

**COUNTY OF ALLEGHENY,  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2015**

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2015

CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1 – 2
Independent Auditors' Report on Compliance for Each 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	3 – 5
Schedule of Expenditures of Federal and State Awards for the Year Ended December 31, 2015	6 – 20
Notes to Schedules of Expenditures of Awards	21 - 22
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2015	23 - 26
Summary Schedule of Prior Audit Findings	27
Independent Accountants' Report on Applying Agreed-upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Human Services	28 - 29
Summary of Expenditures Exhibit A-1(a) - Title IV-D Child Support Program for the Year Ended December 31, 2015	30
PACSES OCSE 157 Data Reliability Verification Schedule Exhibit A-1 (b)	31
Comparison of Reported Incentives to Incentives on Deposit Exhibit A-1(c) – Title IV-D Child Support Program for the Year Ended December 31, 2015	32
Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account Exhibit A-1(d) – Title IV-D Child Support Program for the Year Ended December 31, 2015	33
Schedule of Revenues and Expenditures Exhibit III - Medical Assistance Transportation Program for the Fiscal Year Ended June 30, 2015	34
Schedule of Revenues, Expenditures, and Carryover Funds Exhibit V(a) EI – Early Intervention Services for the Fiscal Year Ended June 30, 2015	35
Report of Income and Expenditures Exhibit V(b) EI – Early Intervention Services for the Fiscal Year Ended June 30, 2015	36
County Report of Income and Expenditures Exhibit VI(a) BG-S – Schedule of Fund Balances for the Fiscal Year Ended June 30, 2015	37
County Report of Income and Expenditures Exhibit VI(b) BG-S – Schedule of Fund Balances for the Fiscal Year Ended June 30, 2015	38
DHS Reconciliation Schedule – Exhibit XX	39 – 40
Single Audit Report Distribution List	41 – 45

# Zelenkofske Axelrod LLC

## 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 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, 2015, which collectively comprise the County's basic financial statements and issued our report thereon dated April 29, 2016. We did not audit the financial statements of the pension trust fund, which represent 91.63%, 97.71%, and 41.69% 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, 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, which represent 100% 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. This report does not include the results of the other auditors' 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 the COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of the COUNTY OF ALLEGHENY, PENNSYLVANIA's internal control.

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

---

#### **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  
Page 2

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 2015 – 002 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 2015 – 001 to be a significant deficiency.

## **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*.

## **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 responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **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.

*Zelenkofske Axelrod LLC*

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania  
September 26, 2016

# Zelenkofske Axelrod LLC

## INDEPENDENT AUDITORS' 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 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, 2015. COUNTY OF ALLEGHENY, PENNSYLVANIA's major federal and DHS 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 DHS programs.

### **Auditors' 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.

### **Basis for Qualified Opinion on Child Support Enforcement Title IV-D, Block Grants for Community Mental Health Services, and Social Services Block Grant**

As described in the accompanying schedule of findings and questioned costs, COUNTY OF ALLEGHENY, PENNSYLVANIA did not comply with requirements regarding CFDA 93.563 Child Support Enforcement Title IV-D as described in finding 2015 – 001 for Equipment and Real Property Management and CFDA 93.958 Block

---

#### ***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  
Page 4

Grants for Community Mental Health Services and CFDA 93.667 Social Services Block Grant as described in finding 2015 – 002 for Schedule of Expenditures of Federal Awards. Compliance with such requirements is necessary, in our opinion, for COUNTY OF ALLEGHENY, PENNSYLVANIA to comply with the requirements applicable to those programs.

## **Qualified Opinion on Child Support Enforcement Title IV-D, Block Grants for Community Mental Health Services, and Social Services Block Grant**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, COUNTY OF ALLEGHENY, PENNSYLVANIA, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 93.563 Child Support Enforcement Title IV-D, CFDA 93.958 Block Grants for Community Mental Health Services, and CFDA 93.667 Social Services Block Grant for the year ended December 31, 2015.

## **Unmodified Opinion on Each of the Other Major Federal and DHS Programs**

In our opinion, COUNTY OF ALLEGHENY, PENNSYLVANIA 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 DHS programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

## **Other Matters**

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

## **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 and the Pennsylvania Department of Human Services Single Audit Supplement, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding 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. However, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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

# Zelenkofske Axelrod LLC

Allegheny County Chief Executive, Controller, and County Council  
County of Allegheny, Pennsylvania  
Page 5

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 2015 – 002 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 2015 – 001 to be a significant deficiency.

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

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.

## **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, 2015, which collectively comprise the County's primary government financial statements, and have issued our report thereon dated April 29, 2016 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 DHS 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 DHS awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

*Zelenkofske Axelrod LLC*

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania  
September 26, 2016

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
<b>FEDERAL:</b>								
<u>U.S. Department of Agriculture</u>								
Passed through Pennsylvania Department of Education:								
Child Nutrition Cluster								
School Breakfast Program	10.553	General				\$ 39,114	\$ -	
National School Lunch Program	10.555	General				58,670	-	
Total Child Nutrition Cluster						97,784	-	
Child and Adult Care Food Program								
14/15 Child and Adult Care Food Program	10.558	Human Services Grants	AG300022260			762,961	-	
15/16 Child and Adult Care Food Program	10.558	Human Services Grants	AG300022260			285,457	-	
Total Child and Adult Care Food Program						1,048,418	-	
2015 Summer Food Service Program for Children	10.559	Human Services Grants				502,076	-	
Passed through Pennsylvania Department of Human Services:								
State Administrative Matching Grants for the Supplemental Nutrition Program	10.561	Human Services Grants	4100061574		11,603	1,503,715	-	
Passed through Pennsylvania Department of Agriculture:								
Food Distribution Cluster								
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058643			66,723	-	
Emergency Food Assistance Program (Administrative Costs)	10.568	Human Services Grants	ME441126/AG#4100058644			64,952	-	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058643			254,312	-	
Emergency Food Assistance Program (Donated Commodities)	10.569	Human Services Grants	ME441126/AG#4100058644			1,016,257	-	
2014 Farmers Market Nutrition	10.569	Human Services Grants	ME 44101584			4,956	-	
2015 Farmers Market Nutrition	10.569	Human Services Grants	ME 44101584			17,017	-	
Total Food Distribution Cluster						1,424,217	-	
Passed through Pennsylvania Department of Health:								
Special Supplemental Program for Women, Infants, and Children 13/14	10.557	County Grants	SAP#4100064615		-	5,433	-	
Special Supplemental Program for Women, Infants, and Children 14/15	10.557	County Grants	SAP#4100067452		2,878,952	2,309,323	-	
Special Supplemental Program for Women, Infants, and Children 15/16	10.557	County Grants	SAP#4100067452 R1		-	494,669	-	
Total Special Supplemental Program for Women, Infants, and Children					2,878,952	2,809,425	-	
Total U.S. Department of Agriculture						7,385,635	-	
<u>U.S. Department of Health and Human Services</u>								
Direct Federal Payments:								
Head Start 2014/2015	93.600	Human Services Grants	03CH2014-48			4,976,081	4,793,135	
Head Start 2015/2016	93.600	Human Services Grants	03CH2014-48			6,834,586	5,931,681	
Total Head Start						11,810,667	10,724,816	
13/14 Emergency Preparedness Bioterrorism	93.889	County Grants	SAP#4100062876			455,301	-	
15/16 Emergency Preparedness Bioterrorism	93.889	County Grants	SAP#4100069724			365,320	-	
Community Transitions	N/A	Human Services Grants	CT-0212-0002			885,201	-	
Passed through Pennsylvania Department of Human Services:								
Child Welfare - TITLE IV-E - Guardianship Assistance	93.090	General			1,977,510	1,973,341	-	

