

**COUNTY OF ERIE,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2020

COUNTY OF ERIE, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2020

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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, 2020, which collectively comprise the County's basic financial statements and issued our report thereon dated June 25, 2021. 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

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
June 25, 2021



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, 2020. 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, 2020.

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, 2020, 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 25, 2021, 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
July 23, 2021

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

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, 2019	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2020	Subrecipient Expenditures
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Community Development Block Grants/Entitlement Grants:								
Amendola Dev	B17MC420107	Planning	14.218	\$ -	\$ 478	\$ 478	\$ -	\$ 478
Amendola Dev	B18MC420107	Planning	14.218	-	37,420	37,420	-	37,420
Amendola Dev	B19MC420107	Planning	14.218	-	215,561	215,561	-	215,561
Times News	B19MC420107	Planning	14.218	-	1,092	1,092	-	1,092
Times News	B20MC420107	Planning	14.218	-	654	654	-	654
Millcreek CDBG	B20MC420107	Planning	14.218	-	23,418	23,418	-	23,418
Meals on Wheels	B20MW420107	Planning	14.218	-	4,204	4,204	-	4,204
HVA Sr Alliance	B20MW420107	Planning	14.218	-	5,000	5,000	-	5,000
Second Harvest FB	B20MW420107	Planning	14.218	-	11,283	11,283	-	11,283
Covid-19 Millcreek CDBG	B20MW420107	Planning	14.218	-	6,300	6,300	-	6,300
Total CFDA #14.218 - CDBG - Entitlement Grants Cluster				-	305,410	305,410	-	305,410
Passed-Through the Pennsylvania Department of Community and Economic Development:								
Community Development Block Grants/State's Programs and Non-Entitlement Grants								
County CDBG	B17DC420001	Planning	14.228	-	13,044	13,044	-	-
Edinboro CDBG	B17DC420001	Planning	14.228	-	6,226	6,226	-	-
Girard CDBG	B17DC420001	Planning	14.228	-	4,597	4,597	-	-
McKean CDBG	B17DC420001	Planning	14.228	-	4,568	4,568	-	-
Northeast CDBG	B17DC420001	Planning	14.228	-	3,829	3,829	-	-
County CDBG	B18DC420001	Planning	14.228	-	153,508	153,508	-	-
Edinboro CDBG	B18DC420001	Planning	14.228	-	10,492	10,492	-	-
Girard CDBG	B18DC420001	Planning	14.228	-	9,664	9,664	-	-
McKean CDBG	B18DC420001	Planning	14.228	-	85,023	85,023	-	-
Northeast CDBG	B18DC420001	Planning	14.228	-	8,422	8,422	-	-
County CDBG	B19DC420001	Planning	14.228	-	112,899	112,899	-	-
Edinboro CDBG	B19DC420001	Planning	14.228	-	40,737	40,737	-	-
Girard CDBG	B19DC420001	Planning	14.228	-	1,805	1,805	-	-
McKean CDBG	B19DC420001	Planning	14.228	-	1,112	1,112	-	-
Edinboro CDBG	B19DC420001	Planning	14.228	-	755	755	-	-
Total CFDA #14.228				-	456,681	456,681	-	-
Emergency Solutions Grant								
COVID-19 City of Erie	N/A	MH/ID	14.231	-	204,328	204,328	-	-
COVID-19 Code Blue	C000075589	MH/ID	14.231	-	-	68,517	68,517	65,707
Total CFDA #14.231				-	204,328	272,845	68,517	65,707

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

<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, 2019</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2020</u>	<u>Subrecipient Expenditures</u>
Continuum of Care Program:								
Self Start 1 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0331L3E051811	MH/ID	14.267	(37,609)	155,970	118,361 *	-	118,361
Self Start 1 PSH 2019 COC - Contract Period 07/01/2019 to 06/30/2020	PA0331L3E051912	MH/ID	14.267	-	127,983	127,983 *	-	127,983
Self Start 1 PSH 2019 COC - Contract Period 07/01/2020 to 06/30/2021	PA0331L3E051912	MH/ID	14.267	-	300,509	370,366 *	69,857	370,366
Self Start 2 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0332L3E051811	MH/ID	14.267	(15,030)	93,442	78,412 *	-	78,412
Self Start 2 2018 COC - Contract Period 07/01/2020 to 06/30/2021	PA0332L3E051811	MH/ID	14.267	-	10,818	10,818 *	-	10,818
Self Start 3 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0427L3E051810	MH/ID	14.267	(9,638)	91,959	82,321 *	-	82,321
Rapid Rehousing 2018 COC - Contract Period 07/01/2019 to 06/30/2020	PA0944L3E051800	MH/ID	14.267	(2,109)	38,083	35,974 *	-	35,974
Rapid Rehousing 2018 COC - Contract Period 07/01/2020 to 06/30/2021	PA0944L3E051800	MH/ID	14.267	-	64,589	64,589 *	-	64,589
Rapid Rehousing 2019 COC - Contract Period 07/01/2020 to 06/30/2021	PA0944L3E051901	MH/ID	14.267	-	-	14,171 *	14,171	14,171
SPC Finally Home 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0327L3E051806	MH/ID	14.267	(5,005)	36,359	31,354 *	-	31,354
SPC Finally Home 2018 - Contract Period 07/01/2020 to 06/30/2021	PA0327L3E051806	MH/ID	14.267	-	24,703	28,800 *	4,097	28,800
My Way Home 2018 - Contract Period 07/01/2019 - 06/30/2020	PA0856L3E051802	MH/ID	14.267	(27,105)	195,107	168,002 *	-	168,002
My Way Home 2019 - Contract Period 07/01/2020 - 06/30/2021	PA0856L3E051903	MH/ID	14.267	-	211,243	256,285 *	45,042	256,285
Independence 2018 - Contract Period 07/01/2019 - 06/30/2020	PA0855L3E051802	MH/ID	14.267	(15,334)	109,699	94,365 *	-	94,365
HUD Fresh Start 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0854L3E051802	MH/ID	14.267	(11,152)	75,967	64,815 *	-	64,815
HUD Fresh Start 2019 - Contract Period 07/01/2020 to 06/30/2021	PA0854L3E051903	MH/ID	14.267	-	73,578	86,645 *	13,067	86,645
Lighting the Candle I 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0463L3E051807	MH/ID	14.267	(6,689)	50,267	43,578 *	-	43,578
Lighting the Candle I 2019 - Contract Period 07/01/2019 to 06/30/2020	PA0463L3E051908	MH/ID	14.267	-	84,981	84,981 *	-	84,981
Lighting the Candle I 2019 - Contract Period 07/01/2020 to 06/30/2021	PA0463L3E051908	MH/ID	14.267	-	100,641	100,641 *	-	100,641
Make it a Home Always I 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0604L3E051805	MH/ID	14.267	(7,022)	22,551	15,529 *	-	15,529
HUD HMIS 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0852L3E051802	MH/ID	14.267	(3,755)	41,947	38,192 *	-	38,192
HUD HMIS 2019 - Contract Period 07/01/2020 to 06/30/2021	PA0852L3E051903	MH/ID	14.267	-	71,497	91,990 *	20,493	91,990
HUD Coordinated Entry 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0853L3E051802	MH/ID	14.267	-	10,436	12,000 *	1,564	12,000
HUD Planning Grant 2018 - Contract Period 07/01/2019 to 06/30/2020	PA0943L3E051800	MH/ID	14.267	(3,264)	23,426	20,162 *	-	20,162
HUD Planning Grant 2018 - Contract Period 07/01/2020 to 06/30/2021	PA0943L3E051800	MH/ID	14.267	-	476	476 *	-	476
HUD Planning Grant 2019 - Contract Period 07/01/2020 to 06/30/2021	PA0988L3E051900	MH/ID	14.267	-	4,590	7,786 *	3,196	7,786
Total CFDA #14.267				(143,712)	2,020,821	2,048,596	171,487	2,048,596
Total U.S. Department of Housing and Urban Development				(143,712)	2,987,240	3,083,532	240,004	2,419,713
<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	(28,806)	28,806	-	-	-
Time Limited Family Reunification - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.556	(9,823)	115,580	87,854	(17,903)	87,854
Time Limited Family Reunification - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.556	-	42,420	82,695	40,275	82,695
Caseworker Visitation - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.556	-	18,906	122	(18,784)	-
Caseworker Visitation - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.556	-	-	18,784	18,784	-
Total CFDA #93.556				(38,629)	205,712	189,455	22,372	170,549

