

**COUNTY OF ALLEGHENY,
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2012

COUNTY OF ALLEGHENY, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2012

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INDEPENDENT AUDITORS' 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 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, as of and for the year ended December 31, 2012, which collectively comprise the County's basic financial statements and issued our report thereon dated March 29, 2013. We did not audit the financial statements of the pension trust fund, which represent 91%, 98%, and 58% percent of the assets, net position/fund balances and revenues, respectively, of the aggregate remaining fund information. 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 County HealthChoices, Inc., Soldiers' and Sailors' Memorial Hall and Museum Trust, Inc. and Allegheny County Parks Foundation, which represent 97%, 97%, and 94%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered COUNTY OF ALLEGHENY's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF ALLEGHENY's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

<u>Harrisburg</u>	<u>Lehigh Valley</u>	<u>Philadelphia</u>	<u>Pittsburgh</u>
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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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2012 – 1, 2012 – 2, and 2012 – 3 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COUNTY OF ALLEGHENY'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*.

County of Allegheny's Responses to Findings

COUNTY OF ALLEGHENY, PENNSYLVANIA's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. COUNTY OF ALLEGHENY, PENNSYLVANIA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2013

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND DPW PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND DPW AWARDS REQUIRED BY OMB CIRCULAR A-133 AND THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE SINGLE AUDIT SUPPLEMENT

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

Report on Compliance for Each Major Federal and DPW Program

We have audited the compliance of COUNTY OF ALLEGHENY with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and Pennsylvania Department of Public Welfare ("DPW") Single Audit Supplement that could have a direct and material effect on each of COUNTY OF ALLEGHENY's major federal and DPW programs for the year ended December 31, 2012. COUNTY OF ALLEGHENY's major federal and DPW programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF ALLEGHENY's major federal and DPW 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Pennsylvania Department of Public Welfare Single Audit Supplement*. Those standards, OMB Circular A-133 and the DPW 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 DPW program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF ALLEGHENY'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 DPW program. However, our audit does not provide a legal determination of COUNTY OF ALLEGHENY's compliance.

Basis for Qualified Opinion on Medical Assistance Program and DPW Medical Assistance Transportation Program

As described in the accompanying schedule of findings and questioned costs, COUNTY OF ALLEGHENY did not comply with requirements regarding CFDA 93.778 Medical Assistance Program and DPW Medical Assistance Transportation Program as described in finding 2012 – 4 for Eligibility. Compliance with such requirements is necessary, in our opinion, for COUNTY OF ALLEGHENY to comply with the requirements applicable to that program.

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Qualified Opinion on Medical Assistance Program and DPW Medical Assistance Transportation Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 CFDA 93.778 Medical Assistance Program and DPW Medical Assistance Transportation Program for the year ended December 31, 2012.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal and DPW programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

Other Matters

COUNTY OF ALLEGHENY's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. COUNTY OF ALLEGHENY's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on this response.

Report on Internal Control Over Compliance

Management of COUNTY OF ALLEGHENY 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's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and DPW 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 DPW program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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'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 DPW 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 DPW 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 DPW 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. We identified a certain

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Allegheny County Chief Executive, Controller, and County Council
County of Allegheny, Pennsylvania
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deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as finding 2012 – 4 that we consider to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as finding 2012 – 4 that we consider to be a significant deficiency.

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

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 OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and DPW Awards Required By OMB Circular A-133 and the Pennsylvania Department of Public Welfare Single Audit Supplement

We have audited the 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 as of and for the year ended December 31, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 29, 2013 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal and DPW awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the Pennsylvania Department of Public Welfare 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 DPW awards is fairly stated in all material respects in relation to the financial statements as a whole.



ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2013

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
FEDERAL:						
U.S. Department of Agriculture						
Passed through Pennsylvania Department of Education:						
School Breakfast Program	10.553				\$ 46,888	
National School Lunch Program	10.553				70,332	
Child and Adult Care Food Program						
10/11 Child and Adult Care Food Program	10.558	AG300022260			116,734	
11/12 Child and Adult Care Food Program	10.558	AG300022260			596,361	
Total Child and Adult Care Food Program					<u>713,095</u>	
2011 Summer Food Service Program for Children	10.559				103,622	
2012 Summer Food Service Program for Children	10.559				572,853	
Total Summer Food Service Program for Children					<u>676,475</u>	
Passed through Pennsylvania Department of Labor and Industry:						
State Administrative Matching Grants for the Supplemental Nutrition Program	10.561				166,598	
Passed through Pennsylvania Department of Agriculture:						
Emergency Food Assistance Program (Administrative Costs)	10.568	ME446652/AG#4100036575			883	
Emergency Food Assistance Program (Administrative Costs) ARRA	10.568	ME446652/AG#4100036575			(883)	
Emergency Food Assistance Program (Administrative Costs)	10.568	ME441126/AG#4100058643			97,268	
Emergency Food Assistance Program (Administrative Costs)	10.568				<u>162,188</u>	
Total Emergency Food Assistance Program (Administrative Costs)					<u>279,458</u>	
Emergency Food Assistance Program (Donated Commodities)	10.569	ME446652/AG#4100036575			(701,355)	
Emergency Food Assistance Program (Donated Commodities)	10.569	ME441126/AG#4100058643			459,084	
Emergency Food Assistance Program (Donated Commodities)	10.569				166,876	
2010 Farmers Market Nutrition	10.569	ME 44101583			5,824	
2011 Farmers Market Nutrition	10.569	ME 44101583			(362)	
2012 Farmers Market Nutrition	10.569	ME 44101583			<u>12,283</u>	
Total Emergency Food Assistance Program (Donated Commodities)					<u>(57,590)</u>	
Passed through Pennsylvania Department of Health:						
Special Supplemental Program for Women, Infants, and Children 10/11	10.557	SAP#4100052935		317,723	(2,241)	
Special Supplemental Program for Women, Infants, and Children 11/12	10.557	SAP#4100056550		2,577,579	2,134,587	
Special Supplemental Program for Women, Infants, and Children 12/13	10.557			-	788,610	
Total Special Supplemental Program for Women, Infants, and Children				<u>2,895,302</u>	<u>2,920,956</u>	
Total U.S. Department of Agriculture						
					<u>4,816,210</u>	
U.S. Department of Health and Human Services						
Direct Federal Payments:						
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	5 U79 SM57004-06			10,252	
Head Start	93.600	03CH2014-45			(240)	
Head Start	93.600	03CH2014-46			4,927,653	
Head Start	93.600	03CH2014-47			<u>6,485,275</u>	
Total Head Start					<u>11,412,688</u>	
Education Stability Grant	93.652	90C01076			23,455	
Emergency Preparedness Bioterrorism Program	93.889	SAP#4100059098			3,405	
Diabetes Control Program	93.988	SAP#4100046974			291	
Passed through Pennsylvania Department of Public Welfare:						
Child Welfare - TITLE IV-E - Guardianship Assistance	93.090			4,028,740	2,332,972	
11/12 Mental Health Operations: PATH	93.150			76,546	76,546	
12/13 Mental Health Operations: PATH	93.150			-	77,237	
Total Mental Health Operations: PATH				<u>76,546</u>	<u>153,783</u>	
11/12 Mental Health Operations: Jail Diversion	93.243			108,106	67,581	
12/13 Mental Health Operations: Jail Diversion	93.243			-	69,266	
Total Mental Health Operations: Jail Diversion				<u>108,106</u>	<u>136,847</u>	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SAP#4100061351		336,690	2,704	
10/11 FCI Family Centers Promoting Safe and Stable Families	93.556			-	10,325	
11/12 FCI Family Centers Promoting Safe and Stable Families	93.556			881,536	881,536	
12/13 FCI Family Centers Promoting Safe and Stable Families	93.556			220,669	449,433	
10/11 Promoting Safe and Stable Families Family Reunification	93.556			-	14,743	
11/12 Promoting Safe and Stable Families Family Reunification	93.556			147,313	147,313	
12/13 Promoting Safe and Stable Families Family Reunification	93.556			<u>61,466</u>	<u>97,248</u>	
Total Promoting Safe and Stable Families				<u>1,310,984</u>	<u>1,600,598</u>	
Temporary Assistance for Needy Families						
11/12 Mental Health Operations	93.558			-	(304,318)	
11/12 Work Ready - Supported Work Program	93.558	4100058195		320,128	247,308	
12/13 Work Ready - Supported Work Program	93.558			64,961	67,741	
Child Welfare	93.558			7,373,893	7,373,893	
Nurse Family Partnership	93.558	Grant# 4100032570		<u>297,814</u>	<u>261,222</u>	
Total Temporary Assistance for Needy Families				<u>8,058,796</u>	<u>7,645,846</u>	
Child Support Enforcement	93.563	ME3322114002		12,788,883	14,768,831	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
2010/2011 LIHEAP	93.568	4100010227		-	140,862	
2011/2012 LIHEAP	93.568	4100057697		334,584	162,399	
Total LIHEAP				334,584	303,061	
10/11 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			-	1,156	
11/12 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			98,881	98,662	
12/13 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590			24,697	50,301	
11/12 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590			30,600	30,800	
12/13 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590			7,298	11,721	
Total Community Based Child Abuse Prevention Grants				161,256	192,440	
Child Welfare Services - State Grants	93.645			928,196	928,197	
Foster Care - Title IV-E	93.658			19,784,799	18,508,648	
Foster Care - Title IV-E ARRA	93.658			504,634	1,181,403	
Total Foster Care - Title IV-E				20,289,433	19,690,049 *	
Adoption Assistance - Title IV-E	93.659			11,288,458	9,125,354	
Adoption Assistance - Title IV-E ARRA	93.659			780	582,489	
Total Adoption Assistance - Title IV-E				11,289,236	9,707,823 *	
Social Services Block Grant						
Child Welfare - Title XX	93.667			1,181,711	1,181,711	
11/12 BHSSBG	93.667			415,445	(12,363)	
11/12 MRSSBG	93.667			405,150	618,229	
12/13 BH Block Grants SSBG	93.667			457,320	484,746	
Total Social Services Block Grant					2,272,323	
Independent Living	93.674			498,756	519,219	
Medical Assistance Program						
2009/10 MATP	93.778			-	1	
2011/12 MATP	93.778			2,770,555	2,248,903	
2012/13 MATP	93.778			2,540,417	2,277,002	
Agling Medical Assistance Reimbursement	93.778	100746305 0029		27,333	26,917	
11/12 Mental Health Operations	93.778			12,772	12,772	
09/10 Early Intervention Title XIX	93.778			-	(130,823)	
11/12 Early Intervention Title XIX	93.778			145,019	144,145	
12/13 Early Intervention Title XIX	93.778			137,472	137,838	
08/09 Mental Retardation Title XIX	93.778			-	(7,718)	
11/12 Mental Retardation Title XIX	93.778			141,022	117,538	
11/12 Mental Retardation Medicaid	93.778			1,035,019	1,225,714	
12/13 ID Block Grant Medicaid Title XIX	93.778			967,651	987,302	
Total Medical Assistance Program				7,777,460	7,039,591 *	
Emergency Preparedness Bioterrorism Program	93.889			-	1,312	
09/10 Block Grants for Community Mental Health Services	93.958			-	1	
11/12 Block Grants for Community Mental Health Services	93.958			665,042	665,042	
12/13 BH Block Grant Block Grants for Community Mental Health Services	93.958			1,376,824	1,451,339	
Total Block Grants for Community Mental Health Services				2,041,866	2,116,382	
2010/11 Block Grants for Prevention and Treatment of Substance Abuse	93.959			-	3,450	
2011/12 Block Grants for Prevention and Treatment of Substance Abuse	93.959			365,602	210,120	
2012/2013 DHS Block Grant Block Grants for Prevention and Treatment of Substance Abuse	93.959			338,726	346,081	
Total Block Grants for Prevention and Treatment of Substance Abuse				704,328	559,651 *	
Passed through Pennsylvania Department of Health:						
Public Health Emergency Preparedness 09/10	93.069	SAP 4100049492	8,390	-	(320)	8,710
Public Health Emergency Preparedness 11/12	93.069	SAP 4100055452	6,868	451,495	303,568	5,475
Public Health Emergency Preparedness 12/13	93.069	SAP 4100059096	-	44,285	163,310	-
09/12 Immunization	93.069	SAP 4100047079	-	-	(1,608)	-
Total Public Health Emergency Preparedness			15,258	495,780	464,950	14,185
Environmental Public Health and Emergency Response	93.070	SAP 4100050697	-	88,731	140,268	-
12/14 Personal Responsibility Education Program	93.092	SAP 4100057788	-	74,330	80,128	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 09/12	93.116		2,907	18,922	18,719	1,927
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 12/14	93.116		-	11,009	11,078	1,498
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs			2,907	29,931	29,797	3,425