\*Denotes tested as a major program



COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
11/12 Mental Health Operations: PATH	93.150	Human Services Grants			-	(5,516)	-	
12/13 Mental Health Operations: PATH	93.150	Human Services Grants			-	6,205	-	
13/14 Mental Health Operations: PATH	93.150	Human Services Grants			-	(159,404)	-	
14/15 Mental Health Operations: PATH	93.150	Human Services Grants			43,774	(66,748)	-	
15/16 Mental Health Operations: PATH	93.150	Human Services Grants			-	6,276	-	
<b>Total Mental Health Operations: PATH</b>					<u>43,774</u>	<u>(219,187)</u>	<u>-</u>	
13/14 Mental Health Operations: Jail Diversion	93.243	Human Services Grants			-	(346,968)	-	
14/15 Mental Health Operations: Launch Initiative	93.243	Human Services Grants			150,000	524,160	352,509	
14/15 Mental Health Operations: Jail Diversion	93.243	Human Services Grants			-	80,890	260	
15/16 Mental Health Operations: Launch Initiative	93.243	Human Services Grants			-	94,687	-	
<b>Total Mental Health Operations: Jail Diversion</b>					<u>150,000</u>	<u>352,769</u>	<u>352,769</u>	
Maternal, Infant, and Early Childhood Home Visiting Program 12/15	93.505	County Grants	SAP#4100061351		272,776	299,775	-	
Maternal, Infant, and Early Childhood Home Visiting Program 15/16	93.505	County Grants	SAP#4100061351		320,000	253,530	-	
<b>Total MIECHV</b>					<u>592,776</u>	<u>553,305</u>	<u>-</u>	
14/15 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants			1,060,558	351,211	651,975	
15/16 FCI Family Centers Promoting Safe and Stable Families	93.556	Human Services Grants			-	585,584	343,121	
14/15 Caseworker Visitation	93.556	Human Services Grants			56,104	56,104	-	
14/15 Promoting Safe and Stable Families Family Reunification	93.556	Human Services Grants			141,211	97,008	97,008	
15/16 Promoting Safe and Stable Families Family Reunification	93.556	Human Services Grants			-	73,858	71,661	
<b>Total Promoting Safe and Stable Families</b>					<u>1,257,873</u>	<u>1,163,765</u>	<u>1,163,765</u>	
Temporary Assistance for Needy Families								
14/15 Work Ready - Supported Work Program	93.558	Human Services Grants	4100058195		324,804	293,874	-	
15/16 Work Ready - Supported Work Program	93.558	Human Services Grants	4100058195		108,268	148,370	-	
Child Welfare	93.558	General			7,482,751	7,425,923	-	
2014/15 SPOC (EARN)	93.558	Human Services Grants	4100061574		3,145,079	1,808,812	-	
Nurse Family Partnership 12/13	93.558	County Grants	Grant# 4100064013		218,718	136,600	-	
Nurse Family Partnership 15/16	93.558	County Grants	Grant# 4100064013		143,231	134,452	-	
<b>Total Temporary Assistance for Needy Families</b>					<u>11,422,851</u>	<u>9,948,031</u>	<u>*</u>	
Child Support Enforcement	93.563	County Grants	ME3322114002		15,142,960	14,878,843	<u>*</u>	
14/15 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants			-	17,907	-	
15/16 Community Based Child Abuse Prevention Grants FCI Family Centers	93.590	Human Services Grants			-	54,261	-	
14/15 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590	Human Services Grants			29,986	19,724	-	
15/16 Community Based Child Abuse Prevention Grants FCI Fatherhood	93.590	Human Services Grants			-	9,016	-	
<b>Total Community Based Child Abuse Prevention Grants</b>					<u>29,986</u>	<u>100,908</u>	<u>-</u>	
2012/13 Mental Health Operations - Adult Health Quality Measures	93.609	Human Services Grants			-	195,000	-	
2014/15 Mental Health Operations - Adult Health Quality Measures	93.609	Human Services Grants			-	108,000	-	
<b>Total Adult Health Quality Measures</b>					<u>-</u>	<u>303,000</u>	<u>-</u>	
Child Welfare Services - State Grants	93.645	General			874,095	874,096	-	
Foster Care - Title IV-E	93.658	General			23,372,913	19,168,164	<u>*</u>	
Adoption Assistance - Title IV-E	93.659	General			9,971,788	13,187,567	<u>*</u>	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
<b>Social Services Block Grant</b>								
Child Welfare - Title XX	93.667	General			1,181,711	1,181,711	-	
11/12 BHSSBG	93.667	Human Services Grants			-	1	-	
13/14 BH Block Grants SSBG	93.667	Human Services Grants			-	389,963	-	
14/15 BH Block Grants SSBG	93.667	Human Services Grants			1,265,644	1,126,262	-	
<b>Total Social Services Block Grant</b>					<u>2,447,355</u>	<u>2,697,937</u>	<u>-</u>	
<b>Independent Living</b>								
	93.674	General			444,577	444,578	-	
<b>Medical Assistance Program</b>								
Child Welfare - Medicaid	93.778	General			71,802	71,801	-	
2011/12 MATP	93.778	Human Services Grants		-	-	-	-	2,130
2013/14 MATP	93.778	Human Services Grants		-	-	18	-	-
2014/15 MATP	93.778	Human Services Grants		171,018	1,997,255	1,735,855	-	405,202
2015/16 MATP	93.778	Human Services Grants		-	2,166,456	2,474,479	-	-
11/12 Mental Health Operations	93.778	Human Services Grants			-	(10,032)	-	
13/14 Mental Health Operations	93.778	Human Services Grants			-	(8,716)	-	
14/15 Mental Health Operations	93.778	Human Services Grants			78,852	-	-	
12/13 Early Intervention Title XIX	93.778	Human Services Grants			-	(17)	-	
14/15 Early Intervention Title XIX	93.778	Human Services Grants			194,536	136,498	-	
15/16 Early Intervention Title XIX	93.778	Human Services Grants			-	2,647	-	
14/15 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			2,106,632	1,281,900	-	
15/16 ID Block Grant Medicaid Title XIX	93.778	Human Services Grants			-	145,716	-	
<b>Total Medical Assistance Program</b>					<u>6,615,533</u>	<u>5,830,149</u>	<u>*</u>	
<b>Emergency Preparedness Bioterrorism Program</b>								
	93.889	Human Services Grants			-	(1,312)	-	
<b>11/12 Block Grants for Community Mental Health Services</b>								
12/13 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			-	1	-	
13/14 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			-	(12,987)	-	
14/15 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			-	2,453,772	-	
14/15 BH Block Grant Block Grants for Community Mental Health Services	93.958	Human Services Grants			1,014,063	3,208,860	-	
<b>Total Block Grants for Community Mental Health Services</b>					<u>1,014,063</u>	<u>5,649,646</u>	<u>*</u>	
<b>2014/15 DHS Block Grant SAPT</b>								
2015/16 DHS Block Grant SAPT	93.959	Human Services Grants			-	249,713	-	
2015/16 DHS Block Grant SAPT	93.959	Human Services Grants			548,400	575,324	-	
<b>Total Block Grants for Prevention and Treatment of Substance Abuse</b>					<u>548,400</u>	<u>825,037</u>	<u>*</u>	
<b>Passed through Pennsylvania Department of Health:</b>								
Public Health Emergency Preparedness 09/10	93.069	County Grants	SAP 4100049492	8,716	-	-	-	8,716
Public Health Emergency Preparedness 12/13	93.069	County Grants	SAP 4100059098	4,005	-	-	-	-
Public Health Emergency Preparedness 13/14	93.069	County Grants	SAP 4100062876	-	-	(1,081)	-	-
<b>Total Public Health Emergency Preparedness</b>				<u>12,721</u>	<u>-</u>	<u>(1,081)</u>	<u>-</u>	<u>8,716</u>
<b>10/12 Childhood Lead</b>								
12/14 Personal Responsibility Education Program	93.070	County Grants	SAP 4100050697	-	-	(8,200)	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs 14/16	93.092	County Grants	SAP 4100057768	-	53,481	51,437	-	-
Childhood Lead Poisoning Prevention Projects 07/10	93.116	County Grants	SAP 4100065358	34,425	29,791	24,203	-	10,069
Childhood Lead Poisoning Prevention Projects 07/10	93.197	County Grants	SAP 4100035731	-	-	(12,952)	-	-

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
Immunization Grants 2014	93.268	County Grants	SAP 4100064385	-	152,114	21,478	-	-
Immunization Grants 2015	93.268	County Grants	SAP 4100067443	-	492,816	976,649	-	5,501
Total Immunization Grants				-	644,930	998,127	-	5,501
Childhood Lead Poisoning 10/12	93.778	County Grants	SAP 4100050697	-	-	(1,433) *	-	-
HIV Prevention Activities - Health Department Based								
13/14 AIDS Prevention	93.940	County Grants	SAP 4100060798	-	213,224	23,002	-	-
15/16 HIV/STD	93.940	County Grants	SAP 4100067435	-	151,007	304,888	-	9,038
Total HIV Prevention Activities - Health Department Based				-	364,231	327,890	-	9,038
10/11 AIDS Prevention	93.943	County Grants	SAP 4100049927	214,955	-	55,550	-	236,102
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2014	93.977	County Grants	SAP 4100064692	81,599	69,695	17,878	-	140,513
Preventive Health Services - Sexually Transmitted Diseases Control Grants 2015/16	93.977	County Grants	SAP 4100067435	-	126,269	254,823	-	7,554
Total Preventive Health Services				81,599	195,964	272,701	-	148,067
Preventive Health and Health Services Block Grant								
14/15 Dental Sealant Project	93.991	County Grants	SAP 4100066638	4,172	39,190	22,672	-	-
15/16 Dental Sealant Project	93.991	County Grants	SAP 4100066638	-	-	16,928	-	560
Total Preventive Health and Health Services Block Grant				4,466	39,190	39,600	-	560
Maternal and Child Health Services Block Grant to the States								
12/15 MCH	93.994	County Grants	SAP 4100058189	222,520	557,631	1,111,101	-	-
10/12 Childhood Lead	93.994	County Grants	SAP 4100050697	-	-	(18,945)	-	-
14/16 PA Lead and Healthy Homes	93.994	County Grants	SAP 4100064045	52	239,949	320,885	-	8,683
Total Maternal and Child Health Services Block Grant to the States				326,273	797,580	1,413,041	-	132,136
Passed through Pennsylvania Department of Drug and Alcohol Programs:								
Substance Abuse and Mental Health Services - Projects of Regional and National Significance								
2007/08 Drug & Alcohol Operations	93.243	Human Services Grants	SAP 4100027012	-	-	-	-	129,941
2010/11 Drug & Alcohol Operations	93.243	Human Services Grants	SAP 4100053028	-	-	(15)	-	15
2011/12 Drug & Alcohol Operations	93.243	Human Services Grants	SAP 4100053028	-	-	(135,483)	-	-
2012/13 Drug & Alcohol Operations	93.243	Human Services Grants	SAP 4100053028	-	-	(54,734)	-	9,124
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance				-	-	(190,232)	-	139,080
Block Grants for Prevention and Treatment of Substance Abuse								
2008/09 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100027012	-	-	(228,123)	-	-
2009/10 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100027012	-	-	(60,577)	-	60,577
2010/11 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	-	(2,476,357)	-	2,476,357
2011/12 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	-	(246,068)	-	94,002
2012/13 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	-	1,294,911	-	-
2013/14 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	-	474,988	-	-

