

COUNTY OF LAWRENCE, PENNSYLVANIA

NEW CASTLE, PENNSYLVANIA

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2017

COUNTY OF LAWRENCE, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2017

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

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Lawrence
New Castle, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the COUNTY OF LAWRENCE, PENNSYLVANIA, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the COUNTY OF LAWRENCE, PENNSYLVANIA's basic financial statements and have issued our report thereon dated September 18, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the COUNTY OF LAWRENCE, PENNSYLVANIA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF LAWRENCE, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF LAWRENCE, PENNSYLVANIA's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF LAWRENCE, PENNSYLVANIA's financial statements are free from 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*.



Zelenkofske Axlerod LLC

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County Commissioners
Lawrence County
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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.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 18, 2018



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES SINGLE AUDIT SUPPLEMENT, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
County of Lawrence
New Castle, Pennsylvania

Report on Compliance for Each Major Federal and DHS Program

We have audited COUNTY OF LAWRENCE, PENNSYLVANIA's compliance 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 LAWRENCE, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2017. COUNTY OF LAWRENCE, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and terms and conditions of its federal and DHS awards applicable to its federal and DHS programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF LAWRENCE, PENNSYLVANIA'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 LAWRENCE, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and DHS Program

In our opinion, COUNTY OF LAWRENCE, PENNSYLVANIA 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 identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2017.



County Commissioners
Lawrence County
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Report on Internal Control over Compliance

Management of COUNTY OF LAWRENCE, PENNSYLVANIA 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 LAWRENCE, PENNSYLVANIA'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 and the Pennsylvania Department of Human Services Single Audit Supplements 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 LAWRENCE, PENNSYLVANIA'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 DHS Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.



County Commissioners
Lawrence County
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Report on Schedule of Expenditures of Federal Awards Required By Uniform Guidance

We have audited the financial statements of COUNTY OF LAWRENCE, PENNSYLVANIA as of and for the year ended December 31, 2017, and the related notes to the financial statements. We issued our report thereon dated September 18, 2018 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal 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 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 18, 2018

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Grantor's Number	County Fund in Which Grant Activity is Recorded	Federal CFDA Number	(Accrued) / Unearned Revenue at December 31, 2016	Federal Grants Receipts	Expenditures	Accrued / (Unearned) Revenue at December 31, 2017	Subrecipient Expenditures
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Lead Hazard Control Grant - 2015	PALHB0605-15	Pass-Through Grants	14.900	\$ (62,943)	\$ 909,868	\$ 1,013,123	\$ 166,198	\$ 1,013,123
Total CFDA #14.900				(62,943)	909,868	1,013,123	166,198	1,013,123
Passed Through the Pennsylvania Department of Economic Development:								
Community Development Block Grant 2014	C000057328	CDBG Fund	14.228	(10,608)	58,621	48,013	-	-
Community Development Block Grant 2015	C000061783	CDBG Fund	14.228	(52,174)	239,852	187,678	-	-
Community Development Block Grant 2016	C000063986	CDBG Fund	14.228	-	8,031	153,426	145,395	-
Total CFDA #14.228				(62,782)	306,504	389,117	145,395	-
Emergency Solutions Grant Program 2015	C000062469	Pass-Through Grants	14.231	(4,733)	267,470	262,737	-	262,737
Emergency Solutions Grant Program 2016	C000064152	Pass-Through Grants	14.231	-	369,622	369,622	-	369,622
Emergency Solutions Grant Program 2016 - Regional	C000064153	Pass-Through Grants	14.231	-	456,426	456,426	-	456,426
Total CFDA #14.231				(4,733)	1,093,518	1,088,785	-	1,088,785
Home Investment 2013	C000061522	Pass-Through Grants	14.239	-	391,443	391,443	-	391,443
Home Investment 2015	C000064046	Pass-Through Grants	14.239	-	170,911	170,911	-	170,911
Total CFDA #14.239				-	562,354	562,354	-	562,354
Total U.S. Department of Housing and Urban Development				(130,458)	2,872,244	3,053,379	311,593	2,664,262
<u>U.S. Department of Health and Human Services</u>								
Passed Through the Pennsylvania Department of Public Welfare:								
Child Welfare Services State Grants	N/A	CYS	93.645	(6,868)	34,341	27,473	-	-
Temporary Assistance for Needy Families Cluster								
Children and Youth	N/A	CYS	93.558	(148,024)	119,610	209,720	238,134	-
Mental Health	N/A	BH/DS	93.558	328	-	-	(328)	-
Child Care Information Services	N/A	Pass-Through Grants	93.558	-	258,905	258,905	-	258,905
Total Temporary Assistance for Needy Families Cluster				(147,696)	378,515	468,625	237,806	258,905
Foster Care, Title IV-E	N/A	CYS	93.658	*	(1,707,878)	1,066,448	937,179	1,578,609
Foster Care, Title IV-E Juvenile Probation Office	N/A	General Fund	93.658	*	(125)	559	626	192
Total Foster Care, Title IV-E				(1,708,003)	1,067,007	937,805	1,578,801	-
Adoption Assistance, Title IV-E	N/A	CYS	93.659	*	(533,021)	232,269	589,728	890,480
Guardianship Assistance	N/A	CYS	93.090	(1,166)	22,688	21,522	-	-
CCDF Cluster:								
Child Care and Development Block Grant	N/A	Pass-Through Grants	93.575	-	1,193,774	1,193,774	-	1,193,774
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	N/A	Pass-Through Grants	93.596	-	1,041,731	1,041,731	-	1,041,731
Total CCDF Cluster				-	2,235,505	2,235,505	-	2,235,505
Social Services Block Grant								
Child Care Information Services	N/A	Pass-Through Grants	93.667	-	200,303	200,303	-	200,303
Mental Health	N/A	BH/DS Fund	93.667	-	42,161	42,161	-	-
Mental Retardation	N/A	BH/DS Fund	93.667	-	62,372	62,372	-	-
Children and Youth (Title XX)	N/A	CYS	93.667	-	94,905	94,905	-	-
Total Social Services Block Grant				-	399,741	399,741	-	200,303

