

COUNTY OF BLAIR

AUDITOR'S REPORT ON

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
PASSED THROUGH THE PENNSYLVANIA
DEPARTMENT OF HUMAN SERVICES
COMPLIANCE AND INTERNAL CONTROL**

FOR THE YEAR ENDED DECEMBER 31, 2020

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YOUNG OAKES BROWN & COMPANY PC

Certified Public Accountants

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*

Board of Commissioners
County of Blair
Court House
423 Allegheny Street, Suite 441
Hollidaysburg, PA 16648-2022

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Blair, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County of Blair's basic financial statements and have issued our report thereon dated September 20, 2021. We issued an adverse opinion on the governmental activities because the County did not record certain general infrastructure assets as required by generally accepted accounting principles.

Internal Control Over Financial Reporting

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

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

Internal Control Over Financial Reporting

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-002 and 2020-003 to be material weaknesses.

**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
(CONTINUED)**

Internal Control Over Financial Reporting (Continued)

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-004, and 2020-005 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Blair'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Blair's Response to Findings

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

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.

Young, DeKey, Brown & Company, P.C.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners
County of Blair
Court House
423 Allegheny Street, Suite 441
Hollidaysburg, PA 16648-2022

Report on Compliance for Each Major Federal and State Program

We have audited the County of Blair's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Pennsylvania Department of Human Services Compliance Supplement that could have a direct and material effect on each of the County of Blair's major federal and state programs for the year ended December 31, 2020. The County of Blair's major federal and state 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 federal statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Blair's major federal and state 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 Compliance Supplement. Those standards, the Uniform Guidance, and the Pennsylvania Department of Human Services Compliance 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 and state program occurred. An audit includes examining, on a test basis, evidence about the County of Blair'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 state program. However, our audit does not provide a legal determination of the County of Blair's compliance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)**

Opinion on Each Major Federal Program and State Program

In our opinion, the County of Blair 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 state programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County of Blair is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Blair's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state 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 state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Pennsylvania Department of Human Services, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Blair's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state 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 program or state 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 program or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2020-003 that we consider to be a material weakness.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the Pennsylvania Department of Human Services

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Blair, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County of Blair's basic financial statements.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE
(CONTINUED)

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
and the Pennsylvania Department of Human Services (Continued)**

We issued our report thereon dated September 20, 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 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 the Pennsylvania Department of Human Services 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 and the Pennsylvania Department of Human Services is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Young, DeLee, Brown & Company, P.C.

Altoona, Pennsylvania
September 20, 2021

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures To Subrecipients</u>
<u>Election Assistance Commission</u>						
Passed through the State Department of State:						
2018 HAVA Election Security Grants	90.404	10/01/19 - 09/30/20	Consolidated Appropriation Act, 2018	\$ 119,734	\$ -	\$ -
2018 HAVA Election Security Grants	90.404	03/28/20 - 12/31/20	CARES Act Grant	<u>13,347</u>	<u>52,593</u>	<u>-</u>
Total 90.404				<u>\$ 133,081</u>	<u>\$ 52,593</u>	<u>\$ -</u>
Total Election Assistance Commission				<u>\$ 133,081</u>	<u>\$ 52,593</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>						
Passed Through State Department of Human Services:						
Guardianship Assistance	93.090	07/01/19-06/30/20	Title IV-E	\$ 30,591	\$ 30,591	\$ -
Guardianship Assistance	93.090	07/01/20-06/30/21	Title IV-E	<u>45,165</u>	<u>45,165</u>	<u>-</u>
Total 93.090				<u>\$ 75,756</u>	<u>\$ 75,756</u>	<u>\$ -</u>
Projects for Assistance in Transition from Homelessness (PATH)	93.150	07/01/19-06/30/20	PATH (Homeless)	\$ 47,087	\$ 47,087	\$ 47,087
Projects for Assistance in Transition from Homelessness (PATH)	93.150	07/01/20-06/30/21	PATH (Homeless)	<u>23,544</u>	<u>23,544</u>	<u>23,544</u>
Total 93.150				<u>\$ 70,631</u>	<u>\$ 70,631</u>	<u>\$ 70,631</u>
Promoting Safe and Stable Families	93.556	07/01/19-06/30/20	Family Preservation	\$ 4,201	\$ 4,201	\$ -
Promoting Safe and Stable Families	93.556	07/01/19-06/30/20	Human Services	37,245	37,245	37,245
Promoting Safe and Stable Families	93.556	07/01/20-06/30/21	Human Services	<u>58,536</u>	<u>58,536</u>	<u>58,536</u>
Total 93.556				<u>\$ 99,982</u>	<u>\$ 99,982</u>	<u>\$ 95,781</u>
Temporary Assistance to Needy Families (TANF)	93.558	07/01/19-06/30/20	Children and Youth	\$ 61,150	\$ 61,150	\$ -
Temporary Assistance to Needy Families (TANF)	93.558	07/01/20-06/30/21	Children and Youth	<u>184,560</u>	<u>184,560</u>	<u>-</u>
Total 93.558/TANF Cluster/477 Cluster				<u>\$ 245,710</u>	<u>\$ 245,710</u>	<u>\$ -</u>
Child Support Enforcement	93.563	01/01/18-12/31/18	Domestic Relations	\$ 1,952	\$ -	\$ -
Child Support Enforcement	93.563	01/01/19-12/31/19	Domestic Relations	177,329	-	-
Child Support Enforcement	93.563	01/01/20-12/31/20	Domestic Relations	386,219	549,892	-
Child Support Enforcement	93.563	07/01/19-06/30/20	Domestic Relations - Incentive	<u>211,456</u>	<u>-</u>	<u>-</u>
Total 93.563				<u>\$ 776,956</u>	<u>\$ 549,892</u>	<u>\$ -</u>
Community-Based Child Abuse Prevention Grants	93.590	07/01/19-06/30/20	Human Services	\$ 11,475	\$ 11,475	\$ -
Community-Based Child Abuse Prevention Grants	93.590	07/01/20-06/30/21	Human Services	<u>11,475</u>	<u>11,475</u>	<u>-</u>
Total 93.590				<u>\$ 22,950</u>	<u>\$ 22,950</u>	<u>\$ -</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	07/01/19-06/30/20	Title IV-B Children and Youth	\$ 32,970	\$ 32,970	\$ -
Stephanie Tubbs Jones Child Welfare Services Program	93.645	07/01/20-06/30/21	Title IV-B Children and Youth	<u>21,734</u>	<u>21,734</u>	<u>-</u>
Total 93.645				<u>\$ 54,704</u>	<u>\$ 54,704</u>	<u>\$ -</u>
Administrative - Title IV-E	93.658	07/01/19-06/30/20	Title IV-E	\$ 887	\$ -	\$ -
Foster Care - Title IV-E	93.658	07/01/16-06/30/17	Title IV-E	(8,659)	(8,659)	-
Foster Care - Title IV-E	93.658	07/01/17-06/30/18	Title IV-E	(841)	(841)	-
Foster Care - Title IV-E	93.658	07/01/18-06/30/19	Title IV-E	(20,713)	(20,713)	-
Foster Care - Title IV-E	93.658	07/01/19-06/30/20	Title IV-E	828,798	828,798	-
Foster Care - Title IV-E	93.658	07/01/20-06/30/21	Title IV-E	<u>470,428</u>	<u>470,428</u>	<u>-</u>
Information Technology Grant - Title IV-E	93.658	07/01/17-06/30/18	Title IV-E	(18,513)	(18,513)	-
Information Tectinology Grant - Title IV-E	93.658	07/01/18-06/30/19	Title IV-E	6,698	6,698	-
Information Technology Grant - Title IV-E	93.658	07/01/19-06/30/20	Title IV-E	(2,190)	(2,190)	-
Information Technology Grant - Title IV-E	93.658	07/01/20-06/30/21	Title IV-E	<u>4,477</u>	<u>4,477</u>	<u>-</u>
Total 93.658				<u>\$ 1,260,372</u>	<u>\$ 1,259,485</u>	<u>\$ -</u>

