

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

FOR THE YEAR ENDED JUNE 30, 2019

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

Certified Public Accountants

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, 2019 (except the Child Support Program (A-1(c) and A-1(d)) which are reported on a calendar year ended December 31, 2019, 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.
- D. We performed the following procedures related to Exhibit XXI, Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers.
 - a. Reconciled the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's general ledger, cash disbursements journal, or similar record.
 - b. Agreed the response in Column B to the appropriate Provider contract.
 - c. Agreed the information in Columns C through I to the County Children and Youth Agency's monitoring records for In-Home Purchased Service Providers.
 - d. The processes detailed in paragraphs (a) through (c) above disclosed no exceptions or findings were necessary.

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, Baker, 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, 2019

	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, 2018												
Salary and Overhead	\$127,521	\$ 5,126	\$122,395	\$ 80,871	\$127,521	\$ 5,126	\$122,395	\$ 80,781	\$ 0	\$ 0	\$ 0	\$ 0
Fees and Costs	3	0	3	3	3	0	3	3	0	0	0	0
Interest and Program Income	5,196	217	4,979	3,286	5,196	217	4,979	3,286	0	0	0	0
Blood Testing Fees	563	0	563	372	563	0	563	372	0	0	0	0
Blood Testing Costs	342	0	342	226	342	0	342	226	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	\$122,101	\$ 4,909	\$117,192	\$ 77,346	\$122,101	\$ 4,909	\$117,192	\$ 77,346	\$ 0	\$ 0	\$ 0	\$ 0
Quarter Ending: December 31, 2018												
Salary and Overhead	\$342,416	\$14,208	\$328,208	\$216,617	\$342,416	\$14,208	\$328,208	\$216,617	\$ 0	\$ 0	\$ 0	\$ 0
Fees and Costs	3	0	3	2	3	0	3	2	0	0	0	0
Interest and Program Income	4,385	185	4,200	2,772	4,385	185	4,200	2,772	0	0	0	0
Blood Testing Fees	265	0	265	175	265	0	265	175	0	0	0	0
Blood Testing Costs	284	0	284	187	284	0	284	187	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	\$338,047	\$14,023	\$324,024	\$213,855	\$338,047	\$14,023	\$324,024	\$213,855	\$ 0	\$ 0	\$ 0	\$ 0
Quarter Ending: March 31, 2019												
Salary and Overhead	\$200,142	\$ 8,740	\$191,402	\$126,325	\$200,142	\$ 8,740	\$191,402	\$126,325	\$ 0	\$ 0	\$ 0	\$ 0
Fees and Costs	3	0	3	2	3	0	3	2	0	0	0	0
Interest and Program Income	5,095	229	4,866	3,212	5,095	229	4,866	3,212	0	0	0	0
Blood Testing Fees	80	0	80	53	80	0	80	53	0	0	0	0
Blood Testing Costs	398	0	398	263	398	0	398	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	\$195,362	\$ 8,511	\$186,851	\$123,321	\$195,362	\$ 8,511	\$186,851	\$123,321	\$ 0	\$ 0	\$ 0	\$ 0
Quarter Ending: June 30, 2019												
Salary and Overhead	\$225,788	\$ 9,939	\$215,849	\$142,460	\$225,788	\$ 9,939	\$215,849	\$142,460	\$ 0	\$ 0	\$ 0	\$ 0
Fees and Costs	3	0	3	2	3	0	3	2	0	0	0	0
Interest and Program Income	5,740	251	5,489	3,623	5,740	251	5,489	3,623	0	0	0	0
Blood Testing Fees	622	0	622	411	622	0	622	411	0	0	0	0
Blood Testing Costs	171	0	171	113	171	0	171	113	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	\$219,594	\$ 9,688	\$209,906	\$138,537	\$219,594	\$ 9,688	\$209,906	\$138,537	\$ 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, 2019

<u>Month</u>	MSE <u>Incentive Paid Cost Worksheet</u> <u>Ending Incentive Balance</u>	<u>Audited Title IV-D Account</u> <u>Incentive Balance</u>	<u>Type of Account Structure</u>
January 1	\$1,776,230.59	\$1,776,230.59	() Separate Bank Account
March 31	1,822,660.15	1,822,660.15	() Restricted Fund-General Ledger
June 30	1,868,865.77	1,868,865.77	(x) Other: Amount received is recorded
September 30	1,913,464.19	1,913,464.19	in a separate revenue account in the
December 31	2,002,202.78	2,002,202.78	general ledger.