See Accompanying Notes to Schedules of Expenditures of Federal Awards

* Denotes Tested as a Major Program

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Grantor's Number	County Fund in Which Grant Activity is Recorded	Federal CFDA Number	(Accrued) / Deferred Revenue at December 31, 2016	Federal Grants Receipts	Expenditures	Accrued / (Deferred) Revenue at December 31, 2017	Subrecipient Expenditures
Child Support Enforcement	4100070450	Domestic Relations	93.563	(154,556)	868,222	946,326	232,660	-
Promoting Safe and Stable Families	N/A	Pass-Through Grants	93.556	(129,572)	420,431	371,284	80,425	371,284
Community-Based Child Abuse Prevention	N/A	Pass-Through Grants	93.590	-	33,491	33,491	-	-
Community Mental Health Services Block Grants	N/A	BH/DS	93.958	-	597,660	597,660	-	-
Independent Living	N/A	CYS	93.674	(55,623)	74,443	119,861	101,041	-
Stamp Program (SNAP Cluster)	N/A	Pass-Through Grants	10.561	-	35	35	-	35
Special Education - Grants for Infants and Families With Disabilities	N/A	BH/DS	84.181	-	65,431	65,431	-	-
Special Education - Grants for Infants and Families With Disabilities ARRA	N/A	BH/DS	84.393	(9,041)	-	-	9,041	-
Medical Assistance Program Cluster:								
Medical Assistance Transportation Program	N/A	Pass-Through Grants	93.778	(29,397)	668,617	787,081	147,861	787,081
Waiver	N/A	BH/DS	93.778	-	112,873	112,873	-	-
Mental Retardation TSM	N/A	BH/DS	93.778	(3,644)	11,464	9,374	1,554	-
Medicaid	N/A	CYS	93.778	(4,476)	4,476	5,143	5,143	-
Total Medical Assistance Program Cluster				(37,517)	797,430	914,471	154,558	-
Total U.S. Department of Health and Human Services				(2,783,063)	7,227,209	7,728,958	3,284,812	3,853,113
<u>U.S. Department of Agriculture</u>								
Passed Through the Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs)	N/A	Food Program	10.568	(10,720)	18,515	13,396	5,601	-
Emergency Food Assistance Program (Food Commodities)	N/A	Food Program	10.569	-	35,530	35,530	-	-
Total Food Distribution Cluster				(10,720)	54,045	48,926	5,601	-
Total U.S. Department of Agriculture				(10,720)	54,045	48,926	5,601	-
<u>U.S. Department of Homeland Security</u>								
Passed Through the Pennsylvania Emergency Management Agency:								
Hazard Mitigation Grant	N/A	Hazard Mitigation Grants	93.039	(323)	323	-	-	-
Emergency Management Performance Grant	N/A	General Fund	97.042	(72,332)	128,987	56,655	-	-
Homeland Security Grant Program	N/A	Pass-Through Grants	97.067	-	20,553	20,553	-	20,553
Total U.S. Department of Homeland Security				(72,655)	149,863	77,208	-	20,553
<u>U.S. Department of Transportation</u>								
Passed Through the Pennsylvania Department of Transportation:								
Highway Planning and Construction Cluster	N/A	Liquid Fuels Fund	20.205	(44,940)	252,689	219,853	12,104	-
Passed Through the Pennsylvania Emergency Management Agency								
Interagency Hazardous Materials Public Sector Training and Planning	N/A	Emergency Management	20.703	(2,444)	4,887	7,091	4,648	-
Total U.S. Department of Transportation				(47,384)	257,576	226,944	16,752	-
Total Federal Awards				\$ (3,044,280)	\$ 10,560,937	\$ 11,135,415	\$ 3,618,758	\$ 6,537,928

* Denotes Tested as a Major Program

COUNTY OF LAWRENCE, PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

NOTE 1: REPORTING ENTITY

The County of Lawrence (the "County") is the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures are presented using the modified accrual basis of accounting, which is described in Note 1 to the County's financial statements. The County did not use the 10% de minimis indirect cost rate.

NOTE 3: PROGRAM CLUSTERS

The following program clusters, as defined by Uniform Guidance, were treated as a single program for determining major programs:

	<u>CFDA #</u>		
Emergency Food Assistance Cluster	10.568	\$	13,396
	10.569		<u>35,530</u>
		\$	48,926
Child Care Development Fund Cluster	93.575	\$	1,193,774
	93.596		<u>1,041,731</u>
		\$	2,235,505

NOTE 4: RISK-BASED AUDIT APPROACH

The 2017 threshold for determining Type A and Type B programs is \$750,000. The following Type-A programs were audited as major:

<u>Funding Source</u>	<u>Program</u>
93.563	Child Support Enforcement
93.658	Title IV-E – Foster Care
PA DHS	Children and Youth Services
PA DHS	Child Support Enforcement

COUNTY OF LAWRENCE, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2017

NOTE 4: RISK-BASED AUDIT APPROACH (CONTINUED)

The following Type-B program was audited as major for the year ended December 31, 2017:

Funding Source	Program
93.659	Title IV-E – Adoption Assistance

The amount expended under programs audited as major federal programs for the year ended December 31, 2017, totaled \$2,473,859 or 22.22% of total federal awards expended.