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures To Subrecipients</u>
U.S. Department of Health and Human Services (Continued)						
Passed Through State Department of Human Services: (Continued)						
Adoption Assistance - Title IV-E	93.659	07/01/19-06/30/20	Title IV-E	\$ 755,467	\$ 755,467	\$ -
Adoption Assistance - Title IV-E	93.659	07/01/20-06/30/21	Title IV-E	712,911	712,911	-
Information Technology Grant	93.659	07/01/17-06/30/18	Title IV-E	333	333	-
Information Technology Grant	93.659	07/01/18-06/30/19	Title IV-E	179	179	-
Total 93.659				\$ 1,268,890	\$ 1,468,890	\$ -
Social Services Block Grant	93.667	07/01/19-06/30/20	Mental Health	\$ 7,940	\$ 7,940	\$ 7,940
Social Services Block Grant	93.667	07/01/20-06/30/21	Mental Health	7,940	7,940	7,940
Social Services Block Grant	93.667	07/01/19-06/30/20	Intellectual Disabilities	55,484	55,484	55,484
Social Services Block Grant	93.667	07/01/20-06/30/21	Intellectual Disabilities	55,484	55,484	55,484
Social Services Block Grant	93.667	07/01/19-06/30/20	Title XX - Children and Youth	49,805	49,805	-
Social Services Block Grant	93.667	07/01/20-06/30/21	Title XX - Children and Youth	49,804	49,804	-
Total 93.667				\$ 226,457	\$ 226,457	\$ 126,848
Independent Living Services	93.674	07/01/19-06/30/20	Independent Living	\$ 29,949	\$ 29,949	\$ -
Independent Living Services	93.674	07/01/20-06/30/21	Independent Living	29,949	29,949	-
Total 93.674				\$ 59,898	\$ 59,898	\$ -
Medical Assistance Program	93.778	07/01/19-06/30/20	Intellectual Disabilities Waiver	\$ 234,215	\$ 234,215	\$ 234,215
Medical Assistance Program	93.778	07/01/18-06/30/19	Senior Services (Overfunded)	(34,234)	(34,234)	(34,234)
Medical Assistance Program	93.778	07/01/19-06/30/20	Senior Services	363,408	363,408	363,408
Medical Assistance Program	93.778	07/01/19-06/30/20	Senior Services (Overfunded)	(78,527)	(78,527)	(78,527)
Medical Assistance Program	93.778	07/01/20-06/30/21	Senior Services	371,616	291,589	371,616
Medical Assistance Program	93.778	07/01/19-06/30/20	Mental Health Administration	40,774	40,774	40,774
Medical Assistance Program	93.778	07/01/19-06/30/20	Early Intervention	5,504	5,504	5,504
Medical Assistance Program	93.778	07/01/19-06/30/20	Children and Youth	428	428	-
Medical Assistance Program	93.778	07/01/20-06/30/21	Children and Youth	1,265	1,265	-
Total 93.778/Medicaid Cluster				\$ 904,449	\$ 824,422	\$ 902,756
Block Grants for Community Mental Health Services	93.958	07/01/19-06/30/20	Mental Health	\$ 84,181	\$ 84,181	\$ 84,181
Block Grants for Community Mental Health Services	93.958	07/01/20-06/30/21	Mental Health	84,180	84,180	84,180
Total 93.958				\$ 168,361	\$ 168,361	\$ 168,361
Passed Through State Commission on Crime and Delinquency: Opioid STR	93.788	10/01/19-09/29/21	31123	\$ 55,556	\$ 35,061	\$ -
Total U.S. Department of Health and Human Services				\$5,490,672	\$5,162,199	\$1,364,377
U.S. Department of Education						
Passed Through State Department of Human Services:						
Special Education - Grants for Infants and Families	84.181	07/01/19-06/30/20	Early Intervention	\$ 40,723	\$ 40,723	\$ 40,723
Special Education - Grants for Infants and Families	84.181	07/01/20-06/30/21	Early Intervention	40,724	40,724	40,724
Total 84.181				\$ 81,447	\$ 81,447	\$ 81,447
Total U.S. Department of Education				\$ 81,447	\$ 81,447	\$ 81,447
U.S. Department of Justice						
Passed Through State Commission on Crime and Delinquency: Coronavirus Emergency Supplemental Funding						
	16.034	01/20/20 - 01/19/22	33335	\$ -	\$ 72,571	\$ -
Total 16.034				\$ -	\$ 72,571	\$ -