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
Childhood Lead Poisoning Prevention Projects 07/10	93.197	SAP 4100035731	-	-	489	-
Childhood Lead Poisoning Prevention Projects 10/12	93.197	SAP 4100050697	-	93,643	52,647	5,518
Total Childhood Lead Poisoning Prevention Projects			8,210	93,643	53,146	5,518
Substance Abuse and Mental Health Services - Projects of Regional and National Significance						
2011/12 Drug & Alcohol Operations	93.243	SAP 4100053028	-	86,045	180,587	-
2012/13 Drug & Alcohol Operations	93.243	SAP 4100053028	-	45,999	47,121	-
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance			-	132,044	227,708	-
Immunization Grants 09/12	93.268	SAP 4100049927	-	836,704	519,521	-
Immunization Grants 12/13	93.268	SAP 4100057476	-	221,157	464,238	-
Total Immunization Grants			-	1,057,861	983,759	-
2011 NAACHO	93.263		-	-	(1,139)	-
Childhood Lead 07/10	93.778	SAP 4100035731	-	-	11	-
Childhood Lead Poisoning 10/12	93.778	SAP 4100050697	-	13,983	(22,013)	-
Total Medical Assistance Program			-	13,983	(22,002)	-
HIV Prevention Activities - Health Department Based 10/11	93.940	SAP 4100049927	-	377,478	114,314	-
AIDS Prevention	93.943	SAP 4100049927	108,187	-	231,980	577,007
Block Grants for Prevention and Treatment of Substance Abuse						
2008/09 Drug & Alcohol Operations	93.959	SAP 4100027012	-	-	383,232	267,115
2009/10 Drug & Alcohol Operations	93.959	SAP 4100027012	-	-	58,274	58,274
2011/12 Drug & Alcohol Operations	93.959	SAP 4100053028	-	3,692,427	3,241,747	-
2012/13 Drug & Alcohol Operations	93.959	SAP 4100053028	-	3,163,428	3,163,428	-
Total Block Grants for Prevention and Treatment of Substance Abuse			-	6,855,855	6,846,679	325,389
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	SAP 4100053566	16,604	283,928	167,373	142,953
Preventive Health and Health Services Block Grant						
11/4 Healthy Lifestyles-OPANAC	93.991	SAP 4100055807	3,358	97,745	101,014	2,625
11/12 Dental Sealant Project	93.991	SAP 4100050967	193	45,081	33,492	-
12/13 Dental Sealant Project	93.991	SAP 4100058114	-	3,384	17,576	5,850
Total Preventive Health and Health Services Block Grant			3,551	146,210	152,082	8,475
Maternal and Child Health Services Block Grant to the States						
05/08 MCH	93.994	SAP 4100025897	-	-	712	-
08/11 MCH	93.994	SAP 4100025897	-	-	31	-
10/11 MCH	93.994	SAP 4100053313	251,501	322,081	246,781	262,957
12/15 MCH	93.994	SAP 4100058189	-	135,665	437,056	32,155
2011 Infant Safe Sleep	93.994	SAP 4100035731	2,995	-	2,812	-
07/10 Child Lead Poisoning	93.994	SAP 4100035731	-	-	39	-
10/12 Childhood Lead	93.994	SAP 4100050697	-	166,846	209,918	-
Total Maternal and Child Health Services Block Grant to the States			254,496	624,572	897,346	295,112
Passed through Pennsylvania Department of Aging:						
Elder Abuse	93.041	AG 4100057753			15,100	
KevCorps Block Grant	93.042	AG 4100057753			36,073	
Health Promotion	93.043	AG 4100057753			59,218	
Aging Cluster	93.044	AG 4100057753			2,115,543	*
Aging Cluster	93.045	AG 4100057753			3,774,428	*
Family Caregiver	93.052	AG 4100057753			854,859	
Nutrition Services Incentive Program	93.053	AG 4100057753			767,410	*
Medicare Improvements for Patients and Providers	93.518	AG 4100057753			117,542	
Communities Putting Prevention to Work: Chronic Disease Self-Management Program ARRA	93.725	AG 4100057753			142,705	
Health Care Financing Research, Demonstrations and Evaluations	93.779	AG 4100057753			170,328	
Medical Assistance Program						
2011/12 Title XIX Other	93.778	AG 4100057868			72,500	
2012/13 Title XIX Other	93.778	AG 4100057868			19,191	
2011/12 Title XIX Pre-Admission Assessment	93.778	AG 4100057868			946,599	
2012/13 Title XIX Pre-Admission Assessment	93.778	AG 4100057868			779,114	
11/12 Title XIX Nursing Home Transition	93.778	AG 4100057868			167,043	
12/13 Title XIX Nursing Home Transition	93.778	AG 4100057868			70,027	
2012/2013 FDA Over 60 Medicaid Waiver Program	93.778	AG 4100057868			821,808	
2011/2012 Title XIX Medicaid Waiver Program	93.778	AG 4100057868			1,187,185	
Total Medical Assistance Program					4,063,467	*
Passed through Pennsylvania Department of Labor and Industry:						
Temporary Assistance for Needy Families						
2011/12 SPOC (EARN)	93.558				1,547,629	
2012/13 SPOC (EARN)	93.558				1,071,283	
11/12 WIA TANF Youth Program	93.558	005-11-006			343,629	
Total Temporary Assistance for Needy Families					2,962,541	*

