

**COUNTY OF ALLEGHENY,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2016

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2016

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

Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA, as of and for the year ended December 31, 2016, which collectively comprise the County's basic financial statements and issued our report thereon dated May 26, 2017. We did not audit the financial statements of Allegheny County Airport Authority, Port Authority of Allegheny County, Community College of Allegheny County, Allegheny County Industrial Development Authority, Allegheny HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and Allegheny County Parks Foundation, which represent 100 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. We also did not audit the pension trust financial statements, which in total comprise 91.63 percent, 97.71 percent, and 41.69 percent, respectively, of the assets, net position/fund balances, and revenues of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the pension trust fund, Allegheny County Airport Authority, Port Authority of Allegheny County, Community College of Allegheny County, Allegheny County Industrial Development Authority, Allegheny County HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and Allegheny County Parks Foundation, is based solely on the reports of the other auditors. This report does not include the results of the other Auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors. The financial statements of HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and the financial statements of the pension trust fund were not audited in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

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

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

Harrisburg

830 Sir Thomas Court, Suite 100
Harrisburg, PA 17109
717.561.9200 Fax 717.561.9202

Philadelphia

2370 York Road, Suite A-5
Jamison, Pa 18929
215.918.2277 Fax 215.918.2302

Pittsburgh

3800 McKnight E. Drive, Suite 3805
Pittsburgh, PA 15237
412.367.7102 Fax 412.367.7103

Greensburg

210 Tollgate Hill Road
Greensburg, PA 15601
724-834-2151 Fax 724-834-5969

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF ALLEGHENY, PENNSYLVANIA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the management of COUNTY OF ALLEGHENY, federal awarding agencies, pass-through entities, the Pennsylvania Department of Human Services, and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2017

Zelenkofske Axelrod LLC

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

Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania

Report on Compliance for Each Major Federal and DHS Program

We have audited the compliance of COUNTY OF ALLEGHENY, PENNSYLVANIA with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement and Pennsylvania Department of Human Services ("DHS") Single Audit Supplement that could have a direct and material effect on each of COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2016. COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs are identified in the summary of Auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Pennsylvania Department of Human Services Single Audit Supplement*. Those standards, Uniform Guidance and the DHS Single Audit Supplement require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF ALLEGHENY, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Harrisburg

830 Sir Thomas Court, Suite 100
Harrisburg, PA 17109
717.561.9200 Fax 717.561.9202

Philadelphia

2370 York Road, Suite A-5
Jamison, Pa 18929
215.918.2277 Fax 215.918.2302

Pittsburgh

3800 McKnight E. Drive, Suite 3805
Pittsburgh, PA 15237
412.367.7102 Fax 412.367.7103

Greensburg

210 Tollgate Hill Road
Greensburg, PA 15601
724-834-2151 Fax 724-834-5969

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Opinion on Each Major Federal and DHS Program

In our opinion COUNTY OF ALLEGHENY complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of COUNTY OF ALLEGHENY, PENNSYLVANIA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.

Zelenkofske Axelrod LLC

Report on Schedule of Expenditures of Federal and DHS Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of COUNTY OF ALLEGHENY, PENNSYLVANIA as of and for the year ended December 31, 2016, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated May 26, 2017 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on those statements that collectively comprise the COUNTY OF ALLEGHENY, PENNSYLVANIA's primary government financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement and are not a required part of the 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 primary government financial statements. The information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the primary government financial statements or to the primary government financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditure of federal and state awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2017

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
FEDERAL:								
U.S. Department of Agriculture								
Passed through Pennsylvania Department of Education:								
Child Nutrition Cluster	10.553	General				\$ 35,617	\$ -	
School Breakfast Program	10.555	General				58,113	-	
National School Lunch Program								
Total Child Nutrition Cluster						93,730	-	
Child and Adult Care Food Program								
14/15 Child and Adult Care Food Program	10.558	Human Services Grants	AG300022260			12,875	-	
15/16 Child and Adult Care Food Program	10.558	Human Services Grants	AG300022260			833,469	-	
16/17 Child and Adult Care Food Program	10.558	Human Services Grants	AG300022260			339,148	-	
Total Child and Adult Care Food Program						1,185,492	-	
2015 Summer Food Service Program for Children	10.559	Human Services Grants				(25,197)	-	
2016 Summer Food Service Program for Children	10.559	Human Services Grants				500,533	-	
Total Summer Food Service Program for Children						475,336	-	
Passed through Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058643			55,061	-	
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058643			86,768	-	
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058643			32,135	-	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058643			939,263	-	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058643			405,346	-	
2015 Farmers Market Nutrition	10.569	Human Services Grants	ME 44101584			4,896	-	
2016 Farmers Market Nutrition	10.569	Human Services Grants	ME 44101584			20,940	-	
Total Food Distribution Cluster						1,544,429	-	
Passed through Pennsylvania Department of Health:								
Special Supplemental Program for Women, Infants, and Children 14/15	10.557	County Grants	SAP#4100067452			(166,736)	-	
Special Supplemental Program for Women, Infants, and Children 15/16	10.557	County Grants	SAP#4100067452 R1			2,471,945	-	
Special Supplemental Program for Women, Infants, and Children 16/17	10.557	County Grants	SAP#4100067452 R2			700,640	-	
Total Special Supplemental Program for Women, Infants, and Children						3,005,849	-	
Total U.S. Department of Agriculture						6,304,836	-	
U.S. Department of Health and Human Services								
Direct Federal Payments:								
Head Start 2015/2016	93.600	Human Services Grants	03CH2014-48			4,523,590	4,523,590	
Head Start 2016/2017	93.600	Human Services Grants	03CH2014-48			5,785,435	5,785,435	
Total Head Start						10,309,025	10,309,025	
13/14 Emergency Preparedness Bioterrorism	93.889	County Grants	SAP#4100062878			108	-	
15/16 Emergency Preparedness Bioterrorism	93.889	County Grants	SAP#4100069724			514,788	-	
16/17 Emergency Preparedness Bioterrorism	93.889	County Grants	SAP#4100073271			406,782	-	
Total Emergency Preparedness Bioterrorism						921,678	-	
Community Transitions	N/A	Human Services Grants	CT-0212-0002			742,635	-	

*Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
Passed through Pennsylvania Department of Human Services:							
Child Welfare - TITLE IV-E - Guardianship Assistance							
15/16 Mental Health Operations: PATH	General			2,683,873	2,135,717	-	
16/17 SAMHSA H20	Human Services Grants			175,098	168,822	-	
14/15 Mental Health Operations: Launch Initiative	Human Services Grants			-	58,209	-	
14/15 Mental Health Operations: Jail Diversion	Human Services Grants			-	(73,889)	-	
15/16 Mental Health Operations: Launch Initiative	Human Services Grants			680,000	487,028	473,836	
Total Mental Health Operations: Jail Diversion				680,000	473,836	473,836	
Maternal, Infant, and Early Childhood Home Visiting Program 12/15							
93.505	County Grants	SAP#4100061351		-	(1,303)	-	
93.505	County Grants	SAP#4100061351		573,976	330,358	-	
93.505	County Grants	SAP#4100070293		320,000	286,066	-	
Total MIECHV				893,976	615,121	-	
15/16 FCI Family Centers Promoting Safe and Stable Families							
93.556	Human Services Grants			1,608,053	362,524	362,524	
93.556	Human Services Grants			-	455,062	455,062	
93.556	Human Services Grants			-	72,350	-	
93.556	Human Services Grants			184,339	110,482	110,482	
93.556	Human Services Grants			-	89,289	88,947	
Total Promoting Safe and Stable Families				1,792,392	1,089,707	1,017,015	
Temporary Assistance for Needy Families							
93.558	Human Services Grants	4100058195		-	43,621	-	
93.558	Human Services Grants	4100058195		547,384	507,282	-	
93.558	Human Services Grants	4100058195		153,143	220,938	-	
93.558	General			6,824,094	7,373,893	-	
93.558	County Grants	Grant# 4100032570		-	(27,609)	-	
93.558	County Grants	Grant# 4100064013		150,931	74,609	-	
93.558	County Grants	Grant# 4100064013		150,931	185,787	-	
93.558	County Grants	Grant# 4100070246		150,931	144,919	-	
Total Temporary Assistance for Needy Families				7,826,483	8,523,440	-	
Child Support Enforcement							
93.563	County Grants	ME332214002		17,098,825	16,495,190	-	
15/16 Community Based Child Abuse Prevention Grants FCI Family Centers							
93.590	Human Services Grants			149,004	33,592	-	
93.590	Human Services Grants			-	42,167	-	
93.590	Human Services Grants			-	21,584	21,584	
93.590	Human Services Grants			-	9,993	9,993	
Total Community Based Child Abuse Prevention Grants				149,004	107,336	31,577	
2013/14 Mental Health Operations - Adult Health Quality Measures							
93.609	Human Services Grants			-	276,265	-	
Child Welfare Services - State Grants							
93.645	General			1,660,751	874,095	-	
93.658	General			14,460,770	18,114,283	-	
93.659	General			12,754,964	13,585,047	-	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
Social Services Block Grant								
Child Welfare - Title XX	93.667	General			1,772,567	1,181,711	-	
14/15 BH Block Grants SSBG	93.667	Human Services Grants			-	1	-	
15/16 BH Block Grants SSBG	93.667	Human Services Grants			-	1,687,507	-	
16/17 BH Block Grants SSBG	93.667	Human Services Grants			-	795,602	-	
Total Social Services Block Grant					1,772,567	3,664,821 *	-	
Independent Living	93.674	General		611,292	-	889,154	-	
Medical Assistance Program								
Child Welfare - Medicaid					66,141	65,472	-	
2011/12 MATP	93.778	General			-	217	-	
2012/13 MATP	93.778	Human Services Grants			-	231	-	
2013/14 MATP	93.778	Human Services Grants			-	358	-	
2014/15 MATP	93.778	Human Services Grants			-	(11,815)	-	
2015/16 MATP	93.778	Human Services Grants			2,073,604	1,842,221	-	
2016/17 MATP	93.778	Human Services Grants			2,287,219	2,357,584	-	
Aging Medical Assistance Reimbursement			100746305 0029		-	8,374	-	
15/16 Mental Health Operations	93.778	Human Services Grants			15	-	-	
15/16 Early Intervention Title XIX	93.778	Human Services Grants			206,207	272,297	-	
16/17 Early Intervention Title XIX	93.778	Human Services Grants			-	134,619	-	
14/15 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			-	32,312	-	
15/16 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			-	2,735,439	-	
16/17 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			-	157,301	-	
Total Medical Assistance Program				4,633,186	-	7,594,610 *	-	
15/16 BH Block Grant Grants for Community Mental Health Services	93.958	Human Services Grants			-	1,540,449	-	
16/17 BH Block Grant Grants for Community Mental Health Services	93.958	Human Services Grants			-	156,252	-	
Total Block Grants for Community Mental Health Services					-	1,696,711 *	-	
2015/16 DHS Block Grant SAPT	93.959	Human Services Grants	SAP 4100053028		-	100,075	-	
2016/17 DHS Block Grant SAPT	93.959	Human Services Grants			-	336,047	-	
Total Block Grants for Prevention and Treatment of Substance Abuse					-	436,122	-	
Passed through Pennsylvania Department of Health:								
Public Health Emergency Preparedness 09/10	93.069	County Grants	SAP 4100049492	8,716	-	-	-	8,736
12/14 Personal Responsibility Education Program	93.092	County Grants	SAP 4100057768	-	20,900	8,978	-	1,144
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 14/16	93.116	County Grants	SAP 4100065358	10,069	4,453	13,068	-	4,105
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 16/18	93.116	County Grants	SAP 4100071457	-	-	32,783	-	1,436
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs				10,069	4,453	45,851	-	5,543
Immunization Grants 2014	93.268	County Grants	SAP 4100064385	-	-	(17,752)	-	1,882
Immunization Grants 2015	93.268	County Grants	SAP 4100067443	5,501	491,734	14,938	-	-
Immunization Grants 2016	93.268	County Grants	SAP 4100070585	-	738,096	982,591	-	37,891
Total Immunization Grants				5,501	1,229,830	999,777	-	39,773

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2015</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2016</u>
HIV Prevention Activities - Health Department Based								
10/11 AIDS Prevention	93.940	County Grants	SAP 41000046927	236,102	-	-	-	-
13/14 AIDS Prevention	93.940	County Grants	SAP 41000060798	-	-	-	-	2,338
15/16 HIV/STD	93.940	County Grants	SAP 4100067435	9,038	236,421	49,954	-	18,819
16/17 HIV/STD	93.940	County Grants	SAP 4100070715	-	137,626	235,539	-	17,123
Total HIV Prevention Activities - Health Department Based				245,140	374,047	285,493		38,280
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2014	93.977	County Grants	SAP 4100066692	140,513	-	(82)	-	71,648
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2015/16	93.977	County Grants	SAP 4100067435	7,554	158,945	27,060	-	10,194
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2015/16	93.977	County Grants	SAP 4100070715	-	177,257	203,453	-	14,790
Total Preventive Health Services				148,067	335,212	230,431		96,632
Preventive Health and Health Services Block Grant								
15/16 Dental Sealant Project	93.991	County Grants	SAP 4100066638	560	46,330	28,491	-	911
16/18 Dental Sealant Project	93.991	County Grants	SAP 4100066638	-	5,030	18,316	-	6,461
Total Preventive Health and Health Services Block Grant				560	51,360	46,807		7,372
Maternal and Child Health Services Block Grant to the States								
10/11 MCH	93.994	County Grants	SAP 4100053313	123,453	-	-	-	123,453
12/15 MCH	93.994	County Grants	SAP 4100058189	-	838,928	372,123	-	-
16/17 MCH	93.994	County Grants	SAP 4100058189	-	-	391,809	-	-
14/16 PA Lead and Healthy Homes	93.994	County Grants	SAP 4100064045	8,663	376,933	216,994	-	11,717
16/19 PA Lead and Healthy Homes	93.994	County Grants		-	-	97,572	-	-
Total Maternal and Child Health Services Block Grant to the States				132,136	1,215,861	1,078,498		135,170
Block Grants for Prevention and Treatment of Substance Abuse								
2007/08 Drug & Alcohol Operations	93.959	Human Services Grants		86,507	-	-	-	56,778
2008/09 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100027012	85,105	-	-	-	83,998
2009/10 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100027012	815,863	-	-	-	707,657
2010/11 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	4,875,366	-	-	-	1,324,248
2011/12 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	126,778	-	-	-	70,317
2012/13 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	427,455	-	(158,067)	-	97,871
2013/14 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	1,368,370	-	376,408	-	11,981
2014/15 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	875,983	-	142,082	-	-
2015/16 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	6,396,586	4,969,860	-	-
16/17 D&A Activities	93.959	Human Services Grants	SAP 4100053028	-	2,874,543	2,095,670	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse				8,681,357	9,271,129	7,425,953		2,352,850
Passed through Pennsylvania Department of Aging:								
Aging Cluster								
Special Programs for the Aging -- Title III, Part B	93.044	Human Services Grants	AG 4100057753	-	-	1,977,743	-	-
Special Programs for the Aging -- Title III, Part C	93.045	Human Services Grants	AG 4100057753	-	-	635,881	-	-
Nutrition Services Incentive Program	93.053	Human Services Grants	AG 4100057753	-	-	482,262	-	-
Total Aging Cluster						3,095,886		
Elder Abuse	93.041	Human Services Grants	AG 4100057753	-	-	9,388	-	-
KeyCorps Block Grant	93.042	Human Services Grants	AG 4100057753	-	-	29,352	-	-