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures to Subrecipients</u>
<u>U.S. Department of Justice (Continued)</u>						
Passed Through State Commission on Crime and Delinquency: (Cont.)						
Crime Victim Assistance	16.575	07/01/19-09/30/20	31252	\$ 37,343	\$ 100,205	\$ -
Crime Victim Assistance	16.575	10/01/20-09/30/23	33174	-	23,992	-
Total 16.575				\$ 37,343	\$ 124,197	\$ -
Total U.S. Department of Justice				\$ 37,343	\$ 196,768	\$ -
<u>U.S. Department of Housing and Urban Development</u>						
Direct Programs:						
Community Development Block Grant	14.228	10/17/16-10/16/21	C000064337	\$ 131,654	\$ 131,654	\$ -
Community Development Block Grant	14.228	10/18/17-10/17/22	C000066602	269,588	269,588	-
Community Development Block Grant	14.228	03/08/17-03/07/21	C000064947	28,386	28,386	-
Community Development Block Grant	14.228	03/16/18-03/15/22	C000069656	187,755	187,755	-
Community Development Block Grant	14.228	07/27/18-07/26/22	C000069635	264,067	264,067	-
Community Development Block Grant	14.228	04/16/19-04/15/23	C000071558	234,037	234,037	-
Community Development Block Grant	14.228	04/10/20-04/09/24	C000073790	63,671	63,671	-
Total 14.228				\$ 1,179,158	\$ 1,179,158	\$ -
Passed Through State Department of Community and Economic Development:						
Emergency Shelter Grants Program	14.231	11/30/18-05/30/20	C000067036	\$ 130,371	\$ 130,371	\$ -
Emergency Shelter Grants Program	14.231	09/26/19-03/26/21	C000072744	94,055	94,055	-
Total 14.231				\$ 224,426	\$ 224,426	\$ -
Home Investment Partnership Program	14.239	09/13/19-09/12/22	C000072894	\$ 22,532	\$ 22,532	\$ -
Total 14.239				\$ 22,532	\$ 22,532	\$ -
Passed Through State Department of Health:						
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	03/01/20-02/28/23	SAP #4100085587	\$ 30,917	\$ 30,917	\$ -
Total 14.900				\$ 30,917	\$ 30,917	\$ -
Total U.S. Department of Housing and Urban Development				\$ 1,457,033	\$ 1,457,033	\$ -
<u>U.S. Department of Agriculture</u>						
Passed Through State Department of Agriculture:						
Emergency Food Assistance Program (Administrative Costs)	10.568	10/01/16-09/30/21	44165690	\$ 16,330	\$ 7,445	\$ 7,445
Total 10.568				\$ 16,330	\$ 7,445	\$ 7,445
Emergency Food Assistance Program (Food Commodities)	10.569	07/01/19-06/30/20	Food Commodities	\$ 89,709	\$ 89,709	\$ 89,709
Total 10.569				\$ 89,709	\$ 89,709	\$ 89,709
Total Food Distribution Cluster				\$ 106,039	\$ 97,154	\$ 97,154
Coronavirus Relief Fund	21.019	03/01/20 - 12/31/20	Food Purchases	\$ 170,109	\$ 170,109	\$ 170,109
Total 21.019				\$ 170,109	\$ 170,109	\$ 170,109
Total U.S. Department of Agriculture				\$ 276,148	\$ 267,263	\$ 267,263

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Program Year</u>	<u>Pass-Through Grantor's Number (Description)</u>	<u>Program Receipts</u>	<u>Program Expenditures</u>	<u>Expenditures to Subrecipients</u>
<u>U.S. Department of Transportation</u>						
Passed Through State Department of Transportation: Highway Planning and Construction (Federal-Aid Program)	20.205	01/01/20-12/31/20	NBIS/Bridge	\$ 987,097	\$ 894,620	\$ -
Total 20.205/Highway Planning and Construction Cluster				<u>\$ 987,097</u>	<u>\$ 894,620</u>	<u>\$ -</u>
National Priority Safety Programs	20.616	10/01/19-09/30/20	IDP-G-2010-Blair-0005	\$ 36,357	\$ 30,193	\$ 30,193
National Priority Safety Programs	20.616	10/01/20-09/30/21	IDP-G-2010-Blair-0005	-	3,375	3,375
Total 20.616/Highway Safety Cluster				<u>\$ 36,357</u>	<u>\$ 33,568</u>	<u>\$ 33,568</u>
Passed Through State Emergency Management Agency:						
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	10/01/17-09/30/19	PEMA-2017-272	\$ 34,827	\$ 688	\$ -
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	10/01/19-09/30/22	HM-HMP-19-001	-	1,672	-
Total 20.703				<u>\$ 34,827</u>	<u>\$ 2,360</u>	<u>\$ -</u>
Total U.S. Department of Transportation				<u>\$ 1,058,281</u>	<u>\$ 930,548</u>	<u>\$ 33,568</u>
<u>U.S. Department of Homeland Security</u>						
Passed Through State Emergency Management Agency:						
Emergency Management Performance Grant	97.042	10/01/18-09/30/19	EMP-2018	\$ 91,630	\$ -	\$ -
Emergency Management Performance Grant	97.042	10/01/19-09/30/20	EMP-2019	-	76,528	-
Emergency Management Performance Grant	97.042	10/01/20-09/30/21	EMP-2020	-	18,329	-
Total 97.042				<u>\$ 91,630</u>	<u>\$ 94,857</u>	<u>\$ -</u>
Homeland Security Grant Program (Noncash)	97.067	01/01/20-12/31/20		\$ 15,280	\$ 15,280	\$ 15,280
Total 97.067				<u>\$ 15,280</u>	<u>\$ 15,280</u>	<u>\$ 15,280</u>
Total U.S. Department of Homeland Security				<u>\$ 106,910</u>	<u>\$ 110,137</u>	<u>\$ 15,280</u>
<u>U. S. Department of Treasury</u>						
Passed Through State Department of Human Services: Coronavirus Relief Fund	21.019	07/01/19-06/30/20	Homeless Assistance Program	\$ 140,000	\$ 140,000	\$ -
Passed Through State Department of Community and Economic Development: Coronavirus Relief Fund	21.019	03/01/20-12/30/20	County Relief Block Grant	\$11,002,238	\$11,002,238	\$5,517,016
Total 21.019				<u>\$11,142,238</u>	<u>\$11,142,238</u>	<u>\$5,517,016</u>
Total U.S. Department of Treasury				<u>\$11,142,238</u>	<u>\$11,142,238</u>	<u>\$5,517,016</u>
Total Federal Awards				<u>\$19,783,153</u>	<u>\$19,400,226</u>	<u>\$7,278,951</u>

**COUNTY OF BLAIR
SCHEDULE OF FEDERAL EXPENDITURES
DETERMINATION OF MAJOR PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Listing of all federal program expenditures by ALN numbers:

<u>Program</u>	<u>ALN Number</u>	<u>Amount of Expenditure</u>
Foster Care - Title IV-E	93.658	\$ 1,259,485
Adoption Assistance - Title IV-E	93.659	1,468,890
Medical Assistance Program	93.778	824,422
Community Development Block Grant	14.228	1,179,158
Highway Planning and Construction	20.205	894,620
Coronavirus Relief Fund	21,019	11,312,347
Other	Various	<u>2,461,304</u>
Total Federal Expenditures		\$19,400,226
		<hr/>
Major Determination Amount		\$ 750,000
		<hr/>

The first six programs listed above were considered major programs in accordance with the Uniform Guidance. None of these Type A Programs were classified as low risk. These programs represent 87% of the total federal expenditures.

COUNTY OF BLAIR
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1: The expenditures shown on the Schedule of Expenditures of Federal Awards were based on the accrual basis of accounting. The cash basis is used for revenue in order that the funding agency can trace the grant proceeds easily.

The DHS schedule was prepared on the accrual basis of accounting. The cash received for the year was adjusted to match the actual expenditures for the year through the carryover account. A positive carryover indicates money is being carried into the next calendar year. A negative carryover reflects additional revenue due from the funding agency.

Note 2: The commodities shown on the Schedule of Expenditures of Federal Awards are valued at the cost stated on the USDA invoices.