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

<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, 2019</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2020</u>	<u>Subrecipient Expenditures</u>
Temporary Assistance for Needy Families Cluster								
Children and Youth - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.558	(149,118)	400,715	596,201	344,604	596,201
Children and Youth - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.558	-	957,468	444,669	(512,799)	444,669
Total CFDA #93.558				(149,118)	1,358,183	1,040,870	(168,195)	1,040,870
Stephanie Tubbs Jones Child Welfare Services Program:								
Children and Youth - Title IV-B Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.645	-	67,708	67,708	-	-
Covid-19 Children and Youth - Title IV-B Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.645	-	42,731	6,012	(36,719)	-
Children and Youth - Title IV-B Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.645	-	67,710	67,710	-	-
Covid-19 Children and Youth - Title IV-B Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.645	-	-	35,495	35,495	-
Total CFDA #93.645				-	178,149	176,925	(1,224)	-
Guardianship Assistance:								
SPLC - Contract Period 07/01/2019 - 06/30/2020	N/A	Children and Youth	93.090	(17,167)	202,061	149,943	(34,951)	-
SPLC - Contract Period 07/01/2020 - 06/30/2021	N/A	Children and Youth	93.090	-	63,723	156,566	92,843	-
COVID-19 SPLC	N/A	Children and Youth	93.090	-	7,215	7,215	-	-
SPLC (IT Grant) - Contract Period 07/01/2019 - 06/30/2020	N/A	Children and Youth	93.090	58	29	206	119	-
SPLC (IT Grant) - Contract Period 07/01/2020 - 06/30/2021	N/A	Children and Youth	93.090	-	102	-	(102)	-
Total CFDA #93.090				(17,109)	273,130	313,930	57,909	-
Projects for Assistance in Transition from Homelessness (PATH)								
MH PATH Grant - Contract Period 07/01/2019 to 06/30/2020	N/A	MH/ID	93.150	-	45,410	45,410	-	45,410
MH PATH Grant - Contract Period 07/01/2020 to 06/30/2021	N/A	MH/ID	93.150	-	45,411	45,411	-	45,411
Total CFDA #93.150				-	90,821	90,821	-	90,821
Foster Care - Title IV-E:								
Title IV-E - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.658	(7,590,202)	1,902,966	4,683,502	10,370,738	919,166
Title IV-E - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.658	-	4,986,053	982,471	(4,003,582)	-
COVID-19 Title IV-E	N/A	Children and Youth	93.658	-	126,474	126,474	-	-
Title IV-E (IT Grant) - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.658	(234,634)	78,715	56,640	212,559	-
Title IV-E (IT Grant) - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.658	-	64,950	58,803	(6,147)	-
Total CFDA #93.658				(7,824,836)	7,159,158	5,907,890	6,573,568	919,166
Adoption Assistance:								
Children and Youth - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.659	(1,075,831)	2,969,952	2,265,224	371,103	-
Children and Youth - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.659	-	1,022,240	2,273,331	1,251,091	-
COVID-19 Children and Youth	N/A	Children and Youth	93.659	-	113,677	113,677	-	-
Children and Youth (IT Grant) - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.659	(3,793)	3,629	3,082	3,246	-
Children and Youth (IT Grant) - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.659	-	4,977	2,959	(2,018)	-
Total CFDA #93.659				(1,079,624)	4,114,475	4,658,273	1,623,422	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