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
2014/15 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	3,077,115	2,025,687	-	-
2015/16 Drug & Alcohol Operations	93.959	Human Services Grants	SAP 4100053028	-	-	671,396	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse				-	3,077,115	1,455,857 *	-	2,630,936
Passed through Pennsylvania Department of Aging:								
Aging Cluster								
Special Programs for the Aging -- Title III, Part B	93.044	Human Services Grants	AG 4100057753			2,155,546	-	
Special Programs for the Aging -- Title III, Part C	93.045	Human Services Grants	AG 4100057753			3,611,579	-	
Nutrition Services Incentive Program	93.053	Human Services Grants	AG 4100057753			325,018	-	
Total Aging Cluster						6,092,143 *	-	
Elder Abuse	93.041	Human Services Grants	AG 4100057753			35,218	-	
KevCorps Block Grant	93.042	Human Services Grants	AG 4100057753			111,662	-	
Health Promotion	93.043	Human Services Grants	AG 4100057753			105,042	-	
Family Caregiver	93.052	Human Services Grants	AG 4100057753			612,587	400,639	
MIPPA ADRC	93.071	Human Services Grants	AG 4100057753			118	-	
State Health Insurance Program	93.324	Human Services Grants	AG 4100057753			102,180	-	
Health Care Financing Research, Demonstrations and Evaluations	93.779	Human Services Grants	AG 4100057753			(304,525)	-	
Medical Assistance Program								
2014/15 Title XIX Other	93.778	Human Services Grants	AG 4100057868			27,032	-	
2015/16 Title XIX Other	93.778	Human Services Grants	AG 4100057868			18,355	-	
2014/15 Title XIX Pre-Admission Assessment	93.778	Human Services Grants	AG 4100057868			730,182	-	
2015/16 Title XIX Pre-Admission Assessment	93.778	Human Services Grants	AG 4100057868			848,012	-	
14/15 Title XIX Nursing Home Transition	93.778	Human Services Grants	AG 4100057868			15,949	-	
15/16 Title XIX Nursing Home Transition	93.778	Human Services Grants	AG 4100057868			94,336	-	
2014/15 DHS Service Coordination	93.778	Human Services Grants	AG 4100057868			633,758	-	
2015/16 DHS Service Coordination	93.778	Human Services Grants	AG 4100057868			801,883	-	
2014/15 Gateway CBCT	93.778	Human Services Grants	AG 4100057868			36,442	-	
2015/16 Gateway CBCT	93.778	Human Services Grants	AG 4100057868			1,375	-	
Aging Block Grant - Other	93.778	Human Services Grants	AG 4100057753			31,859	-	
2013/2014 PDA Over 60 Medicaid Waiver Program	93.778	Human Services Grants	AG 4100057868			(20,370)	-	
Total Medical Assistance Program						3,218,813 *	-	
Passed through Pennsylvania Department of Community and Economic Development:								
Community Services Block Grant 2013/14	93.569	Human Services Grants				7,260	-	
Community Services Block Grant 2014/15	93.569	Human Services Grants				1,171,251	-	
Community Services Block Grant 2015 Discretionary	93.569	Human Services Grants				4,148	-	
Total Community Services Block Grant						1,182,659	-	
Passed through National Association of County and City Health Officials								
12/13 NACCHO-MCH Capacity	93.110	County Grants	2012-080709			2,509	-	
2011 NACCHO	93.008	County Grants	MRC 11-144			2,187	-	
2013 NACCHO	93.008	County Grants	5MRC5G101005-03			386	-	
Total U.S. Department of Health and Human Services						106,832,613	12,641,989	

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
<u>U.S. Department of Education</u>								
Passed through Pennsylvania Department of Human Services:								
13/14 Special Education - Grants for Infants and Families	84.181	Human Services Grants			-	(25,000)	-	
14/15 Special Education - Grants for Infants and Families	84.181	Human Services Grants			<u>1,170,042</u>	<u>780,028</u>	-	
Total Special Education - Grants for Infants and Families					<u>1,170,042</u>	<u>755,028</u>	-	
Total U.S. Department of Education						<u>755,028</u>	-	
<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			1,591,178	-	
CDBG XXXIII Projects	14.218	County Grants	B-07-UC-42-0103			4,436	-	
CDBG XXXIV Projects	14.218	County Grants	B-08-UC-42-0103			749,831	-	
CDBG XXXV Projects	14.218	County Grants	B-09-UC-42-0103			121,738	-	
CDBG XXXVI Projects	14.218	County Grants	B-10-UC-42-0103			9,352	-	
CDBG XXXVII Projects	14.218	County Grants	B-11-UC-42-0103			817,908	-	
CDBG XXXVIII Projects	14.218	County Grants	B-12-UC-42-0103			151,431	-	
CDBG XXXIX Admin	14.218	County Grants	B-13-UC-42-0103			4,974	-	
CDBG XXXIX Projects	14.218	County Grants	B-13-UC-42-0103			491,574	-	
CDBG 40 Admin	14.218	County Grants	B-14-UC-42-0103			1,550,782	-	
CDBG 40 Projects	14.218	County Grants	B-13-UC-42-0103			8,053,934	-	
CDBG 41 Admin	14.218	County Grants	B-14-UC-42-0103			1,510,023	-	
CDBG 41 Projects	14.218	County Grants	B-13-UC-42-0103			<u>549,825</u>	-	
Total Community Development Block Grants/Entitlement Grants						<u>15,606,986</u>	*	-
Emergency Shelter Grant								
2012 Emergency Shelter	14.231	County Grants	E-12-UC-42-0001			(177,245)	-	
2013 Emergency Solutions	14.231	County Grants	E-13-UC-42-0001			39,597	-	
2014 Emergency Solutions	14.231	County Grants	E-14-UC-42-0001			880,312	-	
2015 Emergency Solutions	14.231	County Grants	E-14-UC-42-0001			<u>263,017</u>	-	
Total Emergency Shelter Grant						<u>1,005,681</u>	-	
Supportive Housing Program								
2009/14 HUD XIV:	14.235	Human Services Grants	PA-28C-600001-37			(67,200)	-	
2009/16 HUD XV:	14.235	Human Services Grants				414,540	-	
2010/16 HUD XVI:	14.235	Human Services Grants				503,589	-	
2012/17 HUD XVII:	14.235	Human Services Grants				<u>284,498</u>	-	
Total Supportive Housing Program						<u>1,135,427</u>	-	
Shelter Plus Care								
2009/14 HUD XIV:	14.238	Human Services Grants	PA-28C-600001-37			(21,221)	-	
2009/16 HUD XV:	14.238	Human Services Grants				4,187	-	
2010/16 HUD XVI:	14.238	Human Services Grants				205,691	-	
2012/17 HUD XVII:	14.238	Human Services Grants				<u>116,203</u>	-	
Total Shelter Plus Care						<u>304,860</u>	-	

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
Home Investment								
2010 Home Investment Partnership Program	14.239	County Grants	M-10-DC-42-0503			120,720	-	
2011 Home Investment Partnership Program	14.239	County Grants	M-11-DC-42-0503			1,112,240	-	
2012 Home Investment Partnership Program	14.239	County Grants	M-12-DC-42-0503			455,789	-	
2013 Home Investment Partnership Program	14.239	County Grants	M-13-DC-42-0503			1,556,219	-	
2014 Home Investment Partnership Program	14.239	County Grants	M-14-DC-42-0503			398,613	-	
2015 Home Investment Partnership Program	14.239	County Grants	M-15-DC-42-0503			1,550	-	
Total Home Investment						3,645,131	*	-
Continuum of Care Program 2013/18 HUD XVIII								
Continuum of Care Program 2014/19 HUD XVIII	14.267	Human Services Grants				80,499	-	
Continuum of Care Program 2015/20 HUD XIX	14.267	Human Services Grants				8,557,474	-	
Total Continuum of Care						13,792,008	-	
Passed through Pennsylvania Department of Community and Economic Development:								
14/16 Emergency Shelter	14.231	County Grants	E-14-DC-42-0001			156,386	-	
Passed through Pennsylvania Department of Health:								
10/11 Lead-Based Paint Hazard Control Grant	14.900	County Grants	4100050061	30,867	-	-	-	30,867
Total U.S. Department of Housing and Urban Development						35,646,479	-	
<u>U.S. Department of Justice</u>								
Direct Federal Payments:								
Edward Byrne Memorial Justice Assistance Grant								
12/14 Sexual Assault Evidence	16.738	County Grants	2010-JG-07-22963			10,420	-	
FY 2012 JAG Program	16.738	County Grants	2012-DJ-BX-0098			32,279	-	
FY 2013 JAG Program	16.738	County Grants	2013-DJ-BX-1017			21,435	-	
FY 2014 JAG Program	16.738	County Grants	2014-DJ-BX-0965			105,170	-	
Total Edward Byrne Memorial Justice Assistance Grant						169,304	-	
2012 Solving Cold Cases								
BJA - Coordinated Housing Grant	16.560	County Grants	2012-DN-BX-K012			17,889	-	
10/12 Municipal CIT Expansion (ARRA)	16.745	Human Services Grants	2014-MO-BX-0026			121,074	-	
12/13 Justice Reinvestment Initiative Grant	16.803	Human Services Grants	2009-AJ-01-20753			15,676	-	
	16.827	Human Services Grants	BJA-2015-4152			71,515	-	
Law Enforcement Assistance - Narcotics and Dangerous Drugs								
DA Federal Asset Sharing Fund	16.001	County Grants				124,953	-	
County Sheriff - Federal Asset Sharing Fund	16.001	County Grants				66,343	-	
County Police Forfeiture Fund	16.001	County Grants				351,201	-	
US Treasury Federal Asset Sharing Fund	16.001	County Grants				52,684	-	
Total Law Enforcement Assistance - Narcotics and Dangerous Drugs						595,181	-	