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
Health Promotion	93.043	Human Services Grants	AG 4100057753	-	-	105,569	-	-
Family Caregiver	93.052	Human Services Grants	AG 4100057753	669,151	-	669,151	436,573	-
15/16 ABC Other	93.071	Human Services Grants	AG 4100057753	-	-	31,875	-	-
ABG Apprise	93.324	Human Services Grants	AG 4100057753	-	-	111,961	-	-
Medical Assistance Program								
2015/16 Title XIX Other	93.778	Human Services Grants	AG 4100057868	-	-	30,530	-	-
2016/17 Title XIX Other	93.778	Human Services Grants	AG 4100057868	-	-	20,723	-	-
2015/16 Title XIX Pre-Admission Assessment	93.778	Human Services Grants	AG 4100057868	-	-	1,075,775	-	-
2016/17 Title XIX Pre-Admission Assessment	93.778	Human Services Grants	AG 4100057868	-	-	845,909	-	-
15/16 Title XIX Nursing Home Transition	93.778	Human Services Grants	AG 4100057868	-	-	40,063	-	-
16/17 Title XIX Nursing Home Transition	93.778	Human Services Grants	AG 4100057868	-	-	115,026	-	-
2014/15 DHS Service Coordination	93.778	Human Services Grants	AG 4100057868	-	-	(3,410)	-	-
2015/16 DHS Service Coordination	93.778	Human Services Grants	AG 4100057868	-	-	625,670	-	-
2016/17 DHS Service Coordination	93.778	Human Services Grants	AG 4100057868	-	-	883,145	-	-
2014/15 Gateway CBCT	93.778	Human Services Grants	AG 4100057868	-	-	28,186	-	-
2016/17 Gateway CBCT	93.778	Human Services Grants	AG 4100057868	-	-	28,669	-	-
Total Medical Assistance Program						3,690,286 *		
Passed through Pennsylvania Department of Labor and Industry:								
Temporary Assistance for Needy Families								
Dollar Energy	93.558	Human Services Grants		-	-	1,541,582	-	-
2015/16 SPOC (EARN)	93.558	Human Services Grants	4100061574	-	-	1,748,679	-	-
2016/17 SPOC (EARN)	93.558	Human Services Grants	4100061574	-	-	1,439,674	-	-
Total Temporary Assistance for Needy Families						4,729,935 *		
Passed through Pennsylvania Department of Community and Economic Development:								
Community Services Block Grant 2015	93.569	Human Services Grants		-	-	(46,396)	-	-
Community Services Block Grant 2016	93.569	Human Services Grants		-	-	874,652	-	-
Community Services Block Grant 2015 Discretionary	93.569	Human Services Grants		-	-	10,215	-	-
Total Community Services Block Grant						838,471		
Passed through National Association of County and City Health Officials								
15/16 Emergency Preparedness Bioterrorism	93.008	County Grants	4100069724	-	-	2,174	-	-
2013 NACCHO	93.008	County Grants	5MRCSG101005-03	-	-	2,007	-	-
14/15 NACCHO	93.008	County Grants		-	-	946	-	-
Total U.S. Department of Health and Human Services						112,112,414	12,268,026	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Human Services:								
15/16 Special Education - Grants for Infants and Families	84.181	Human Services Grants			1,580,055	1,560,055	-	-
16/17 Special Education - Grants for Infants and Families	84.181	Human Services Grants			-	1,396,664	-	-
Total Special Education - Grants for Infants and Families					1,580,055	2,946,719	-	-
Total U.S. Department of Education						2,946,719	-	-
<u>U.S. Department of Housing and Urban Development</u>								
Direct Federal Payments:								
Community Development Block Grants/Entitlement Grants								
CDBG XXXI Projects	14.218	County Grants	B-05-UC-42-0103			391,353	-	-
CDBG XXXII Projects	14.218	County Grants	B-06-UC-42-0103			8,343	-	-
CDBG XXXV Projects	14.218	County Grants	B-09-UC-42-0103			(19,963)	-	-
CDBG XXXVI Projects	14.218	County Grants	B-10-UC-42-0103			10,453	-	-
CDBG XXXVII Projects	14.218	County Grants	B-11-UC-42-0103			125,289	-	-
CDBG XXXVIII Admin	14.218	County Grants	B-12-UC-42-0103			485	-	-
CDBG XXXVIII Projects	14.218	County Grants	B-12-UC-42-0103			22,691	-	-
CDBG XXXIX Projects	14.218	County Grants	B-13-UC-42-0103			153,061	-	-
CDBG 40 Admin	14.218	County Grants	B-14-UC-42-0103			(424,055)	-	-
CDBG 40 Projects	14.218	County Grants	B-14-UC-42-0103			1,140,266	-	-
CDBG 41 Admin	14.218	County Grants	B-15-UC-42-0103			1,582,800	-	-
CDBG 41 Projects	14.218	County Grants	B-15-UC-42-0103			4,948,104	-	-
CDBG 42 Admin	14.218	County Grants	B-16-UC-42-0103			1,770,308	-	-
CDBG 42 Projects	14.218	County Grants	B-16-UC-42-0103			955,448	-	-
Total Community Development Block Grants/Entitlement Grants						10,654,591 *	-	-
Emergency Shelter Grant								
2014 Emergency Solutions	14.231	County Grants	E-14-UC-42-0001			(75,000)	-	-
2015 Emergency Solutions	14.231	County Grants	E-15-UC-42-0001			854,456	-	-
2016 Emergency Solutions	14.231	County Grants	E-16-UC-42-0001			357,924	-	-
Total Emergency Shelter Grant						1,147,380	-	-
Supportive Housing Program								
2009/16 HUD XV:	14.235	Human Services Grants				11,097	-	-
2010/16 HUD XVI:	14.235	Human Services Grants				418,497	-	-
2012/17 HUD XVII:	14.235	Human Services Grants				254,960	-	-
Total Supportive Housing Program						694,580	-	-
Shelter Plus Care								
2009/16 HUD XV:	14.238	Human Services Grants				112	-	-
2010/16 HUD XVI:	14.238	Human Services Grants				170,935	-	-
2012/17 HUD XVII:	14.238	Human Services Grants				108,234	-	-
Total Shelter Plus Care						279,281	-	-
Home Investment								

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
2005 Home Investment Partnership Program	14.239	County Grants	M-05-DC-42-0503	-	-	53,383	-	-
2009 Home Investment Partnership Program	14.239	County Grants	M-09-DC-42-0503	-	-	213,223	-	-
2010 Home Investment Partnership Program	14.239	County Grants	M-10-DC-42-0503	-	-	650,000	-	-
2011 Home Investment Partnership Program	14.239	County Grants	M-11-DC-42-0503	-	-	242,252	-	-
2012 Home Investment Partnership Program	14.239	County Grants	M-12-DC-42-0503	-	-	110,608	-	-
2013 Home Investment Partnership Program	14.239	County Grants	M-13-DC-42-0503	-	-	356,307	-	-
2014 Home Investment Partnership Program	14.239	County Grants	M-14-DC-42-0503	-	-	1,588,538	-	-
2015 Home Investment Partnership Program	14.239	County Grants	M-15-DC-42-0503	-	-	(6,368)	-	-
Total Home Investment				-	-	3,207,943 *	-	-
Continuum of Care Program 2013/18 HUD XVIII	14.267	Human Services Grants		-	-	13,856	-	-
Continuum of Care Program 2014/19 HUD XVIII	14.267	Human Services Grants		-	-	124,077	-	-
Continuum of Care Program 2015/20 HUD XIX	14.267	Human Services Grants		-	-	9,635,418	-	-
Continuum of Care Program 2016/20 HUD XIX	14.267	Human Services Grants		-	-	5,853,413	-	-
Total Continuum of Care				-	-	15,626,764	-	-
Passed through Pennsylvania Department of Community and Economic Development: 14/16 Emergency Shelter	14.231	County Grants	E-14-DC-42-0001	-	-	146,984	-	-
Total U.S. Department of Housing and Urban Development				-	-	31,767,523	-	-
U.S. Department of Justice								
Direct Federal Payments:								
Edward Byrne Memorial Justice Assistance Grant								
FY 2013 JAG Program	16.738	County Grants	2013-DJ-BX-1017	-	-	13,786	-	-
FY 2014 JAG Program	16.738	County Grants	2014-DJ-BX-0965	-	-	43,568	-	-
FY 2015 JAG Program	16.738	County Grants	2015-DJ-BX-0489	-	-	97,191	-	-
FY 2016 JAG Program	16.738	County Grants	2016-DS-BX-1028	-	-	46,765	-	-
Total Edward Byrne Memorial Justice Assistance Grant				-	-	201,311	-	-
Digital Evidence Collection	16.564	County Grants	2013-JG-06-25087	-	-	7,103	-	-
15/17 Drug Court Enhancement	16.585	County Grants	2015-DC-BX-0022	-	-	45,633	-	-
BJA - Coordinated Housing Grant	16.745	Human Services Grants	2014-MO-BX-0028	-	-	(8,604)	-	-
10/12 Municipal CIT Expansion (ARRA)	16.803	Human Services Grants	2009-AJ-01-20753	-	-	(7,931)	-	-
12/13 Justice Reinvestment Initiative Grant	16.827	Human Services Grants	BJA-2015-4152	-	-	15,036	-	-
Law Enforcement Assistance - Narcotics and Dangerous Drugs								
DA Federal Asset Sharing Fund	16.001	County Grants		-	-	248,797	-	-
County Sheriff - Federal Asset Sharing Fund	16.001	County Grants		-	-	77,513	-	-
County Police Forfeiture Fund	16.001	County Grants		-	-	278,577	-	-
US Treasury Federal Asset Sharing Fund	16.001	County Grants		-	-	26,725	-	-
Total Law Enforcement Assistance - Narcotics and Dangerous Drugs				-	-	631,612	-	-