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, 2019	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2020	Subrecipient Expenditures
U.S. Department of Health and Human Services (Continued)								
Social Services Block Grant								
Children and Youth - Title XX SSBG - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.667	-	130,399	130,399	-	-
Children and Youth - Title XX SSBG - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.667	-	130,400	130,400	-	-
Mental Health - Title XX SSBG - Contract Period 07/01/2019 to 06/30/2020	70135	MH/ID	93.667	-	219,191	219,191	-	219,191
Mental Health - Title XX SSBG - Contract Period 07/01/2020 to 06/30/2021	70135	MH/ID	93.667	-	219,190	219,190	-	219,190
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
Intellectual Disabilities - Title XX SSBG - Contract Period 07/01/2020 to 06/30/2021	70177	MH/ID	93.667	-	134,467	134,467	-	134,467
Total CFDA #93.667				-	968,114	968,114	-	707,315
Child Support Enforcement								
Title IV-D - Contract Period 01/01/2018 to 12/31/2019	M256001027	Domestic Relations	93.563	(9,384)	9,384	-	-	-
Title IV-D - Contract Period 01/01/2019 to 12/31/2019	M256001027	Domestic Relations	93.563	(611,273)	895,515	284,242	-	-
Title IV-D - Contract Period 01/01/2020 to 12/31/2020	M256001027	Domestic Relations	93.563	-	2,006,414	2,900,571	894,157	-
Title IV-D Incentive - Contract Period 01/01/2019 to 12/31/2019	M256001027	Domestic Relations	93.563	(104,442)	104,442	-	-	-
Title IV-D Incentive - Contract Period 01/01/2020 to 12/31/2020	M256001027	Domestic Relations	93.563	-	387,535	485,754	98,219	-
Total CFDA #93.563				(725,099)	3,403,290	3,670,567	992,376	-
Chafee Foster Care Independence Program:								
Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.674	(113,889)	119,016	93,545	88,418	-
Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.674	-	68,935	142,782	73,847	-
Total CFDA #93.674				(113,889)	187,951	236,327	162,265	-
Medical Assistance Program Cluster:								
Medical Assistance Transportation Program - Contract Period 07/01/2018 to 06/30/2019	N/A	MH/ID	93.778	2	19,737	19,737	(2)	19,737
Medical Assistance Transportation Program - Contract Period 07/01/2019 to 06/30/2020	N/A	MH/ID	93.778	89,286	413,164	502,452	2	502,452
Medical Assistance Transportation Program - Contract Period 07/01/2020 to 06/30/2021	N/A	MH/ID	93.778	-	477,424	265,951	(211,473)	265,951
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2019 to 06/30/2020	70175	MH/ID	93.778	5,706	164,568	170,274	-	30,341
Intellectual Disabilities Waiver Admin - Contract Period 07/01/2020 to 06/30/2021	70175	MH/ID	93.778	-	-	137,069	137,069	12,275
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2019 to 06/30/2020	70175	MH/ID	93.778	(3,539)	13,588	10,049	-	-
Intellectual Disabilities TSM Admin Claim - Contract Period 07/01/2020 to 06/30/2021	70175	MH/ID	93.778	-	-	31,907	31,907	-
Mental Health Medicaid Admin Claims - Contract Period 07/01/2019 to 06/30/2020	70127	MH/ID	93.778	(21,457)	42,583	21,126	-	-
Mental Health Medicaid Admin Claims - Contract Period 07/01/2020 to 06/30/2021	70127	MH/ID	93.778	-	-	54,738	54,738	-
Early Intervention Waiver Admin - Contract Period 07/01/2019 to 06/30/2020	70184	MH/ID	93.778	-	1,393	1,393	-	-
Early Intervention Waiver Admin - Contract Period 07/01/2020 to 06/30/2021	70184	MH/ID	93.778	-	-	1,049	1,049	-
Early Intervention Admin - Contract Period 07/01/2020 to 06/30/2022	70184	MH/ID	93.778	-	-	11,640	11,640	-
Children and Youth Title XIX Medicaid - Contract Period 07/01/2019 to 06/30/2020	N/A	Children and Youth	93.778	2,573	9,070	1,254	(10,389)	-
Children and Youth Title XIX Medicaid - Contract Period 07/01/2020 to 06/30/2021	N/A	Children and Youth	93.778	-	1,254	6,799	5,545	-
Total CFDA #93.778				72,571	1,142,781	1,235,438	20,086	830,756
Block Grants for Community Mental Health Services:								
Contract Period 07/01/2019 to 06/30/2020	70167	MH/ID	93.958	211,175	310,354	347,337 *	(174,192)	345,794
Contract Period 07/01/2020 to 06/30/2021	70167	MH/ID	93.958	-	310,354	189,886 *	(120,468)	189,886
Total CFDA #93.958				211,175	620,708	537,223	(294,660)	535,680

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2020

<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, 2019</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2020</u>	<u>Subrecipient Expenditures</u>
<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 2019 - Contract Period 07/01/2019 to 06/30/2020	5H79SM063421-04	MH/ID	93.104	(90,358)	261,993	171,635	-	127,513
PA Systems of Care 2019 - Contract Period 07/01/2020 to 06/30/2021	5H79SM063421-04	MH/ID	93.104	-	104,945	104,945	-	75,624
							-	
Total CFDA #93.104				(90,358)	366,938	276,580	-	203,137
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	(5,434)	16,652	11,218	-	-
DHHS/CDC TB Elimination and Laboratory - Contract Period 07/01/2020 to 07/01/2021	SAP 4100079229	Public Health	93.116	-	7,602	17,296	9,694	-
Total CFDA #93.116				(5,434)	24,254	28,514	9,694	-
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	(29,377)	109,869	147,854	67,362	-
Total CFDA #93.940				(29,377)	109,869	147,854	67,362	-
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	(81,341)	255,677	174,336	-	-
Total CFDA #93.758				(81,341)	255,677	174,336	-	-
Data Analysis and Dissemination								
Data Analysis and Dissemination - Contract Period 09/01/2019 to 08/31/2022	SAP 4100085863	Public Health	93.136	-	135,046	180,858	45,812	-
Total CFDA #93.136				-	135,046	180,858	45,812	-
Maternal and Child Health Services Block Grant to the States:								
Contract Period 07/01/2019 to 06/30/2020	SA 4100072617	Public Health	93.994	(73,982)	176,056	102,074	-	-
Contract Period 07/01/2019 to 06/30/2020	SAP 410085935	Public Health	93.994	-	78,912	128,641	49,729	-
Total CFDA #93.994				(73,982)	254,968	230,715	49,729	-
Public Health Emergency Preparedness:								
Contract Period 07/01/2020 to 06/30/2020	SAP 4100083814	Public Health	93.069	(53,291)	119,768	117,408	50,931	-
Contract Period 07/01/2020 to 06/30/2021	SAP 4100083814	Public Health	93.069	-	-	109,887	109,887	-
COVID-19 Public Health Emergency Preparedness	SAP 4100083814	Public Health	93.069	-	950,060	950,060	-	-
Total CFDA #93.069				(53,291)	1,069,828	1,177,355	160,818	-
Immunization Cooperation Agreements								
Contract Period 07/01/2019 to 06/30/2020	SAP 4100083893	Public Health	93.268	(108,150)	214,539	106,389	-	-
Contract Period 07/01/2020 to 06/30/2021	SAP 4100085957	Public Health	93.268	-	33,705	272,775	239,070	-
Total CFDA #93.268				(108,150)	248,244	379,164	239,070	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2020