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
<b>Forensic DNA Backlog Reduction Program</b>								
12/14 NIJ Forensic DNA Backlog Reduction Program	16.741	County Grants	2012-DN-BX-0055			32,262	-	
13/15 NIJ Forensic DNA Backlog Reduction Program	16.741	County Grants	2013-DN-BX-0085			277,027	-	
14/16 NIJ Forensic DNA Backlog Reduction Program	16.741	County Grants	2014-DN-BX-0066			<u>87,273</u>	-	
Total Forensic DNA Backlog Reduction Program						<u>396,562</u>	-	
<b>Second Chance Act Prisoner Reentry Initiative</b>								
12/13 Second Chance Act	16.812	Human Services Grants	2009-CZ-BX-0046			114,070	-	
13/14 Second Chance Act	16.812	Human Services Grants	2013-RV-BX-0003			368,707	-	
15/18 DOJ Smart Probation	16.812	County Grants	2015-SM-BX-002			<u>2,346</u>	-	
Total Second Chance Act Prisoner Reentry Initiative						<u>485,123</u>	-	
<b>Passed through Pennsylvania Commission on Crime and Delinquency:</b>								
14/15 Juvenile Accountability Block Grant	16.523	County Grants	24978			19,256	-	
13/15 DMC	16.540	County Grants	24779			11,649	-	
PDAI MDIT Grant	16.579	County Grants				2,327	-	
2013 STOP	16.588	County Grants	2012-VA-01/02/03-23855			128,504	-	
<b>Edward Byrne Memorial Justice Assistance Grant</b>								
12/14 Gang Intervention Strategies	16.738	County Grants	2010-JG-04-22997			23,820	-	
14/15 Adult Probation	16.738	County Grants	25089			143,697	-	
Digital Evidence Collaboration	16.738	County Grants	25087			73,920	-	
13/15 Court Reminder	16.738	County Grants	2011/2012-JG-06-24087			<u>24,862</u>	-	
Total Edward Byrne Memorial Justice Assistance Grant						<u>266,299</u>	-	
<b>Edward Byrne Memorial Justice Assistance Grant ARRA</b>								
09/11 Juvenile Defender Attorneys (Stimulus Funds)	16.803	County Grants	2009-AJ-02-20369			<u>(997)</u>	-	
Total U.S. Department of Justice						<u>2,299,362</u>	-	
<b>U.S. Department of Labor and Industry</b>								
<b>Passed through Pennsylvania Department of Labor and Industry:</b>								
<b>WIA Youth Activities</b>								
2015/16 WIA Youth	17.259	Human Services Grants				<u>350,314</u>	-	
<b>Passed through Pennsylvania Department of Aging</b>								
Senior Community Service Employment Program	17.235	Human Services Grants	4100042452			<u>536,241</u>	<u>44,564</u>	
Total U.S. Department of Labor and Industry						<u>886,555</u>	<u>44,564</u>	
<b>Corporation for National and Community Service</b>								
<b>Direct Federal Payments:</b>								
14/15 Americorps PGH Health	94.006	County Grants				97,477	-	
15/16 Americorps PGH Health	94.006	County Grants				<u>49,427</u>	-	
Total AmeriCorps						<u>146,904</u>	-	

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
Passed through Pennsylvania Department of Labor and Industry:								
2014/15 Americorps - KEYS	94.006	Human Services Grants	4100064845			700,657	-	
2015/16 Americorps - KEYS	94.006	Human Services Grants	4100064845			<u>690,369</u>	-	
Total AmeriCorps						<u>1,391,026</u>	-	
13/14 Senior Companion Program	94.016	Human Services Grants				96	-	
14/15 Senior Companion Program	94.016	Human Services Grants				144,677	-	
15/16 Senior Companion Program	94.016	Human Services Grants				<u>195,311</u>	-	
Total Senior Companion Program						<u>340,084</u>	-	
Training and Technical Assistance	94.009	Human Services Grants				<u>361</u>	-	
Total Corporation for National and Community Service						<u>1,878,375</u>	-	
<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			381,097	-	
Air Pollution Fund	66.001	County Grants				<u>1,284,487</u>	-	
Passed through Pennsylvania Department of Environmental Protection:								
Bureau of Point and Non-Point Source Management								
08 Bull Creek Flood Protection	66.202	Capital Projects	XP97388801			<u>98,550</u>	-	
Total U.S. Environmental Protection Agency						<u>1,764,134</u>	-	
<u>U.S. Department of Transportation</u>								
Passed through Pennsylvania Department of Transportation:								
Highway Planning and Construction								
2004, 2012, 2013 Mansfield Bridge Rehabilitation	20.205	Capital Projects				3,221,870	-	
2001/2003 Brownsville at Broughton Road	20.205	Capital Projects				764,207	-	
2002/2011 Campbells Run Road	20.205	Capital Projects				238,765	-	
2002 Rankin Bridge Rehabilitation	20.205	Capital Projects				145,685	-	
2009, 2010, 2011 Thompson Run Bridge No. 5	20.205	Capital Projects				231,967	-	
2009, 2010 & 2011 6th/7th/9th Street Bridge	20.205	Capital Projects				154,862	-	
2010 Acquisition of Property and Bridge Repair	20.205	Capital Projects				8,211	-	
2011 / 2012 Greensburg Pike Bridge	20.205	Capital Projects				4,092,853	-	
2011 S. 10th Street Bridge	20.205	Capital Projects				948,144	-	
2011 & 2012 Bridge Preservation	20.205	Capital Projects				3,109,935	-	
2006, 2010, 2012, & 2013 Bridge Project Management	20.205	Capital Projects				66,184	-	
2010, 2012 & 2013 Chartier's Creek Bridge	20.205	Capital Projects				843,371	-	
Miscellaneous Bridge Design	20.205	Capital Projects				<u>161,191</u>	-	
Total Highway Planning and Construction						<u>13,987,245</u>	*	

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
<b>State and Community Highway Safety</b>								
14/15 Traffic Safety	20.600	County Grants	CTSP-G-2015			81,416	-	
15/16 Traffic Safety	20.600	County Grants	CTSP-G-2015			21,236	-	
Total State and Community Highway Safety						102,652	-	
<b>Passed through Pennsylvania Emergency Management Agency:</b>								
Interagency Hazardous Materials Public Sector Training and Planning								
14/15 HMEP Planning & Training	20.703	County Grants				8,000	-	
Total Interagency Hazardous Materials Public Sector Training and Planning						8,000	-	
Total U.S. Department of Transportation						14,097,897	-	
<b>U.S. Department of Homeland Security</b>								
<b>Direct Federal Payments:</b>								
Interoperable Emergency Communications - PA Civil Service								
99/01 Metropolitan Medical Response System	97.042	County Grants				237,471	-	
	97.071	County Grants				103,500	-	
<b>Passed through Pennsylvania Emergency Management Agency:</b>								
2013 Storm Reimbursement								
14/17 HMGP Generator Grant	97.036	County Grants	FEMA-4149-DR-PA-003-99003-00			315,580	-	
	97.039	County Grants	4100066798			134,484	-	
<b>Homeland Security Grant Program</b>								
2013 UASI	97.067	County Grants				1,162,342	-	
2014/16 UASI	97.067	County Grants	GR 4100068395			1,289,046	-	
2011 ODP SHSGP	97.067	County Grants	GR 4100060399			85,332	-	
2012 ODP SHSGP	97.067	County Grants	GR 4100063181			106,984	-	
2013 ODP SHSGP	97.067	County Grants				657,156	-	
2014/16 ODP SHSGP	97.067	County Grants				706,828	-	
Total Homeland Security Grant Program						4,007,688	*	-
Total U.S. Department of Homeland Security						4,798,723	-	
<b>Miscellaneous Federal Grants</b>								
13/18 Diligent Recruitment		Human Services Grants				362,538	17,481	
Total Miscellaneous Federal Grants						362,538	17,481	
<b>TOTAL FEDERAL AWARDS</b>						<b>\$ 176,707,339</b>	<b>\$ 12,704,034</b>	

