

FINANCIAL STATEMENTS AND EXHIBITS
DEPARTMENT OF HUMAN SERVICES FUNDED PROGRAMS
OF THE
COUNTY OF BLAIR

FOR THE YEAR ENDED JUNE 30, 2018

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

Board of Commissioners
 County of Blair
 Court House
 423 Allegheny Street, Suite 142
 Hollidaysburg, PA 16648-2022

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and the County of Blair solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement. The sufficiency of these procedures is solely the responsibility of the DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

The subsidized childcare program was contracted to a third party. The required reports were prepared by the contractor's auditor, and is being submitted under a separate cover.

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, 2018 (except the Child Support Program (A-1(c) and A-1(d)) which are reported on a calendar year ended December 31, 2018, have been accurately compiled and reflect the audited books and records of the County of Blair. 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>Number</u>	<u>Reference Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1 (a)	Comparison of Single Audit Expenditures With the Reported Expenditures
Child Support Enforcement	A-1 (c)	Comparison of Reported Incentives to Incentives on Deposit
Child Support Enforcement	A-1 (d)	Comparison of Single Audit Title IV-D Account With Reported Title IV-D Account
Medical Assistance Transportation Program	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a) EI	Statement of Revenues, Expenditures, and Carryover Funds
Early Intervention Program	V(b) EI	Statement of Revenues and Expenditures
County Human Services Block Grant	VI(a) BG-S	Schedule of Fund Balances - Summary Report
County Human Services Block Grant	VI(b) BG-S	Schedule of Fund Balances - Summary Report

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

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department of Human Services and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

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

COUNTY OF BLAIR
EXHIBIT A-1 (a)
TITLE IV-D
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT EXPENDITURES WITH REPORTED EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018

	SINGLE AUDIT EXPENDITURES				REPORTED EXPENDITURES				SINGLE AUDIT OVER (UNDER) REPORTED			
	Total	Unallowable	Net	Amount Paid	Total	Unallowable	Net	Amount Paid	Total	Unallowable	Net	Amount Paid
Quarter Ending: September 30, 2017												
Salary and Overhead	\$230,651	\$ 9,534	\$221,117	\$145,938	\$229,127	\$ 9,470	\$219,657	\$144,974	\$ 1,524	\$ 64	\$ 1,460	\$ 964
Fees and Costs	3	0	3	3	3	0	3	3	0	0	0	0
Interest and Program Income	2,786	118	2,668	1,761	2,786	118	2,668	1,761	0	0	0	0
Blood Testing Fees	620	0	620	410	620	0	620	410	0	0	0	0
Blood Testing Costs	815	0	815	538	815	0	815	538	0	0	0	0
ADP	0	0	0	0	0	0	0	0	0	0	0	0
Net Total 1 - 2 - 3 - 4 + 5 + 6	\$228,057	\$ 9,416	\$218,641	\$144,302	\$226,533	\$ 9,352	\$217,181	\$143,338	\$ 1,524	\$ 64	\$ 1,460	\$ 964
Quarter Ending: December 31, 2017												
Salary and Overhead	\$222,895	\$ 9,156	\$213,739	\$141,068	\$217,686	\$ 8,936	\$208,750	\$137,775	\$ 5,209	\$220	\$ 4,989	\$ 3,293
Fees and Costs	3	0	3	2	3	0	3	2	0	0	0	0
Interest and Program Income	2,710	116	2,594	1,712	2,710	116	2,594	1,712	0	0	0	0
Blood Testing Fees	733	0	733	484	733	0	733	484	0	0	0	0
Blood Testing Costs	436	0	436	288	436	0	436	288	0	0	0	0
ADP	0	0	0	0	0	0	0	0	0	0	0	0
Net Total 1 - 2 - 3 - 4 + 5 + 6	\$219,885	\$ 9,040	\$210,845	\$139,158	\$214,676	\$ 8,820	\$205,856	\$135,865	\$ 5,209	\$220	\$ 4,989	\$ 3,293
Quarter Ending: March 31, 2018												
Salary and Overhead	\$151,879	\$ 6,282	\$145,597	\$ 96,094	\$150,847	\$ 6,240	\$144,607	\$ 95,441	\$ 1,032	\$ 42	\$ 990	\$ 653
Fees and Costs	3	0	3	2	3	0	3	2	0	0	0	0
Interest and Program Income	4,123	172	3,951	2,608	4,123	172	3,951	2,608	0	0	0	0
Blood Testing Fees	286	0	286	189	286	0	286	189	0	0	0	0
Blood Testing Costs	399	0	399	263	399	0	399	263	0	0	0	0
ADP	0	0	0	0	0	0	0	0	0	0	0	0
Net Total 1 - 2 - 3 - 4 + 5 + 6	\$147,866	\$ 6,110	\$141,756	\$ 93,558	\$146,834	\$ 6,068	\$140,766	\$ 92,905	\$ 1,032	\$ 42	\$ 990	\$ 653
Quarter Ending: June 30, 2018												
Salary and Overhead	\$277,463	\$ 9,043	\$268,420	\$177,157	\$277,463	\$ 9,043	\$268,420	\$177,157	\$ 0	\$ 0	\$ 0	\$ 0
Fees and Costs	3	0	3	2	3	0	3	2	0	0	0	0
Interest and Program Income	3,841	162	3,679	2,428	3,841	162	3,679	2,428	0	0	0	0
Blood Testing Fees	389	0	389	257	389	0	389	257	0	0	0	0
Blood Testing Costs	455	0	455	300	455	0	455	300	0	0	0	0
ADP	0	0	0	0	0	0	0	0	0	0	0	0
Net Total 1 - 2 - 3 - 4 + 5 + 6	\$273,685	\$ 8,881	\$264,804	\$174,770	\$273,685	\$ 8,881	\$264,804	\$174,770	\$ 0	\$ 0	\$ 0	\$ 0