COUNTY OF LAWRENCE, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2017

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 auditors' 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:

CFDA Number(s)	Name of Program or Cluster
93.563	Child Support Enforcement
93.658	Title IV-E – Foster Care
93.659	Title IV-E – Adoption Assistance
PA DHS	Child Support Enforcement
PA DHS	Children and Youth Services

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

COUNTY OF LAWRENCE, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017

Section II – Findings Relating to the Financial Statements Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

No matters were reported.

Section III – Federal and Pennsylvania Department of Human Services Awards Findings and Questioned Costs.

No matters were reported.

COUNTY OF LAWRENCE, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2017

Status of Prior Audit Findings

There were no findings in the prior year.



**INDEPENDENT AUDITOR'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 Lawrence
New Castle, 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 LAWRENCE, PENNSYLVANIA solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2017 and calendar year ended December 31, 2017 for Exhibit A-1(a), Exhibit A-1(b), Exhibit A-1(c), and Exhibit A-1(d). We did not perform the agreed-upon procedures for the following financial schedules and exhibits:

<u>Program Name</u>	<u>Exhibit Number</u>
Medical Assistance Transportation	III
Child Care Information Services	XVIII
Homeless Assistance Program	XIX

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. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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, 2017 and calendar year end December 31, 2017 for Exhibit A-1(a), Exhibit A-1(b), Exhibit A-1(c), and Exhibit A-1(d) as permitted by DHS, have been accurately compiled and reflect the audited books and records of COUNTY OF LAWRENCE, PENNSYLVANIA. 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)	Comparison of Single Audit Expenditures with Reported Expenditures
	A-1(b)	PACSES OCSE 157 Data Reliability Validation
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Mental Health/Intellectual Development Programs	IV(a)MH	Schedule of Revenues, Expenditures, And Carryover Funds – MH
	IV(b)MH	Report of Income and Expenditures - MH
	IV(c)ID	Schedule of Revenues, Expenditures, And Carryover Funds – ID
	IV(d)ID	Report of Income and Expenditures - ID
Early Intervention Services	V(a)	Schedule of Revenues, Expenditures, And Carryover Funds – EI
	V(b)	Report of Income and Expenditures – EI
Child Care Information Services	XVIII	Final CCIS Recap, Expenditure Detail and Budget Report, and Payment Recap Report
Combined Homeless Assistance	XIX	Schedule of Revenues and Expenditures

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- (c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
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.
- (d) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the specified elements, accounts, or items. Accordingly, we do not express an opinion or conclusion. 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 COUNTY OF LAWRENCE PENNSYLVANIA’s management 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 Axelrod LLC
ZELENKOFESKE AXELROD LLC