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
<b>STATE:</b>								
<u>Pennsylvania Department of Community and Economic Development:</u>								
2008 Community Infrastructure Tourism		County Grants	Act 53 of 2007			\$ 6,600,000		
Total Pennsylvania Department of Community and Economic Development						<u>6,600,000</u>		
<u>Pennsylvania Department of Environmental Resources:</u>								
2012 West Nile Virus		County Grants	4100059475			1		
2014 West Nile Virus		County Grants				10,783		
2015 West Nile Virus		County Grants				150,525		
15/17 Municipal Recycling		County Grants	4100070308			<u>9,803</u>		
Total Pennsylvania Department of Environment Resources						<u>171,112</u>		
<u>Pennsylvania Department of Health:</u>								
Act 2004-122 VSIA		County Grants	Act 2004-122			204,123		
13/14 Nurse Family Partnership		County Grants	4100064013			15,544		
15/16 Nurse Family Partnership		County Grants				15,929		
2014 STD		County Grants	4100064692			(5,774)		
2015/16 HIV/STD		County Grants	4100067435			500,598		
10/12 Childhood Lead		County Grants	4100050697			(482)		
13/16 PA Lead and Healthy Homes		County Grants	4100063780			(214,347)		
14/16 PA Lead and Healthy Homes		County Grants	4100064045			8,160		
14/16 Tuberculosis Control		County Grants	4100065358			55,607		
10/11 AIDS		County Grants	4100049927			41,393		
DOH - D&A Ops (App 110)		Human Services Grants			2,363,579	5,690,825		
DOH - BHI (App 173)		Human Services Grants				2,976,501		
DOH - 2010-01 Gaming (App # 20-365)		Human Services Grants			321,882	(1,755,720)		
DOH - Compulsive & Problem Gambling (App 50-209)		Human Services Grants			186,256	<u>18,420</u>		
Total Pennsylvania Department of Health						<u>7,550,777</u>		
<u>Pennsylvania Department of Human Services:</u>								
Act 24		County Grants				43,013		
2013/14 MATP		Human Services Grants			-	20		
2014/15 MATP		Human Services Grants			2,243,197	1,949,608		
2015/16 MATP		Human Services Grants			2,328,945	2,779,190		
08/09 Mental Health Operations: MH Operations		Human Services Grants				(19,435)		
09/10 Mental Health Operations: MH Operations		Human Services Grants				(13,778)		
10/11 Mental Health Operations: MH Operations		Human Services Grants				-	2,021	
11/12 Mental Health Operations: MH Operations (App 140)		Human Services Grants				-	102,646	
13/14 Mental Health Operations: MH DHS PCH App 10252		Human Services Grants				-	(606)	
MH DHS PCH App 10248 - Act 87		Human Services Grants				-	(508,888)	
14/15 Mental Health Operations: MH DHS PCH App 10252		Human Services Grants				-	(22,576)	
12/13 EI Ops - Primary DHS-EI/XIX Infants & Toddlers		Human Services Grants				-	(15)	

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
14/15 EI Ops - Primary								
DHS-EI/XIX Infants & Toddlers		Human Services Grants			121,909	121,046		
DHS-EI App117		Human Services Grants			-	5,146,727		
15/16 EI Ops - Primary								
DHS-EI/XIX Infants & Toddlers		Human Services Grants			-	2,348		
DHS-EI App117		Human Services Grants			-	2,263,971		
10/11 Mental Retardation Operations:								
DHS - OMR (App 156)		Human Services Grants			-	(21,616)		
09/10 Mental Retardation Operations:								
DHS - OMR (App 156)		Human Services Grants			-	1		
2009/10 Drug & Alcohol Operations:								
DHS (ACT 152)		Human Services Grants			-	(33,731)		
2010/11 Drug & Alcohol Operations:								
DHS (ACT 152)		Human Services Grants			-	(723,042)		
2011/12 Drug & Alcohol Operations:								
DHS (ACT 152)		Human Services Grants			-	(11,334)		
14/2015 Family Center Initiative - Family Centers		Human Services Grants			-	517,333		
15/2016 Family Center Initiative - Family Centers		Human Services Grants			-	445,374		
2010 BH Managed Care Gross Receipts Tax		Human Services Grants			-	4		
2010 BH Managed Care Perf Incent		Human Services Grants			-	1,310,661		
2011 BH Managed Care - Perf Incent		Human Services Grants	4000013171		-	804,991		
2012 BH Managed Care - Gross Receipts Tax		Human Services Grants			-	142,296		
2012 BH Managed Care - Perf Incent		Human Services Grants			-	1,217,873		
2013 BH Managed Care - Gross Receipts Tax		Human Services Grants			-	366,621		
2014 BH Managed Care ACHI - CCBHO		Human Services Grants			-	(7,190)		
2014 BH Managed Care - Gross Receipts Tax		Human Services Grants			-	649,290		
2015 BH Managed Care - Gross Receipts Tax		Human Services Grants			17,210,894	16,173,321		
BH Managed Care Holding Account		Human Services Grants			-	14,199,389		
2015 MC Medical Administration		Human Services Grants			-	266,473,861		
15/16 MH & Justice Housing		Human Services Grants			-	62,497		
12/13 DHS Block Grant								
ID Block Grant		Human Services Grants			-	(103)		
BH Block Grant		Human Services Grants			-	18,216		
D&A Block Grant		Human Services Grants			-	(683,062)		
13/14 DHS Block Grant								
CYF Block Grant		Human Services Grants			-	(59,034)		
ID Block Grant		Human Services Grants			-	25,140		
BH Block Grant		Human Services Grants			2,182	(1,162,995)		
D&A Block Grant		Human Services Grants			-	970,392		
14/15 DHS Block Grant								
CYF Block Grant		Human Services Grants			5,551,280	(69)		
ID Block Grant		Human Services Grants			3,997,754	3,638,901		
BH Block Grant		Human Services Grants			44,658,596	45,603,111		
D&A Block Grant		Human Services Grants			2,429,117	222,171		
OCS Block Grant		Human Services Grants			2,137,847	4,854,744		
15/16 DHS Block Grant								
CYF Block Grant		Human Services Grants			-	1,176,490		
ID Block Grant		Human Services Grants			-	4,474,914		
BH Block Grant		Human Services Grants			-	43,786,720		
D&A Block Grant		Human Services Grants			-	2,828,688		
OCS Block Grant		Human Services Grants			-	6,746,029		
Total Pennsylvania Department of Human Services					<u>80,681,721</u>	<u>425,852,144</u>		

\* 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 (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
<b>Pennsylvania Board of Probation and Parole:</b>								
1997 Adult Prob./IP/Alcohol & Drug Intervention County Offender Supervision		County Grants	02-97-CP			945,745		
		County Grants				<u>1,429,324</u>		
Total Pennsylvania Board of Probation and Parole						<u>2,375,069</u>		
<b>Pennsylvania Emergency Management Agency</b>								
14/15 RERF		County Grants	4100067814			11,456		
2013 Storm Reimbursement		County Grants	FEMA-4149-DR-PA-003-99003-00			73,863		
14/17 HMGP Generator Grant		County Grants	4100066798			39,448		
14/15 PA Hazard Material		County Grants	4100067972			48,477		
911 Wireless		County Grants				6,458,982		
911 Act 12		County Grants				12,875,011		
14/16 SHSGP		County Grants				<u>16,002</u>		
Total Pennsylvania Emergency Management Agency						<u>19,523,239</u>		
<b>Pennsylvania Department of Aging:</b>								
2013/14 Community Based Aging Block Grant - I		Human Services Grants	AG 4100057753			(135,589)		
2014/15 Community Based Aging Block Grant - I		Human Services Grants	AG 4100057753			9,540,914		
2015/16 Community Based Aging Block Grant - I		Human Services Grants	AG 4100057753			8,600,090		
2013/14 Aging Block Grant - Other		Human Services Grants	AG 4100057753			18,249		
2013/14 Community Based Aging Block Grant - II		Human Services Grants	AG 4100057753			(23,865)		
2014/15 Community Based Aging Block Grant - II		Human Services Grants	AG 4100057753			4,051,007		
2015/16 Community Based Aging Block Grant - II		Human Services Grants	AG 4100057753			3,056,920		
2014/15 Family Caregiver		Human Services Grants	AG 4100057753			518,065		
2015/16 Family Caregiver		Human Services Grants	AG 4100057753			688,734		
2013/2014 PDA Over 60 Medicaid Waiver Program		Human Services Grants	AG 4100057868			20,370		
2014/15 Title XIX Pre-Admission Assessment		Human Services Grants	AG 4100057868			541,436		
2015/16 Title XIX Pre-Admission Assessment		Human Services Grants	AG 4100057868			806,646		
2013/14 Title XIX Nursing Home Transition		Human Services Grants	AG 4100057868			(248,297)		
2014/15 Title XIX Nursing Home Transition		Human Services Grants	AG 4100057868			356,904		
2015/16 Title XIX Nursing Home Transition		Human Services Grants	AG 4100057868			334,463		
2014/15 DHS Service Coordination		Human Services Grants	AG 4100057868			596,016		
2015/16 DHS Service Coordination		Human Services Grants	AG 4100057868			718,273		
2014/15 Gateway CBCT		Human Services Grants	AG 4100057868			36,441		
2015/16 Gateway CBCT		Human Services Grants	AG 4100057868			1,376		
2014/15 Federal Family Caregiver		Human Services Grants	AG 4100057753			356,503		
2015/16 Federal Family Caregiver		Human Services Grants	AG 4100057753			153,304		
14/15 Health Promotion		Human Services Grants	AG 4100057753			53,577		
14/15 ABG Other		Human Services Grants	AG 4100057753			1,829,106		
15/16 ABG Other		Human Services Grants	AG 4100057753			7,801		
14/15 Title XIX Other		Human Services Grants	AG 4100057868			27,032		
15/16 Title XIX Other		Human Services Grants	AG 4100057868			18,356		
13/14 PDA Other		Human Services Grants				250,000		
15/16 Adult Protective Services		Human Services Grants				<u>5,461</u>		
Total Pennsylvania Department of Aging						<u>32,179,493</u>		
<b>Pennsylvania Department of Labor and Industry:</b>								
Air Pollution Fund						<u>72,830</u>		