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
Passed through Pennsylvania Department of Community and Economic Development: Community Services Block Grant	93.569				(126,056)	
Community Services Block Grant	93.569				<u>1,161,931</u>	
Total Community Services Block Grant					<u>1,035,875</u>	
Passed through National Association of County and City Health Officials 12/13 NACCHO-MCH Capacity	93.110	2012-080709			258	
2011 NACCHO	93.008	MRC 11 144			<u>1,836</u>	
Total U.S. Department of Health and Human Services					<u>107,905,296</u>	
U.S. Department of Education						
Passed through Pennsylvania Department of Education: WIA Resource Sharing	84.126				<u>37,083</u>	
Passed through Pennsylvania Department of Public Welfare: 11/12 Special Education - Grants for Infants and Families	84.181			331,631	367,434	
12/13 Special Education - Grants for Infants and Families	84.181			<u>1,192,621</u>	<u>780,028</u>	
Total Special Education - Grants for Infants and Families				<u>1,524,252</u>	<u>1,147,462</u>	
Special Education - Grants for Infants and Families ARRA	84.393A			-	320,356	
Special Education - Grants for Infants and Families ARRA	84.393A			-	<u>246,835</u>	
Total Special Education - Grants for Infants and Families ARRA				-	<u>567,191</u>	
Total U.S. Department of Education					<u>1,751,736</u>	
U.S. Department of Housing and Urban Development						
Direct Federal Payments:						
Community Development Block Grants/Entitlement Grants						
CDBG XXIX Projects	14.218	B-03-UC-42-0103			153,587	
CDBG XXXI Projects	14.218	B-05-UC-42-0103			81,201	
CDBG XXXII Admin	14.218	B-06-UC-42-0103			(18,784)	
CDBG XXXIII Projects	14.218	B-06-UC-42-0103			140,703	
CDBG XXXIII Admin	14.218	B-07-UC-42-0103			(40,725)	
CDBG XXXIII Projects	14.218	B-07-UC-42-0103			204,104	
CDBG XXXIV Admin	14.218	B-08-UC-42-0103			(78,878)	
CDBG XXXIV Projects	14.218	B-08-UC-42-0103			174,508	
CDBG XXXV Admin	14.218	B-09-UC-42-0103			(30,228)	
CDBG XXXV Projects	14.218	B-09-UC-42-0103			1,515,982	
CDBG XXXVI Admin	14.218	B-10-UC-42-0103			(12,780)	
CDBG XXXVI Projects	14.218	B-10-UC-42-0103			1,520,583	
CDBG XXXVII Admin	14.218	B-11-UC-42-0103			456,353	
CDBG XXXVII Projects	14.218	B-11-UC-42-0103			7,870,050	
CDBG XXXVIII Admin	14.218	B-12-UC-42-0103			2,452,034	
CDBG XXXVIII Projects	14.218	B-12-UC-42-0103			3,982,875	
08/13 Neighborhood Stabilization Program (NSP)	14.218	B-08-UC-42-0103			<u>380,062</u>	
Total Community Development Block Grants/Entitlement Grants					<u>16,542,549</u>	
Emergency Shelter Grant						
2008 Emergency Shelter	14.231	S-08-UC-42-0001			1,319	
2009 Emergency Shelter	14.231	S-09-UC-42-0001			20,277	
2010 Emergency Shelter	14.231	S-10-UC-42-0001			74,940	
2011 Emergency Shelter	14.231	S-11-UC-42-0001			<u>614,906</u>	
Total Emergency Shelter Grant					<u>711,442</u>	
Supportive Housing Program						
2007/10 HUD XII:	14.235	PA-28C-600001-39			408,101	
2008/13 HUD XIII:	14.235	PA-28C-600001-37			306,637	
2009/14 HUD XIV:	14.235	PA-28C-600001-37			2,112,513	
2009/16 HUD XV:	14.235				3,125,184	
2010/16 HUD XVI:	14.235				3,297,492	
2012/17 HUD XVII:	14.235				<u>2,655,783</u>	
Total Supportive Housing Program					<u>11,905,710</u>	
Shelter Plus Care						
2007/10 HUD XII:	14.238	PA-28C-600001-39			26,049	
2008/13 HUD XIII:	14.238	PA-28C-600001-37			37,899	
2009/14 HUD XIV:	14.238	PA-28C-600001-37			867,109	
2009/16 HUD XV:	14.238				31,568	
2010/16 HUD XVI:	14.238				1,346,893	
2012/17 HUD XVII:	14.238				<u>1,084,756</u>	
Total Shelter Plus Care					<u>3,194,244</u>	
Home Investment						
2005 Home Investment Partnership Program	14.239	M-05-DC-42-0503			84,005	
2007 Home Investment Partnership Program	14.239	M-07-DC-42-0503			40,119	
2008 Home Investment Partnership Program	14.239	M-08-DC-42-0503			175,986	
2009 Home Investment Partnership Program	14.239	M-09-DC-42-0503			145,806	
2010 Home Investment Partnership Program	14.239	M-10-DC-42-0503			1,247,343	
2011 Home Investment Partnership Program	14.239	M-11-DC-42-0503			2,573,513	
2012 Home Investment Partnership Program	14.239	M-12-DC-42-0503			547,757	
08/13 Home ADDI	14.239	M-08-DC-42-0503			<u>476</u>	
Total Home Investment					<u>4,815,005</u>	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
CDBG-R ARRA	14.253	B-09-UJ-42-0103			151,566 *	
Homelessness Prevention and Rapid Re-Housing Program ARRA	14.257	S-09-UJ-42-0001			1,280,514	
Passed through Pennsylvania Department of Community and Economic Development:						
10/12 Emergency Shelter	14.231	C000049490			95,640	
Homelessness Prevention and Rapid Re-Housing Program ARRA	14.257	C000046124			29,675	
Passed through Pennsylvania Department of Health:						
Lead-Based Paint Hazard Control Grant	14.900	4100050061	38,332	92,807	174,068	-
Total U.S. Department of Housing and Urban Development					<u>40,900,513</u>	
U.S. Department of Justice						
Direct Federal Payments:						
Bulletproof Vest Program	16.607				38,331	
Edward Byrne Memorial Justice Assistance Grant						
FY 2008 JAG Program	16.738	2008-DJ-BX-0609			1,596	
FY 2009 JAG Program	16.738	2009-DJ-BX-1060			(884)	
FY 2010 JAG Program	16.738	2010-DJ-BX-0862			19,820	
FY 2011 JAG Program	16.738	2011-DJ-BX-2373			<u>126,241</u>	
Total Edward Byrne Memorial Justice Assistance Grant					<u>147,073</u>	
2006 COPS Tech	16.710	2006-CK-WX-0282			(186)	
Recovery Act JAG (Stimulus funds)	16.804	2009-SB-B9-3080			800,242	
09/11 OJP Violent Crimes Grant (Stimulus funds)	16.808	2009-SC-B9-0117			60,505	
09/12 Integrated Threat Monitoring System	16.753	2009-D1-BX-0171			148,168	
10/12 Municipal CIT Expansion (ARRA)	16.803	2009-AJ-01-20753			32,118	
Law Enforcement Assistance - Narcotics and Dangerous Drugs						
DA Federal Asset Sharing Fund	16.001				430	
County Sheriff - Federal Asset Sharing Fund	16.001				96,645	
County Police Forfeiture Fund	16.001				<u>58,846</u>	
Total Law Enforcement Assistance - Narcotics and Dangerous Drugs					<u>155,921</u>	
Forensic DNA Backlog Reduction Program						
09/11 NIJ Forensic DNA Backlog Reduction Program	16.741	2009-DN-BX-K125			6,330	
10/12 NIJ Forensic DNA Backlog Reduction Program	16.741	2010-DN-BX-K065			43,128	
11/13 NIJ Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K419			<u>171,897</u>	
Total Forensic DNA Backlog Reduction Program					<u>221,353</u>	
Second Chance Act Prisoner Reentry Initiative						
10/12 Prisoner Substance Treatment	16.812	2010-RN-BX-0010			109,558	
09/10 Second Chance Act	16.812	2009-CZ-BX-0046			(15,704)	
11/12 Second Chance Act	16.812	2009-CZ-BX-0046			779,423	
12/13 Second Chance Act	16.812	2009-CZ-BX-0046			93,040	
12/13 Justice Reinvestment Initiative Grant	16.812				25,276	
11/12 Second Chance Act Jail Collaborative	16.812	2011-RM-BX-0002			<u>323,060</u>	
Total Second Chance Act Prisoner Reentry Initiative					<u>1,314,653</u>	
Passed through Pennsylvania Commission on Crime and Delinquency:						
Project Safe Neighborhoods						
12/13 Firearm Crime Reduction Initiative	16.609	2007-WG-01-23507			3,991	
2012 Project Safe Neighborhood	16.609	2008-WG-01-23484			12,500	
12/13 Saturation Patrol - Warrant Sweep Operation	16.609	2008-WG-01-23508			<u>8,055</u>	
Total Project Safe Neighborhoods					<u>24,556</u>	
11/12 Juvenile Accountability Block Grant	16.523	2009/2010 JB-09-22145			71,225	
12/13 Juvenile Accountability Block Grant	16.523				<u>11,040</u>	
Total Juvenile Accountability Block Grant					<u>82,265</u>	
Paul Coverdell Forensic Sciences Improvement Grant Program						
10/11 Coverdell Forensic Improvement	16.742	2010-CD-BX-0103			62,568	
12/13 PCCD Updated Laboratory Forensic Equipment	16.742	2001-FS-01-22859			37,357	
11/12 Upgrade Technology for Laboratory Efficiency	16.742	2008-FS-01-22443			<u>133,355</u>	
Total Paul Coverdell Forensic Sciences Improvement Grant Program					<u>233,280</u>	
Violence Against Women Formula Grants	16.588	2009-WF-AX-0019			116,244	