COUNTY OF LAWRENCE
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2017

	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 (D x E)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (D x E)
Calendar Quarter Ended 3/31/17																		
Salary/Overhead (Exclude Blood Tests)	\$ 378,950	\$ 13,734	\$ 28,510	\$ 336,706	66%	\$ 222,226	\$ 378,950	\$ 13,734	\$ 28,510	\$ 336,706	66%	\$ 222,226	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	30,456	1,123	-	29,333	66%	19,360	30,456	1,123	-	29,333	66%	19,360	-	-	-	-	66%	-
Blood Testing Fees	281	-	-	281	66%	185	281	-	-	281	66%	185	-	-	-	-	66%	-
Subtotal (1-2-3-4)	348,212	12,611	28,510	307,091	-	202,680	348,212	12,611	28,510	307,091	-	202,680	-	-	-	-	-	-
Blood Testing	284	-	-	284	66%	188	284	-	-	284	66%	188	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 348,496	\$ 12,611	\$ 28,510	\$ 307,375	-	\$ 202,868	\$ 348,496	\$ 12,611	\$ 28,510	\$ 307,375	-	\$ 202,868	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 6/30/17																		
Salary/Overhead (Exclude Blood Tests)	\$ 447,925	\$ 15,980	\$ 31,108	\$ 400,837	66%	\$ 264,552	\$ 447,925	\$ 15,980	\$ 31,108	\$ 400,837	66%	\$ 264,552	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	38,645	1,355	-	37,290	66%	24,611	38,645	1,355	-	37,290	66%	24,611	-	-	-	-	66%	-
Blood Testing Fees	263	-	-	263	66%	174	263	-	-	263	66%	174	-	-	-	-	66%	-
Subtotal (1-2-3-4)	409,016	14,625	31,108	363,283	-	239,766	409,016	14,625	31,108	363,283	-	239,766	-	-	-	-	-	-
Blood Testing	929	-	-	929	66%	613	929	-	-	929	66%	613	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 409,945	\$ 14,625	\$ 31,108	\$ 364,212	-	\$ 240,379	\$ 409,945	\$ 14,625	\$ 31,108	\$ 364,212	-	\$ 240,379	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 9/30/17																		
Salary/Overhead (Exclude Blood Tests)	\$ 414,930	\$ 11,794	\$ 27,356	\$ 375,780	66%	\$ 248,015	\$ 414,930	\$ 11,794	\$ 27,356	\$ 375,780	66%	\$ 248,015	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	2	-	-	2	66%	1	2	-	-	2	66%	1	-	-	-	-	66%	-
Interest/Program Income	46,655	1,382	-	45,273	66%	29,880	46,655	1,382	-	45,273	66%	29,880	-	-	-	-	66%	-
Blood Testing Fees	74	-	-	74	66%	49	74	-	-	74	66%	49	-	-	-	-	66%	-
Subtotal (1-2-3-4)	368,199	10,412	27,356	330,431	-	218,085	368,199	10,412	27,356	330,431	-	218,085	-	-	-	-	-	-
Blood Testing	872	-	-	872	66%	422	872	-	-	872	66%	422	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 369,071	\$ 10,412	\$ 27,356	\$ 331,303	-	\$ 218,507	\$ 369,071	\$ 10,412	\$ 27,356	\$ 331,303	-	\$ 218,507	\$ -	\$ -	\$ -	\$ -	-	\$ -
Calendar Quarter Ended 12/31/17																		
Salary/Overhead (Exclude Blood Tests)	\$ 453,959	\$ 14,361	\$ 32,180	\$ 407,418	66%	\$ 268,896	\$ 453,959	\$ 14,361	\$ 32,180	\$ 407,418	66%	\$ 268,896	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	1	-	-	1	66%	1	1	-	-	1	66%	1	-	-	-	-	66%	-
Interest/Program Income	35,379	1,126	-	34,253	66%	22,607	35,379	1,126	-	34,253	66%	22,607	-	-	-	-	66%	-
Blood Testing Fees	144	-	-	144	66%	95	144	-	-	144	66%	95	-	-	-	-	66%	-
Subtotal (1-2-3-4)	418,435	13,235	32,180	373,020	-	246,193	418,435	13,235	32,180	373,020	-	246,193	-	-	-	-	-	-
Blood Testing	625	-	-	625	66%	413	625	-	-	625	66%	413	-	-	-	-	66%	-
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 419,060	\$ 13,235	\$ 32,180	\$ 373,645	-	\$ 246,606	\$ 419,060	\$ 13,235	\$ 32,180	\$ 373,645	-	\$ 246,606	\$ -	\$ -	\$ -	\$ -	-	\$ -

LAWRENCE COUNTY
CHILD SUPPORT ENFORCEMENT
PACSES OCSE 157 Data Reliability Validation
Year Ended December 31, 2017

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

COUNTY OF LAWRENCE, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT

County LAWRENCE

Year Ended December 31, 2017

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 258,553	\$ 258,553	
March 31	245,686	245,686	() Separate Bank Account
June 30	281,278	281,278	() Restricted Fund - General Ledger
September 30	253,923	253,923	(X) Other: <u>Pooled Cash tracked</u>
December 31	271,271	271,271	<u>separately by fund</u>

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

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

County Lawrence

Year Ended December 31, 2017

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 616,056	\$ 616,056	\$ -
Receipts:			
Reimbursements	\$ 946,326	\$ 946,326	-
Incentives	\$ 151,472	\$ 151,472	-
Title XIX Incentives	\$ 18,503	\$ 18,503	-
Interest	\$ 616	\$ 616	-
Program Income	\$ 102,915	\$ 102,915	-
Genetic Testing Costs	\$ -	\$ -	-
Maintenance of Effort (MOE)	\$ 512,614	\$ 512,614	-
Other: _____			-
Total Receipts	\$ 1,732,446	\$ 1,732,446	\$ -
Intra-fund Transfers - In			-
Funds Available	\$ 2,348,502	\$ 2,348,502	\$ -
Disbursements:			
Transfers to General Fund	\$ 86,110	\$ 86,110	-
Vendor Payments	\$ 1,699,965	\$ 1,699,965	-
Bank Charges			-
Other: _____			-
Total Disbursements	\$ 1,786,075	\$ 1,786,075	\$ -
Intra-fund Transfers - Out			-
Balance at December 31	\$ 562,427	\$ 562,427	\$ -

The Title IV-D account consists of 2 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 2 checking, _____ savings, _____ CD, and _____ other accounts. Please indicate here the type of accounts that the Title IV-D account is comprised of.

COUNTY OF LAWRENCE, PENNSYLVANIA
 SCHEDULE OF REVENUES AND EXPENDITURES
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 248,344	\$ 248,344
Group II Clients	3,782	3,782
	252,126	252,126
Total Expenditures	\$ 252,126	\$ 252,126
Allocation Data:		
Revenues		
Department of Human Services	\$ 252,123	\$ 252,123
Interest Income	3	3
	252,126	252,126
Total Revenues	252,126	252,126
Funds Expended		
Operating Costs	132,120	132,120
Administrative Costs	120,006	120,006
	252,126	252,126
Total Funds Expended	252,126	252,126
Excess of Revenues Under Expenditures	\$ -	\$ -