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

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, 2019

	<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	\$1,957,750	\$1,957,750	\$ 0
<u>Receipts</u>			
Reimbursements	\$ 491,673	\$ 491,673	\$ 0
Incentives	225,972	225,972	0
Title XIX Incentives	347	347	0
Interest	14,840	14,840	0
Program Income	5,791	5,791	0
Genetic Testing Costs	1,387	1,387	0
Maintenance of Effort (MOE)	248,678	248,678	0
Other	<u>11,151</u>	<u>11,151</u>	<u>0</u>
Total Receipts	\$ 999,839	\$ 999,839	\$ 0
<u>Intra-Fund Transfers-In</u>	\$ 0	\$ 0	\$ 0
Funds Available	\$2,957,589	\$2,957,589	\$ 0
<u>Disbursements</u>			
Transfers to General Fund	\$ 0	\$ 0	\$ 0
Vendor Payments	818,314	818,314	0
Bank Charges	0	0	0
Other	<u>11,151</u>	<u>11,151</u>	<u>0</u>
Total Disbursements	\$ 829,465	\$ 829,465	\$ 0
<u>Intra-Fund Transfers-Out</u>	\$ 0	\$ 0	\$ 0
<u>Balance</u> - December 31	<u>\$2,128,124</u>	<u>\$2,128,124</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, 2019

	<u>Reported</u>	<u>Actual</u>
<u>Service Data</u>		
<u>Expenditures</u>		
Group I Clients	\$1,380,147	\$1,380,147
Group II Clients	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$1,380,147</u>	<u>\$1,380,147</u>
<u>Allocation Data</u>		
<u>Revenues</u>		
Department of Human Services	\$1,380,147	\$1,380,147
Interest Income	<u>0</u>	<u>0</u>
Total Revenues	<u>\$1,380,147</u>	<u>\$1,380,147</u>
<u>Funds Expended</u>		
Operating Costs	\$1,130,780	\$1,130,780
Administrative Costs	<u>249,367</u>	<u>249,367</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, 2019**

DHS Funds Available

<u>Source of DHS Funding</u>	<u>Appropriation</u>	<u>Carryover</u>	<u>Allotment</u>	<u>Total Allocation</u>	<u>Cost Eligible for DHS Participation</u>	<u>Balance of Funds</u>	<u>Grant Fund Adjustments</u>	<u>Total Fund Balance</u>
A. Early Intervention Services								
1. Early Intervention Services	10235	\$ 104	\$751,774	\$751,878	\$733,639	\$18,239	\$0	\$18,239
2. Early Intervention Training	10235	4,917	3,653	8,570	4,837	3,733	0	3,733
3. Early Intervention Administration	10235	0	112,775	112,775	112,775	0	0	0
4. Infants and Toddlers with Disabilities (Part C)	70170	0	81,447	81,447	81,447	0	0	0
5. IT&F Waiver Administration	10235/70170	0	22,016	22,016	22,016	0	0	0
6. Total Early Intervention Services		\$ 5,021	\$971,665	\$976,686	\$954,714	\$21,972	\$0	\$21,972

**COUNTY OF BLAIR
EXHIBIT V(b) EI
EARLY INTERVENTION SERVICES
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Admin. Office</u>	<u>Early Intervention</u>	<u>Service Coordination</u>	<u>Total</u>
I. <u>Total Allocation</u>				\$ 976,686
II. <u>Total Expenditures</u>	\$157,937	\$ 757,162	\$532,054	\$1,447,153
III. <u>Costs Over Allocation</u>				
A. County Funded Eligible	\$ 10,360	\$ 2	\$ 0	\$ 10,362
B. County Funded Ineligible	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Costs Over Allocation	\$ 10,360	\$ 2	\$ 0	\$ 10,362
IV. <u>Revenues</u>				
A. Program Service Fees	\$ 0	\$ 0	\$ 0	\$ 0
B. Private Insurance	0	0	0	0
C. Medical Assistance	0	0	378,188	378,188
D. Earned Interest	255	0	0	255
E. Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenues	\$ 255	\$ 0	\$378,188	\$ 378,443
V. <u>DHS Reimbursement</u>				
A. DHS Categorical Funding - 90%	\$112,775	\$ 681,444	\$138,479	\$ 932,698
B. DHS Categorical Funding - 100%	<u>22,016</u>	<u>0</u>	<u>0</u>	<u>22,016</u>
Subtotal DHS Reimbursement	\$134,791	\$ 681,444	\$138,479	\$ 954,714
VI. <u>County Match</u>				
County Match - 10%	<u>12,531</u>	<u>75,716</u>	<u>15,387</u>	<u>103,634</u>
VII. <u>Total DHS Reimbursement and County Match</u>	\$147,322	\$ 757,160	\$153,866	\$1,058,348
VIII. <u>Total Carryover</u>				\$ 21,972

**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, 2019**

County Match 4.47%
Actual County Match (\$) \$243,312
Actual County Match (%) 4.47%

**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	\$5,443,227	\$3,568,098	\$ 773,429
2. SSBG	Multiple	126,848	15,880	110,968
3. SABG	80884	0	0	0
4. CMHSBG	70167	162,464	162,464	0
5. MA	70175	469,540	0	469,540
6. Crisis Counseling	80222	<u>0</u>	<u>0</u>	<u>0</u>
Total for Block Grant		<u>\$6,202,079</u>	<u>\$3,746,442</u>	<u>\$1,353,937</u>