**COUNTY OF BLAIR
EXHIBIT A-1 (c)
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>Month</u>	<u>MSE Incentive Paid Cost Worksheet Ending Incentive Balance</u>	<u>Audited Title IV-D Account Incentive Balance</u>	<u>Type of Account Structure</u>
January 1	\$1,537,489.31	\$1,537,489.31	() Separate Bank Account
March 31	1,583,062.35	1,583,062.35	() Restricted Fund-General Ledger
June 30	1,627,359.01	1,627,359.01	(x) Other: Amount received is recorded
September 30	1,671,286.31	1,671,286.31	in a separate revenue account in the
December 31	1,776,230.59	1,776,230.59	general ledger.

COUNTY OF BLAIR
EXHIBIT A-1 (d)
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT
WITH REPORTED TITLE IV-D ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Single Audit Title IV-D Account</u>	<u>Reported Title IV-D Account</u>	<u>Single Audit Over/Under Reported</u>
<u>Balance</u> - January 1	\$1,762,201	\$1,763,514	\$ 1,313
<u>Receipts</u>			
Reimbursements	\$ 526,239	\$ 526,239	\$ 0
Incentives	238,741	238,741	0
Title XIX Incentives	1,272	1,272	0
Interest	10,609	10,609	0
Program Income	7,614	7,614	0
Genetic Testing Costs	1,502	1,502	0
Maintenance of Effort (MOE)	261,256	261,256	0
Other	<u>61,228</u>	<u>61,228</u>	<u>0</u>
Total Receipts	<u>\$1,108,461</u>	<u>\$1,108,461</u>	<u>\$ 0</u>
<u>Intra-Fund Transfers-In</u>	\$ 0	\$ 0	\$ 0
Funds Available	<u>\$2,870,662</u>	<u>\$2,871,975</u>	<u>\$ 1,313</u>
<u>Disbursements</u>			
Transfers to General Fund	\$ 0	\$ 0	\$ 0
Vendor Payments	851,624	852,937	(1,313)
Bank Charges	0	0	0
Other	<u>61,288</u>	<u>61,288</u>	<u>0</u>
Total Disbursements	<u>\$ 912,912</u>	<u>\$ 914,225</u>	<u>(\$ 1,313)</u>
<u>Intra-Fund Transfers-Out</u>	\$ 0	\$ 0	\$ 0
<u>Balance</u> - December 31	<u>\$1,957,750</u>	<u>\$1,957,750</u>	<u>\$ 0</u>

The Title IV-D account consists of one account.
 The Title IV-D account is comprised of one checking account.