COUNTY OF LAWRENCE, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Sources of DHS Funds	App	DHS FUNDS AVAILABLE			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	CSR State Grant Fund Adjustments (6B)	CSR - MAMIS Adjustments (6C)	Total Fund Balance (7)
		Carryover Funds (1)	Allotment (2)	Total Allocation (3)						
A. MH Services	10248	\$ 19,604	\$ 3,740,073	\$ 3,762,253	\$ 3,759,677	\$ 2,576	\$ -	\$ -	\$ -	\$ 2,576
B. Other State Funds										
1. Specialized Residences	10258	-	-	-	-	-	-	-	-	-
2. BH Initiative	10262	-	184,542	184,542	184,542	-	-	-	-	-
3. Reserved - 100%	00001	-	-	-	-	-	-	-	-	-
4. Total Other State		-	184,542	184,542	184,542	-	-	-	-	-
C. SSBG	70135	-	42,161	42,161	42,161	-	-	-	-	-
D. CMHSBG	70167	-	597,660	597,660	597,660	-	-	-	-	-
E. Other Federal Funds										
1. PATH Homeless Grant (Federal)	70154	-	-	-	-	-	-	-	-	-
2. Capitalization of POMS	70522	-	-	-	-	-	-	-	-	-
3. Mental Health Systems Transformation Grant	70589	-	-	-	-	-	-	-	-	-
4. Youth Suicide Prevention	70651	-	-	-	-	-	-	-	-	-
5. Jail Diversion & Trauma Recovery	70747	-	-	-	-	-	-	-	-	-
6. Terrorism Related Disaster Relief Grant	80168	-	-	-	-	-	-	-	-	-
7. Hospital Preparedness Program- Crisis Counseling	80222	-	-	-	-	-	-	-	-	-
8. Bio-Terrorism Hospital Preparedness Program	80343	-	-	-	-	-	-	-	-	-
9. CDC Bioterrorism - Pandemic Flu	80343	-	-	-	-	-	-	-	-	-
10. Intermediate Services Crisis Counseling Program Grant	82822	-	-	-	-	-	-	-	-	-
11. Disaster Case Management	82827	-	-	-	-	-	-	-	-	-
12. Peer Specialist Delivery of Employment Service Grant	70127	-	-	-	-	-	-	-	-	-
13. Wellness & Older Adult Peer Support Service Grant	70127	-	-	-	-	-	-	-	-	-
14. Reserved	00002	-	-	-	-	-	-	-	-	-
15. Reserved	00003	-	-	-	-	-	-	-	-	-
Subtotal Other Federal Funds		-	-	-	-	-	-	-	-	-
F. Total		\$ 19,604	\$ 4,564,436	\$ 4,586,616	\$ 4,584,040	\$ 2,576	\$ -	\$ -	\$ -	\$ 2,576

COUNTY OF LAWRENCE, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Comm Employ & Employ Related Services	Facility Based Vocational Rehab Services	Social Rehab Services	Family Support Services	Community Residential Services	Family Based Mental Health Services	Administrative Management	Emergency Services	Housing Support Services	Total
I. TOTAL ALLOCATION										
II. TOTAL EXPENDITURES										\$ 4,586,616
III. COSTS OVER ALLOCATION	\$ 98,844	\$ 152,846	\$ 212,231	\$ -	\$ 1,523,354	\$ -	\$ 1,515,532	\$ 82,240	\$ 401,682	\$ 5,340,405
A. County Funded Eligible										
B. County Funded Ineligible	-	-	-	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-	-	-	-	-	-	-
IV. REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A. Program Service Fees										
B. Private Insurance Fees	-	-	-	-	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-	-	-	-	-
D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	-	-	-	-	-
G. Other	-	-	-	-	-	-	-	-	-	-
H. Total Revenues	-	-	-	-	-	-	-	-	-	-
V. DHS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,226
A. Base Allocation 90%										
B. Base Allocation 100%	-	-	-	-	-	-	-	-	-	-
C. DHS Cat. Funding 90%	165	33,275	25,972	-	-	-	1,363,978	-	-	1,639,245
D. DHS Cat. Funding 100%	-	-	-	-	38,525	-	-	-	-	38,525
E. SSBG 90%	-	-	65,000	-	1,484,829	-	-	-	401,682	2,266,449
F. SSBG 100%	-	-	-	-	-	-	-	-	-	-
G. CMHSBG Non-Categorical Funding 90%	42,161	-	-	-	-	-	-	-	-	42,161
H. CMHSBG Non-Categorical Funding 100%	-	-	-	-	-	-	-	-	-	-
I. CMHSBG Categorical Funding	56,500	115,874	118,373	-	-	-	-	82,240	-	597,660
J. Subtotal DHS Reimbursement	-	-	-	-	-	-	-	-	-	-
VI. COUNTY MATCH	\$ 98,826	\$ 149,149	\$ 209,345	\$ -	\$ 1,523,354	\$ -	\$ 1,363,978	\$ 82,240	\$ 401,682	\$ 4,584,040
10% County Match										
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	18	3,697	2,886	-	-	-	151,554	-	-	182,139
VII. TOTAL CARRYOVER	\$ 98,844	\$ 152,846	\$ 212,231	\$ -	\$ 1,523,354	\$ -	\$ 1,515,532	\$ 82,240	\$ 401,682	\$ 4,766,179
										\$ 2,576