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	County Fund	Grantor's Number	Unearned Revenue December 31, 2014	Grants Receipts	Expenditures	Passed Through to Subrecipients	Unearned Revenue December 31, 2015
Total Pennsylvania Department of Labor and Industry						<u>72,830</u>		
<u>Pennsylvania Department of Education</u>								
14/15 HeadStart Supplemental		Human Services Grants	PAC# 141-13-0002			1,597,059		
15/16 HeadStart Supplemental		Human Services Grants	PAC# 141-13-0002			1,014,732		
13/14 PDE Title I		County Grants				(9,080)		
14/15 PDE Title I		County Grants				104,648		
15/16 PDE Title I		County Grants				<u>138,015</u>		
Total Pennsylvania Department of Education						<u>2,845,374</u>		
<u>Pennsylvania Department of Transportation</u>								
2009, 2011, 2012, 2013 Mansfield Bridge Rehabilitation		Capital Projects				435,249		
2011/2012 Thompson Run Bridge No. 5		Capital Projects				43,494		
2010, 2012 & 2013 Chartier's Creek Bridge		Capital Projects				158,132		
2010 Acquisition of Property and Bridge Repair		Capital Projects				1,539		
2011, 2012, & 2014 S. 10th Street Bridge		Capital Projects				177,777		
2011/2012 Bridge Project Management Service		Capital Projects				9,412		
2009, 2010, & 2011 6th/7th/9th Street Bridge		Capital Projects				29,037		
2011 & 2012 Bridge Preservation		Capital Projects				583,113		
Miscellaneous Bridge Design		Capital Projects				840,543		
2012 and 2014 Act 13 Marcellus Shale Legacy		Capital Projects				<u>1,180,588</u>		
Total Pennsylvania Department of Transportation						<u>3,458,884</u>		
<u>Pennsylvania Commission on Crime and Delinquency:</u>								
14/15 Drug Court		County Grants	25337			1,029,814		
15/16 Drug Court		County Grants	25958			932,572		
CISP PACTT - North Side		County Grants	2015-VP-ST-25865			10,759		
CISP PACTT - Hill		County Grants	2015-VP-ST-25866			9,112		
CISP PACTT - Penn Hills		County Grants	2015-VP-ST-25867			10,557		
CISP PACTT - Wilkinsburg		County Grants	2015-VP-ST-25868			9,112		
CISP PACTT - McKeesport		County Grants	2015-VP-ST-25869			11,012		
CISP PACTT - Garfield		County Grants	2015-VP-ST-25870			9,314		
JPO Aggression Replace Training Expansion		County Grants	2015-VP-ST-25987			<u>25,909</u>		
Total Pennsylvania Commission on Crime and Delinquency						<u>2,048,161</u>		
<u>Pennsylvania Insurance Fraud Prevention Authority:</u>								
DJI Inspire - Drone Project		County Grants				4,700		
14/15 Insurance Fraud		County Grants	14-166-0001			206,950		
15/16 Insurance Fraud		County Grants	15-166-0001			<u>213,138</u>		
Total Pennsylvania Insurance Fraud Prevention Authority						<u>424,788</u>		
<u>Pennsylvania State Police:</u>								
14/15 Auto Theft Task Force		County Grants				129,307		
15/16 Auto Theft Task Force		County Grants				<u>117,403</u>		
Total Pennsylvania State Police						<u>246,710</u>		
<u>Administrative Office of Pennsylvania Courts:</u>								
13/14 MDJ Duress Alarms		County Grants				<u>7,733</u>		

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

<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, 2014</u>	<u>Grants Receipts</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>	<u>Unearned Revenue December 31, 2015</u>
Total Administrative Office of Pennsylvania Courts						7,733		
<u>Pennsylvania Financing Authority:</u> Parks, Greenways, Trails, and Recreational Program		County Grants				189,927		
Total Pennsylvania Public Utility Commission						189,927		
<u>Pennsylvania Public Utility Commission:</u> Act 13 Unconventional Gas Well		County Grants				376,117		
Total Pennsylvania Public Utility Commission						376,117		
<u>Miscellaneous County Grants</u> 10/11 North Park Edu Boardwalk USDOT Forfeiture Fund		County Grants County Grants				27,176 1,822		
Total Miscellaneous County Grants						28,998		
<b>TOTAL STATE AWARDS</b>						<b>\$ 503,761,429</b>		
<b>TOTAL FEDERAL AND STATE AWARDS</b>						<b>\$ 680,468,768</b>		

\* Denotes tested as a major program

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS  
 YEAR ENDED DECEMBER 31, 2015

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 2015 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>
10.557	Supplemental Program for Women, Infants, and Children
93.959	Block Grants for Prevention and Treatment of Substance Abuse

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

The amount expended under programs audited as major federal programs for the year ended December 31, 2015, totaled \$120,309,292 or 68.08% of total federal awards expended.

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 NOTES OT SCHEDULE OF EXPENDITURES OF AWARDS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

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

<u>Program</u>	<u>Receipts</u>	<u>Expenditures</u>
<b>Health and Human Service Funding:</b>		
2013/2014 CSBG	\$ 452,146	\$ 7,260
2015 CSBG	419,193	1,171,251
2015 CSBG Discretionary	-	4,148
<b>Department of Housing and Urban Development Funding:</b>		
14/16 Emergency Shelter	-	156,386



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2015

Section I - Summary of Auditors' Results:

*Financial Statements*

Type of auditors' 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 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)  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
93.958	Community Mental Health Services Block Grant
93.778	Medical Assistance
10.557	Supplemental Program for Women, Infants, and Children
97.067	Homeland Security Grant Program
14.218	CDBG – Entitlement Grants
20.205	Highway Planning and Construction
93.959	Block Grants for Prevention and Treatment Substance Abuse
14.239	HOME Investment
93.044/93.045/93.053	Aging Cluster
93.563	Title IV-D – Child Support Enforcement
PA DHS	Child Support Enforcement
PA DHS	Behavioral Health/Intellectual Disabilities
PA DHS	Medical Assistance Transportation Program
PA DHS	Children and Youth
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, 2015

Section II – Financial Statement Findings

2015 – 001

Equipment and Real Property Management

Condition: Auditor was made aware of an asset purchased in July of 2015 that was submitted to PA DHS for reimbursement in excess of the amount of the monthly depreciation, which is how capital assets are reimbursed by the Title IV-D program.

Criteria: The OMB Compliance supplement requires that equipment be used in the program for which it was acquired or, when appropriate, other federal programs. Equipment Records shall be maintained, and a physical inventory of equipment shall be taken at least once every 2 years and reconciled to the equipment records, and an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately monitored. Reimbursements are requested from the Pennsylvania Department of Human Services via monthly invoices, and fixed assets over \$5,000 are to be submitted via the monthly depreciation expense of the asset.

Cause: The assets were submitted for reimbursement based on cost because the County policies on capitalization of assets were not followed for this particular asset, and this was not noticed until months afterward.

Effect: The County requested in excess of Title IV-D funds for the fourth quarter of 2015, when reimbursement and funding was not yet earned.

Recommendation: The County should process the appropriate corrections with the Pennsylvania Department of Human Services so that reimbursements through 2016 accurately reflect depreciation expenses for the asset in question.

Management Response:  
Management agrees, see full corrective action plan.

2015 – 002

SEFA

Condition: Certain Human Service programs within the County are not reconciled with JDE Edwards, resulting in variances between internal program expenditures and reports and the Schedule of Expenditures of Federal Awards.

Criteria: The County is required by the OMB Compliance Supplement to report federal expenditures based on the audited financial statements, and the amounts contained within those financial statements.

Cause: When grants end reconciliations are done to reconcile expenditures to JD Edwards and closing entries are made to properly allocate expenditures among the various projects. The reconciliations were not done in a timely basis.

Effect: JD Edwards and by extension the Schedule of Expenditures of Federal Awards do not agree to the internal program records.

Recommendation: The County should make sure that program expenditures are reconciled on a timely basis to ensure accurate reporting of the Schedule of Expenditures of Federal Awards.

Management Response:  
Management agrees, see full corrective action plan.

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Section III - Federal and Pennsylvania Department of Human Services Awards

2015 – 001                      Equipment and Real Property Management

CFDA # 93.563 Child Support Enforcement Title IV-D

See Section II Finding 2015 – 001.

Questioned Costs:        \$76,238

2015 – 002

SEFA

CFDA # 93.667 Social Services Block Grant and CFDA # 93.958 Block Grants  
for Community Mental Health Services

See Section II Finding 2015 – 002.

Questioned Costs:        There are no known questioned costs associated with this finding.