Note 3: Schedule of Federal Awards by pass-through agencies:

PA Department of Human Services	\$ 5,348,585
PA Commission on Crime and Delinquency	231,829
PA Department of Transportation	928,188
PA Department of Agriculture	267,263
PA Emergency Management Agency	112,497
PA Department of Community and Economic Development	11,249,196
PA Department of State	52,593
PA Department of Health	<u>30,917</u>
 Total	 \$18,221,068
 Direct from U.S. Department of Housing and Urban Development	 <u>1,179,158</u>
 Total	 \$19,400,226
	<u><u> </u></u>

Note 4: Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County of Blair has elected to not use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Program</u>	<u>Federal ALN Number</u>	<u>Pass- Through Number</u>	<u>Program Year</u>
<u>Domestic Relations Program</u>			
Child Support Enforcement	93.563	N/A	01/01/18-12/31/18
Child Support Enforcement	93.563	N/A	01/01/19-12/31/19
Child Support Enforcement	93.563	N/A	01/01/20-12/31/20
Child Support Enforcement	93.563	N/A	07/01/16-06/30/17
Child Support Enforcement	93.563	N/A	07/01/17-06/30/18
Child Support Enforcement	93.563	N/A	07/01/19-06/30/20
Child Support Enforcement	93.563	N/A	07/01/20-06/30/21
Total Domestic Relations Program			
<u>Children and Youth Program</u>			
Guardianship Assistance - Title IV-E	93.090	N/A	07/01/19-06/30/20
Guardianship Assistance - Title IV-E	93.090	N/A	07/01/20-06/30/21
Foster Care - Title IV-E	93.658	N/A	07/01/16-06/30/17
Foster Care - Title IV-E	93.658	N/A	07/01/17-06/30/18
Foster Care - Title IV-E	93.658	N/A	07/01/18-06/30/19
Foster Care - Title IV-E	93.658	N/A	07/01/19-06/30/20
Foster Care - Title IV-E	93.658	N/A	07/01/20-06/30/21
Adoption Assistance - Title IV-E	93.659	N/A	07/01/19-06/30/20
Adoption Assistance - Title IV-E	93.659	N/A	07/01/20-06/30/21
Information Technology Grant (Adoption Assistance) - Title IV-E	93.659	N/A	07/01/17-06/30/18
Information Technology Grant (Adoption Assistance) - Title IV-E	93.659	N/A	07/01/18-06/30/19
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/17-06/30/18
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/18-06/30/19
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/19-06/30/20
Information Technology Grant (Foster Care) - Title IV-E	93.658	N/A	07/01/20-06/30/21
Social Services Block Grant - Title XX - Children and Youth	93.667	N/A	07/01/19-06/30/20
Social Services Block Grant - Title XX - Children and Youth	93.667	N/A	07/01/20-06/30/21
Act 148	N/A	N/A	07/01/18-06/30/19
Act 148	N/A	N/A	07/01/19-06/30/20
Act 148	N/A	N/A	07/01/20-06/30/21
Medical Assistance Program - Children and Youth	93.778	N/A	07/01/19-06/30/20
Medical Assistance Program - Children and Youth	93.778	N/A	07/01/20-06/30/21
Independent Living Services	93.674	N/A	07/01/19-06/30/20
Independent Living Services	93.674	N/A	07/01/20-06/30/21
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	N/A	07/01/19-06/30/20
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93.645	N/A	07/01/20-06/30/21
Temporary Assistance to Needy Families (TANF)	93.558	N/A	07/01/19-06/30/20
Temporary Assistance to Needy Families (TANF)	93.558	N/A	07/01/20-06/30/21
Promoting Safe and Stable Families	93.556	N/A	07/01/19-06/30/20
Evidence Based Grant	N/A	N/A	07/01/19-06/30/20
Evidence Based Grant	N/A	N/A	07/01/20-06/30/21
State Allocation - Information Technology Grant - Title IV-E	N/A	N/A	07/01/18-06/30/19
State Allocation - Information Technology Grant - Title IV-E	N/A	N/A	07/01/19-06/30/20
State Allocation - Information Technology Grant - Title IV-E	N/A	N/A	07/01/20-06/30/21
State Allocation - Independent Living Services	N/A	N/A	07/01/19-06/30/20
State Allocation - Independent Living Services	N/A	N/A	07/01/20-06/30/21
Housing Initiative	N/A	N/A	07/01/19-06/30/20
Housing Initiative	N/A	N/A	07/01/20-06/30/21

COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Carryover</u> <u>01/01/20</u>	<u>Program Receipts/</u> <u>(Disbursements)</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Carryover</u> <u>12/31/20</u>
(\$ 1,952)	\$ 1,952	\$ -	\$ -	\$ 0
(177,329)	177,329	-	-	-
-	386,219	549,892	549,892	(163,673)
(44,489)	44,489	-	-	-
-	38,973	38,973	-	-
(66)	127,952	127,886	-	-
-	42	42,701	-	(42,659)
<u>(\$ 223,836)</u>	<u>\$ 776,956</u>	<u>\$ 759,452</u>	<u>\$ 549,892</u>	<u>(\$206,332)</u>
(\$ 23,602)	\$ 54,193	\$ 30,591	\$ 30,591	\$ -
-	-	45,165	45,165	(45,165)
1,026	(9,685)	(8,659)	(8,659)	-
(22,076)	21,235	(841)	(841)	-
22,917	(43,630)	(20,713)	(20,713)	-
(301,016)	1,129,814	828,798	828,798	-
-	15,304	470,428	470,428	(455,124)
(623,952)	1,379,419	755,467	755,467	-
-	-	712,911	712,911	(712,911)
-	333	333	333	-
-	179	179	179	-
(25,881)	7,368	(18,513)	(18,513)	-
-	6,698	6,698	6,698	-
(50)	-	(2,190)	(2,190)	2,140
-	-	4,477	4,477	(4,477)
-	49,805	49,805	49,805	-
-	49,804	49,804	49,804	-
(215,889)	215,889	-	-	-
(1,683,327)	5,010,452	3,327,125	3,327,125	-
-	4,090,348	3,181,093	3,181,093	909,255
(2,468)	2,896	428	428	-
-	-	1,265	1,265	(1,265)
-	29,949	29,949	29,949	-
-	15,127	29,949	29,949	(14,822)
-	32,970	32,970	32,970	-
-	21,734	21,734	21,734	-
(453,862)	515,012	61,150	61,150	-
-	59,921	184,560	184,560	(124,639)
21	4,180	4,201	4,201	-
(35,488)	211,725	176,237	176,237	-
-	634,397	634,397	634,397	-
-	876	876	876	-
(24,147)	5,717	(18,430)	(18,430)	-
-	-	29,950	29,950	(29,950)
21,938	106,041	127,979	127,979	-
-	127,562	127,562	127,562	-
2,795	4,381	7,176	7,176	-
-	14,450	14,450	14,450	-