**COUNTY OF BLAIR
EXHIBIT III
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Reported</u>	<u>Actual</u>
<u>Service Data</u>		
<u>Expenditures</u>		
Group I Clients	\$1,289,234	\$1,289,234
Group II Clients	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,289,234</u>	<u>\$1,289,234</u>
<u>Allocation Data</u>		
<u>Revenues</u>		
Department of Human Services	\$1,289,234	\$1,289,234
Interest Income	<u>0</u>	<u>0</u>
Total Revenues	<u>\$1,289,234</u>	<u>\$1,289,234</u>
<u>Funds Expended</u>		
Operating Costs	\$1,119,221	\$1,119,221
Administrative Costs	<u>170,013</u>	<u>170,013</u>
Excess Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>

Indirect Cost Rate: 0.0%

**COUNTY OF BLAIR
EXHIBIT V(a) EI
EARLY INTERVENTION SERVICES
STATEMENT OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS
FOR THE YEAR ENDED JUNE 30, 2018**

DHS Funds Available

<u>Source of DHS Funding</u>	<u>Appropriation</u>	<u>Total Carryover</u>	<u>Cost Eligible for DHS Allotment</u>	<u>Balance Allocation</u>	<u>Grant Fund Participation</u>	<u>Total Fund of Funds</u>	<u>Adjustments</u>	<u>Balance</u>
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ 8,484	\$747,598	\$756,082	\$755,978	\$ 104	\$0	\$ 104
2. Early Intervention Training	10235	1,346	7,224	8,570	3,653	4,917	0	4,917
3. Early Intervention Administration	10235	1,064	111,711	112,775	112,775	0	0	0
4. Infants and Toddlers with Disabilities (Part C)	70170	0	91,384	91,384	91,384	0	0	0
5. IT & F Waiver Administration	10235/70170	<u>0</u>	<u>22,016</u>	<u>22,016</u>	<u>22,016</u>	<u>0</u>	<u>0</u>	<u>0</u>
6. Total Early Intervention Services		<u>\$10,894</u>	<u>\$979,933</u>	<u>\$990,827</u>	<u>\$985,806</u>	<u>\$ 5,021</u>	<u>\$0</u>	<u>\$ 5,021</u>

**COUNTY OF BLAIR
EXHIBIT V(b) EI
EARLY INTERVENTION SERVICES
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Admin. Office</u>	<u>Early Intervention</u>	<u>Service Coordination</u>	<u>Total</u>
I. <u>Total Allocation</u>				\$ 990,827
II. <u>Total Expenditures</u>	\$152,579	\$ 780,060	\$581,359	\$1,513,998
III. <u>Costs Over Allocation</u>				
A. County Funded Eligible	\$ 5,183	\$ 0	\$ 2	\$ 5,185
B. County Funded Ineligible	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
Subtotal Costs Over Allocation	\$ 5,183	\$ 1	\$ 2	\$ 5,186
IV. <u>Revenues</u>				
A. Program Service Fees	\$ 0	\$ 0	\$ 0	\$ 0
B. Private Insurance	0	0	0	0
C. Medical Assistance	0	0	415,844	415,844
D. Earned Interest	74	0	0	74
E. Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenues	\$ 74	\$ 0	\$415,844	\$ 415,918
V. <u>DHS Reimbursement</u>				
A. DHS Categorical Funding - 90%	\$112,775	\$ 702,053	\$148,962	\$ 963,790
B. DHS Categorical Funding - 100%	<u>22,016</u>	<u>0</u>	<u>0</u>	<u>22,016</u>
Subtotal DHS Reimbursement	\$134,791	\$ 702,053	\$148,962	\$ 985,806
VI. <u>County Match</u>				
County Match - 10%	<u>12,531</u>	<u>78,006</u>	<u>16,551</u>	<u>107,088</u>
VII. <u>Total DHS Reimbursement and County Match</u>	\$147,322	\$ 780,059	\$165,513	\$1,092,894
VIII. <u>Total Carryover</u>				\$ 5,021

**COUNTY OF BLAIR
EXHIBIT VI(a) BG-S
BLOCK GRANT COUNTIES
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

County Match 4.47%
Actual County Match (\$) \$253,767
Actual County Match (%) 4.66%

**Costs Eligible for DHS Participation
(2)**

Block Grant Reporting

<u>Sources of Funding</u>	<u>Appropriation</u>	<u>DHS Allocation (1)</u>	<u>Mental Health</u>	<u>Intellectual Disability</u>
1. State Human Services Block Grant	Multiple	\$5,443,577	\$3,559,891	\$ 757,242
2. SSBG	Multiple	126,848	15,880	110,968
3. SABG	80884	0	0	0
4. CMHSBG	70167	117,288	117,288	0
5. MA	70175	469,890	0	469,803
6. Crisis Counseling	80222	0	0	0
Total for Block Grant		\$6,157,603	\$3,693,059	\$1,338,013