<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, 2019</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2020</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Health and Human Services (Continued)</u>								
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 06/30/2020	SAP 4100070709	Drug & Alcohol	93.959	(158,593)	1,110,160	951,567 *	-	-
Drug and Alcohol - Contract Period 07/01/2020 to 06/30/2021	SAP 4100070709	Drug & Alcohol	93.959	-	997,130	1,196,556 *	199,426	-
Total CFDA #93.959				(158,593)	2,107,290	2,148,123	199,426	-
Opioid State Target Response								
Drug and Alcohol - Contract Period 07/01/2019 to 06/30/2020	SAP 4100070709	Drug & Alcohol	93.788	(10,599)	221,785	211,186	-	-
Drug and Alcohol - Contract Period 07/01/2020 to 06/30/2021	SAP 4100070709	Drug & Alcohol	93.788	-	63,975	63,975	-	-
Total CFDA #93.788				(10,599)	285,760	275,161	-	-
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	SAP 4100084654	Public Health	93.439	(3,109)	16,369	15,739	2,479	-
Preventative Health Grant - Contract Period 07/01/2020 to 09/30/2021	SAP 4100084654	Public Health	93.439	-	-	5,239	5,239	-
Total CFDA #93.439				(3,109)	16,369	20,978	7,718	-
Preventative Health and Health Services Block Grant								
Preventative Health Grant - Contract Period 07/01/20 to 06/30/2021	SAP 4100085882	Public Health	93.991	-	85,930	125,747	39,817	-
Total CFDA #93.991				-	85,930	125,747	39,817	-
ELC Ehancing Detection								
ELC Ehancing Detection - Contract Period 07/01/20 to 06/30/2023	SAP 4100088538	Public Health	93.323	-	515,856	515,856	-	-
Total CFDA #93.323				-	515,856	515,856	-	-
Total U.S. Department of Health and Human Services				(10,278,792)	25,178,501	24,707,074	9,807,365	4,498,294
<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 07/01/2019 to 06/30/2020	70170	MH/ID	84.181	-	90,953	90,953	-	90,953
Early Intervention, Part C Disabled - Contract Period 07/01/2020 to 06/30/2021	70170	MH/ID	84.181	-	90,953	90,953	-	90,953
Total CFDA #84.181				-	181,906	181,906	-	181,906
Passed Through the Pennsylvania Department of Education:								
Improvement of Library Services - Contract Period 01/01/2020 to 12/31/2020	N/A	Library	45.310	-	1,218,097	1,218,097	-	-
Improvement of Library Services - Contract Period 07/01/2020 to 11/30/2021	N/A	Library	45.310	-	126,286	59,410	(66,876)	-
Improvement of Library Services - Contract Period 12/01/2020 to 06/30/2021	N/A	Library	45.310	-	507,540	-	(507,540)	-
Total CFDA #45.310				-	1,851,923	1,277,507	(574,416)	-
Total U.S. Department of Education				-	2,033,829	1,459,413	(574,416)	181,906

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

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, 2019	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2020	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>								
<u>U.S. Election Assistance Commission</u>								
Passed-Through the Pennsylvania Department of State:								
COVID-19 HAVA Emergency Grants	N/A	General Fund	90.401	-	136,365	136,365	-	-
COVID-19 HAVA Security Grants	N/A	General Fund	90.404	-	159,135	159,135	-	-
Total CFDA #90.404				-	295,500	295,500	-	-
Total U.S. Election Assistance Commission				-	295,500	295,500	-	-
Passed Through the Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs) 10/01/18 to 09/30/2019	ME 441868	General Fund	10.568	(19,521)	19,521	-	-	-
Emergency Food Assistance Program (Administrative Costs) 10/01/19 to 09/30/2020	ME 441868	General Fund	10.568	(8,324)	21,873	13,549	-	13,549
Emergency Food Assistance Program (Administrative Costs) 10/01/20 to 09/30/2021	ME 441868	General Fund	10.568	-	-	1,803	1,803	1,803
Value of Emergency Food Assistance Program (Food Commodities) 10/01/2019 to 09/30/2020	ME 441464	General Fund	10.569	16,529	80,127	92,079	(4,577)	92,079
Value of Emergency Food Assistance Program (Food Commodities) 10/01/2020 to 09/30/2021	ME 441464	General Fund	10.569	4,577	15,647	14,305	(5,919)	14,305
Total CFDA #10.568 and CFDA #10.569 Food Distribution Cluster				(6,739)	137,168	121,736	(8,693)	121,736
Total U.S. Department of Agriculture				(6,739)	137,168	121,736	(8,693)	121,736
<u>U.S. Department of Commerce</u>								
Passed Through the Pennsylvania Department of Environmental Protection:								
Coastal Zone Management Administration Awards:								
Coastal Zone Management	NA17N0S4190165	Planning	11.419	(3,866)	3,866	-	-	-
Coastal Zone Management	NA18N0S4190107	Planning	11.419	(11,673)	65,733	53,422	(638)	-
Total CFDA #11.419				(15,539)	69,599	53,422	(638)	-
Total Department of Commerce				(15,539)	69,599	53,422	(638)	-
<u>U.S. Environmental Protection Agency</u>								
Beach Monitoring and Notification Program Implementation Grants:								
Lake Erie Beach - Contract Period - 01/01/2019 - 12/31/2019	CU-97334713-0	Public Health	66.472	(8,573)	8,573	-	-	-
Lake Erie Beach - Contract Period - 01/01/2020 - 12/31/2020	CU-97334716	Public Health	66.472	-	163,644	190,572	26,928	-
Total CFDA #66.472				(8,573)	172,217	190,572	26,928	-
Passed-Through the Pennsylvania Department of Environmental Protection:								
Great Lakes Program - Contract Period 04/01/2019 to 03/31/2020	SAP4100085388	Public Health	66.469	-	109,190	121,682	12,492	-
Total CFDA #66.469				-	109,190	121,682	12,492	-
Total U.S. Environmental Protection Agency				(8,573)	281,407	312,254	39,420	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