Edward Byrne Memorial Justice Assistance Grant						
2011 Day Reporting Center 1	16.738	2009-JG-04-18914-3			1,845	
12/14 Gang Intervention Strategies	16.738	2010-JG-04-22997			<u>34,991</u>	
Total Edward Byrne Memorial Justice Assistance Grant					<u>36,836</u>	
Edward Byrne Memorial Justice Assistance Grant ARRA						
09/11 Juvenile Defender Attorneys (Stimulus Funds)	16.803	2009-AJ-02-20369			35,895	
10/12 JPO ARRA SB Retention (Stimulus Funds)	16.803	2009-AJ-02-20707			259,467	
10/12 Day Reporting Center 2 (Stimulus Funds)	16.803	2009-AJ-04-21002			84,129	
10/12 E-Filing Capabilities (Stimulus Funds)	16.803	2009-AJ-06-20942			135,053	
10/12 Mental Health Court Operations Support (Stimulus Funds)	16.803	2009-AJ-02-21001			<u>11,127</u>	
Total Edward Byrne Memorial Justice Assistance Grant ARRA					<u>525,671</u>	
Total U.S. Department of Justice					<u>3,937,028</u>	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title U.S. Department of Labor and Industry	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
Passed through Pennsylvania Department of Labor and Industry:						
11/12 WIA Resource Sharing	17.207				376,310	
11/12 WIA Resource Sharing	17.225				2,096	
WIA Adult Program						
2011/12 WIA-Adult	17.258				576,288	
2011/12 WIA-Dislocated Worker	17.258	005-11-007			311,672	
Total WIA Adult Program					887,940	
WIA Youth Activities						
2010/11 WIA Youth	17.259				(707)	
2011/12 WIA Youth	17.259				612,305	
2012/13 WIA Youth	17.259				21,914	
Total WIA Youth Activities					633,512	
WIA Dislocated Workers						
11/12 WIA Resource Sharing	17.260				55,226	
2011/12 WIA DWRR	17.260				(34,452)	
Total WIA Dislocated Workers					20,774	
Passed through Pennsylvania Department of Aging						
Senior Community Service Employment Program	17.235	4100042452			438,776	
Total U.S. Department of Labor and Industry					2,359,408	
<u>Corporation for National and Community Service</u>						
Direct Federal Payments:						
10/11 AmeriCorps CNS	94.006				2,743	
11/12 AmeriCorps CNS	94.006				156,767	
12/13 AmeriCorps CNS	94.006	10NDHP0002			59,888	
Total AmeriCorps					219,398	
Passed through Pennsylvania Department of Labor and Industry:						
2010/11 AmeriCorps - KEYS	94.006	4100035230-4			2,743	
2011/12 AmeriCorps - KEYS	94.006				156,767	
2012/13 AmeriCorps - KEYS	94.006	10NDHP0002			59,888	
Total AmeriCorps					219,398	
Senior Companion Program	94.016	09SCAPA003			169,012	
Senior Companion Program	94.016				243,271	
Total Senior Companion Program					432,283	
Training and Technical Assistance	94.009				9,858	
Total Corporation for National and Community Service					880,937	
<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						
08/09 Air Monitoring PM 2.5	66.034	PM 97312802-0			31,857	
12/14 EPA Near Road No2 Monitoring	66.034	96313701			11,880	
12/13 PM Air Monitoring	66.034	97312803			136,091	
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					179,828	
Air Pollution Fund	66.001				1,110,865	
Total U.S. Environmental Protection Agency					1,290,693	
<u>U.S. Department of Transportation</u>						
Passed through Pennsylvania Department of Transportation:						
Highway Planning and Construction						
2004/2011 Mansfield Bridge Rehabilitation	20.205				7,877,153	
2008 Open Ended Right of Way Property Acquisition	20.205				23,269	
2007 & 2008 Brownsville Rd @ Broughton Library Road	20.205				4,097,831	
2007 Duquesne,McKeesport Flyover	20.205				595,834	
2012 Jack's Run Bridge No. 1	20.205				1,153,419	
2011 / 2012 Greensburg Pike Bridge	20.205				5,394,373	
2011 NP Lake Sediment Removal	20.205				314,107	
2011 Misc Bridge Construction	20.205				53,091	
2011 Geotechnical Investigation & Design	20.205				210,799	
2011 S. 10th Street Bridge	20.205				179,103	
2010 Dooker's Hollow Bridge Reconstruction	20.205				121,467	
2012 Bridge Project Management	20.205				921	
Total Highway Planning and Construction					20,021,367 *	
State and Community Highway Safety						
10/11 Traffic Safety	20.600				(5,597)	
11/12 Traffic Safety	20.600	CTSP-2012-Allegheny-00004			111,065	
12/13 Traffic Safety	20.600	CTSP-2013-Allegheny-00004			34,936	
Buckle Up PA	20.600				1,000	
Total State and Community Highway Safety					141,404	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
Passed through Pennsylvania Emergency Management Agency:						
Interagency Hazardous Materials Public Sector Training and Planning						
09/10 HMEP Training	20.703	GR 4100051809			2,375	
11/12 HMEP Planning & Training	20.703	GR 4100060986			12,240	
Total Interagency Hazardous Materials Public Sector Training and Planning					14,615	
Total U.S. Department of Transportation					20,177,388	
U.S. Department of Homeland Security						
Passed through Pennsylvania Emergency Management Agency:						
09/11 Interoperable Emergency Communications						
	97.055	4100051166			1,560	
Homeland Security Grant Program						
07/10 Community Emergency Response Team	97.067	GR 4100045757			4,742	
2007 UASI	97.067	GR 4100041725			1,601,549	
2008 UASI	97.067	GR 4100046891			1,724,049	
2009 UASI	97.067	GR 4100052554			26,782	
2010 UASI	97.067	GR 4100056263			615,409	
FY 2007 MMRS	97.067	GR 4100041735			15,273	
FY 2008 MMRS	97.067	GR 4100046890			36,787	
FY 2011 MMRS	97.067	GR 4100060396			2,469	
2007 ODP SHSGP	97.067	GR 4100041725			1,306,795	
2008 ODP SHSGP	97.067	GR 4100046891			1,900,809	
2009 ODP SHSGP	97.067	GR 4100052556			2,524,200	
2010 ODP SHSGP	97.067	GR 4100056070			651,830	
2007 Law Enforcement Terrorism Prevention	97.067	GR 4100041725			854,125	
Total Homeland Security Grant Program					11,264,819 *	
Passed through Pennsylvania Port Authorities						
Port Security Grant Program						
07/11 Video Security Wireless Mesh Network	97.056				24,125	
08/12 Video Security Wireless Mesh Network	97.056				90,403	
Port Security Grant Program					114,528	
Total U.S. Department of Homeland Security					11,380,907	
U.S. Department of Energy						
Direct Federal Payments						
Energy Efficiency and Conservation Block Grant Program (EECBG)						
09/12 PW Energy Efficiency CBG (Stimulus Funds)	81.128				231,073	
09/12 ACD Energy Efficiency CBG (Stimulus Funds)	81.128				1,055,719	
Total Energy Efficiency and Conservation Block Grant Program (EECBG)					1,286,792	
Total U.S. Department of Energy					1,286,792	
U.S. Department of the Interior						
Passed through Pennsylvania Department of Interior, National Parks Division:						
Outdoor Recreation - Acquisition, Development, and Planning - 2010 Swimming Pool Repairs						
	15.916				300,000	
Total U.S. Department of the Interior					300,000	
TOTAL FEDERAL AWARDS						196,986,906
STATE:						
Pennsylvania Department of Community and Economic Development:						
05/10 HRA Hous & Redev Asst		C000020160			138,143	
09/12 HRA Rankin Homes		C000048922			400,000	
07/10 DCED AFIS		C000036247			43	
2008 Community Infrastructure Tourism		Act 53 of 2007			13,200,000	
09/10 Braddock Senior Housing		C000045290			47,500	
08/11 Kopp Glass Gateway Redevelopment		C000045361			70	
10/13 Automated Reporting System		C000050498			6,964	
10/13 Crime Prevention Education Project		C000050676			11,472	
Total Pennsylvania Department of Community and Economic Development					13,804,182	
Pennsylvania Department of Environmental Resources:						
2010 West Nile Virus					(1)	
2011 West Nile Virus		4100055659			3,718	
2012 West Nile Virus		4100059475			157,733	
10/12 Municipal Recycling		4100053857			7,277	
Total Pennsylvania Department of Environment Resources					168,725	
Pennsylvania Department of Health:						
08/13 Cancer		4100042829			19,246	
Act 2004-122 VSIA		Act 2004-122			270,323	
10/11 Medical Reserve Corps					8,403	
08/11 Nurse Family Partnership		4100032570			43,376	
2011 STD					142,713	
05/08 MCH		4100025897			(82,470)	
08/11 MCH		4100025897			40	
10/11 MCH		4100053313			295,649	