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

<u>Program</u>	<u>Federal ALN Number</u>	<u>Pass- Through Number</u>	<u>Program Year</u>
<u>Children and Youth Program</u> (Continued)			
Promising Practices	N/A	N/A	07/01/20-06/30/21
Alternative Truancy Prevention	N/A	N/A	07/01/20-06/30/21
Alternative Truancy Prevention	N/A	N/A	07/01/20-06/30/21
State Allocation - Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	N/A	N/A	07/01/19-06/30/20
State Allocation - Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	N/A	N/A	07/01/20-06/30/21
Total Children and Youth Program			
<u>Medical Assistance Transportation Program</u>			
Federal and State Allocation	93.778	N/A	07/01/18-06/30/19
Federal and State Allocation	93.778	N/A	07/01/19-06/30/20
Federal and State Allocation	93.778	N/A	07/01/19-06/30/20
Federal and State Allocation	93.778	N/A	07/01/20-06/30/21
Total Medical Assistance Transportation Program			
<u>Social Services Programs</u>			
<u>Mental Health Program</u>			
Social Service Block Grant	93.667	N/A	07/01/19-06/30/20
Social Service Block Grant	93.667	N/A	07/01/20-06/30/21
Block Grants for Community Mental Health Services	93.958	N/A	07/01/19-06/30/20
Block Grants for Community Mental Health Services	93.958	N/A	07/01/20-06/30/21
State Allocation	N/A	N/A	07/01/19-06/30/20
State Allocation	N/A	N/A	07/01/20-06/30/21
Medical Assistance Program	93.778	N/A	07/01/19-06/30/20
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	07/01/19-06/30/20
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	07/01/20-06/30/21
Total Mental Health Program			
<u>Intellectual Disabilities Program</u>			
Social Service Block Grant	93.667	N/A	07/01/19-06/30/20
Social Service Block Grant	93.667	N/A	07/01/20-06/30/21
State Allocation	N/A	N/A	07/01/19-06/30/20
State Allocation	N/A	N/A	07/01/20-06/30/21
Medical Assistance Program	93.778	N/A	07/01/19-06/30/20
Total Intellectual Disabilities Program			
<u>Early Intervention Program</u>			
Special Education - Grants for Infants and Families	84.181	N/A	07/01/19-06/30/20
Special Education - Grants for Infants and Families	84.181	N/A	07/01/20-06/30/21
State Allocation	N/A	N/A	07/01/19-06/30/20

COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

<u>Carryover</u> <u>01/01/20</u>	<u>Program Receipts/</u> <u>(Disbursements)</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Carryover</u> <u>12/31/20</u>
\$ -	\$ 162,338	\$ 162,338	\$ 162,338	\$ -
-	67,905	67,905	67,905	-
-	180,000	180,000	180,000	-
-	5,796	5,796	5,796	-
<u>-</u>	<u>5,796</u>	<u>5,796</u>	<u>5,796</u>	<u>-</u>
(\$3,363,061)	\$14,186,299	\$11,300,196	\$11,300,196	(\$476,958)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 68,468	(\$ 68,468)	(\$ 68,468)	(\$ 68,468)	\$ -
-	726,816	726,816	726,816	-
-	(157,054)	(157,054)	(157,054)	-
<u>-</u>	<u>743,232</u>	<u>583,178</u>	<u>583,178</u>	<u>160,054</u>
\$ 68,468	\$ 1,244,526	\$ 1,084,472	\$ 1,084,472	\$160,054
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 7,940	\$ 7,940	\$ 7,940	\$ -
-	7,940	7,940	7,940	-
-	84,181	84,181	84,181	-
-	84,180	84,180	84,180	-
-	1,875,288	1,875,288	1,875,288	-
-	1,840,662	1,840,662	1,840,662	-
-	40,774	40,774	40,774	-
-	47,087	47,087	47,087	-
<u>-</u>	<u>23,544</u>	<u>23,544</u>	<u>23,544</u>	<u>-</u>
\$ -	\$ 4,011,596	\$ 4,011,596	\$ 4,011,596	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 55,484	\$ 55,484	\$ 55,484	\$ -
-	55,484	55,484	55,484	-
-	359,505	359,505	359,505	-
-	359,836	359,836	359,836	-
<u>-</u>	<u>234,215</u>	<u>234,215</u>	<u>234,215</u>	<u>-</u>
\$ -	\$ 1,064,524	\$ 1,064,524	\$ 1,064,524	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 40,723	\$ 40,723	\$ 40,723	\$ -
-	40,724	40,724	40,724	-
-	457,124	457,124	457,124	-

COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

<u>Program</u>	<u>Federal ALN Number</u>	<u>Pass- Through Number</u>	<u>Program Year</u>
<u>Social Services Programs</u> (Continued)			
<u>Early Intervention Program</u> (Continued)			
State Allocation	N/A	N/A	07/01/20-06/30/21
Medical Assistance Program	93.778	N/A	07/01/19-06/30/20
Total Early Intervention Program			
<u>Homeless Assistance Program</u>			
State Allocation - Human Services Block Grant	N/A	N/A	07/01/19-06/30/20
State Allocation - Human Services Block Grant	N/A	N/A	07/01/20-06/30/21
Coronavirus Relief Fund	21.019	N/A	07/01/19-06/30/20
Total Homeless Assistance Program			
<u>Human Services Development Fund</u>			
Promoting Safe and Stable Families	93.556	N/A	07/01/19-06/30/20
Promoting Safe and Stable Families	93.556	N/A	07/01/20-06/30/21
Community Based Child Abuse Prevention Grants	93.590	N/A	07/01/19-06/30/20
Community Based Child Abuse Prevention Grants	93.590	N/A	07/01/20-06/30/21
State Allocation - Promoting Safe and Stable Families	N/A	N/A	07/01/19-06/30/20
State Allocation - Promoting Safe and Stable Families	N/A	N/A	07/01/20-06/30/21
State Allocation - Human Services Block Grant	N/A	N/A	07/01/19-06/30/20
State Allocation - Human Services Block Grant	N/A	N/A	07/01/20-06/30/21
Total Human Services Development Fund			
<u>Drug and Alcohol</u>			
Drug and Alcohol Services - Act 152	N/A	N/A	07/01/19-06/30/20
Drug and Alcohol Services - Act 152	N/A	N/A	07/01/20-06/30/21
Behavioral Health Initiative - Act 173	N/A	N/A	07/01/19-06/30/20
Behavioral Health Initiative - Act 173	N/A	N/A	07/01/20-06/30/21
DUI/Drug Court	N/A	N/A	07/01/19-06/30/20
DUI/Drug Court	N/A	N/A	07/01/20-06/30/21
Opioid Use Disorder	N/A	N/A	07/01/19-06/30/20
Opioid Use Disorder	N/A	N/A	07/01/20-06/30/21
Total Drug and Alcohol Program			
Total Social Service Programs			
<u>Juvenile Probation Program</u>			
Administrative - Title IV-E	93.658	N/A	07/01/19-06/30/20
Total Juvenile Probation Program			
Total Federal and State Financing Assistance Passed Through the Pennsylvania Department of Human Services			