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
Forensic DNA Backlog Reduction Program 14/16 NIJ Forensic DNA Backlog Reduction Program 16/17 NIJ Forensic DNA Backlog Reduction Program	16.741 16.741	County Grants County Grants	2014-DN-BX-0066 2015-DN-BX-0110	-	-	199,317 198,173	-	-
Total Forensic DNA Backlog Reduction Program						397,490		
Second Chance Act Prisoner Reentry Initiative 11/12 Second Chance Act 12/13 Second Chance Act 15/18 DOJ Smart Probation	16.812 16.812 16.812	Human Services Grants Human Services Grants County Grants	2011-RM-BX-0002 2009-CZ-BX-0046 2015-SM-BX-0002	-	-	(2,981) 19,205 107,025	-	-
Total Second Chance Act Prisoner Reentry Initiative						123,249		
Passed through Pennsylvania Commission on Crime and Delinquency: 13/15 DMC 2016 Coverdell Improved Quality 2016 STOP	16.540 16.742 16.588	County Grants County Grants County Grants	2010/2013-J-01-24779 2015-CD-BX-0015 2015-WF-AX-0016	-	-	9,761 70,100 124,589	-	-
Edward Byrne Memorial Justice Assistance Grant 14/15 Adult Probation 15/16 Adult Probation Digital Evidence Collaboration	16.738 16.738 16.738	County Grants County Grants County Grants	2013-JG-04-25089 2014-JG-04-25089-2 2013-JG-06-25087	-	-	71 103,283 41,423	-	-
Total Edward Byrne Memorial Justice Assistance Grant						144,777		
Total U.S. Department of Justice						1,754,126		
U.S. Department of Labor and Industry Passed through Pennsylvania Department of Labor and Industry: WIA Youth Activities 2015/16 WIA Youth 2016/17 WIA Youth	17.259 17.259	Human Services Grants Human Services Grants		-	-	1,958 253,520	-	-
Total WIA Youth Activities						255,478		
Passed through Pennsylvania Department of Aging Senior Community Service Employment Program	17.235	Human Services Grants	4100042452	-	-	313,049	33,328	-
Total U.S. Department of Labor and Industry						588,527	33,328	
Corporation for National and Community Service Direct Federal Payments: 15/16 AmeriCorps PGH Health 16/17 AmeriCorps PGH Health Total AmeriCorps	94.006 94.006	County Grants County Grants		-	-	129,809 51,197	-	-
Total AmeriCorps						181,006		
Passed through Pennsylvania Department of Labor and Industry: 2014/15 AmeriCorps - KEYS 2015/16 AmeriCorps - KEYS Total AmeriCorps	94.006 94.006	Human Services Grants Human Services Grants	4100064845 4100064845	-	-	318,127 453,625	-	-
Total AmeriCorps						771,752		

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COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2015</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2016</u>
15/16 Senior Companion Program	94.016	Human Services Grants				190,976	-	
16/17 Senior Companion Program	94.016	Human Services Grants				300,189	-	
Total Senior Companion Program						491,165	-	
2016/17 AmeriCorps - KEYS	94.006	Human Services Grants				154,704	-	
Total Corporation for National and Community Service						1,598,627	-	
<u>U.S. Environmental Protection Agency</u>								
Direct Federal Payments:								
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act								
12/13 PM Air Monitoring	66.034	County Grants	97312803		326,912	92,551	-	
16/19 PM Air Monitoring	66.034	County Grants	25-6001017		-	159,746	-	
16/17 Fireplace Conversation Pilot	66.034	County Grants	96343101		20,000	816	-	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act						253,113	-	
Air Pollution Fund	66.001	County Grants			731,841	882,586	-	
Total U.S. Environmental Protection Agency						1,135,699	-	
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation:								
Highway Planning and Construction								
2002/2011 Campbells Run Road	20.205	Capital Projects				87,522	-	
2006, 2013 Federal Bridge Project Management Services	20.205	Capital Projects				1,463	-	
2011, 2012, 2014 Thompson Run Bridge No. 5	20.205	Capital Projects				365,834	-	
2012 Thompson Run Bridge No. 2	20.205	Capital Projects				6,259,568	-	
2011 6th/7th/9th Street Bridge	20.205	Capital Projects				595,834	-	
2011, 2012, and 2013 Mansfield Bridge Rehab	20.205	Capital Projects				246,197	-	
2010, 2011, 2012 Acquisition of Property and Bridge Repair	20.205	Capital Projects				64,110	-	
2011 / 2012 Greensburg Pike Bridge	20.205	Capital Projects				395,522	-	
2008, 2010, 2011, 2012 Misc Bridge Construction	20.205	Capital Projects				5,702	-	
2010, 2011, 2012, 2014 S. 10th Street Bridge	20.205	Capital Projects				483,756	-	
2006, 2010, 2015 Bridge Project Management Service	20.205	Capital Projects				530,672	-	
2011 Major Bridge and Road Program Management	20.205	Capital Projects				110,762	-	
2010 Dooker's Hollow Bridge Reconstruction	20.205	Capital Projects				180,983	-	
2012 Bridge Preservation	20.205	Capital Projects				297,065	-	
2011 NPDES MS4 Permit Program	20.205	Capital Projects				29	-	
2015, 2016 7th Street Bridge	20.205	Capital Projects				258,048	-	
2016 Reconstruction on County Roads	20.205	Capital Projects				69,028	-	
Miscellaneous Bridge Design	20.205	Capital Projects				65,772	-	
Total Highway Planning and Construction						10,017,867	*	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

<u>Federal/Grantor/Pass-Through/Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2015</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2016</u>
State and Community Highway Safety								
14/15 Traffic Safety	20.600	County Grants	CTSP-G-2015			48		
15/16 Traffic Safety	20.600	County Grants	CTSP-G-2015			58,028		
16/17 Traffic Safety	20.600	County Grants	CTSP-G-2016			32,113		
Total State and Community Highway Safety						90,189		
Passed through Pennsylvania Emergency Management Agency: Interagency Hazardous Materials Public Sector Training and Planning 15/16 HMEP Planning & Training	20.703	County Grants				4,480		
Total Interagency Hazardous Materials Public Sector Training and Planning						4,480		
Total U.S. Department of Transportation						10,112,536		
<u>U.S. Department of Homeland Security</u>								
Direct Federal Payments: Interoperable Emergency Communications - PA Civil Service 99/01 Metropolitan Medical Response System	97.042 97.071	County Grants County Grants	282-99-0016			91,517 67,270		
Passed through Pennsylvania Emergency Management Agency: 14/17 HMGP Generator Grant	97.039	County Grants	4100066798			48,115		
Homeland Security Grant Program								
2013 UASI	97.067	County Grants				(382)		
2014/16 UASI	97.067	County Grants	GR 4100066395			489,038		
2015/18 UASI	97.067	County Grants	GR 4100070939			1,269,299		
2011 ODP SHSGP	97.067	County Grants	GR 4100060399			(221)		
2014/16 ODP SHSGP	97.067	County Grants				685,853		
2015/18 ODP SHSGP	97.067	County Grants				643,559		
Total Homeland Security Grant Program						3,067,146		
Total U.S. Department of Homeland Security						3,274,048		
Miscellaneous Federal Grants 13/18 Diligent Recruitment		Human Services Grants				433,594	224,842	
Total Miscellaneous Federal Grants						433,594	224,842	
TOTAL FEDERAL AWARDS						\$ 172,008,849	\$ 12,526,196	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
STATE:								
<u> Pennsylvania Department of Community and Economic Development:</u>								
2008 Community Infrastructure Tourism		County Grants	Act 53 of 2007	\$ 6,600,000		6,600,000		
Total Pennsylvania Department of Community and Economic Development								
<u> Pennsylvania Department of Environmental Resources:</u>								
2015 West Nile Virus		County Grants		(195)		154,679		
2016 West Nile Virus		County Grants				11,709		
16/17 Zika Virus Control		County Grants	4100070308			12,015		
15/17 Municipal Recycling		County Grants	4100070308			10,032		
16/18 Municipal Recycling		County Grants				189,240		
Total Pennsylvania Department of Environmental Resources								
<u> Pennsylvania Department of Health:</u>								
Act 2004-122 VSIA		County Grants	Act 2004-122			217,671		
08/11 Nurse Family Partnership		County Grants	4100032570			(7,162)		
13/14 Nurse Family Partnership		County Grants	4100064013			9,998		
15/16 Nurse Family Partnership		County Grants	25-6001017			23,995		
16/17 Nurse Family Partnership		County Grants	4100070246			17,044		
2014 STD		County Grants	4100064892			(79)		
2015/16 HIV/STD		County Grants	4100067435			(12,582)		
2016/17 HIV/STD		County Grants	4100070715			436,756		
14/16 PA Lead and Healthy Homes		County Grants	4100064045			5,480		
14/16 Tuberculosis Control		County Grants	4100065358			24,204		
16/18 Tuberculosis Control		County Grants	4100071457			15,386		
10/11 AIDS		County Grants	4100049927			31,108		
DOH - D&A Ops (App 110)		Human Services Grants				2,882,001		
DOH - 2010-01 Gaming (App # 20-365)		Human Services Grants				213,899		
DOH - Compulsive & Problem Gambling (App 50-209)		Human Services Grants				199,744		
16/17 D&A Activities		Human Services Grants				2,591,807		
Total Pennsylvania Department of Health								
<u> Pennsylvania Department of Human Services:</u>								
2011/12 MATP		Human Services Grants				237		
2012/13 MATP		Human Services Grants				252		
2013/14 MATP		Human Services Grants				391		
2014/15 MATP		Human Services Grants				(14,181)		
2015/16 MATP		Human Services Grants				2,069,064		
2016/17 MATP		Human Services Grants				2,647,901		
13/14 Mental Health Operations:		Human Services Grants				(31,750)		
MH DHS PCH App 10248 - Act 87		Human Services Grants				241,470		
15/16 EI Ops - Primary		Human Services Grants				8,063,672		
DHS-EI/XIX Infants & Toddlers		Human Services Grants				7,224,760		
DHS-EI App117		Human Services Grants				-		
16/17 EI Activities		Human Services Grants				21,720		
10/11 Mental Retardation Operations:		Human Services Grants				275,722		
DHS - OMR (App 156)		Human Services Grants				346,104		
15/2016 Family Center Initiative - Family Centers		Human Services Grants				-		
16/2017 Family Center Initiative - Family Centers		Human Services Grants				-		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