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2015

Status of Prior Audit Findings

Finding 2014 – 001

Description Eligibility

Status Resolved

Finding 2014 – 002

Description Equipment and Real Property Management

Status Resolved

Finding 2014 – 003

Description Reporting

Status Resolved

# Zelenkofske Axelrod LLC

## INDEPENDENT ACCOUNTANTS' 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, 2015 and calendar year ended December 31, 2015. 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, 2015, (December 31, 2015 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 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.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
September 26, 2016

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported					
	(A)	(B)	(C)	(D)	E	F	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(C)	(D)	(E)
	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (C x D)	Total	Unallowable	Incentive	Net (A-B-C)	FFP	Amount Paid (C x D)	Total	Unallowable	Incentive	Net (A-B)	FFP	Amount Paid (C x D)
<b>Calendar Quarter Ended 3/31/15</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 6,014,522	\$ 153,875	\$ 322,082	\$ 5,538,565	66%	\$ 3,655,453	\$ 6,014,522	\$ 153,875	\$ 322,082	\$ 5,538,565	66%	\$ 3,655,453	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	120	3	-	117	66%	77	120	3	-	117	66%	77	-	-	-	-	66%	-
Blood Testing Fees	3,643	-	-	3,643	66%	2,404	3,643	-	-	3,643	66%	2,404	-	-	-	-	66%	-
Subtotal (1-2-3-4)	6,010,754	153,872	322,082	5,534,800	-	3,652,969	6,010,754	153,872	322,082	5,534,800	-	3,652,969	-	-	-	-	-	-
Blood Testing	17,364	-	-	17,364	66%	11,460	17,364	-	-	17,364	66%	11,460	-	-	-	-	66%	-
ADP	96,350	2,251	-	94,099	66%	62,105	96,350	2,251	-	94,099	66%	62,105	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 6,124,468	\$ 156,123	\$ 322,082	\$ 5,646,263	-	\$ 3,726,534	\$ 6,124,468	\$ 156,123	\$ 322,082	\$ 5,646,263	-	\$ 3,726,534	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Calendar Quarter Ended 6/30/15</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,298,803	\$ 135,999	\$ 765,049	\$ 4,397,755	66%	\$ 2,902,518	\$ 5,298,803	\$ 135,999	\$ 765,049	\$ 4,397,755	66%	\$ 2,902,518	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	360	10	-	350	66%	231	360	10	-	350	66%	231	-	-	-	-	66%	-
Blood Testing Fees	3,327	-	-	3,327	66%	2,196	3,327	-	-	3,327	66%	2,196	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,295,110	135,989	765,049	4,394,072	-	2,900,087	5,295,110	135,989	765,049	4,394,072	-	2,900,087	-	-	-	-	-	-
Blood Testing	15,567	-	-	15,567	66%	10,274	15,567	-	-	15,567	66%	10,274	-	-	-	-	66%	-
ADP	72,617	1,713	-	70,904	66%	46,797	72,617	1,713	-	70,904	66%	46,797	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,383,294	\$ 137,702	\$ 765,049	\$ 4,480,543	-	\$ 2,957,158	\$ 5,383,294	\$ 137,702	\$ 765,049	\$ 4,480,543	-	\$ 2,957,158	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Calendar Quarter Ended 9/30/15</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 5,739,942	\$ 158,431	\$ 306,918	\$ 5,274,593	66%	\$ 3,481,231	\$ 5,739,942	\$ 158,431	\$ 306,918	\$ 5,274,593	66%	\$ 3,481,231	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	6	-	-	6	66%	4	6	-	-	6	66%	4	-	-	-	-	66%	-
Interest/Program Income	240	6	-	234	66%	154	240	6	-	234	66%	154	-	-	-	-	66%	-
Blood Testing Fees	4,802	-	-	4,802	66%	3,169	4,802	-	-	4,802	66%	3,169	-	-	-	-	66%	-
Subtotal (1-2-3-4)	5,734,894	158,425	306,918	5,269,551	-	3,477,904	5,734,894	158,425	306,918	5,269,551	-	3,477,904	-	-	-	-	-	-
Blood Testing	16,016	-	-	16,016	66%	10,571	16,016	-	-	16,016	66%	10,571	-	-	-	-	66%	-
ADP	80,255	2,026	-	78,229	66%	51,631	80,255	2,026	-	78,229	66%	51,631	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 5,831,165	\$ 160,451	\$ 306,918	\$ 5,363,796	-	\$ 3,540,106	\$ 5,831,165	\$ 160,451	\$ 306,918	\$ 5,363,796	-	\$ 3,540,106	\$ -	\$ -	\$ -	\$ -	-	\$ -
<b>Calendar Quarter Ended 12/31/15</b>																		
Salary/Overhead (Exclude Blood Tests)	\$ 6,034,249	\$ 159,957	\$ -	\$ 5,874,292	66%	\$ 3,877,033	\$ 6,034,249	\$ 159,957	\$ -	\$ 5,874,292	66%	\$ 3,877,033	\$ -	\$ -	\$ -	\$ -	66%	\$ -
Fees/Costs	5	-	-	5	66%	3	5	-	-	5	66%	3	-	-	-	-	66%	-
Interest/Program Income	523	11	-	512	66%	338	523	11	-	512	66%	338	-	-	-	-	66%	-
Blood Testing Fees	3,409	-	-	3,409	66%	2,250	3,409	-	-	3,409	66%	2,250	-	-	-	-	66%	-
Subtotal (1-2-3-4)	6,030,312	159,946	-	5,870,366	-	3,874,442	6,030,312	159,946	-	5,870,366	-	3,874,442	-	-	-	-	-	-
Blood Testing	12,314	-	-	12,314	66%	8,127	12,314	-	-	12,314	66%	8,127	-	-	-	-	66%	-
ADP	80,100	1,954	-	78,146	66%	51,576	80,100	1,954	-	78,146	66%	51,576	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 6,122,726	\$ 161,900	\$ -	\$ 5,960,826	-	\$ 3,934,145	\$ 6,122,726	\$ 161,900	\$ -	\$ 5,960,826	-	\$ 3,934,145	\$ -	\$ -	\$ -	\$ -	-	\$ -



COUNTY OF ALLEGHENY, PENNSYLVANIA  
 CHILD SUPPORT ENFORCEMENT  
 PACES OCSE 157 DATA RELIABILITY VALIDATION  
 FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	\$ 479,906 (Quarter)	\$ 157,410 (Bonus) \$ 322,496 (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	\$ 285,143	\$ 285,143	
June 30	\$ 306,918	\$ 306,918	
September 30	\$ 301,622	\$ 301,622	
December 31	Note	Note	

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

Note: Payments were received on 4/21/16 in the amount of \$294,755 the Oct-Dec 2015 quarter incentive

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

County- Allegheny County

Year Ended- 12/31/2015

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 2,072,840	\$ 2,072,840	\$ -
<b>Receipts:</b>			
Reimbursements	\$ 13,556,835	\$ 13,556,835	-
Incentives	\$ 1,439,926	\$ 1,439,926	-
Title XIX Incentives	\$ 2,638	\$ 2,638	-
Interest	\$ -	\$ -	-
Program Income	\$ 1,183	\$ 1,183	-
Genetic Testing Costs	\$ 15,182	\$ 15,182	-
Maintenance of Effort (MOE)	\$ 1,914,038	\$ 1,914,038	-
Other: 34% not reimbursable	\$ 5,407,539	\$ 5,407,539	-
<b>Total Receipts</b>	\$ 22,337,341	\$ 22,337,341	\$ -
<b>Intra-fund Transfers - In</b>	\$ -	\$ -	\$ -
<b>Funds Available</b>	\$ 24,410,181	\$ 24,410,181	\$ -
<b>Disbursements:</b>			
Transfers to General Fund	\$ 1,934,086	\$ 1,934,086	-
Vendor Payments	\$ 2,028,905	\$ 2,028,905	-
Bank Charges	\$ -	\$ -	-
Other: Salaries/Fringes/ADP	\$ 19,506,599	\$ 19,506,599	-
<b>Total Disbursements</b>	\$ 23,469,590	\$ 23,469,590	\$ -
<b>Intra-fund Transfers - Out</b>	\$ -	\$ -	\$ -
<b>Balance at December 31</b>	\$ 940,591	\$ 940,591	\$ -

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, 2015

<u>Service Data:</u>	<u>Reported</u>	<u>Actual</u>
<hr/>		
Expenditures:		
Group I Clients	\$ 7,609,101	\$ 7,609,100
Group II Clients	564,955	564,954
	<hr/>	<hr/>
Total Expenditures	<u>\$ 8,174,056</u>	<u>\$ 8,174,054</u>
<u>Allocation Data:</u>		
<hr/>		
Revenues:		
Department of Human Services	\$ 8,169,960	\$ 8,169,958
Interest Income	4,096	4,096
	<hr/>	<hr/>
Total Revenues	<u>8,174,056</u>	<u>8,174,054</u>
Funds Expended:		
Operating Costs	\$ 6,463,733	6,486,260
Administrative Costs	1,710,323	1,687,794
	<hr/>	<hr/>
Total Funds Expended	<u>8,174,056</u>	<u>8,174,054</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, 2015

Sources of Funding					Cost Eligible for DPW Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
	Appropriation	Carryover (1)	Allotment (2)	Total Allocation (3)				
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, 2015

	Admin Office	Early Intervention	Supports Coordination	Totals
I. TOTAL ALLOCATION	\$ -	\$ -	\$ -	\$ 12,406,459
II. TOTAL EXPENDITURES	1,721,378	10,557,822	3,752,098	16,031,298
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	-	387,366	1,936,617	2,323,983
D. Earned Interest	-	-	-	-
E. Other	-	-	-	-
F. Total Revenue	-	387,366	1,936,617	2,323,983
V. DHS REIMBURSEMENT				
C. DHS Categorical Funding 90% Subtotal	1,082,354	9,171,410	1,633,933	11,887,697
D. DHS Categorical Funding 100% Subtotal	518,762	-	-	518,762
Subtotal DHS Reimbursement	1,601,116	9,171,410	1,633,933	12,406,459
VI. 10% County Match	120,262	1,019,046	181,548	1,320,856
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	1,721,378	10,190,456	1,815,481	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, 2015