**COUNTY OF BLAIR
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

<u>Carryover 01/01/20</u>	<u>Program Receipts/ (Disbursements)</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Carryover 12/31/20</u>
\$ -	\$ 430,368	\$ 430,368	\$ 430,368	\$ -
<u>-</u>	<u>5,504</u>	<u>5,504</u>	<u>5,504</u>	<u>-</u>
\$ -	\$ 974,443	\$ 974,443	\$ 974,443	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 131,509	\$ 131,509	\$ 131,509	\$ -
<u>-</u>	<u>131,508</u>	<u>131,508</u>	<u>131,508</u>	<u>-</u>
<u>-</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
\$ -	\$ 403,017	\$ 403,017	\$ 403,017	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 37,245	\$ 37,245	\$ 37,245	\$ -
<u>-</u>	<u>58,536</u>	<u>58,536</u>	<u>58,536</u>	<u>-</u>
<u>-</u>	<u>11,475</u>	<u>11,475</u>	<u>11,475</u>	<u>-</u>
<u>-</u>	<u>11,475</u>	<u>11,475</u>	<u>11,475</u>	<u>-</u>
<u>-</u>	<u>32,998</u>	<u>32,998</u>	<u>32,998</u>	<u>-</u>
<u>-</u>	<u>66,186</u>	<u>66,186</u>	<u>66,186</u>	<u>-</u>
<u>-</u>	<u>69,515</u>	<u>69,515</u>	<u>69,515</u>	<u>-</u>
<u>-</u>	<u>69,515</u>	<u>69,515</u>	<u>69,515</u>	<u>-</u>
\$ -	\$ 356,945	\$ 356,945	\$ 356,945	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 88,437	\$ 88,437	\$ 88,437	\$ -
<u>-</u>	<u>88,437</u>	<u>88,437</u>	<u>88,437</u>	<u>-</u>
<u>-</u>	<u>231,430</u>	<u>231,430</u>	<u>231,430</u>	<u>-</u>
<u>-</u>	<u>231,430</u>	<u>231,430</u>	<u>231,430</u>	<u>-</u>
<u>-</u>	<u>231,271</u>	<u>231,271</u>	<u>231,271</u>	<u>-</u>
<u>-</u>	<u>137,820</u>	<u>137,820</u>	<u>137,820</u>	<u>-</u>
<u>-</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>	<u>-</u>
<u>-</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>-</u>
\$ -	\$ 1,125,825	\$ 1,125,825	\$ 1,125,825	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ -	\$ 7,936,350	\$ 7,936,350	\$ 7,936,350	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(\$ 887)	\$ 887	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(\$ 887)	\$ 887	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(\$3,519,316)	\$24,145,018	\$21,080,470	\$20,870,910	(\$523,236)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**COUNTY OF BLAIR
RECONCILIATION OF FEDERAL EXPENDITURES AND
PROGRAM EXPENDITURES PASSED THROUGH
THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020**

Total Federal Expenditures		\$19,400,226
Add State Share of Expenditures For:		
Children and Youth Program	\$ 8,030,250	
Medical Assistance Transportation Program	542,236	
Mental Health Program	3,715,950	
Intellectual Disabilities Program	719,341	
Early Intervention Program	887,492	
Homeless Assistance Program	263,017	
Human Services Development Fund	238,214	
Drug and Alcohol Program	<u>1,125,825</u>	
 Total State Share of Expenditures		 <u>15,522,325</u>
		\$34,922,551
Deduct Federal Funds Not Passed Through DHS:		
Crime Victim Assistance	\$ 124,197	
Community Development Block Grant	1,179,158	
Emergency Shelter Grants Program	224,426	
Emergency Food Assistance Program (Administrative Costs)	7,445	
Emergency Food Assistance Program (Food Commodities)	89,709	
Highway, Planning, and Construction (Federal-Aid Program)	894,620	
National Priority Safety Programs	33,568	
Interagency Hazardous Materials Public Sector Training and Planning Grants	2,360	
Emergency Management Performance Grant	94,857	
Homeland Security Grant Program	15,280	
Opioid STR	35,061	
HAVA Election Security Grants	52,593	
Lead-Based Paint Hazard Control in Privately-Owned Housing	30,917	
Coronavirus Emergency Supplemental Funding	72,571	
Home Investment Partnership Program	22,532	
Coronavirus Relief Fund	<u>11,172,347</u>	
 Total Federal Funds Not Passed Through DHS		 <u>14,051,641</u>
 Total Program Expenditures Passed Through DHS		 <u>\$20,870,910</u>

**COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified (Fund Financing Statements)
Adverse (Government-Wide Financial Statements)

Internal control over financial reporting:

Material weakness(es) identified? Yes (2)
Significant deficiency(ies) identified? Yes (3)

Noncompliance material to financial statements noted? No

Federal Awards and PA DHS Awards

Internal control over major Federal program:

Material weakness(es) identified? Yes (1)
Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major Federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major Federal program:

ALN Numbers:

93.658
93.659
93.778
14.228
20.205
21.019

Name of Federal Program or Cluster:

Foster Care - Title IV-E
Adoption Assistance - Title IV-E
Medical Assistance Program
Community Development Block Grant
Highway Planning and Construction
Coronavirus Relief Fund

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

Auditee qualified as low risk auditee? No

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION II - FINANCIAL STATEMENT FINDINGS

2020-001

Department
Prothonotary

Condition

The escrow report liability balances for three reports did not tie to the respective reconciled cash balances at December 31, 2020.

This is a repeat finding from the 2019 County audit.

Criteria

It is required by generally accepted accounting principles to have a supporting schedule to support a controlling account.

Cause

Unknown

Effect

The County is unable to identify who the additional cash in the Prothonotary accounts is owed to.

Recommendation

We recommend that the escrow reports be compared to the reconciled cash balance monthly and that any difference be investigated immediately.

Corrective Action Plan

Management's Position (agree or disagree with explanation):

Agree

Corrective Action Taken or To Be Taken:

I have met with the County Controller and the Auditor's to discuss this situation. I will monitor the differences monthly, then have an adjustment made to the County for any outstanding funds.

Timetable for Implementation:

I would like to make a final adjustment by the end of December.

Monitoring to Be Performed:

Prothonotary

Person(s) Title and Scope of Responsibility:

Title: Prothonotary

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

2020-002

Department

Retirement Board/Commissioners

Condition

The County did not make the "Actuarially Determined Contribution" (ADC) for the 2020 plan year in the amount of \$7,088,180. The County's contribution for the year ended December 31, 2020 was \$4,500,000.

This is a repeat finding from the 2019 County audit.

Criteria

The actuary determined the amount the County was required to make to the pension fund for it to be solvent.

Cause

The full contribution was not made due to the County's financial condition.