<u>Federal/Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2015</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2016</u>
Aging Medical Assistance Reimb		Human Services Grants	100746305 0029	-	-	6,851		
2012 BH Managed Care Holding Account		Human Services Grants				(3,565,448)		
2014 BH Managed Care Holding Account		Human Services Grants				340,034		
2015 BH Managed Care Holding Account		Human Services Grants				3,435,614		
2015 BH Managed Care - Gross Receipts Tax		Human Services Grants				18,559,382		
2016 BH Managed Care Holding Account		Human Services Grants				8,499,639		
2015 MC Medical Administration		Human Services Grants				5,644,088		
2016 MC Medical Administration		Human Services Grants				303,529,527		
15/16 MH & Justice Housing		Human Services Grants				73,441		
12/13 DHS Block Grant		Human Services Grants				(10,255)		
ID Block Grant		Human Services Grants				122,347		
D&A Block Grant		Human Services Grants						
13/14 DHS Block Grant		Human Services Grants				2,628		
ID Block Grant		Human Services Grants				(237,057)		
BH Block Grant		Human Services Grants				(4,848)		
D&A Block Grant		Human Services Grants						
14/15 DHS Block Grant		Human Services Grants				105,820		
ID Block Grant		Human Services Grants				190,210		
BH Block Grant		Human Services Grants				(80,381)		
D&A Block Grant		Human Services Grants				(79,335)		
OCS Block Grant		Human Services Grants						
15/16 DHS Block Grant		Human Services Grants				1,589,150		
CYF Block Grant		Human Services Grants				2,723,875		
ID Block Grant		Human Services Grants				47,568,311		
BH Block Grant		Human Services Grants				(1,319,241)		
D&A Block Grant		Human Services Grants				11,782,607		
OCS Block Grant		Human Services Grants						
16/17 DHS Block Grant		Human Services Grants				4,763,658		
CYF Block Grant		Human Services Grants				5,088,260		
ID Block Grant		Human Services Grants				46,604,669		
BH Block Grant		Human Services Grants				1,585,118		
D&A Block Grant		Human Services Grants				10,052,985		
OCS Block Grant		Human Services Grants						
Total Pennsylvania Department of Human Services						487,806,911		
Pennsylvania Board of Probation and Parole:								
1997 Adult Prob./PI/Alcohol & Drug Intervention		County Grants	02-97-CP			928,177		
County Offender Supervision		County Grants				1,396,927		
Total Pennsylvania Board of Probation and Parole						2,325,104		
Pennsylvania Emergency Management Agency								
15/16 RERF		County Grants	4100071269			11,456		
14/15 PA Hazard Material		County Grants	4100071906			52,817		
911 Wireless		County Grants				177,581		
911 Act 12		County Grants				22,228,213		
PA CSA Fund		County Grants				118,101		
Total Pennsylvania Emergency Management Agency						22,588,168		
Pennsylvania Department of Aging:								
2014/15 Community Based Aging Block Grant - I		Human Services Grants	AG 4100057753			3,899		
2015/16 Community Based Aging Block Grant - I		Human Services Grants	AG 4100057753			7,832,132		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2015</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2016</u>
2016/17 Aging Block Grant		Human Services Grants	AG 4100057753			16,171,525		
2014/15 Community Based Aging Block Grant - II		Human Services Grants	AG 4100057753			296,677		
2015/16 Community Based Aging Block Grant - II		Human Services Grants	AG 4100057753			4,579,921		
2015/16 Family Caregiver		Human Services Grants	AG 4100057753			335,864		
2016/17 Family Caregiver		Human Services Grants	AG 4100057753			537,043		
2015/16 Title XIX Pre-Admission Assessment		Human Services Grants	AG 4100057868			793,789		
2016/17 Title XIX Pre-Admission Assessment		Human Services Grants	AG 4100057868			804,645		
2015/16 Title XIX Nursing Home Transition		Human Services Grants	AG 4100057868			380,560		
2016/17 Title XIX Nursing Home Transition		Human Services Grants	AG 4100057868			407,818		
2014/15 DHS Service Coordination		Human Services Grants	AG 4100057868			6,786		
2015/16 DHS Service Coordination		Human Services Grants	AG 4100057868			622,875		
2016/17 DHS Service Coordination		Human Services Grants	AG 4100057868			791,063		
2014/15 Gateway CBCT		Human Services Grants	AG 4100057868			28,186		
2016/17 Gateway CBCT		Human Services Grants	AG 4100057868			28,669		
2015/16 Federal Family Caregiver		Human Services Grants	AG 4100057868			103,536		
2016/17 Federal Family Caregiver		Human Services Grants	AG 4100057753			119,515		
15/16 Health Promotion		Human Services Grants	AG 4100057753			53,050		
15/16 ABG Other		Human Services Grants	AG 4100057753			2,108,882		
16/17 ABG Other		Human Services Grants	AG 4100057753			8,048		
15/16 Title XIX Other		Human Services Grants	AG 4100057868			30,529		
16/17 Title XIX Other		Human Services Grants	AG 4100057868			20,723		
15/16 Adult Protective Services		Human Services Grants	AG 4100057868			36,907		
16/17 Adult Protective Services		Human Services Grants	AG 4100057868			12,616		
State Medical Assistance Reimbursement		Human Services Grants	AG 4100057868			20,879		
2015 AAAID City Team Initiative		Human Services Grants	AG 4100057868			3,000		
Total Pennsylvania Department of Aging						36,139,137		
<u>Pennsylvania Department of Labor and Industry</u>								
Air Pollution Fund		County Grants				37,392		
Total Pennsylvania Department of Labor and Industry						37,392		
<u>Pennsylvania Department of Education</u>								
15/16 HeadStart Supplemental		Human Services Grants	PAC# 141-13-0002			1,632,258		
16/17 HeadStart Supplemental		Human Services Grants	PAC# 141-13-0002			933,973		
15/16 PDE Title I		County Grants				151,946		
Total Pennsylvania Department of Education						2,718,177		
<u>Pennsylvania Department of Transportation</u>								
2009, 2011, 2012, 2013 Mansfield Bridge Rehabilitation		Capital Projects				39,278		
2011 Open Ended Right of Way Property Acquisition		Capital Projects				400		
2011/2012 Thompson Run Bridge No. 5		Capital Projects				79,082		
2011 Thompson Run Bridge No. 10		Capital Projects				160,000		
2012 Thompson Run Bridge No. 2		Capital Projects				1,173,669		
2009 Calmwood Bridge		Capital Projects				8,056		
2012, 2013 Open Ended Construction Engineering		Capital Projects				48,689		
2010, 2012 & 2013 Chartier's Creek Bridge		Capital Projects				305,935		
2010 Structural Engineering Services		Capital Projects				150,083		
2010 Acquisition of Property and Bridge Repair		Capital Projects				30,256		
2010 Dooker's Hollow Bridge Reconstruction		Capital Projects				33,934		
2011, 2012, & 2014 S. 10th Street Bridge		Capital Projects				90,704		
2011 Spring Run Bridge		Capital Projects				48,368		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2015	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2016
2011 Plum Creek Bridge		Capital Projects		115,240		115,240		
2011 McClaren's Run Bridge		Capital Projects		51,347		51,347		
2011 Little Deer Creek Bridge No. 5		Capital Projects		39,611		39,611		
2011 Days Run Bridge No. 3		Capital Projects		13,736		13,736		
2011/2012 Bridge Project Management Service		Capital Projects		102,628		102,628		
2009, 2010, & 2011 6th/7th/9th Street Bridge		Capital Projects		111,719		111,719		
2011 Major Bridge and Road Program Management		Capital Projects		93		93		
2011 & 2012 Bridge Preservation		Capital Projects		55,700		55,700		
2011 & 2012 Levi Bird Duff Bridge		Capital Projects		39,478		39,478		
2012 Intersection Improvement Reconstruction		Capital Projects		-		-		
2012 Inspection of Bridge Repair		Capital Projects		526		526		
Act 44 Bridge Repairs		Capital Projects		1,153,221		1,153,221		
2011 NPDES MS4 Permit Program		Capital Projects		5		5		
2015, 2016 7th Street Bridge		Capital Projects		48,364		48,364		
2015 Lick's Run Bridge No. 1		Capital Projects		41,318		41,318		
2008, 2013 Federal Road Program Management		Capital Projects		2,689		2,689		
Miscellaneous Bridge Design		Capital Projects		2,174,994		2,174,994		
Miscellaneous Bridge Construction		Capital Projects		3,298,265		3,298,265		
14/17 HMGF Generator Grant		County Grants		15,140		15,140		
Act 13 Marcellus Shale Legacy		County Grants		970,181		970,181		
Act 13 Marcellus Shale Legacy		Capital Projects		1,966,202		1,966,202		
Act 89 Bridge Repairs		Capital Projects		1,750,000		1,750,000		
Total Pennsylvania Department of Transportation				14,118,931		14,118,931		
<u>Pennsylvania Commission on Crime and Delinquency:</u>								
15/16 Drug Court		County Grants	2015-IP-ST-25958	1,343,566		1,343,566		
16/18 Drug Court		County Grants	2015-IP-ST-26813	1,116,817		1,116,817		
CISP PACTT - Garfield		County Grants	2015-VP-ST-25870	(223)		(223)		
CISP PACTT - North Side		County Grants	2016-VP-CT-26919	11,131		11,131		
CISP PACTT - Garfield		County Grants	2016-VP-CT-26920	10,515		10,515		
CISP PACTT - McKeesport		County Grants	2016-VP-CT-26921	10,617		10,617		
CISP PACTT - Hill		County Grants	2016-VP-CT-26922	13,707		13,707		
CISP PACTT - Penn Hills		County Grants	2016-VP-CT-26923	11,075		11,075		
CISP PACTT - Wilksburg		County Grants	2016-VP-CT-26924	10,667		10,667		
JPO Aggression Replace Training Expansion		County Grants	2015-VP-ST-25987	18,576		18,576		
Total Pennsylvania Commission on Crime and Delinquency				2,546,448		2,546,448		
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>								
15/16 Insurance Fraud		County Grants	15-166-0001	215,004		215,004		
16/18 Insurance Fraud		County Grants		222,120		222,120		
Total Pennsylvania Insurance Fraud Prevention Authority				437,124		437,124		
<u>Pennsylvania State Police:</u>								
15/16 Auto Theft Task Force		County Grants		126,715		126,715		
16/17 Auto Theft Task Force		County Grants		131,863		131,863		
Total Pennsylvania State Police				258,578		258,578		
<u>Administrative Office of Pennsylvania Courts:</u>								
ACT 88 of 2001 Senior Judge		County Grants		310,606		310,606		
14/15 CCTV MDJ Courts		County Grants		53,215		53,215		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>County Fund</u>	<u>Grantor's Number</u>	<u>Unearned Revenue December 31, 2015</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2016</u>
Total Administrative Office of Pennsylvania Courts						363,821		
Pennsylvania Energy Development Authority: 2015 Downtown Building Heating System		Capital Projects				174,665		
Total Pennsylvania Energy Development Authority						174,665		
Miscellaneous County Grants USDOT Forfeiture Fund		County Grants				249		
Total Miscellaneous County Grants						249		
TOTAL STATE AWARDS						\$ 582,952,215		
TOTAL FEDERAL AND STATE AWARDS						\$ 754,960,864		