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COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
07/10 Child Lead Poisoning		4100035731			(189)	
10/12 Childhood Lead		4100050697			4,816	
09/12 Tuberculosis Control		4100046892			33,393	
12/14 Tuberculosis Control		4100058021			28,777	
10/11 AIDS		4100049927			93,811	
DOH - D&A Ops (App 110)					(76,037)	
DOH - BHI (App 173)					(38,563)	
DOH - D&A Ops (App 110)					(35,516)	
DOH - BHI (App 173)					(42,494)	
DOH - BHI (App 173)					1	
DOH - D&A Ops (App 110)					1,983,711	
DOH - BHI (App 173)					1,639,337	
DOH - 2010-01 Gaming (App # 20-365)					351,144	
DOH - Compulsive & Problem Gambling (App 50-209)					98,745	
DOH - D&A Ops (App 110)					2,728,423	
DOH - Compulsive & Problem Gambling (App 50-209)					27,039	
DHS Block Grant, D&A					2,190,124	
2011 Adult Immunization Enhancement					3,982	
Total Pennsylvania Department of Health					9,687,841	
Pennsylvania Department of Public Welfare:						
Independent Living					(11,423)	
Act 24					12,450	
2009/10 MATP					1	
2011/12 MATP					2,459,762	
2012/13 MATP					2,470,976	
08/09 Mental Health Operations:						
MH Operations					121,451	
09/10 Mental Health Operations:						
MH Operations					(17,021)	
10/11 Mental Health Operations:						
MH Operations					(1)	
11/12 Mental Health Operations:						
MH Operations (App 140)				49,719,834	48,791,596	
DPW - BHI (App 173)				1,345,280	1,210,235	
DPW - Spec Resid (App 160)				165,883	155,991	
MH DPW PCH App 10252				-	20,000	
12/13 Mental Health Operations:						
MH DPW PCH App 10252				546,421	62,500	
12/13 EI Ops - Primary						
DPW-EI/XIX Infants & Toddlers				121,910	122,234	
DPW-EI App117				4,664,186	5,904,169	
11/12 EI Ops - Primary						
DPW-EI/XIX Infants & Toddlers				114,361	113,668	
DPW-EI App117				113,668	5,359,280	
09/10 EI Ops - Primary						
DPW-EI/XIX Infants & Toddlers				-	(116,012)	
11/12 Mental Retardation Operations:						
DPW - OMR (App 156)				2,552,190	2,962,950	
DPW - XIX (App 156)				1,034,192	1,224,922	
10/11 Mental Retardation Operations:						
DPW - OMR (App 156)				-	(92,608)	
09/10 Mental Retardation Operations:						
DPW - OMR (App 156)				-	(1)	
08/09 Mental Retardation Operations:						
DPW - XIX (App 156)				-	(6,844)	
2008/09 Drug & Alcohol Operations:						
DPW (ACT 152)				-	1	
2009/10 Drug & Alcohol Operations:						
DPW (ACT 152)				-	1,192	
2011/12 Drug & Alcohol Operations:						
DPW (ACT 152)				1,002,527	933,025	
10/2011 Family Center Initiative				-	12,007	
11/2012 Family Center Initiative - Family Centers				1,025,117	1,025,117	
12/2013 Family Center Initiative - Family Centers				256,610	522,634	
10/11 Integrated Children Services Plan				-	42,482	
11/12 Integrated Children Services Plan				62,500	124,880	
Aging Medical Assistance Reimb		100746305 0029		22,333	21,895	
2010 BH Managed Care - Perf Incent				-	589,885	
2011 BH Managed Care ACHL - CCBHO		4000013171		-	10,101,858	
2011 BH Managed Care - Perf Incent		4000013171		-	(1,456,075)	
2011 BH Managed Care - Gross Receipts Tax		4000013171		-	2,247,260	
2012 BH Managed Care ACHL - CCBHO				-	263,548,090	
2012 BH Managed Care - Gross Receipts Tax				-	16,520,174	
10/11 SAMHSA Child MH Initiative				-	18,204	
2011/12 HSDF:						
DPW - HSDF (App 106)				745,299	799,314	
2010/11 HSDF:						
DPW - HSDF (App 106)				-	48,307	
2010/11 HAP/Pennfree:						
DPW - HAP (App 160)				-	11,314	
2011/12 HAP/Pennfree:						
DPW - HAP (App 160)				1,216,468	589,286	
11/12 ECC-Supported Work Program				80,032	61,441	
12/13 ECC-Supported Work Program				43,307	16,830	
12/13 DHS Block Grant						
ID Block Grant				4,684,282	4,776,968	
BH Block Grant				45,513,043	48,062,151	
D&A Block Grant				1,225,500	326,589	
OCS Block Grant				1,898,604	1,940,809	
Total Pennsylvania Department of Public Welfare				118,153,547	421,633,725	
Pennsylvania Board of Probation and Parole:						
1997 Adult Prob./P/Alcohol & Drug Intervention		02-97-CP			967,016	
County Offender Supervision					1,344,827	
Total Pennsylvania Board of Probation and Parole					2,311,843	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Throuh Grantor/Program Title	Federal CFDA Number	Grantor's Number	Deferred Revenue December 31, 2011	Grants Receipts	Expenditures	Deferred Revenue December 31, 2012
<u>Pennsylvania Juvenile Court Judges Commission</u>						
JCJC School Based Probation		ME# 2081503			1,164,719	
Total Pennsylvania Juvenile Court Judges Commission					1,164,719	
<u>Pennsylvania Emergency Management Agency</u>						
10/11 RERF		4100054253			3,038	
11/12 RERF		4100056972			12,713	
11/12 PA Hazard Material		4100057262			62,488	
911 Wireless					10,846,181	
PA CSA Fund					108,007	
Total Pennsylvania Emergency Management Agency					11,032,427	
<u>Pennsylvania Department of Aging:</u>						
2011/12 Community Based Aging Block Grant - I					8,171,022	
2012/13 Community Based Aging Block Grant - I					8,498,336	
2011/12 Community Based Aging Block Grant - II					4,240,588	
2012/13 Community Based Aging Block Grant - II					3,359,141	
2011/12 Family Caregiver					205,393	
2012/13 Family Caregiver					619,618	
2012/2013 PDA Over 60 Medicaid Waiver Program					736,122	
2011/2012 Title XIX Over 60 Medicaid Waiver Program		AG 4100057888			1,059,949	
2011/12 Title XIX Pre-Admission Assessment					878,006	
2012/13 Title XIX Pre-Admission Assessment					739,252	
2011/12 Title XIX Nursing Home Transition		AG 4100057888			645,030	
2012/13 Title XIX Nursing Home Transition		AG 4100057888			271,568	
2011/12 Federal Family Caregiver					81,724	
2012/13 Federal Family Caregiver					203,229	
11/12 Health Promotion					15,032	
11/12 ABG Nursing Home Transition		AG 4100057888			(844,964)	
11/12 ABG Other					(10,763)	
12/13 ABG Other					6,000	
11/12 Title XIX Other					72,500	
12/13 Title XIX Other					19,191	
2012 AAAAMR County Team Initiative					2,250	
Jump Start					100,000	
State Medical Assistance Reimbursement					7,770	
Program Income					4,772	
Total Pennsylvania Department of Aging					29,080,766	
<u>Pennsylvania Department of Labor and Industry:</u>						
11/12 WIA-Resource Sharing					(244,377)	
2010-11 SPOC DPW P/T Dept of L&I					5,147	
2011-12 SPOC DPW P/T Dept of L&I					154,194	
2012-13 SPOC DPW P/T Dept of L&I					12,557	
Air Pollution Fund					54,646	
Total Pennsylvania Department of Labor and Industry					(17,831)	
<u>Pennsylvania Department of Education:</u>						
10/11 HeadStart Supplemental		LOA# BCIU HSSCO 2			21,894	
11/12 HeadStart Supplemental		LOA# BCIU HSSCO 2			1,445,807	
12/13 HeadStart Supplemental		LOA# BCIU HSSCO 2			875,454	
10/11 PDE Title I					(20,398)	
11/12 PDE Title I					233,758	
12/13 PDE Title I					31,335	
Total Pennsylvania Department of Education					2,587,850	
<u>Pennsylvania Department of Transportation:</u>						
2008 SP Tennis Courts					206,697	
2004/2011 Mansfield Bridge Rehabilitation					1,446,390	
2006 Open Ended Right of Way Property Acquisition					4,363	
2011 / 2012 Greensburg Pike Bridge					901,570	
2011 S. 10th Street Bridge					33,582	
2010 Dooker's Hollow Bridge Reconstruction					22,775	
2012 Bridge Project Management					173	
2008 Montour Trail Connector @ SP					125,000	
2013 Act 44 Bridge Repairs					1,145,645	
Act 13 Marcellus Shale Legacy					1,037,889	
Total Pennsylvania Department of Transportation					4,924,084	
<u>Pennsylvania Commission on Crime and Delinquency:</u>						
11/12 D&A Treatment RIP Expansion		2011-DA-ST-22470			1,058,752	
12/13 D&A Treatment RIP Expansion		2012-IP-SD-23320			436,676	
2000 Adult Prob. Intermediate Punishment Expansion - PCCD		99-IP-ST-9146			315,353	
Total Pennsylvania Commission on Crime and Delinquency					1,810,781	
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>						
11/12 Insurance Fraud		11-166-0001			184,044	
12/13 Insurance Fraud		12-166-0001			217,338	
Total Pennsylvania Insurance Fraud Prevention Authority					401,382	
<u>Pennsylvania State Police:</u>						
Law Enforcement Assistance Fund					7,802	
11/12 Auto Theft Task Force					116,044	
12/13 Auto Theft Task Force					118,734	
Total Pennsylvania State Police					242,580	
<u>Administrative Office of Pennsylvania Courts:</u>						
Court Security Equipment					25,364	
2012 Court Security					8,152	
ACT 88 of 2001 Senior Judge					150,316	

* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED DECEMBER 31, 2012

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Deferred Revenue December 31, 2011</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Deferred Revenue December 31, 2012</u>
2011 Permanency Practice Initiative (PPI) 12/13 Court Consolidation					24,942	
					<u>580,938</u>	
Total Administrative Office of Pennsylvania Courts					<u>789,712</u>	
<u>Passed through Pennsylvania Department of Interior, National Parks Division:</u> 2008 SP Tennis Courts					<u>206,697</u>	
Total Pennsylvania Department of Interior, National Parks Division					<u>206,697</u>	
<u>Pennsylvania Public Utility Commission:</u> Act 13 Unconventional Gas Well					<u>79,430</u>	
Total Pennsylvania Public Utility Commission					<u>79,430</u>	
<u>Miscellaneous County Grants</u> 11/12 SJL Technical Assistance Grant USDOT Forfeiture Fund					\$ 34,198	
					<u>19,526</u>	
Total Miscellaneous County Grants					<u>\$ 53,724</u>	
TOTAL STATE AWARDS					<u>499,962,647</u>	
TOTAL FEDERAL AND STATE AWARDS					<u>\$ 686,949,553</u>	

* Denotes tested as a major program

See Accompanying Notes to Schedules of Expenditures of Awards

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF EXPENDITURES OF PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE AWARDS
 YEAR ENDED DECEMBER 31, 2012

<u>Program</u>	<u>Combined Federal/State Expenditures</u>
Child Support Enforcement	\$ 14,768,831 *
Children and Youth	45,329,981 *
Children and Youth ARRA	1,763,872 *
Low Income Home Energy Assistance	303,061
Medical Assistance Transportation	9,456,645 *
Behavioral Health/Intellectual Disabilities	405,674,316 *
Human Services Development Fund	847,621
Combined Homeless Assistance Program	814,170
Child Development Programs	12,945,887 *
Child Development Programs ARRA	567,191 *
Office of Community Services	2,286,890
Other	<u>454,592</u>
Total Department of Public Welfare Expenditures	<u>\$ 495,213,057</u>

- * Denotes tested as a major DPW Program. The 2012 threshold for determining major programs under the federal definition is \$3,000,000. The amount expended under major DPW programs for the fiscal year ended December 31, 2012 is \$490,506,723 or 99.05% of the total DPW financial assistance.

COUNTY OF ALLEGHENY, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS
 YEAR ENDED DECEMBER 31, 2012

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.

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 OMB Circular A-133.

NOTE 4: PROGRAM CLUSTERS

The following program clusters, as defined by OMB Circular A-133, were treated as a single program for determining major programs:

	<u>CFDA #</u>		
Child Nutrition Cluster	10.553	\$	46,888
	10.555		70,332
		\$	<u>117,220</u>
Emergency Food Assistance Cluster	10.568	\$	279,456
	10.569		(57,590)
		\$	<u>221,866</u>
Aging Cluster	93.044	\$	2,115,543
	93.045		3,774,428
	93.053		767,410
		\$	<u>6,657,381</u>
Early Intervention Services (IDEA) Cluster	84.181	\$	1,147,462
	84.393A		567,191
		\$	<u>1,714,653</u>
CDBG - Entitlement Grants Cluster	14.218	\$	18,542,549
	14.253		151,566
		\$	<u>18,694,115</u>

COUNTY OF ALLEGHENY, PENNSYLVANIA
 NOTES OT SCHEDULE OF EXPENDITURES OF AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2012

NOTE 4: PROGRAM CLUSTERS (CONTINUED)

	<u>CFDA #</u>		
JAG Program Cluster	16.738	\$	183,909
	16.803		557,789
	16.804		<u>800,242</u>
		\$	1,541,940
 WIA Cluster	 17.258	 \$	 887,940
	17.259	\$	633,512
	17.260		<u>20,774</u>
		\$	1,542,226

NOTE 5: RISK-BASED AUDIT APPROACH

The 2012 threshold for determining Type A and Type B programs is \$3,000,000. All Type-A programs were audited as major.

The amount expended under programs audited as major federal programs for the year ended December 31, 2012, totaled \$161,227,805 or 81.85% of total federal awards expended.

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:		
2011 CSBG	\$ 57,469	\$ 126,056
2012 CSBG	982,530	1,161,931
 Department of Housing and Urban Development Funding:		
10/12 Emergency Shelter	-	95,640

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

Section I - Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

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

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

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

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a) X yes ___ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Program or Cluster</u>
14.239	HOME Investment
93.558	Temporary Assistance for Needy Families
93.658	Title IV-E Foster Care
93.659	Title IV-E Adoption Assistance
93.778	Medical Assistance
93.600	Head Start
97.067	Homeland Security Grant Program
14.218/14.253	CDBG – Entitlement Grants Cluster
20.205	Highway Planning and Construction
93.959	Block Grants for Prevention and Treatment Substance Abuse
14.235	Supportive Housing Program
14.238	Shelter Plus Care
93.044/93.045/93.053	Aging Cluster
93.563	Title IV-D – Child Support Enforcement
PA DPW	Child Support Enforcement
PA DPW	Behavioral Health/Intellectual Disabilities
PA DPW	Medical Assistance Transportation Program
PA DPW	Children and Youth
PA DPW	Child Development Programs

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

Auditee qualified as low-risk auditee? ___ yes X no

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

Section II – Financial Statement Findings

2012 – 1

SEFA Preparation

Condition: The County lacks adequate procedures to ensure that the information reported in the Schedule of Expenditures of Federal Awards (SEFA) is correct.

Criteria: The County is responsible for developing internal controls over the preparation of the SEFA to ensure that the SEFA is accurate.

Cause: The County's internal control structure is insufficient in regards to SEFA preparation.

Effect: Without proper controls over SEFA preparation, errors in the SEFA can occur and not be detected in a timely fashion.

Recommendation: Controls should be developed to ensure that the SEFA is correct.

Management Response:

Management agrees and has taken steps to remedy the situation. See full corrective action plan.

2012 – 2

Post Closing Entries

Condition: Post Closing Entries made by the County in the County's Financial System (JDE) were overstated by \$345,022.

Criteria: The County is responsible for preparing post closing entries to accurately reflect the financial information for the period.