<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, 2019</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2020</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	(88,014)	88,014	-	-	-
Contract Period 10/01/2019 to 09/30/2020	N/A	Public Safety	97.042	(22,399)	-	70,384	92,783	-
Contract Period 10/01/2020 to 09/30/2021	N/A	Public Safety	97.042	-	26,885	26,885	-	-
Total CFDA #97.042				(110,413)	114,899	97,269	92,783	-
Homeland Security Grant Program:								
2017 SHSGP - NWPAERG Equipment - Contract Period 01/01/2020 to 12/31/2020	N/A	Public Safety	97.067	-	1,752	1,752	-	-
2017 Operation Stonegarden Erie County - Contract Period 09/01/2017 to 08/31/2020	17-BUNERP-10-001	Public Safety	97.067	-	3,774	3,774	-	-
2018 Operation Stonegarden Erie County - Contract Period 09/01/2018 to 08/31/2021	18-BUNERP-06-001	Public Safety	97.067	(2,068)	83,524	90,413	8,957	-
2019 Operation Stonegarden Erie County - Contract Period 09/01/2019 to 08/31/2022	19-BUNERP-05-001	Public Safety	97.067	-	100,846	119,185	18,339	-
Total CFDA #97.067				(2,068)	189,896	215,124	27,296	-
Total U.S. Department of Homeland Security				(112,481)	304,795	312,393	120,079	-
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation								
Highway Planning and Construction Cluster:								
Bridge Inspections	01OU75	Liquid Fuels	20.205	(50,228)	-	-	50,228	-
Pennsylvania Department of Transportation	ME 521157-2	Liquid Fuels	20.205	-	63,640	167,183	103,543	-
Pennsylvania Department of Transportation	ME 521157-3	Liquid Fuels	20.205	-	135,797	216,390	80,593	-
Pennsylvania Department of Transportation	ME 521157-4	Liquid Fuels	20.205	-	-	149,618	149,618	-
Total Highway Planning and Construction Cluster				(50,228)	199,437	533,191	383,982	-
Highway Safety Cluster								
State and Community Highway Safety:								
Highway Safety Network - Contract Period - 10/01/2018 to 9/30/2019	CTSP-2019-Erie-00009	Public Health	20.600	(27,837)	116,368	88,531	-	-
Highway Safety Network - Contract Period - 01/01/2020 to 9/30/2022	CTSP-2021-Erie-00008	Public Health	20.600	-	14,767	41,253	26,486	-
Total Highway Safety Cluster				(27,837)	131,135	129,784	26,486	-
National Priority Safety Programs - Contract Period - 09/30/2019 to 09/30/2020								
National Priority Safety Programs - Contract Period - 09/30/2020 to 09/30/2022	IDP-2019-Erie-0023	Public Health	20.616	-	33,350	33,350	-	-
	PTS-2021-Erie-00045	Public Health	20.616	-	-	7,647	7,647	-
Total CFDA #20.616				-	33,350	40,997	7,647	-
Total U.S. Department of Transportation				(78,065)	363,922	703,972	418,115	-

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2020

<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, 2019</u>	<u>Federal Grants Receipts</u>	<u>Expenditures</u>	<u>Accrued / (Unearned) Revenue at December 31, 2020</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Justice</u>								
Passed Through the Pennsylvania Commission on Crime and Delinquency:								
COVID-19 Emergency Supplemental Funding	2020-VD-BX-0782	General Fund	16.034	-	28,961	17,700	(11,261)	-
Total CFDA #16.034				-	28,961	17,700	(11,261)	-
COVID-19 Justice Assistance Grant	2020-CE-01 34314	General Fund	16.738	-	37,661	76,393	38,732	-
Total CFDA #16.738				-	37,661	76,393	38,732	-
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)	103,782	94,093	27,471	-
<u>U.S. Department of Treasury</u>								
Passed Through the Pennsylvania Department of Human Services:								
COVID-19 Homeless Assistance Program	N/A	MH/ID	21.019	-	420,000	174,858 *	(245,142)	-
Passed Through the Pennsylvania Department of Community and Economic Development								
COVID-19 Relief Funds Block Grant	C000073968	CARES	21.019	-	24,358,828	24,358,828 *	-	-
Total CFDA #21.019				-	24,778,828	24,533,686	(245,142)	-
Total U.S. Department of Treasury				-	24,778,828	24,533,686	(245,142)	-
Total Federal Assistance				\$ (10,681,061)	\$ 56,534,571	\$ 55,677,075	\$ 9,823,565	\$ 7,221,649

* Denotes Tested as a Major Program

COUNTY OF ERIE, PENNSYLVANIA
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
YEAR ENDED DECEMBER 31, 2020

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, 2020. 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, 2020

NOTE 5: RISK-BASED AUDIT APPROACH

The 2020 threshold for determining Type A and Type B programs is \$1,670,312. The following Type A programs were audited as major:

<u>CFDA #</u>	<u>Program</u>
14.267	Continuum of Care Program
21.019	Coronavirus Relief Funds
93.959	Block Grants for Substance Abuse

The following Type B programs were audited as major:

<u>CFDA #</u>	<u>Program</u>
93.958	Community Mental Health Services Block Grant

The amount expended under programs audited as major federal programs for the year ended December 31, 2020, totaled \$29,267,628 or 52.57% 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, 2020

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>
14.267	Continuum of Care
21.019	Coronavirus Relief Fund
93.958	Community Mental Health Services Block Grant
93.959	Block Grants for Prevention and Treatment of Substance Abuse
PA DHS	Mental Health Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,670,312