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2016

NOTE 1: REPORTING ENTITY

The County of Allegheny (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements except as noted in Note 3.

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: COMPONENT UNITS NOT INCLUDED

The accompanying Schedule of Expenditures of Federal Awards does not include expenditures of Allegheny County Airport Authority, Port Authority of Allegheny County, Community College of Allegheny County, Redevelopment Authority of Allegheny County, Allegheny County Industrial Development Authority, Allegheny County HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and Allegheny County Parks Foundation. We did not include the aforementioned entities because they engaged other auditors, if applicable, to perform an audit in accordance with the Uniform Guidance.

NOTE 5: RISK-BASED AUDIT APPROACH

The 2016 threshold for determining Type A and Type B programs is \$3,000,000. The following high-risk type B programs were audited as major:

<u>CFDA</u>	<u>Program</u>
93.958	Block Grants for Community Mental Health Services

The following low-risk Type-A programs were not audited as major:

<u>CFDA</u>	<u>Program</u>
93.600	HeadStart
14.267	Continuum of Care Program
97.067	Homeland Security Grant Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

The amount expended under programs audited as major federal programs for the year ended December 31, 2016, totaled \$108,086,459 or 62.84% of total federal awards expended.

COUNTY OF ALLEGHENY, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2016

NOTE 6: REQUIRED DISCLOSURE FOR PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

<u>Program</u>	<u>Receipts</u>	<u>Expenditures</u>
Health and Human Service Funding:		
2015 CSBG	\$ 705,662	\$ (46,396)
2016 CSBG	906,435	874,652
2015 CSBG Discretionary	14,363	10,215
Department of Housing and Urban Development Funding:		
14/16 Emergency Shelter	341,370	146,984

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016

Section I - Summary of Auditor's Results:

Financial Statements

Type of Auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses?
 yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not considered to be material weaknesses?
 yes none reported

Type of Auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance yes no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.658	Title IV-E Foster Care
93.659	Title IV-E Adoption Assistance
93.044/93.045/93.053	Aging Cluster
93.667	Social Services Block Grant
93.958	Community Mental Health Services Block Grant
93.778	Medical Assistance
14.218	CDBG – Entitlement Grants
20.205	Highway Planning and Construction
14.239	HOME Investment
93.563	Title IV – D – Child Support Enforcement
10.557	Supplemental Program for Women, Infants, and Children
PA DHS	Children and Youth
PA DHS	Child Support Enforcement
PA DHS	Behavioral Health/Intellectual Disabilities
PA DHS	Medical Assistance Transportation Program
PA DHS	Child Development Programs
PA DHS	Office of Community Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? yes no

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016

Section II – Financial Statement Findings

No matters were reported.

Section III - Federal and Pennsylvania Department of Human Services Awards

No matters were reported.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2016

Status of Prior Audit Findings

Finding	2015 – 001
Description	Equipment and Real Property Management
Status	Resolved
Finding	2015 – 002
Description	SEFA
Status	Resolved

Zelenkofske Axelrod LLC

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES

Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services ("DHS") and COUNTY OF ALLEGHENY solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2016 and calendar year ended December 31, 2016. COUNTY OF ALLEGHENY's management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DHS and COUNTY OF ALLEGHENY. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2016, (December 31, 2016 for Exhibits A-1(a), A-1(b), A-1(c), and A-1(d), as permitted by DHS), have been accurately compiled based on the audited books and records of COUNTY OF ALLEGHENY. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-1(a)	Summary of Expenditures
	A-1(b)	PACSES Data Reliability Verification
	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-1(d)	Comparison of Single Audit Title IV-D account to Report Title IV-D Account
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, And Carryover Funds – EI
	V(b)EI	Report of Income and Expenditures - EI
Office of Community Services Block Grant	VI(a) BG-S	Schedule of Fund Balances – Summary Report
	VI(b) BG-S	Schedule of Fund Balances – Summary Report

Harrisburg

830 Sir Thomas Court, Suite 100
Harrisburg, PA 17109
717.561.9200 Fax 717.561.9202

Philadelphia

2370 York Road, Suite A-5
Jamison, Pa 18929
215.918.2277 Fax 215.918.2302

Pittsburgh

3800 McKnight E. Drive, Suite 3805
Pittsburgh, PA 15237
412.367.7102 Fax 412.367.7103

Greensburg

210 Tollgate Hill Road
Greensburg, PA 15601
724-834-2151 Fax 724-834-5969

Zelenkofske Axelrod LLC

Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- (c) In regard to the Reconciliation Schedule included as Exhibit XX, we have performed the following procedures:
 - 1. Agree the expenditure amounts listed on the Reconciliation Schedule under the "Federal Expenditures per the SEFA" column to the audited Schedule of Expenditures of Federal Awards ("SEFA").
 - 2. Agree the receipt amounts listed on the Reconciliation Schedule under the "Federal Awards Received per the audit confirmation reply from Pennsylvania" column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget, Comptroller Operations.
 - 3. Recalculate the amounts listed under the "Difference" column and the "% Difference" column.
 - 4. Agree the amounts listed under the "Difference" column to the audited books and records of the County.
 - 5. Agree the "Detailed Explanation of the Differences" to the audited books and records of the County.
- (d) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Pennsylvania Department of Human Services and COUNTY OF ALLEGHENY, and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 28, 2017