Retained Earnings

I. Unexpended Allocation	\$148,768
II. Maximum Retained Earnings (5%)	\$272,161
III. Amount to be Returned to DHS	\$ 0
IV. Total Requested Retained Earnings	\$148,768

Prior Year Retained Earnings

I. FY 17-18 Retained Earnings	\$145,565
II. Total Expended Retained Earnings (3%)	\$145,565
III. Total Expended Retained Earnings - Waive of 3%	\$ 0
IV. Amount to be Returned to DHS	\$ 0

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, 2019

----- 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>
\$ 245,459	\$ 0	\$116,330	\$591,143	\$5,294,459	\$148,768	\$ 0	\$148,768
0	0	0	0	126,848	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	162,464	0	0	0
0	0	0	0	469,540	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 245,459	\$ 0	\$116,330	\$591,143	\$6,053,311	\$148,768	\$ 0	\$148,768

**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, 2019**

<u>Source of Funding</u>	<u>Appropriation</u>	<u>Total Carryover (1)</u>	<u>Allotment (2)</u>	<u>DHS Allocation (3)</u>	<u>Cost Eligible for DHS Participation (4)</u>	<u>Balance of Funds (5)</u>	<u>Adjustments (6)</u>	<u>Total Fund Balance (7)</u>
A. Mental Health Services								
1. State – Project STARR NSH	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 - CMHSBG - Doctor Adair Project	70167	0	0	0	0	0	0	0
5. Federal - CMHSBG - Network of Care	70167	0	0	0	0	0	0	0
6. Federal - CMHSBG - ECMH Endorsement	70167	0	4,500	4,500	4,500	0	0	0
7. Federal - CMHSBG - Housing Training Scholarships	70167	0	5,000	5,000	5,000	0	0	0
8. Federal - CMHSBG - Allegheny Family Network	70167	0	0	0	0	0	0	0
9. Federal - CMHSBG – TCM On-line Training	70167	0	0	0	0	0	0	0
10. Federal - CMHSBG – Survey Project	70167	0	0	0	0	0	0	0
11. Federal - Capitalization of POMS	70522	0	0	0	0	0	0	0
12. Federal - PA System of Care Grant	70976	0	0	0	0	0	0	0
13. Federal - Project Launch	71021	0	0	0	0	0	0	0
14. Federal - Hospital Preparedness Program	80222	0	0	0	0	0	0	0
15. Federal - Bio-Terrorism Hospital Preparedness	80343	0	0	0	0	0	0	0
Subtotal Mental Health Services		\$ 0	\$ 56,587	\$ 56,587	\$ 56,587	\$ 0	\$0	\$ 0
B. Intellectual Disabilities Services								
1. Temporary NBG Funds Regional Collaboratives	10255	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	\$ 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		\$ 0	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	\$0	\$ 0
C. Drug and Alcohol Services								
1. State - Centers of Excellence	10262	\$170,000	\$500,000	\$670,000	\$500,000	\$170,000	\$0	\$170,000
D. Total for Non-Block Grant Reporting								
		\$170,000	\$561,587	\$731,587	\$561,587	\$170,000	\$0	\$170,000

FY 17-18 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 17-18 Carryover Due Back to Commonwealth	\$ 0

Note: Excess Carryover attributed to FY 17-18 will not be re-allocated to FY 19-20. Therefore, any excess of FY 17-18 Carryover must be returned upon written notice from the Commonwealth.

**COUNTY OF BLAIR
EXHIBIT XXI
CHILD PROTECTIVE SERVICES LAW (CPSL)
MONITORING OF IN-HOME PURCHASED SERVICE PROVIDERS
FOR THE YEAR ENDED JUNE 30, 2019**

(A) <u>Provider Name</u>	(B) <u>Does Provider Contract Include CPSL Requirements</u>	(C) <u>Most Recent Monitoring Report</u>	(D) <u>Monitoring During the Current Year (Yes/No)</u>	IF COLUMN D IS YES:			(H) <u>Date Follow-Up Was Done On Prior Year Monitoring</u>	(I) <u>Has Provider Implemented the CAP</u>
				(E) <u>List Any Exceptions Noted During Current Year Monitoring</u>	(F) <u>If Applicable, Was CAP Submitted</u>	(G) <u>Is CAP Acceptable to CCYA</u>		
Adelphoi Village	Yes	Unknown	No					
Child Advocates of Blair County	Yes	Unknown	No					
Dr. Terry O'Hara	Yes	Unknown	No					
Evolution Counseling	Yes	Unknown	No					
Family Intervention Crisis Services	Yes	Unknown	No					
Family Services, Inc.	Yes	Unknown	No					
KidsFirst Affiliated Services	Yes	Unknown	No					
Kidspace	Yes	Unknown	No					
Shipperville Point of Light	Yes	Unknown	No					
The Bair Foundation	Yes	Unknown	No					