Auditee qualified as low-risk auditee? yes no

COUNTY OF ERIE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

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, 2020

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, 2020, (December 31, 2020 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 (d) 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
July 23, 2021

ERIE COUNTY
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2020

	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 3/31/20																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,241,829	\$ 30,477	\$ 102,206	\$ 1,109,146	66%	\$ 732,037	\$ 1,241,829	\$ 30,477	\$ 102,206	\$ 1,109,146	66%	\$ 732,037	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	3	-	-	3	66%	3	3	-	-	3	66%	3	-	-	-	-	66%	-
Interest/Program Income	6,116	149	-	5,967	66%	3,939	6,116	149	-	5,967	66%	3,938	-	-	-	-	66%	-
Blood Testing Fees	2,219	-	-	2,219	66%	1,464	2,219	-	-	2,219	66%	1,464	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,233,491	30,328	102,206	1,100,957	-	726,631	1,233,491	30,328	102,206	1,100,957	-	726,631	-	-	-	-	-	-
Blood Testing	2,680	-	-	2,680	66%	1,769	2,680	-	-	2,680	66%	1,769	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,236,171	\$ 30,328	\$ 102,206	\$ 1,103,637	-	\$ 728,400	\$ 1,236,171	\$ 30,328	\$ 102,206	\$ 1,103,637	-	\$ 728,400	\$-	\$-	\$-	\$-	-	\$-
Calendar Quarter Ended 6/30/20																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,261,555	\$ 30,967	\$ 99,826	\$ 1,130,762	66%	\$ 746,303	\$ 1,261,555	\$ 30,967	\$ 99,826	\$ 1,130,762	66%	\$ 746,303	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	6,873	170	-	6,703	66%	4,424	6,873	170	-	6,703	66%	4,424	-	-	-	-	66%	-
Blood Testing Fees	1,770	-	-	1,770	66%	1,168	1,770	-	-	1,770	66%	1,168	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,252,909	30,797	99,826	1,122,286	-	740,709	1,252,909	30,797	99,826	1,122,286	-	740,709	-	-	-	-	-	-
Blood Testing	1,206	-	-	1,206	66%	796	1,206	-	-	1,206	66%	796	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,254,115	\$ 30,797	\$ 99,826	\$ 1,123,492	-	\$ 741,505	\$ 1,254,115	\$ 30,797	\$ 99,826	\$ 1,123,492	-	\$ 741,505	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/20																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,182,973	\$ 30,850	\$ 187,139	\$ 964,984	66%	\$ 636,889	\$ 1,182,973	\$ 30,850	\$ 187,139	\$ 964,984	66%	\$ 636,890	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	9,320	242	-	9,078	66%	5,991	9,320	242	-	9,078	66%	5,991	-	-	-	-	66%	-
Blood Testing Fees	2,491	-	-	2,491	66%	1,645	2,491	-	-	2,491	66%	1,645	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,171,159	30,608	187,139	953,412	-	629,251	1,171,159	30,608	187,139	953,412	-	629,251	-	-	-	-	-	-
Blood Testing	1,680	-	-	1,680	66%	1,110	1,680	-	-	1,680	66%	1,110	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,172,839	\$ 30,608	\$ 187,139	\$ 955,092	-	\$ 630,361	\$ 1,172,839	\$ 30,608	\$ 187,139	\$ 955,092	-	\$ 630,361	\$-	\$-	\$-	\$-	-	\$-
Calendar Quarter Ended 12/31/20																		
Salary/Overhead (Exclude Blood Tests)	\$ 1,401,680	\$ 35,874	\$ 95,469	\$ 1,270,337	66%	\$ 838,422	\$ 1,401,680	\$ 35,874	\$ 95,469	\$ 1,270,337	66%	\$ 838,422	\$-	\$-	\$-	\$-	66%	\$-
Fees/Costs	3	-	-	3	66%	2	3	-	-	3	66%	2	-	-	-	-	66%	-
Interest/Program Income	10,596	271	-	10,325	66%	6,814	10,596	271	-	10,325	66%	6,814	-	-	-	-	66%	-
Blood Testing Fees	1,908	-	-	1,908	66%	1,259	1,908	-	-	1,908	66%	1,259	-	-	-	-	66%	-
Subtotal (1-2-3-4)	1,389,174	35,603	95,469	1,258,101	-	830,347	1,389,174	35,603	95,469	1,258,101	-	830,347	-	-	-	-	-	-
Blood Testing	2,997	-	-	2,997	66%	1,978	2,997	-	-	2,997	66%	1,978	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,392,171	\$ 35,603	\$ 95,469	\$ 1,261,098	-	\$ 832,325	\$ 1,392,171	\$ 35,603	\$ 95,469	\$ 1,261,098	-	\$ 832,325	\$-	\$-	\$-	\$-	-	\$-

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

County Erie

Year Ended December 31, 2020

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ -	\$ -	
March 31	\$ -	\$ -	() Separate Bank Account
June 30	\$ -	\$ -	(X) Restricted Fund - General Ledger
September 30	\$ -	\$ -	() Other: _____
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, 2020
	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 100,680	\$ 100,680	\$ -
Receipts:			
Reimbursements	2,892,945	2,892,945	-
Incentives	482,238	482,238	-
Title XIX Incentives	9,740	9,740	-
Interest	584	584	-
Program Income	31,585	31,585	-
Genetic Testing Costs	10,768	10,768	-
Maintenance of Effort (MOE)	1,575,500	1,575,500	-
Other:	10,622	10,622	-
Total Receipts	\$ 5,013,982	\$ 5,013,982	\$ -
Intra-fund Transfers - In	-	-	-
Funds Available	\$ 5,114,662	\$ 5,114,662	\$ -
Disbursements:			
Transfers to General Fund	5,025,830	5,025,830	-
Vendor Payments	79,838	79,838	-
Bank Charges	-	-	-
Other:	-	-	-
Total Disbursements	\$ 5,105,668	\$ 5,105,668	\$ -
Intra-fund Transfers - Out	-	-	-
Balance at December 31	\$ 8,994	\$ 8,994	\$ -