COUNTY OF LAWRENCE, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Sources of DHS Funds	App	Carryover Funds (1)	DHS FUNDS AVAILABLE Allotment (2)	Total Allocation (3)	Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
A. <u>ID Services</u>								
1. Community (NR/Res)	10235	\$ 51,191	\$ 799,391	\$ 850,582	\$ 840,297	\$ 10,285	\$ -	\$ 10,285
2. SSBG	70177	-	62,372	62,372	62,372	-	-	-
3. Reserved	00001	-	-	-	-	-	-	-
4. Subtotal ID Services		<u>51,191</u>	<u>861,763</u>	<u>912,954</u>	<u>902,669</u>	<u>10,285</u>	<u>-</u>	<u>10,285</u>
B. <u>Waiver</u>								
1. Waiver Administrative	10235/70184	-	166,698	166,698	166,698	-	-	-
2. Reserved	00002	-	-	-	-	-	-	-
3. Subtotal Waiver		<u>-</u>	<u>166,698</u>	<u>166,698</u>	<u>166,698</u>	<u>-</u>	<u>-</u>	<u>-</u>
D. <u>Total</u>		<u>\$ 51,191</u>	<u>\$ 1,028,461</u>	<u>\$ 1,079,652</u>	<u>\$ 1,069,367</u>	<u>\$ 10,285</u>	<u>\$ -</u>	<u>\$ 10,285</u>

COUNTY OF LAWRENCE, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - INTELLECTUAL DISABILITIES PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Admin Office	Case Management	Comm Res	Comm Based Services	Other	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,079,652
II. TOTAL EXPENDITURES	\$ 511,747	\$ 23,270	\$ -	\$ 635,036	\$ -	\$ 1,170,053
III. COSTS OVER ALLOCATION						
A. County Funded Eligible	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IV. REVENUES						
A. Program Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Private Insurance Fees	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-
D. Medical Assistance - Administrative Claims	6,382	-	-	-	-	6,382
E. Room and Board	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	-
G. Other	-	-	-	-	-	-
H. Total Revenues	\$ 6,382	\$ -	\$ -	\$ -	\$ -	\$ 6,382
V. DHS REIMBURSEMENT						
A. Base Allocation 90%	\$ 299,057	\$ 20,943	\$ -	\$ 513,916	\$ -	\$ 833,916
B. Base Allocation 100%	-	-	-	-	-	-
C. DHS Cat. Funding 90%	-	-	-	-	-	-
D. DHS Cat. Funding 100%	173,079	-	-	-	-	173,079
E. SSBG 90%	-	-	-	14,818	-	14,818
F. SSBG 100%	-	-	-	47,554	-	47,554
G. Subtotal Reimbursement	\$ 472,136	\$ 20,943	\$ -	\$ 576,288	\$ -	\$ 1,069,367
VI. COUNTY MATCH						
10% County Match	\$ 33,229	\$ 2,327	\$ -	\$ 58,748	\$ -	\$ 94,304
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 505,365	\$ 23,270	\$ -	\$ 635,036	\$ -	\$ 1,163,671
VII. TOTAL CARRYOVER						\$ 10,285

COUNTY OF LAWRENCE, PENNSYLVANIA
 SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Sources of DHS Funds	App	DHS FUNDS AVAILABLE			Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6)	Total Fund Balance (7)
		Carryover Funds (1)	Allotment (2)	Total Allocation (3)				
A. EARLY INTERVENTION								
1. State Early Intervention	10235	\$ 2,789	\$ 365,006	\$ 367,795	\$ 327,457	\$ 40,338	\$ -	\$ 40,338
2. State Early Intervention - Training	10235	362	3,157	3,519	3,208	311	-	311
3. EI Administration	10235	-	31,789	31,789	31,789	-	-	-
4. Infants & Toddlers w/Disabilities Part C	70170	-	-	-	-	-	-	-
5. IT&F Waiver Administration	10235/70184	-	59,048	59,048	59,048	-	-	-
6. Reserved	00001	-	-	-	-	-	-	-
Total Early Intervention		\$ 3,151	\$ 459,000	\$ 462,151	\$ 421,502	\$ 40,649	\$ -	\$ 40,649

COUNTY OF LAWRENCE, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM
EARLY INTERVENTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Admin Office	Early Intervention	Intervention	Supp. Coord.	Total
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	<u>\$ 462,151</u>
II. TOTAL EXPENDITURES	\$ 94,369	\$ 69,299	\$ 3,564	\$ 294,542	<u>\$ 461,774</u>
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
IV. REVENUES					
A. Program Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-
D. Earned Interest	-	-	-	-	-
E. Other	-	-	-	-	-
G. Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
V. DHS REIMBURSEMENT					
A. DHS Cat. Funding 90%	31,789	62,369	3,208	265,088	362,454
B. DHS Cat. Funding 100%	59,048	-	-	-	59,048
C. Subtotal DHS Reimbursement	<u>90,837</u>	<u>62,369</u>	<u>3,208</u>	<u>265,088</u>	<u>421,502</u>
VI. COUNTY MATCH					
10% County Match	<u>3,532</u>	<u>6,930</u>	<u>356</u>	<u>29,454</u>	<u>40,272</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>\$ 94,369</u>	<u>\$ 69,299</u>	<u>\$ 341,994</u>	<u>\$ 294,542</u>	<u>\$ 461,774</u>
VII. TOTAL CARRYOVER				<u>\$</u>	<u>40,649</u>