Effect

The net pension liability will continue to increase when the ADC is not made. Furthermore, the unfunded pension liability is considered when the credit status of the County is determined for debt and other borrowing issues.

Recommendation

The County should make an effort to fund the pension plan's Actuarially Determined Contribution (ADC) on an annual basis.

Corrective Action Plan

Management's Position (agree or disagree with explanation):

The Retirement Board and the Commissioners agree with this finding.

Corrective Action Taken or To Be Taken:

On March 3, 2021, the Retirement Board adopted a funding policy outlining future funding commitments for 2021. For 2021, the County has budgeted a contribution to the pension fund of \$4,750,000. The County will commit to increasing the annual budgeted contribution by the lesser of 5% or \$250,000 until such time that the contribution amount equals or exceeds the Actuarially Determined Contribution ("ADC") as determined by the Actuary.

By adherence to this policy, a long-term path to full funding of the pension fund has been established.

Timetable for Implementation:

Ongoing

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

2020-002 (Continued)

Corrective Action Plan (Continued)

Monitoring to Be Performed:

The County Retirement Board will continue to have an actuarial valuation of the pension plan completed annually. Each year the Board will make a recommendation to the Commissioners who will consider the request as part of the annual budget process.

Person(s) Title and Scope of Responsibility:

Title: Retirement Board Chairman

2020-003

Department

Children and Youth

Condition

There was a substantial accounts receivable due from the federal and state governments that was not invoiced until several months after the County year end of December 31, 2020. This delay in billing the accounts receivable caused a substantial financial hardship on the County and a substantial delay in the completion of the annual audit.

Criteria

It is required by generally accepted accounting principles to bill and record all accounts receivable in a timely manner.

Cause

There was a change in County personnel which caused a learning curve issue and a substantial delay in the billing of a substantial accounts receivable due from the federal and state governments.

Effect

There was a substantial understatement of accounts receivable recorded in the general fund which caused a substantial understatement of revenue due from the federal and state governments in the general fund at December 31, 2020.

Recommendation

We recommend that all future billings to the federal and state governments for Children and Youth related services be prepared and submitted on a timely basis.

Corrective Action Plan

Management's Position (agrees or disagree with explanation):

Agree

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

2020-003 (Continued)

Corrective Action Plan (Continued)

Corrective Action Taken or To Be Taken:

The Children and Youth Department will make every effort to submit all billings to federal and state governments in a timely manner for reimbursement of current expenditures. Our goal is to submit billings by the 30th day after quarter end.

Timetable for Implementation:

Currently, billings have been completed through June 30, 2021. We plan to have our quarterly billing processes implemented by December 31, 2021.

Monitoring to Be Performed:

Director of Children and Youth and Children and Youth Fiscal Officer.

Person(s) Title and Scope of Responsibility:

Title: Director of Children and Youth

2020-004

Department

Human Resources

Condition

The information submitted to the actuary was not properly maintained by the Human Resources Department and the information submitted to the actuary was incomplete for the preparation of the GASB #75 OPEB Report.

Criteria

There is a requirement that all information for the preparation of a GASB #75 OPEB report be complete when submitted to the actuary and that a copy of the information be maintained by the County.

Cause

There was a change in personnel which caused a learning curve issue and caused incomplete information to be submitted to the actuary and all of the financial information submitted was not retained by the County.

Effect

The GASB #75 OPEB report received from the actuary was incomplete and not all financial information originally submitted to the actuary was available for the auditors.

Recommendation

We recommend that all financial information requested by the actuary be submitted and that a complete copy should be maintained by the County.

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

2020-004 (Continued)

Corrective Action Plan

Management's Position (agrees or disagree with explanation):

Agree

Corrective Action Taken or To Be Taken:

The Human Resources Department will make every effort in the future to submit complete requested information to the actuary for the County GASB #75 OPEB report and maintain a copy of all financial information submitted.

Timetable for Implementation:

We would like to implement the process by the Spring of 2022.

Monitoring to Be Performed:

Director of Human Resources

Person(s) Title and Scope of Responsibility:

Title: Director of Human Resources

2020-005

Department

Sheriff

Condition

There is approximately \$70,000 of funds held in the Sheriff's office in a fiduciary capacity in excess of the related escrow liability system generated reports.

Criteria

It is required by generally accepted accounting principles to have a monthly reconciliation of funds being held in the Sheriff's office for escrow to the related escrow system generated monthly reports.

Cause

There was a change in personnel which caused a learning curve issue and the funds held by the Sheriff's office for escrow has not been reconciled to the related monthly escrow reports.

Effect

There are funds being held by the Sheriff's office that are unknown to who they are due to because of not being listed on the monthly escrow reports.

Recommendation

We recommend that the Sheriff's office reconcile the funds being held in a fiduciary capacity to the system generated monthly escrow reports.

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)

2020-005 (Continued)

Corrective Action Plan

Management's Position (agrees or disagree with explanation):

Agree

Corrective Action Taken or To Be Taken:

The Sheriff's office will make every effort to develop a process to reconcile monthly the funds held in escrow to the monthly system generated escrow reports.

Timetable for Implementation:

We would like to complete this reconciliation process by the end of December 2021.

Monitoring to Be Performed:

Sheriff

Person(s) Title and Scope of Responsibility:

Title: Sheriff

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

2020-003

Department

Children and Youth

Condition

There was a substantial accounts receivable due from the federal and state governments that was not invoiced until several months after the County year end of December 31, 2020. This delay in billing the accounts receivable caused a substantial financial hardship on the County and a substantial delay in the completion of the annual audit.

Criteria

It is required by generally accepted accounting principles to bill and record all accounts receivable in a timely manner.

Cause

There was a change in County personnel which caused a learning curve issue and a substantial delay in the billing of a substantial accounts receivable due from the federal and state governments.

Effect

There was a substantial understatement of accounts receivable recorded in the general fund which caused a substantial understatement of revenue due from the federal and state governments in the general fund at December 31, 2020.

COUNTY OF BLAIR
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS (Continued)

2020-003 (Continued)

Recommendation

We recommend that all future billings to the federal and state governments for Children and Youth related services be prepared and submitted on a timely basis.

Corrective Action Plan

Management's Position (agrees or disagree with explanation):

Agree

Corrective Action Taken or To Be Taken:

The Children and Youth Department will make every effort to submit all billings to federal and state governments in a timely manner for reimbursement of current expenditures. Our goal is to submit billings by the 30th day after quarter end.

Timetable for Implementation:

Currently, billings have been completed through June 30, 2021. We plan to have our quarterly billing processes implemented by December 31, 2021.

Monitoring to Be Performed:

Director of Children and Youth and Children and Youth Fiscal Officer.