Retained Earnings

I. Unexpended Allocation	\$145,565
II. Maximum Retained Earnings (5%)	\$272,179
III. Amount to be Returned to DHS	\$ 0
IV. Total Requested Retained Earnings	\$145,565

Prior Year Retained Earnings

I. FY 16-17 Retained Earnings	\$150,735
II. Total Expended Retained Earnings (3%)	\$150,701
III. Total Expended Retained Earnings - Waive of 3%	\$ 0
IV. Amount to be Returned to DHS	\$ 34

COUNTY OF BLAIR
EXHIBIT VI(a) BG-S
BLOCK GRANT COUNTIES
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE YEAR ENDED JUNE 30, 2018

----- Costs Eligible for DHS Participation -----
(2)

<u>Homeless Assistance</u>	<u>Child Welfare</u>	<u>HSS</u>	<u>D & A</u>	<u>Total</u>	<u>Balance of Funds (3)</u>	<u>Adjustments (4)</u>	<u>Total Fund Balance (5)</u>
\$ 248,872	\$ 0	\$131,301	\$600,706	\$5,298,012	\$145,565	\$ 0	\$145,565
0	0	0	0	126,848	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	117,288	0	0	0
0	0	0	0	469,803	87	0	87
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 248,872</u>	<u>\$ 0</u>	<u>\$131,301</u>	<u>\$600,706</u>	<u>\$6,011,951</u>	<u>\$145,652</u>	<u>\$ 0</u>	<u>\$145,652</u>

**COUNTY OF BLAIR
EXHIBIT VI(b) BG-S
BLOCK GRANT COUNTIES
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Source of Funding</u>	<u>Appropriation</u>	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. <u>Mental Health Services</u>								
1. State - Personal Care Homes	10248	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0
2. Federal - Infusing Peer Specialist Into Crisis Services - TTI	70127	0	0	0	0	0	0	0
3. Federal - PATH Homeless Grant	70154	0	47,087	47,087	47,087	0	0	0
4. Federal - CMMSBG - Doctor Adair Project	70167	0	0	0	0	0	0	0
5. Federal - CMMSBG - Network of Care	70167	0	0	0	0	0	0	0
6. Federal - CMMSBG - Survey Project	70167	0	0	0	0	0	0	0
7. Federal - CMMSBG - Training	70167	0	0	0	0	0	0	0
8. Federal - Capitalization of POMS	70522	0	0	0	0	0	0	0
9. Federal - PA System of Care Grant	70976	0	0	0	0	0	0	0
10. Federal - Project Launch	71021	0	0	0	0	0	0	0
11. Federal - Hospital Preparedness Program	80222	0	0	0	0	0	0	0
12. Federal - Bio-Terrorism Hospital Preparedness	80343	0	0	0	0	0	0	0
Subtotal Mental Health Services		\$ 0	\$ 47,087	\$ 47,087	\$ 47,087	\$ 0	\$0	\$ 0
B. <u>Intellectual Disabilities Services</u>								
1. Temporary NBG Funds for Regional Collaboratives	10255	\$ 2,500	\$ 5,000	\$ 7,500	\$ 7,500	\$ 0	\$0	\$ 0
2. Elwyn	10236	0	0	0	0	0	0	0
3. One Time Pass Through Non-Block Grant	10255	0	0	0	0	0	0	0
Subtotal Intellectual Disabilities Services		\$ 2,500	\$ 5,000	\$ 7,500	\$ 7,500	\$ 0	\$0	\$ 0
C. <u>Drug Alcohol Services</u>								
1. State - Centers of Excellence	10262	\$170,000	\$500,000	\$670,000	\$500,000	\$170,000	\$0	\$170,000
D. <u>Total for Non-Block Grant Reporting</u>								
		\$172,500	\$552,087	\$724,587	\$554,587	\$170,000	\$0	\$170,000

FY 16-17 State Centers Excellence Carryover Calculation:

Center for Excellence - Balance of Funds (Col.-5)(C-1)	\$170,000
Centers of Excellence - Allotment (Col.-2)(C-1)	<u>500,000</u>
Variance	\$ 0
FY 16- 17 Carryover Due Back to Commonwealth	\$ 0

Note: Excess Carryover attributed to FY 16-17 will not be re-allocated to FY 18-19. Therefore, any excess of FY 16-17 Carryover must be returned upon written notice from the Commonwealth.