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2016

	Single Audit Expenditures				Reported Expenditures				Single Audit Over/Under Reported			
	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (C,X,D)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B)	(E) FFP	(F) Amount Paid (C,X,D)
Calendar Quarter Ended 3/31/16												
Salary/Overhead (Exclude Blood Tests)	\$ 5,492,571	\$ 150,631	\$ 301,622	\$ 5,040,318	66%	\$ 3,326,610	\$ 5,492,571	\$ 150,631	\$ 301,622	\$ 5,040,318	66%	\$ 3,326,610
Fees/Costs	600	15	-	585	66%	386	600	15	-	585	66%	386
Interest/Program Income	3,883	-	-	3,883	66%	2,563	3,883	-	-	3,883	66%	2,563
Blood Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (1-2,3-4)	5,488,082	150,616	301,622	5,036,844	-	3,323,657	5,488,082	150,616	301,622	5,036,844	-	3,323,657
Blood Testing	10,461	-	-	10,461	66%	6,904	10,461	-	-	10,461	66%	6,904
ADP	75,254	1,897	-	73,357	66%	48,416	75,254	1,897	-	73,357	66%	48,416
Net Total (5+6+7)	\$ 5,573,797	\$ 152,513	\$ 301,622	\$ 5,119,662	-	\$ 3,378,977	\$ 5,573,797	\$ 152,513	\$ 301,622	\$ 5,119,662	-	\$ 3,378,977
Calendar Quarter Ended 6/30/16												
Salary/Overhead (Exclude Blood Tests)	\$ 5,590,947	\$ 134,841	\$ 603,157	\$ 4,842,949	66%	\$ 3,196,346	\$ 5,590,947	\$ 134,841	\$ 603,157	\$ 4,842,949	66%	\$ 3,196,346
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4
Interest/Program Income	4,910	-	-	4,910	66%	3,241	4,910	-	-	4,910	66%	3,241
Blood Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (1-2,3-4)	5,576,031	134,841	603,157	4,838,033	-	3,193,101	5,576,031	134,841	603,157	4,838,033	-	3,193,101
Blood Testing	11,857	-	-	11,857	66%	7,826	11,857	-	-	11,857	66%	7,826
ADP	54,959	1,274	-	53,685	66%	35,432	54,959	1,274	-	53,685	66%	35,432
Net Total (5+6+7)	\$ 5,642,847	\$ 136,115	\$ 603,157	\$ 4,903,575	-	\$ 3,236,359	\$ 5,642,847	\$ 136,115	\$ 603,157	\$ 4,903,575	-	\$ 3,236,359
Calendar Quarter Ended 9/30/16												
Salary/Overhead (Exclude Blood Tests)	\$ 6,270,632	\$ 157,517	\$ 325,696	\$ 5,787,419	66%	\$ 3,819,697	\$ 6,270,632	\$ 157,517	\$ 325,696	\$ 5,787,419	66%	\$ 3,819,697
Fees/Costs	360	7	-	353	66%	233	360	7	-	353	66%	233
Interest/Program Income	3,675	-	-	3,675	66%	2,426	3,675	-	-	3,675	66%	2,426
Blood Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal (1-2,3-4)	6,266,592	157,510	325,696	5,783,386	-	3,817,035	6,266,592	157,510	325,696	5,783,386	-	3,817,035
Blood Testing	19,300	-	-	19,300	66%	12,738	19,300	-	-	19,300	66%	12,738
ADP	23,472	575	-	22,897	66%	15,112	23,472	575	-	22,897	66%	15,112
Net Total (5+6+7)	\$ 6,309,364	\$ 158,085	\$ 325,696	\$ 5,825,583	-	\$ 3,844,865	\$ 6,309,364	\$ 158,085	\$ 325,696	\$ 5,825,583	-	\$ 3,844,865
Calendar Quarter Ended 12/31/16												
Salary/Overhead (Exclude Blood Tests)	\$ 6,424,862	\$ 190,516	\$ -	\$ 6,234,346	66%	\$ 4,114,668	\$ 6,424,862	\$ 190,516	\$ -	\$ 6,234,346	66%	\$ 4,114,668
Fees/Costs	4	-	-	4	66%	4	4	-	-	4	66%	4
Interest/Program Income	1,232	34	-	1,198	66%	791	1,232	34	-	1,198	66%	791
Blood Testing Fees	3,894	-	-	3,894	66%	2,570	3,894	-	-	3,894	66%	2,570
Subtotal (1-2,3-4)	6,419,730	190,482	-	6,229,248	-	4,111,303	6,419,730	190,482	-	6,229,248	-	4,111,303
Blood Testing	10,144	-	-	10,144	66%	6,965	10,144	-	-	10,144	66%	6,965
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 6,429,874	\$ 190,482	\$ -	\$ 6,239,392	-	\$ 4,117,998	\$ 6,429,874	\$ 190,482	\$ -	\$ 6,239,392	-	\$ 4,117,998

COUNTY OF ALLEGHENY, PENNSYLVANIA
 CHILD SUPPORT ENFORCEMENT
 PACES OCSE 157 DATA RELIABILITY VALIDATION
 FOR THE YEAR ENDED DECEMBER 31, 2016

OCSE 157 Report Line Number	Number of Cases Reviewed	Case Problems Found
Line # 1 IV-D cases open at the end of the fiscal year.	4	None
Line # 2 IV-D cases open at the end of the fiscal year with support orders established.	4	None
Line # 5 Children in IV-D cases open at the end of the fiscal year that were born out of wedlock.	4	None
Line # 6 Children in IV-D cases open at the end of the fiscal year who were born out of wedlock	4	None
Line # 21 Cases open at the end of the year where medical support is ordered.	4	None
Line #23 Cases open at the end of the year where Health Insurance is provided as ordered	4	None
Line # 24 Total amount of current support due for the fiscal year for IV-D cases, excluding emancipated children.	4	None
Line # 25 Total amount of support disbursed as current support during the fiscal year for IV-D cases, excluding emancipated children.	4	None
Line # 28 Cases with arrears due during the fiscal year.	4	None
Line # 29 Cases with Disbursements on arrears during the fiscal year.	4	None

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

County: Allegheny

Year Ended: December 31, 2016

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 308,402 (Bonus) \$ 294,755 (Quarter)	\$ 308,402 (Bonus) \$ 294,755 (Quarter)	() Separate Bank Account () Restricted Fund - General Ledger (X) Other: <u>JD Edwards Job Code 6036003</u> , <u>"Child Support Enforcement"</u> <u>accounting object code 47718</u> <u>"Incentive Payments"</u>
March 31	\$ 325,696	\$ 325,696	
June 30	\$ 323,102	\$ 323,102	
September 30	\$ 312,947	\$ 312,947	
December 31	Note	Note	

Note: Do not include income received from interest or Medical incentives

Note: Payments were received on 4/5/17 in the amount of \$302,576 for the Oct-Dec 2016 quarter incentive

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

County- Allegheny County

Year Ended- 12/31/2016

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
Balance at January 1	\$ 940,590	\$ 940,590	\$ -
Receipts:			
Reimbursements	\$ 14,420,152	\$ 14,420,152	\$ -
Incentives	\$ 1,553,578	\$ 1,553,578	\$ -
Title XIX Incentives	\$ 2,286	\$ 2,286	\$ -
Interest	\$ -	\$ -	\$ -
Program Income	\$ 2,192	\$ 2,192	\$ -
Genetic Testing Costs	\$ 16,362	\$ 16,362	\$ -
Maintenance of Effort (MOE)	\$ 1,914,038	\$ 1,914,038	\$ -
Other: 34% not reimbursable	\$ 4,948,508	\$ 4,948,508	\$ -
Total Receipts	\$ 22,857,116	\$ 22,857,116	\$ -
Intra-fund Transfers - In	\$ -	\$ -	\$ -
Funds Available	\$ 23,797,706	\$ 23,797,706	\$ -
Disbursements:			
Transfers to General Fund	\$ 1,927,259	\$ 1,927,259	\$ -
Vendor Payments	\$ 1,915,245	\$ 1,915,245	\$ -
Bank Charges	\$ -	\$ -	\$ -
Other: Salaries/Fringes/ADP	\$ 20,204,580	\$ 20,204,580	\$ -
Total Disbursements	\$ 24,047,084	\$ 24,047,084	\$ -
Intra-fund Transfers - Out	\$ -	\$ -	\$ -
Balance at December 31	\$ (249,378)	\$ (249,378)	\$ -

The Title IV-D account consists of a job code within a pool cash account.