Person(s) Title and Scope of Responsibility:

Title: Director of Children and Youth

**COUNTY OF BLAIR
STATUS OF PRIOR YEAR'S FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Audit Finding Number</u>	<u>Department</u>	<u>Description</u>	<u>Status at</u> <u>December 31, 2020</u>		<u>Audit Finding Number</u> <u>12/31/20</u>
			<u>Corrected</u> <u>In 2020</u>	<u>Existed</u> <u>as of</u> <u>12/31/20</u>	
2019-001	Prothonotary	Three escrow report liability balances do not reconcile to the respective cash balances.		X	2020-001
2019-002	Retirement Board/Commissioners	Pension annual required contribution not made.		X	2020-002

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners
County of Blair
Court House
423 Allegheny Street, Suite 441
Hollidaysburg, PA 16648-2022

We have performed the procedures enumerated below on the Reconciliation of Federal Awards Passed Through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply of the County of Blair as of (for the year ended) December 31, 2020. The County of Blair's management is responsible for the Reconciliation of Federal Awards Passed Through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply.

The County of Blair has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing the Reconciliation of Federal Awards Passed Through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply. Additionally, the Pennsylvania Department of Human Services has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- (a) Agree the expenditure amounts listed on the reconciliation schedule under the "Federal Expenditures per the SEFA" column C to the audited Schedule of Expenditures of Federal Awards (SEFA).

No exceptions noted.

- (b) Agree the receipt amounts listed on the reconciliation schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column D to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Office of Budget, Comptroller Operations.

No exceptions noted.

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
(CONTINUED)

- (c) Recalculate the amounts listed under the "Difference" column E and the "% Difference" column F.

No exceptions noted.

- (d) Agree the amounts listed under the "Difference" column E to the audited books and records of the entity.

No exceptions noted.

- (e) Agree the "Detailed Explanation of the Differences" to the audited books and records of the entity.

No exceptions noted.

- (f) Based on the procedures detailed in paragraphs (a) through (e) above, disclose any adjustments and/or findings which have not been reflected on the corresponding schedules (list each separately).

No exceptions noted.

We were engaged by the County of Blair to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Reconciliation of Federal Awards Passed Through the Pennsylvania Department of Human Services Expenditures per the SEFA to Revenue Received per the Pennsylvania Audit Confirmation Reply. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County of Blair and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of County of Blair and the Pennsylvania Department of Human Services and is not intended to be and should not be used by anyone other than those specified parties.

Young, DeKey, Brown & Company, P.C.

Altoona, Pennsylvania
September 20, 2021

COUNTY OF BLAIR
RECONCILIATION OF FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY
FOR THE YEAR ENDED DECEMBER 31, 2020

(A) ALN Name	(B) Federal ALN Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	(E) Difference (C-D)	(F) Percentage Difference (E/D)	(G) Detailed Explanation of Difference
Child Support Enforcement	93,563	\$ 549,892	\$ 734,139	(\$184,247)	-25%	SEFA does not include \$1,952 for December 2018 supplemental, \$93,638 for November 2019, and \$47,447 for December 2019. Also, SEFA does not include 06/30/20 payment of \$214,998 listed on confirmation which was received by the County in 2019 and 2020 but not expended, along with the minimal amounts of (\$41) and (\$73). SEFA includes (\$8,818) for August 2020 supplemental, \$44,378 for September 2020, \$61,534 for October 2020, \$50,009 for November 2020, and \$16,574 for December 2020 which were expensed in 2020 but not received by the County until 2021. There is also a minimal variance of \$3. (-\$1,952 - \$93,638 - \$47,447 - \$214,998 + \$41 + 73 - \$8,818 - \$44,378 + \$61,534 + \$50,009 + \$16,574 - \$3 = -\$184,247).
Guardianship Assistance - Title IV-E	93,090	75,756	54,183	21,563	40%	The change in the carryover between December 2019 and 2020 is \$21,563. (\$21,563)
Foster Care - Title IV-E	93,658	1,259,485	1,126,851	133,634	12%	The change in the carryover between December 2019 and December 2020 was -\$133,634. (-\$133,634)
Adoption Assistance - Title IV-E	93,659	1,468,890	1,379,931	88,959	6%	The change in the carryover between December 2019 and December 2020 was \$88,959. (\$88,959)
Social Services Block Grant	93,667	226,457	226,457	-	0%	
Medical Assistance Program	93,778	824,422	1,045,421	(220,999)	-21%	SEFA includes \$116,874 and \$2,752 which were received in January 2020. SEFA does not include \$4,443, \$131,942, and \$10,248 which were received in January 2021. An amount of \$112,761 is due back for the 2019-2020 year which is not reflected on the PA confirmation. SEFA does not include \$80,028 that was received but not spent. There is also a change in the carryover between December 2019 and December 2020 of -\$1,203. (\$116,874 + \$2,752 - \$4,443 - \$131,942 - \$10,248 - \$112,761 - \$80,028 - \$1,203 = -\$220,999)
Independent Living Services	93,674	59,898	59,898	-	0%	
Stephanie Tubbs Jones Child Welfare Services Program - Title IV-B	93,645	54,704	54,704	-	0%	
Temporary Assistance to Needy Families (TANF)	93,558	245,710	574,933	(329,223)	-57%	The change in the carryover between December 2019 and December 2020 was -\$329,223. (-\$329,223)
Community-Based Child Abuse Prevention Grants	93,590	22,950	22,950	-	0%	

COUNTY OF BLAIR
RECONCILIATION OF FEDERAL AWARDS PASSED THROUGH THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
EXPENDITURES PER THE SEFA TO REVENUE RECEIVED PER THE PENNSYLVANIA AUDIT CONFIRMATION REPLY
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)

(A) ALN Name	(B) Federal ALN Number	(C) Federal Expenditures per the SEFA	(D) Federal Awards Received per the Audit Confirmation Reply from Pennsylvania	(E) Difference (C-D)	(F) Percentage Difference (E/D)	(G) Detailed Explanation of Difference
Promoting Safe and Stable Families	93,556	\$ 99,982	\$ 99,961	\$ 21	0%	The change in the carryover between December 2019 and December 2020 was \$21. (\$21)
Projects for Assistance in Transition from Homelessness (PATH)	93,150	70,631	47,087	23,544	50%	SEFA includes \$35,315 for 2019 which was received in January 2020. SEFA does not include \$11,771 for 2020 which was received in January 2021. (\$35,315 - \$11,771 = \$23,544)
Block Grants for Community Mental Health Services	93,988	168,361	168,361	-	0%	
Special Education - Grants for Infants and Families	84,141	81,447	81,447	-	0%	
Coronavirus Relief Fund	21,019	140,000	140,000	-	0%	
		\$5,348,585	\$5,815,333	(\$466,748)	-8%	

Reconciliation of Federal Expenditures Passed Through the Pennsylvania Department of Human Services:

- Federal Expenditures \$ 5,348,585
- State Expenditures:
 - Children and Youth Program 8,030,250
 - Medical Assistance Transportation Program 542,236
 - Social Services Program 6,949,839
- Federal and State Expenditures \$20,870,910