COUNTY OF LAWRENCE, PENNSYLVANIA
 FINAL CCIS RECAP
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	LOW INCOME		FORMER TANF		Total
	Admin.	Service	Admin.	Service	
<u>REVENUE</u>					
DHS Funds	\$ 363,903	\$ 2,154,725	\$ 143,421	\$ 755,665	\$ 3,417,714
Interest	-	295	-	103	398
SS Reimb	8,734	-	2,961	-	11,695
Ret. Reimb	-	-	-	-	-
Overpayment Collections	-	1,954	-	-	1,954
TOTAL REVENUE	372,637	2,156,974	146,382	755,768	3,431,761
<u>EXPENDITURES</u>					
Final Report Totals	363,528	2,142,592	143,275	743,686	3,393,081
Penalties	-	-	-	-	-
TOTAL EXPENDITURES	363,528	2,142,592	143,275	743,686	3,393,081
TOTAL DUE TO DHS	\$ 9,109	\$ 14,382	\$ 3,107	\$ 12,082	\$ 38,680

COUNTY OF LAWRENCE, PENNSYLVANIA
 FINAL CCIS RECAP
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

		TANF Training	TANF Working	TANF State MOE	Food Stamps	General Assistance	TANF Total
REVENUE							
TANF/FS/GA SERVICE	DHS Funds	\$ 69,973	\$ 57,610	\$ 41,006	\$ -	\$ -	\$ 168,589
	Interest	30	-	-	-	-	30
	SS Reimb	-	-	-	-	-	-
	Ret. Reimb	-	-	-	-	-	-
	Total Service	70,003	57,610	41,006	-	-	168,619
TANF/FS/FSS	DHS Funds	21,508	15,180	10,507	242	-	47,437
	Audit Adjustments	-	-	-	-	-	-
	Other (eg. Penalties)	3,108	-	-	-	-	3,108
	Total FSS	24,616	15,180	10,507	242	-	50,545
TOTAL REVENUE		94,619	72,790	51,513	242	-	219,164
EXPENDITURES							
TANF/FS/GA SERVICE	Final Report Totals	70,731	65,618	41,261	-	-	177,610
	Total Service	70,731	65,618	41,261	-	-	177,610
TANF/FS/FSS	Final Report Totals	32,845	21,916	13,067	418	-	68,246
	Total FSS	23,841	16,873	11,678	269	-	52,661
TOTAL EXPENDITURES		94,572	82,491	52,939	269	-	230,271
SUBTOTAL-TANF/FA/GA		\$ 47	\$ (9,701)	\$ (1,426)	\$ (27)	\$ -	\$ (11,107)

COUNTY OF LAWRENCE, PENNSYLVANIA
 BUDGET SUMMARY AND DETAILED ADMINISTRATIVE
 EXPENSE REPORTS LOW INCOME (FUND A)
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Budget Category	Budget	Actual
<u>Revenues:</u>		
Pennsylvania Department of Human Services Lawrence County	\$ 363,903	\$ 363,901
<u>Expenditures:</u>		
<u>Personnel:</u>		
Salaries and Wages	181,302	180,927
Employee Benefits	118,650	118,650
Total Personnel	299,952	299,577
<u>Operations:</u>		
Facility	15,807	15,807
Communications:		
Telephone	5,715	5,715
Printing	604	604
Postage	2,032	2,032
Supplies	3,553	3,553
Travel	1,636	1,636
Audit	1,708	1,708
Other:		
Equipment Rental/Repair	1,704	1,704
Technical Support	6,505	6,505
Uncollected Overpayments	-	-
Indirect Costs	24,687	24,687
IT:		
Equipment/Hardware	-	-
Total Operations	63,951	63,951
Total Expenses	363,903	363,528
Excess of Revenues Over Expenses (Due to DHS)	\$ -	\$ 373

COUNTY OF LAWRENCE, PENNSYLVANIA
 BUDGET SUMMARY AND DETAILED ADMINISTRATIVE
 EXPENSE REPORTS FORMER TANF (FUND C)
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR FISCAL YEAR ENDED JUNE 30, 2017

Budget Category	Budget	Actual
<u>Revenues:</u>		
Pennsylvania Department of Human Services Lawrence County	\$ 143,421	\$ 143,421
<u>Expenditures:</u>		
<u>Personnel:</u>		
Salaries and Wages	70,873	70,727
Employee Benefits	47,496	47,496
Total Personnel:	118,369	118,223
<u>Operations:</u>		
Facility	5,102	5,102
Communications:		
Telephone	4,000	4,000
Printing	820	820
Postage	1,890	1,890
Supplies	1,984	1,984
Travel	150	150
Audit	683	683
Other:		
Equipment Rental/Repair	957	957
Technical Support	2,001	2,001
Uncollected Overpayments	-	-
Indirect Costs	7,465	7,465
IT:	-	-
Equipment/Hardware	-	-
Total Operations	25,052	25,052
Total Expenses	143,421	143,275
Excess of Revenues Over Expenses (Due to DHS)	\$ -	\$ 146

COUNTY OF LAWRENCE, PENNSYLVANIA
 BUDGET SUMMARY AND DETAILED ADMINISTRATIVE
 EXPENSE REPORTS TANF
 CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	<u>Budget</u>	<u>Actual</u>
<u>Revenues:</u>		
Pennsylvania Department of Human Services Lawrence County	\$ 52,725	\$ 50,544
<u>Expenditures:</u>		
<u>Personnel:</u>		
Salaries and Wages	31,161	31,097
Employee Benefits	19,882	19,882
Total Personnel:	<u>51,043</u>	<u>50,979</u>
<u>Operations:</u>		
Facility	65	65
Communications:		
Telephone	20	20
Printing	20	20
Postage	20	20
Supplies	43	43
Travel	10	10
Audit	238	238
Other:		
Equipment Rental/Repair	1,159	1,159
Technical Support	40	40
Temporary Staff	-	-
Indirect Costs	67	67
IT:	-	-
Equipment/Hardware	-	-
Total Operations	<u>1,682</u>	<u>1,682</u>
Total Expenses	<u>52,725</u>	<u>52,661</u>
Excess of Revenues Over Expenses (Due to DHS)	<u>\$ -</u>	<u>\$ (2,117)</u>

