yes	14/15	No					
Children's Advocacy Center	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Corry Counseling	Yes	18/19	No					
Early Connections	Yes	14/15	No					
Erie County Care Management-HIFI	Yes	18/19	No				1/22/2020	Yes
Erie County Care Management-Wrap	Yes	18/19	No				1/8/2020	Yes
Erie County Care Management-Truancy	Yes	17/18	No					
Erie Family Center-123 Magic	Yes	15/16	No					
Erie Family Center-Incredible Years	Yes	16/17-Comp	No					
Erie Family Center-Fostering Families	Yes	NEW						
Erie Homes-Family Engagement	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Erie Homes-Family Stabilization	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Erie Homes-Homemaker Services	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Erie Homes-Pre-Natal	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Family Services-FGDM	Yes	18/19	No					
Family Services-Family Preservation	Yes	18/19	No				2/5/2019	Yes
Family Services-Family Team Meeting	Yes	18/19	No					
Family Services-FFT	Yes	12/13-Comp	No					
Family Services-ILP	Yes	18/19	No				2/18/2019	Yes
Family Services-MST	Yes	12/13-Comp	No					
Harborcreek-MST	Yes	12/13-Comp	No					
Justice Works	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices	Yes-in progress	Yes		
Multicultural Comm Resource Center-Daycare	Yes	Scheduled for sometime in July 2020 - COVID Impacted dates for review	No					
Multicultural Comm Resource Center-Truancy	Yes	14/15	No					
Perseus House-CICTP	Yes	15/16	No					
Perseus House-IJDPP	Yes	18/19	No				3/20/2019	Yes
Safe Journey	Yes	Scheduled for sometime in July 2020 - COVID Impacted dates for review	No					
St. Martin Center	Yes	15/16	No					
Union City-Family Support	Yes	Scheduled for sometime in July 2020 - COVID Impacted dates for review	No					
Union City-Family Team Meeting	Yes	18/19	No					