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, 2020

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures (Line 5*)		
Group I Clients	\$ 1,540,683	\$ 1,540,683
Group II Clients	47,650	47,650
Total Expenditures	\$ 1,588,333	\$ 1,588,333
<u>Allocation Data:</u>		
Revenues		
Department of Human Services	\$ 1,588,333	\$ 1,588,333
Interest Income	-	-
Total Revenues	1,588,333	1,588,333
Funds Expended		
Service Costs (Line 2, I*)	1,588,333	1,588,333
Administrative Costs (Line 2, II*)	-	-
Total Funds Expended	1,588,333	1,588,333
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, 2020

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	\$ 107,134	\$ 2,274,688	\$ 2,381,822	\$ 2,376,711	\$ 5,111	\$ (2,989)	\$ 2,122
2. State Early Intervention - Training	7,537	9,032	16,569	14,568	2,001	-	2,001
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>\$ 114,671</u>	<u>\$ 2,570,987</u>	<u>\$ 2,685,658</u>	<u>\$ 2,678,546</u>	<u>\$ 7,112</u>	<u>\$ (2,989)</u>	<u>\$ 4,123</u>

COUNTY OF ERIE, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Admin Office</u>	<u>Early Intervention</u>	<u>Supp. Coord.</u>	<u>Total</u>
I. TOTAL ALLOCATION				\$ 2,685,658
II. TOTAL EXPENDITURES	\$ 116,448	\$ 2,336,616	\$ 1,277,226	\$ 3,730,290
III. COSTS OVER ALLOCATION				
A. Other Eligible	-	-	-	-
B. Other Ineligible	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -
IV. REVENUES				
C. Medical Assistance - MA EI	-	-	754,747	754,747
E. Earned Interest	-	-	-	-
H. Other	-	-	-	-
G. Total Revenue	\$ -	\$ -	\$ 754,747	\$ 754,747
V. DHS REIMBURSEMENT				
C. DHS Cat. Funding 90%	99,787	2,102,954	470,231	2,672,972
D. DHS Cat. Funding 100%	5,574	-	-	5,574
VI. COUNTY MATCH				
10% County Match	11,087	233,662	52,248	296,997
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 116,448	\$ 2,336,616	\$ 522,479	\$ 2,975,543
VII. TOTAL CARRYOVER				\$ 7,112

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, 2020

County Match	3.56%
Actual County Match (\$)	\$739,496
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	\$ 20,507,300	\$ 14,037,448	\$ 3,269,316	\$ 606,765	\$ 323,582	\$ 1,870,189	\$ 20,107,300	\$ 400,000	\$ 12,310	\$ 412,310
2 SSBG	Multiple	\$ 707,315	\$ 438,381	\$ 268,934				\$ 707,315	\$ -	\$ -	\$ -
3 SABG	80884	\$ -						\$ -	\$ -	\$ -	\$ -
4 CMHSBG	70167	\$ 350,708	\$ 350,708					\$ 350,708	\$ -	\$ -	\$ -
5 MA	70175	\$ 330,357		\$ 330,357				\$ 330,357	\$ -	\$ -	\$ -
6 Crisis Counseling	80222	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
Total for Block Grant		\$ 21,895,680	\$ 14,826,537	\$ 3,868,607	\$ 606,765	\$ 323,582	\$ 1,870,189	\$ 21,495,680	\$ 400,000	\$ 12,310	\$ 412,310

Retained Earnings	
I. Unexpended Allocation	\$400,000
II. Maximum Retained Earnings (5%)	\$1,025,365
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$400,000

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, 2020

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	109,915	260,500	370,415	201,675	168,740	-	168,740
6 Federal - CMHSBG - ECMH Endorsement	70167	-	4,500	4,500	-	4,500	-	4,500
7 Federal - CMHSBG - Housing Training Scholarship	70167	-	5,000	5,000	4,048	952	-	952
8 Federal - CMHSBG - Allegheny Family Network	70167	-	-	-	-	-	-	-
9 Federal - CMHSBG - TCM On-line Training	70167	-	-	-	-	-	-	-
10 Federal - CMHSBG - Survey Project	70167	-	-	-	-	-	-	-
11 Federal - Capitalization of POMS	70522	-	-	-	-	-	-	-
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		109,915	360,821	470,736	296,544	174,192	-	174,192
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	-	-	-	-	-	-	-
Subtotal Drug & Alcohol Services		-	-	-	-	-	-	-
D. Total for Non-Block Grant Reporting		\$ 109,915	\$ 360,821	\$ 470,736	\$ 296,544	\$ 174,192	\$ -	\$ 174,192

COUNTY OF ERIE
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

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	181,906	136,429	\$ 45,477	33.33%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$45,477.
Guardianship Assistance	93.090	313,930	205,077	108,853	53.08%	The County accrued additional expenditures of \$57,909 in the current year ("CY"), noted a timing difference between the State confirm and receipt by the County in the amount of \$68,053 and accrued expenditures of \$(17,109) in the prior year ("PY").
Projects for Asst in Transition from Homelessness (PAT)	93.150	90,821	68,116	22,705	33.33%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$22,705.
Promoting Safe and Stable Families	93.556	189,455	176,906	12,549	7.09%	The County accrued additional expenditures of \$22,372 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$28,806 and accrued expenditures of \$(38,629) in the PY.
Temporary Assistance for Needy Families	93.558	1,040,870	1,358,183	(317,313)	-23.36%	The County deferred additional expenditures of \$(168,195) in the CY and accrued expenditures of \$(149,118) in the PY.
Child Support Enforcement	93.563	3,670,567	2,434,153	1,236,414	50.79%	The County accrued additional expenditures of \$992,376 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$750,149 and accrued expenditures of \$(506,831) in the PY.
Stephanie Tubbs Jones Child Welfare Services Progran	93.645	176,925	144,294	32,631	22.61%	The County deferred additional expenditures of \$(1,224) in the CY and noted a timing difference between the State confirm and receipt by the County in the amount of \$33,855.
Foster Care - Title IV-E	93.658	5,907,890	5,840,208	67,682	1.16%	The County accrued additional expenditures of \$6,573,568 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$1,183,586 and accrued expenditures of \$(7,824,836) in the PY.
Adoption Assistance	93.659	4,658,273	3,154,959	1,503,314	47.65%	The County accrued additional expenditures of \$1,623,422 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$959,516 and accrued expenditures of \$(1,079,624) in the PY.
Social Services Block Grant	93.667	968,114	726,086	242,028	33.33%	The County noted a timing difference in prior years between the State confirm and receipt by the County in the amount of \$242,028.
Chafee Foster Care Independence Program	93.674	236,327	187,951	48,376	25.74%	The County accrued additional expenditures of \$162,265 in the CY and accrued expenditures of \$(113,889) in the PY.
Medical Assistance Program	93.778	1,235,438	1,070,009	165,429	15.46%	The County accrued additional expenditures of \$20,086 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$217,914 and accrued expenditures of \$(72,571) in the PY.
Block Grants for Community Mental Health Services	93.958	537,223	465,531	71,692	15.40%	The County accrued additional expenditures of \$294,660 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$11,793 and accrued expenditures of \$(211,175) in the PY.
TOTAL		\$ 19,207,739	\$ 15,967,902	\$ 3,239,837		