COUNTY OF LAWRENCE, PENNSYLVANIA
RECAP REPORT SUMMARY
CHILD CARE INFORMATION SERVICES - CHILD CARE NETWORK
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Allocation</u>	<u>Expenditures</u>
Low Income (Fund A)	\$ 363,903	\$ 363,528
Former TANF (Fund C)	143,421	143,275
TANF	50,544	52,661
CCIS Grant Total	<u>\$ 557,868</u>	<u>\$ 559,464</u>

COUNTY OF LAWRENCE, PENNSYLVANIA
 RECONCILIATION SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2017

CFDA Name	CFDA NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Child Care Food Stamp Program	10.561	Pass-Through Grants	\$ 35	\$ 48	\$ (13)	-27.08%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$13.
Special Education - Grants for Infants and Families With Disabilities	84.181	BH/DS	65,431	60,082	5,349	8.90%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$5,349.
Guardianship Assistance	93.090	Children and Youth	21,522	22,688	(1,166)	-5.14%	The County accrued expenditures of \$(1,166) in the Prior Year ("PY").
Promoting Safe and Stable Families	93.556	Pass-Through Grants	371,284	254,725	116,559	45.76%	The County accrued additional expenditures of \$80,425 in the Current Year ("CY"), noted a timing difference between the State confirm and receipt by the County in the amount of \$165,706 and accrued expenditures of \$(129,572) in the PY.
Temporary Assistance for Needy Families	93.558	Children and Youth	209,720	119,610	90,110	75.34%	The County accrued additional expenditures of \$238,134 in the CY and accrued expenditures of \$(148,024) in the PY.
Temporary Assistance for Needy Families	93.558	CCIS	258,905	178,046	80,859	45.41%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$(80,859).
Child Support Enforcement	93.563	DRO	946,326	1,092,327	(146,001)	-13.37%	The County accrued additional expenditures of \$232,660 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$224,105 and accrued expenditures of \$(154,556) in the PY.
Child Care and Development Block Grant	93.575	CCIS/Pass-Through Grants	1,193,774	1,176,827	16,947	1.44%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$(16,947).
Child Care Matching and Mandatory Funds of the Care and Development Fund	93.596	CCIS/Pass-Through Grants	1,041,731	1,041,731	-	0.00%	Explanation not necessary as difference is \$0
Community Based Child Abuse Protection	93.590	Pass-Through Grants	33,491	33,491	-	0.00%	Explanation not necessary as difference is \$0
Child Welfare Services - State Grants	93.645	Children and Youth	27,473	21,689	5,784	26.67%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$12,652 and accrued expenditures of \$(6,868) in the PY.
Foster Care - Title IV-E	93.658	Children and Youth	937,805	871,274	66,531	7.64%	The County accrued additional expenditures of \$1,578,801 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$195,553 and accrued expenditures of \$(1,708,003) in the PY.
Adoption Assistance	93.659	Children and Youth	589,728	430,471	159,257	37.00%	The County accrued additional expenditures of \$890,480 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$199,202 and accrued expenditures of \$(533,021) in the PY.
Social Services Block Grant - CYS	93.667	Children and Youth	94,905	94,905	-	0.00%	Explanation not necessary as difference is \$0
Social Services Block Grant - MH	93.667	BH/DS	42,161	42,161	-	0.00%	Explanation not necessary as difference is \$0
Social Services Block Grant - MR	93.667	BH/DS	62,372	62,372	-	0.00%	Explanation not necessary as difference is \$0
Social Services Block Grant - CCIS	93.667	CCIS/Pass-Through Grants	200,303	201,128	(825)	-0.41%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$825.
Chafee Foster Care Independence Program	93.674	Independent Living	119,861	49,249	70,612	143.38%	The County accrued additional expenditures of \$101,041 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$25,194 and accrued expenditures of \$(55,623) in the PY.
Medical Assistance Program - Medicaid	93.778	Children and Youth	5,143	-	5,143	100.00%	The County accrued additional expenditures of \$5,143 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$4,476 and accrued expenditures of \$(4,476) in the PY.
Medical Assistance Program - Waiver	93.778	BH/DS	112,873	123,998	(11,125)	-8.97%	The County noted a timing difference between the State confirm and receipt by the County in the amount of \$11,125 in the CY.
Mental Retardation TSM	93.778	BH/DS	9,374	-	9,374	100.00%	The County accrued additional expenditures of \$1,554 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$10,206 and accrued expenditures of \$(3,644) in the PY.
Medical Assistance Transportation Program	93.778	Pass-Through Grants	787,081	639,220	147,861	23.13%	The County accrued additional expenditures of \$147,861 in the CY, noted a timing difference between the State confirm and receipt by the County in the amount of \$29,397 and accrued expenditures of \$(29,397) in the PY.
Community Mental Health Block Grant	93.958	BH/DS	597,660	597,660	-	0.00%	Explanation not necessary as difference is \$0
TOTAL			\$ 7,728,958	\$ 7,113,702	\$ 615,256		