Cause: The County's post closing entries were misstated due to data entry errors.

Effect: The County's Comprehensive Annual Financial Report contained errors in the reporting of revenues and expenditures for the Homeland Security Program.

Recommendation: The County should develop a procedure to export data from the VAM system to interface with JDE so that fixed assets can be recorded and reported in real time.

Management Response:

Management will require the Department of Emergency Services to reconcile the Homeland Security Program post closing entry to the purchases made through the state under the program. See full corrective action plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2012

Section II – Financial Statement Findings (Continued)

2012 – 3

Fixed Assets

Condition: Fixed assets recorded under the Homeland Security Program are maintained separate from the County's Financial System (JDE), and recorded in total at year end in JDE by the County via a closing entry.

Criteria: The County should tag all assets to ensure proper recording in JDE.

Cause: The County is not consistently applying County Asset Tags to equipment distributed from the Region 13 Task Force to Allegheny County.

Effect: There were variances between what was recorded at the program level and what was recorded in JDE.

Recommendation: The County should develop procedures to ensure that all fixed assets are recorded in JDE and program records are reconciled to JDE.

Management Response:

Management agrees, see full corrective action plan.

Section III - Federal and Pennsylvania Department of Public Welfare Awards

2012 – 4

Eligibility

CFDA # 93.778 Medical Assistance Program
 DPW Medical Assistance Transportation Program

Condition: Four of the sixty files selected did not contain proper signed forms as required for the Medical Assistance Transportation Program and five of the sixty files selected did not contain the proper signed forms as required for the Title XIX Program.

Criteria: The County is required to have adequate procedures in place to ensure that the appropriate documentation to verify that services are provided to eligible individuals is obtained and retained in the individual's file.

Questioned Costs: The amount of questioned costs, if any, is undeterminable.

Cause: The County lacked adequate procedures to ensure that proper eligibility documentation is obtained and retained.

Effect: The risks providing services to ineligible individuals without retaining proper documentation for the individuals.

Recommendation: Procedures should be developed to ensure that the required eligibility documentation is obtained and retained.

Management Response:

Management agrees, see full corrective action plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2012

Status of Prior Audit Findings

Finding	2011 – 1
Description	Review of Financial Statements
Status	Resolved

Finding	2011 – 2
Description	SEFA Preparation
Status	See Finding 2012 – 1

Finding	2011 – 3
Description	Eligibility
Status	See Finding 2012 – 4

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES TO THE FINANCIAL SCHEDULES AND EXHIBITS REQUIRED BY THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE

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 Public Welfare ("DPW") and COUNTY OF ALLEGHENY solely to assist you with respect to the financial schedules and exhibits required by the DPW 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 DPW. 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 DPW for fiscal year ended June 30, 2012, (December 31, 2012 for Exhibits A-1 and A-1(c) as permitted by DPW), have been accurately compiled and reflect 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 DPW 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	Summary of Expenditures
Title IV-D Child Support Enforcement	A-1(c)	Comparison of Reported Incentives to Incentives on Deposit
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Behavioral Health/Intellectual Disabilities	IV(a)BH	Schedule of Revenues, Expenditures, And Carryover Funds – BH
	IV(b)BH	Report of Income and Expenditures - BH
	IV(c)ID	Schedule of Revenues, Expenditures, And Carryover Funds – ID
	IV(d)ID	Report of Income and Expenditures – ID
Early Intervention Services	V(a)	Schedule of Revenues, Expenditures, And Carryover Funds – EI
	V(b)	Report of Income and Expenditures - EI
Combined Homeless Assistance	XIX	Schedule of Revenues and Expenditures Expenditures

<u>Harrisburg</u>	<u>Lehigh Valley</u>	<u>Philadelphia</u>	<u>Pittsburgh</u>
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	1101 West Hamilton Street Allentown, PA 18101-1043 610.871.5077 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, PA 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103

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 DPW for the period in question.
- (c) 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 Public Welfare and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes, and is not intended to be and should not be used by anyone other than these specified parties.



ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania
September 17, 2013

COUNTY OF ALLEGHENY, PENNSYLVANIA
SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2012

	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+D)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B-C)	(E) FFP	(F) Amount Paid (C+D)	(A) Total	(B) Unallowable	(C) Incentive	(D) Net (A-B)	(E) FFP	(F) Amount Paid (C+D)
Calendar Quarter Ended 3/31/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,565,716	\$ 160,692	\$ 606,223	\$ 4,798,801	66%	\$ 3,167,209	\$ 5,565,923	\$ 160,692	\$ 606,223	\$ 4,798,988	66%	\$ 3,167,279	\$ (107)	\$ -	\$ (107)	66%	\$ (70)	
Fees/Costs	140	4	-	136	66%	80	5	-	-	5	66%	40	-	-	-	66%	-	
Interest/Program Income	4,786	-	-	4,786	66%	3,147	4,786	-	-	4,786	66%	3,147	-	-	-	66%	-	
Blood Testing Fees	5,590,903	160,698	606,223	4,793,999	66%	3,163,969	5,590,910	160,688	606,223	4,793,999	66%	3,164,039	(107)	(107)	(107)	66%	(70)	
Subtotal (1-2-3-4)	12,128	-	-	12,128	66%	8,004	12,128	-	-	12,128	66%	8,004	-	-	-	66%	-	
Blood Testing	88,454	2,382	-	86,072	66%	56,808	88,454	2,382	-	86,072	66%	56,808	-	-	-	66%	-	
ADP	5,661,985	163,070	\$ 606,223	4,892,692	-	\$ 3,228,761	\$ 5,661,982	\$ 163,070	\$ 606,223	4,892,199	-	\$ 3,228,951	\$ (107)	\$ -	\$ (107)	-	\$ (70)	
Calendar Quarter Ended 6/30/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 4,892,254	\$ 127,070	\$ 324,181	\$ 4,461,003	66%	\$ 2,924,462	\$ 4,892,361	\$ 127,070	\$ 324,181	\$ 4,461,110	66%	\$ 2,924,533	\$ (107)	\$ -	\$ (107)	66%	\$ (71)	
Fees/Costs	716	17	-	699	66%	461	6	-	-	6	66%	4	-	-	-	66%	-	
Interest/Program Income	4,486	-	-	4,486	66%	2,962	4,486	-	-	4,486	66%	2,962	-	-	-	66%	-	
Blood Testing Fees	4,877,044	127,053	324,181	4,425,910	66%	2,921,036	4,877,151	127,053	324,181	4,425,917	66%	2,921,107	(107)	(107)	(107)	66%	(71)	
Subtotal (1-2-3-4)	20,320	-	-	20,320	66%	13,411	20,320	-	-	20,320	66%	13,411	-	-	-	66%	-	
Blood Testing	77,659	1,865	-	75,904	66%	50,031	77,659	1,865	-	75,904	66%	50,031	-	-	-	66%	-	
ADP	4,975,033	128,918	\$ 324,181	4,621,934	-	\$ 2,994,478	\$ 4,975,140	\$ 128,918	\$ 324,181	4,622,041	-	\$ 2,994,549	\$ (107)	\$ -	\$ (107)	-	\$ (71)	
Calendar Quarter Ended 9/30/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,411,998	\$ 134,098	\$ 328,327	\$ 4,949,573	66%	\$ 3,286,718	\$ 5,412,105	\$ 134,098	\$ 328,327	\$ 4,946,690	66%	\$ 3,286,789	\$ (107)	\$ -	\$ (107)	66%	\$ (71)	
Fees/Costs	540	12	-	528	66%	348	7	-	-	528	66%	346	-	-	-	66%	-	
Interest/Program Income	4,061	-	-	4,061	66%	2,690	4,061	-	-	4,061	66%	2,690	-	-	-	66%	-	
Blood Testing Fees	5,407,990	134,086	328,327	4,944,977	66%	3,283,685	5,407,997	134,086	328,327	4,945,084	66%	3,283,756	(107)	(107)	(107)	66%	(71)	
Subtotal (1-2-3-4)	7,008	-	-	7,008	66%	4,625	7,008	-	-	7,008	66%	4,625	-	-	-	66%	-	
Blood Testing	89,837	2,019	-	87,918	66%	59,025	89,837	2,019	-	87,918	66%	59,025	-	-	-	66%	-	
ADP	5,504,935	136,105	\$ 328,327	5,039,903	-	\$ 3,228,336	\$ 5,504,442	\$ 136,105	\$ 328,327	5,040,010	-	\$ 3,228,407	\$ (107)	\$ -	\$ (107)	-	\$ (71)	
Calendar Quarter Ended 12/31/12																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,181,999	\$ 120,240	\$ 324,832	\$ 4,736,927	66%	\$ 3,125,372	\$ 5,182,106	\$ 120,240	\$ 324,832	\$ 4,737,034	66%	\$ 3,126,442	\$ (107)	\$ -	\$ (107)	66%	\$ (70)	
Fees/Costs	5	5	-	5	66%	3	5	-	-	5	66%	3	-	-	-	66%	-	
Interest/Program Income	1,038	22	-	1,016	66%	671	1,038	22	-	1,016	66%	671	-	-	-	66%	-	
Blood Testing Fees	3,224	-	-	3,224	66%	2,128	3,224	-	-	3,224	66%	2,128	-	-	-	66%	-	
Subtotal (1-2-3-4)	5,177,732	120,218	324,832	4,732,692	-	3,123,150	5,177,939	120,218	324,832	4,732,799	-	3,123,640	(107)	(107)	(107)	-	(70)	
Blood Testing	39,328	-	-	39,328	66%	25,956	39,328	-	-	39,328	66%	25,956	-	-	-	66%	-	
ADP	79,630	1,695	-	77,935	66%	51,437	79,630	1,695	-	77,935	66%	51,437	-	-	-	66%	-	
Net Total (5+6+7)	\$ 5,286,690	\$ 121,913	\$ 324,832	\$ 4,849,945	-	\$ 3,200,963	\$ 5,286,797	\$ 121,913	\$ 324,832	\$ 4,850,952	-	\$ 3,201,033	\$ (107)	\$ -	\$ (107)	-	\$ (70)	