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

YEAR ENDED DATE DECEMBER 31, 2020

EXHIBIT XXI

County:		ERIE		Period Ended: 12/31/2020		If Column D is Yes			
A	B	C	D	E	F	G	H	I	
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	List 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	
All About Character	Yes	NEW	No						
Bethesda-ILP	Yes	18/19	No				2/14/2019	Yes	
Bethesda-Trinity Center	Yes	17/18	No				12/11/2018	Yes	
Bethesda-Truancy - Erie City	Yes	19/20	Yes	General, Forms, Assessments, CaseNotes, Invoices, Required Trainings & Clearances	Yes-in progress	Yes	Yet to be Determined		
Bethesda-Truancy - Erie County	Yes	Scheduled for 22/23	No						
Boys and Girls Club	Yes	14/15	No				3/17/2016		
Children's Advocacy Center	Yes	19/20	Yes	General, Forms, Assessments, CaseNotes, Invoices, Required Trainings & Clearances	Yes-in progress	Yes			
Children's Advocacy Center-Liaison	Yes	NEW	No						
Children's Advocacy Center-ACT Program	Yes	NEW	No						
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-Behavioral	Yes	18/19	No				1/8/2020	Yes	
Health Coordination	Yes	18/19	No				Not Required	Yes	
Trinity Center - Family Engagement Education & Assistance	Yes	15/16	No						
Erie Family Center-Incredible Years	Yes	16/17-Comp Scheduled for 20-21	No						
Erie Family Center-Fostering Families	Yes	NEW Scheduled for 23-24	No						
Erie Homes-Family Engagement	Yes	19/20	Yes	General, Forms, Assessments, CaseNotes, Invoices, Required Trainings & Clearances	Yes-in progress	Yes	Yet to be Determined		
Erie Homes-Family Stabilization	Yes	19/20	Yes	General, Forms, Assessments, CaseNotes, Invoices, Required Trainings & Clearances	Yes-in progress	Yes	Yet to be Determined		
Erie Homes-Homemaker Services	Yes	19/20	Yes	General, Forms, Assessments, CaseNotes, Invoices, Required Trainings & Clearances	Yes-in progress	Yes	Yet to be Determined		
Erie Homes-Pre-Natal	Yes	19/20	No						
Erie Homes-Nurturing Parent Program	Yes	NEW Scheduled for 23-24	No						
Erie Homes-Anger Management	Yes	NEW Scheduled for 23-24	No						
Families United Network	Yes	19/20	Yes		Yes	Yes	Not Required	Not Requested	
Family Services-FGDM	Yes	16/17	No						
Family Services-Family Preservation	Yes	18/19	No						
Family Services-Family Team Meeting	Yes	16/17	No						
Family Services-FFT	Yes	12/13-Comp	No						
Family Services-ILP	Yes	18/19	No						
Family Services-MST	Yes	12/13-Comp	No						
Family Services - Transportation	Yes	for 21-22	No						
Family Services- Kinship Care	Yes	19/20	Yes		Yes	Yes	Not Required	Yes	
Family Services-Big Brothers/Sisters	Yes	NEW Not Scheduled Yet.	No						
Family Services- Family Reunification (TLFR)	Yes		No						
Harborcreek-MST	Yes	12/13-Comp	No						

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

YEAR ENDED DATE DECEMBER 31, 2020

EXHIBIT XXI

County:	ERIE		Period Ended: 12/31/2020		If Column D is Yes		G	H	I
	A	B	C	D	E	F			
Provider Name	Does Provider Contract Include CPSL Requirements	Most Recent Monitoring Date	Monitored During the Current Year (Yes/No)	List 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	
Justice Works	Yes	19/20	Yes	General, Forms, Assessments, Case Notes, Invoices, Required Trainings & Clearances	Yes-in progress	Yes	Yet To Be Determined	In Process	
Mercyhurst University Civic Institute	Yes	20-21	Yes	General, Forms, Assessments, Case Notes, Invoices, Required Trainings & Clearances	Yes	Not Returned	The Reviewer will work with the Contract Administrator to insure that all the changes are	In Process	
Multicultural Comm Resource Center- Daycare	Yes	2021 - completed on 7/1/20	Yes						
Multicultural Comm Resource Center- Truancy	Yes	14/15 - Scheduled for 2021	No						
Persus House-CICP	Yes	15/16	No						
Persus House-IJDP	Yes	18/19	No						
Safe Journey	Yes	Scheduled for sometime in July 2020 - COVID Impacted dates for review	No						
St. Martin Center	Yes	15/16 - Scheduled for 20-21	No						
The Bair Foundation-Foster Care	Yes	Scheduled for 20-21	No						
Union City-Incredible Years	Yes	NEW - Scheduled for 20-21	No						
Union City-Human Services Coordination	Yes	NEW - Scheduled for 20-21	No						
Parenting Skills, CAMIP	Yes	22	No						
Union City-Parents AS Teachers	Yes	17-18	No						
Union City-Family Team Meeting	Yes	Scheduled for 20-21 (Reviewed in 14-15)	No						
UPMC Children's Hospital PHTS	Yes	16/17	No						
	Yes	NEW	No						