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

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Service Data:</u>	<u>Reported</u>	<u>Actual</u>
<hr/>		
Expenditures:		
Group I Clients	\$ 9,127,477	\$ 9,127,477
Group II Clients	<u>36,431</u>	<u>36,431</u>
Total Expenditures	<u>\$ 9,163,908</u>	<u>\$ 9,163,908</u>
<u>Allocation Data:</u>		
<hr/>		
Revenues:		
Department of Human Services	\$ 9,162,199	\$ 9,162,199
Interest Income	<u>1,709</u>	<u>1,709</u>
Total Revenues	<u>9,163,908</u>	<u>9,163,908</u>
Funds Expended:		
Operating Costs	\$ 7,083,429	7,083,429
Administrative Costs	<u>2,080,479</u>	<u>2,080,479</u>
Total Funds Expended	<u>9,163,908</u>	<u>9,163,908</u>
Excess Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Sources of Funding	Appropriation	Carryover (1)	Allotment (2)	Total Allocation (3)	Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
A. Early Intervention								
1 Early Intervention Services	10235 \$	-	\$ 9,206,002	\$ 9,206,002	\$ 9,206,002	\$ -	\$ -	\$ -
2 Early Intervention Training	10235		39,286	39,286	39,286	-	-	-
3 Early Intervention Administration	10235		1,082,354	1,082,354	1,082,354	-	-	-
4 Infants & Toddlers w/ Disabilities (Part C)	70170		1,560,055	1,560,055	1,560,055	-	-	-
5 Infants, Toddlers & Families Waiver Admin	10235/70184		518,762	518,762	518,762	-	-	-
8 Total Early Intervention		\$ -	\$ 12,406,459	\$ 12,406,459	\$ 12,406,459	\$ -	\$ -	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Admin Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 12,406,459
II. TOTAL EXPENDITURES	1,721,378	10,188,360	3,763,947	15,673,685
III. Costs Over Allocation				-
A. County Funded Eligible	-	-	-	-
B. County Funded Ineligible	-	-	-	-
C. Other Eligible	-	-	-	-
D. Other Ineligible	-	-	-	-
E. Total Costs Over Allocation	-	-	-	-
IV. REVENUES				
A. Program Service Fees	-	-	-	-
B. Private Insurance Fees	-	-	-	-
C. Medical Assistance	-	-	1,946,370	1,946,370
D. Earned Interest	-	-	-	-
E. Other	-	-	-	-
F. Total Revenue	-	-	1,946,370	1,946,370
V. DHS REIMBURSEMENT				
C. DHS Categorical Funding 90% Subtotal	1,082,354	9,169,524	1,635,819	11,887,697
D. DHS Categorical Funding 100% Subtotal	518,762	-	-	518,762
Subtotal DHS Reimbursement	1,601,116	9,169,524	1,635,819	12,406,459
VI. 10% County Match	120,262	1,018,836	181,758	1,320,856
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	1,721,378	10,188,360	1,817,577	13,727,315
VIII. TOTAL CARRYOVER				\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
 COUNTY REPORT OF INCOME AND EXPENDITURES
 COUNTY HUMAN SERVICES BLOCK GRANT
 SCHEDULE OF FUND BALANCES - SUMMARY REPORT
 FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2016

County Match	3.05%
Actual County Match (\$)	\$3,718,379
Actual County Match (%)	3.05%

Block Grant Reporting		Costs Eligible for DHS Participation										Balance of Funds (3)	Adjustments (4)	Total Fund Balance (6)
Sources of Funding:	Appropriation	DHS Allocation (1)	Mental Health	Intellectual Disabilities	Homeless Assistance	Child Welfare	HSS	D&A	Total					
1 State Human Services Block Grant	Multiple	\$ 122,809,631	\$ 91,528,883	\$ 7,369,280	\$ 3,260,702	\$ 2,775,640	\$ 15,686,355	\$ 1,214,599	\$ 121,835,259	\$ 974,372	\$ -	\$ -	\$ 974,372	
2 SSBG	Multiple	\$ 1,687,526	\$ 830,890	\$ 856,636	\$ -	\$ -	\$ -	\$ -	\$ 1,687,526	\$ -	\$ -	\$ -	\$ -	
3 ISABG	70113	\$ 731,200	\$ -	\$ -	\$ 731,200	\$ -	\$ -	\$ -	\$ 731,200	\$ -	\$ -	\$ -	\$ -	
4 CMHSBG	70167	\$ 1,540,448	\$ 1,540,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,540,448	\$ -	\$ -	\$ -	\$ -	
5 IMA	70175	\$ 2,671,832	\$ -	\$ 2,671,832	\$ -	\$ -	\$ -	\$ -	\$ 2,671,832	\$ -	\$ -	\$ -	\$ -	
6 Crisis Counseling	80222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total for Block Grant		\$ 129,440,637	\$ 93,900,021	\$ 10,897,748	\$ 3,991,902	\$ 2,775,640	\$ 15,686,355	\$ 1,214,599	\$ 128,466,265	\$ 974,372	\$ -	\$ -	\$ 974,372	

Retained Earnings	
I. Unexpended Allocation	\$974,372
II. Maximum Retained Earnings (3%)	\$3,684,289
III. Waiver Requested Money (if applicable)	\$0
IV. Total Requested Retained Earnings	\$85,747

COUNTY OF ALLEGHENY, PENNSYLVANIA
DHS - BUREAU OF FINANCIAL OPERATION
COUNTY REPORT OF INCOME AND EXPENDITURES
COUNTY HUMAN SERVICES BLOCK GRANT
SCHEDULE OF FUND BALANCES - SUMMARY REPORT
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2016

Sources of Funding	Appropriation	Total Carryover (1)	Allotment (2)	DHS Allocation (3)	Costs Eligible for DHS Participation (4)	Balance of Funds (5)	Adjustments (6)	Total Fund Balance (7)
A. Mental Health Services								
1 State - Personal Care Homes	10252	\$ 47,026	\$ 2,974	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
3 Federal - Self Directed Care - TTI	70127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Federal - Infusing Peer Specialist into Crisis Service	70127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Federal - PATH Homeless Grant	70154	\$ -	\$ 175,098	\$ 175,098	\$ 175,098	\$ -	\$ -	\$ -
6 Federal - Capitalization of POMS	70522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Federal - Youth Suicide and Prevention	70651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Federal - Project Launch	71021	\$ 316,203	\$ 680,000	\$ 996,203	\$ 499,977	\$ 496,226	\$ -	\$ 496,226
10 Federal - Bio-Terrorism Hospital Preparedness	80343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Mental Health Services		\$ 363,229	\$ 858,072	\$ 1,221,301	\$ 675,075	\$ 546,226	\$ -	\$ 546,226
B. Intellectual Disabilities Services								
Special OTO 1516 Transfer for Emergencies	10255	\$ -	\$ 197,245	\$ 197,245	\$ 197,245	\$ -	\$ -	\$ -
Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Money Follows the Person	10263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Intellectual Disabilities Services		\$ -	\$ 197,245	\$ 197,245	\$ 197,245	\$ -	\$ -	\$ -
C. Total for Non-Block Grant Reporting		\$ 363,229	\$ 1,055,317	\$ 1,418,546	\$ 872,320	\$ 546,226	\$ -	\$ 546,226

COUNTY OF ALLEGHENY, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

CFDA NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
10.561	DHS	\$ -	\$ 122,509	(122,509)	-100.00%	The County did not spend these funds yet. They are in deferred revenue.
84.181	DHS	2,946,719	1,950,088	996,651	51.11%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
93.090	DHS	2,135,717	2,208,306	(72,589)	-3.29%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
93.150	DHS	168,822	306,422	(137,600)	-44.91%	The county receives quarterly payments from this federal program. It did not spend all the fund yet and the remaining funds are in deferred revenue until expensed.
93.243	DHS	473,836	1,020,000	(546,164)	-53.55%	The county receives quarterly payments from this federal program. It did not spend all the fund yet and the remaining funds are in deferred revenue until expensed.
93.505	Health	615,121	442,385	172,736	39.05%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.556	DHS	1,089,707	1,197,839	(108,132)	-9.03%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.558	DHS Health	13,253,375	10,733,209	2,520,166	23.48%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.563	Courts	16,495,190	17,110,419	(615,229)	-3.60%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.590	DHS	107,336	34,315	73,021	212.79%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.645	DHS	874,095	874,095	-	0.00%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.658	DHS	18,114,283	24,579,783	(6,465,500)	-25.68%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.659	DHS	13,585,047	10,618,372	2,966,675	27.94%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.667	DHS	3,664,821	3,291,118	373,703	11.35%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
93.674	DHS	899,154	444,577	444,577	100.00%	The reason its off 444,577 increase is because of timing. The amount for calendar year 2016 is the amount for the 15/16 grant and 16/17 grant.
93.778	DHS	11,284,896	8,620,717	2,664,179	30.24%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a timing difference between expense and reimbursement, which results in variances for multi-year programs.
93.958	DHS	1,696,711	2,249,589	(552,878)	-24.58%	The county receives quarterly payments from this federal program. It did not spend all the fund yet and the remaining funds are in deferred revenue until expensed.

COUNTY OF ALLEGHENY, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2016

CFDA Name	CFDA NO.	Dept.	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	436,122	914,000	(477,878)	-52.28%	The county receives quarterly payments from this federal program. It did not spend all the fund yet and the remaining funds are in deferred revenue until expensed.
Mental Health Operations - Adult Health Quality Measures	93.609	DHS	276,265	-	276,265	0.00%	The County expenses federal programs when expenses are incurred, and a receivable is set up. When reimbursement is received the receivable is reduced. There is generally a large timing difference between expense and reimbursement, which results in large variances for multi-year programs.
TOTAL			\$ 88,107,217	\$ 86,717,723	\$ 1,389,494		

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YEAR ENDED DECEMBER 31, 2016

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YEAR ENDED DECEMBER 31, 2016

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