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

County: Allegheny

Year Ended: December 31, 2012

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 606,223	\$ 279,930 Bonus Incentive \$ 326,394 Incentive	<input type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input checked="" type="checkbox"/> Other: <u>JD Edwards Job Code 6036006,</u> <u>"Child Support Enforcement"</u> <u>accounting object code 47718</u> <u>"Incentive Payments"</u>
March 31	\$ 324,181	\$ 324,181	
June 30	\$ 328,327	\$ 328,327	
September 30	\$ 324,832	\$ 324,832	
December 31	*	*	

* - December payments were not received until the subsequent year

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures (Line 5*)		
Group I Clients	\$ 9,785,585	\$ 9,784,149
Group II Clients	<u>98,844</u>	<u>98,830</u>
Total Expenditures	<u>\$ 9,884,429</u>	<u>\$ 9,882,979</u>
<u>Allocation Data:</u>		
Revenues		
Department of Public Welfare	\$ 9,882,978	\$ 9,881,353
Interest Income	<u>1,451</u>	<u>1,681</u>
Total Revenues	<u>9,884,429</u>	<u>9,883,034</u>
Funds Expended		
Service Costs (Line 2, I*)	7,560,904	7,603,153
Administrative Costs (Line 2, II*)	<u>2,323,525</u>	<u>2,279,826</u>
Total Funds Expended	<u>9,884,429</u>	<u>9,882,979</u>
Deficiency of Revenues Under Expenditures	<u>\$ -</u>	<u>\$ 55</u>

* Line numbers correspond to the MATP County Quarterly Report.

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - BEHAVIORAL HEALTH SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Source of DPW Funds	DPW Funds Available			Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	CSR MAMIS Adjustments (6C)	Total Fund Balance (7)
	Carryover Funds (1)	Allotment (2)	Total Allocation (3)						
A. MH Services (App 140) (A)	\$ -	\$ 100,061,450	\$ 100,061,450	\$ 100,061,450	-	\$ -	\$ -	\$ -	\$ -
B. OTHER STATE FUNDS									
1. Spec. Res. (App 160)	-	343,207	343,207	343,207	-	-	-	-	-
2. BH Initiative (App 173)	-	2,840,008	2,840,008	2,840,008	-	-	-	-	-
3. New Directions	-	-	-	-	-	-	-	-	-
4. Personal Care Homes	107,707	17,293	125,000	20,000	105,000	-	-	-	105,000
5. County Assistance Offices	-	-	-	-	-	-	-	-	-
6. Autism Intervention Services	-	-	-	-	-	-	-	-	-
7. Facility and Services Enhancements	-	-	-	-	-	-	-	-	-
8. Reserved	-	-	-	-	-	-	-	-	-
9. Total Other State	107,707	3,200,508	3,308,215	3,203,215	105,000	-	-	-	105,000
C. SSBG (App 734)	-	830,890	830,890	830,890	-	-	-	-	-
D. CMHSBG (App 903)	-	1,330,085	1,330,085	1,330,085	-	-	-	-	-
E. OTHER FEDERAL FUNDS									
1. Max. Part. Project (App 705)	388,286	(388,286)	-	-	-	-	-	-	-
2. Client Leverl Reporting Project	-	-	-	-	-	-	-	-	-
3. PATH Homeless Grant	-	153,092	153,092	153,092	-	-	-	-	-
4. Capitalization of POMS (App 715)	-	-	-	-	-	-	-	-	-
5. MH Systems Transformation	-	-	-	-	-	-	-	-	-
6. Youth Suicide Prevention	-	15,000	15,000	15,000	-	-	-	-	-
7. Jail Diversion & Trauma Recovery	118,936	135,000	253,936	55,817	198,119	-	-	-	198,119
8. Terrorism Related Disaster Relief	-	-	-	-	-	-	-	-	-
9. Hospital Prep Prog - Crisis Counseling	1,979	-	1,979	1,312	667	-	-	-	667
10. Biotersm Hosp Prep/Pub Hth Prep Resp	-	-	-	-	-	-	-	-	-
11. Reserved	-	-	-	-	-	-	-	-	-
12. Total Other Federal	509,201	(85,194)	424,007	225,221	198,786	-	-	-	198,786
F. TOTAL	\$ 616,908	\$ 105,337,739	\$ 105,954,647	\$ 105,650,861	\$ 303,786	\$ -	\$ -	\$ -	\$ 303,786

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Sources of Funding	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	-	9,321,818	9,321,818	9,321,818	9,321,818	-	-	-
2 Early Intervention Training		39,286	39,286	39,286	39,286	-	-	-
3 Early Intervention Administration	-	1,082,354	1,082,354	1,082,354	1,082,354	-	-	-
4 Infants & Toddlers w/ Disabilities (Part C)	-	734,868	734,868	734,868	734,868	-	-	-
5 Infants, Toddlers & Families Waiver Admin	-	518,762	518,762	518,762	518,762	-	-	-
6 Infants & Toddlers w/ Disabilities (Part C) ARRA	-	640,712	640,712	640,712	640,712	-	-	-
7 Reserved	-	-	-	-	-	-	-	-
8 Total Early Intervention	-	12,337,800	12,337,800	12,337,800	12,337,800	-	-	-

COUNTY OF ALLEGHENY, PENNSYLVANIA
REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	Admin Office	Early Intervention	Other	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ -	\$ 12,337,800
II. TOTAL EXPENDITURES	1,722,438	16,853,717	-	4,221,739	22,797,894
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 - MA EI	-	6,847,361	-	2,369,636	9,216,997
D. Medical Assistance-Administrative Claims	-	-	-	-	-
E. Earned Interest	1,061	-	-	-	1,061
F. Other	-	-	-	-	-
G. Total Revenue	1,061	6,847,361	-	2,369,636	9,218,058
V. DPW REIMBURSEMENT					
A. Base Allocation 90%	-	-	-	-	-
B. Base Allocation 100%	-	-	-	-	-
C. DPW Categorical Funding 90% Subtotal	1,082,354	8,429,079	-	1,666,893	11,178,326
D. DPW Categorical Funding 100% Subtotal	518,762	640,712	-	-	1,159,474
VI. 10% County Match	120,261	936,565	-	185,210	1,242,036
VII. TOTAL DPW REIMBURSEMENT AND COUNTY MATCH	1,721,377	10,006,356	-	1,852,103	13,579,836
VIII. TOTAL CARRYOVER	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF ALLEGHENY, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES
COMBINED HOMELESS ASSISTANCE PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Sources of Funding
DPW Allocation (Must Equal
Total County HAP Allocation)
Client Contributions
Other
Interest Earned

A	\$	2,620,093
B		17,566
C		7,354
D		76
E	\$	<u>2,645,079</u>

Total HAP Funding
(A + B + C + D = E)

	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing	Total Available Funds
On Behalf of Clients	\$ 136,210	\$ -	\$ 204,034	\$ 844,842	\$ 25,369	F \$ 1,210,455
Personnel	608,297	91,505	114,113	-	78,326	G 892,241
Operating	205,447	11,327	24,712	-	38,248	H 279,734
Fixed Assets/Equipment	640	-	-	-	-	I 640
Subtotal	\$ <u>950,594</u>	\$ <u>102,832</u>	\$ <u>342,859</u>	\$ <u>844,842</u>	\$ <u>141,943</u>	J <u>2,383,070</u>
				County Administration (Max 10% Total HAP Funding)		<u>262,009</u>
				Total HAP Expenses (J + K = L)		\$ <u>2,645,079</u>
				Total Unexpended Funds (E - L)		\$ <u>-</u>

Expenses

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