County Match	3.05%
Actual County Match (\$)	\$3,736,285
Actual County Match (%)	3.05%

Block Grant Reporting		Costs Eligible for DHS Participation								Balance of Funds (3)	Adjustments (4)	Total Fund Balance (5)
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	\$ 122,494,631	\$ 94,492,513	\$ 7,768,511	\$ 3,483,592	\$ 6,554,923	\$ 7,803,532	\$ 2,391,560	\$ 122,494,631	\$ -	\$ -	\$ -
2 SSBG	Multiple	\$ 1,687,526	\$ 830,890	\$ 856,636	\$ -				\$ 1,687,526	\$ -	\$ -	\$ -
3 SABG	70113	\$ 731,200			\$ 731,200				\$ 731,200	\$ -	\$ -	\$ -
4 CMHSBG	70167	\$ 1,352,083	\$ 1,352,083						\$ 1,352,083	\$ -	\$ -	\$ -
5 IMA	70175	\$ 2,671,832		\$ 2,671,832					\$ 2,671,832	\$ -	\$ -	\$ -
6 Crisis Counseling	80222	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -
<b>Total for Block Grant</b>		<b>\$ 128,937,272</b>	<b>\$ 96,675,486</b>	<b>\$ 11,296,979</b>	<b>\$ 4,214,792</b>	<b>\$ 6,554,923</b>	<b>\$ 7,803,532</b>	<b>\$ 2,391,560</b>	<b>\$ 128,937,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Retained Earnings	
I. Unexpended Allocation	\$0
II. Maximum Retained Earnings (3%)	\$3,674,839
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, 2015

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)
<b>A. Mental Health Services</b>								
1 State - Personal Care Homes	10248	\$ 114,241	\$ (64,241)	\$ 50,000	\$ 2,974	\$ 47,026	\$ -	\$ 47,026
2 Federal - Adult Health Quality Measures	70127	\$ -	\$ 108,000	\$ 108,000	\$ 108,000	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Federal - Jail Diversion and Trauma Recovery	70747	\$ 110,000	\$ -	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -
9 Federal - Project Launch	71021	\$ -	\$ 680,000	\$ 680,000	\$ 363,797	\$ 316,203	\$ -	\$ 316,203
10 Federal - Bio-Terrorism Hospital Preparedness	80343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Mental Health Services		\$ 224,241	\$ 898,857	\$ 1,123,098	\$ 759,869	\$ 363,229	\$ -	\$ 363,229
<b>B. Intellectual Disabilities Services</b>								
1 Act 87 Carryover	10255	\$ -	\$ 197,245	\$ 197,245	\$ 197,245	\$ -	\$ -	\$ -
Other	10255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Elwyn	10236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Money Follows the Person	10263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Intellectual Disabilities Services		\$ -	\$ 197,245	\$ 197,245	\$ 197,245	\$ -	\$ -	\$ -
<b>C. Total for Non-Block Grant Reporting</b>		\$ 224,241	\$ 1,096,102	\$ 1,320,343	\$ 957,114	\$ 363,229	\$ -	\$ 363,229



COUNTY OF ALLEGHENY, PENNSYLVANIA  
RECONCILIATION SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2015

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
State Admin Matching Grants for Supplemental Nutrition Program	10.561	DHS	1,503,715	11,603	1,492,112	12859.71%	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.
Special Education - Grants for Infants and Families With Disabilities	84.181	DHS	755,028	1,170,042	(415,014)	-35.47%	There was a payment of \$390,014 received in March of 2014 that was receivable at 12/31/2014 and listed as expense in that period. The remaining variance of \$25,000 was due to a late reconciliation of the program and a reduction of the expenditures as a result. The County has a finding for the late reconciliation process.
Guardianship Assistance	93.090	DHS	1,973,341	1,977,510	(4,169)	-0.21%	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.
Projects for Assistance in Transition from Homelessness	93.150	DHS	(219,187)	43,774	(262,961)	-600.72%	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.
Substance Abuse and Mental Health Services	93.243	DHS	352,769	150,000	202,769	135.18%	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.
Affordable Care Act Maternal, Infant, Childhood Home Visit	93.505	DHS	553,305	592,776	(39,471)	-6.66%	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, or in this case, between funding and expense, which results in large variances for multi-year programs.
Promoting Safe and Stable Families	93.556	DHS	1,163,765	1,257,873	(94,108)	-7.48%	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, or in this case, between funding and expense, which results in large variances for multi-year programs.
Temporary Assistance for Needy Families - Child Welfare	93.558	DHS	7,425,923	7,482,751	(56,828)	-0.76%	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, or in this case, between funding and expense, which results in large variances for multi-year programs.
Temporary Assistance for Needy Families - New Directions	93.558	DHS	2,522,108	3,940,100	(1,417,992)	-35.99%	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.
Child Support Enforcement	93.563	DHS	14,878,843	15,142,960	(264,117)	-1.74%	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.
Community Based Child Abuse Prevention Grants	93.590	DHS	100,908	29,986	70,922	236.52%	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.

COUNTY OF ALLEGHENY, PENNSYLVANIA  
RECONCILIATION SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2015

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
Mental Health Operations - Adult Health Quality Measures	93.609	DHS	303,000	-	303,000	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.
Child Welfare Services - State Grants	93.645	DHS	874,096	874,095	1	0.00%	Explanation not necessary, variance due to rounding.
Foster Care - Title IV-E	93.658	DHS	19,168,164	23,372,913	(4,204,749)	-17.99%	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.
Adoption Assistance	93.659	DHS	13,187,567	9,971,788	3,215,779	32.25%	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.
Social Services Block Grant - Child Welfare	93.667	DHS	1,181,711	1,181,711	-	0.00%	Explanation not necessary as difference is \$0
Social Services Block Grant - DHS Block Grant	93.667	DHS	1,516,226	1,265,644	250,582	19.80%	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.
Chafee Foster Care Independence Program	93.674	DHS	444,578	444,577	1	0.00%	Explanation not necessary, variance due to rounding.
Medical Assistance Program - Mental Health	93.778	DHS	(18,748)	78,852	(97,600)	-123.78%	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.
Medical Assistance Program - Child Welfare	93.778	DHS	71,801	71,802	(1)	0.00%	Explanation not necessary, variance due to rounding.
Medical Assistance Program - ID	93.778	DHS	1,427,616	2,106,632	(679,016)	-32.23%	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.
Medical Assistance Program - EI	93.778	DHS	139,128	194,536	(55,408)	-28.48%	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.
Medical Assistance Transportation Program	93.778	DHS	4,210,352	4,163,711	46,641	1.12%	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.
Community Mental Health Block Grant	93.958	DHS	5,649,646	1,014,063	4,635,583	457.13%	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.
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	825,037	548,400	276,637	50.44%	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.
<b>TOTAL</b>			<b>\$ 79,990,692</b>	<b>\$ 77,088,099</b>	<b>\$ 2,902,593</b>		

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SINGLE AUDIT REPORT DISTRIBUTION LIST  
YEAR ENDED DECEMBER 31, 2015

<p>Federal Audit Clearinghouse 1201 East 10th Street Jeffersonville, IN 47132</p>	<p>electronic</p>
<p>Commonwealth of Pennsylvania/Office of the Budget Comptroller Operations/Bureau of Audits Forum Place, 9<sup>th</sup> Floor 555 Walnut Street Harrisburg, PA 17101</p>	<p>electronic</p>
<p>Pennsylvania Department of Health Division of Special Food Programs – WIC 2150 Herr Street 1<sup>st</sup> Floor Suite B Harrisburg, PA 17103</p>	<p>1 copy</p>
<p>Ms. Michelle Musser 911 Coordinator Pennsylvania Emergency Management Agency 2605 Interstate Drive Harrisburg, PA 17110-9364</p>	<p>1 copy</p>
<p>Mr. Michael Lawrence, NCPRPDC Pennsylvania Service Delivery Area Association P.O. Box 488 651 Montmorenci Avenue Ridgway, PA 15853</p>	<p>1 copy</p>
<p>Mr. Dan Ainscough, Director Bureau of Administrative Services Commonwealth of Pennsylvania Department of Aging 555 Walnut Street, 5<sup>th</sup> Floor Harrisburg, PA 17101-1919</p>	<p>1 copy</p>
<p>Mr. Steven Gauvry, Administrator Summer Food Services Program Division of Food &amp; Nutrition Pennsylvania Department of Education 333 Market Street, 4<sup>th</sup> Floor Harrisburg, PA 17126-0333</p>	<p>1 copy</p>
<p>The Department of the Auditor General Bureau of State-Aided Audit Finance Building Room 316-D Harrisburg, PA 17120</p>	<p>1 copy</p>

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

Mr. Harvey S. Bartash Technical Assistant Coordinator Bureau of Workforce Investment Department of Labor and Industry 12 <sup>th</sup> Floor, Labor & Industry Building 7 <sup>th</sup> & Forster Streets Harrisburg, PA 17120	1 copy
Asset Forfeiture and Money Laundering Section Criminal Division, U.S. Department of Justice 1400 New York Avenue, N.W. Bond Building, Room 10100 Washington, D.C. 20005	1 copy
Mr. Richard G. Chorba, Sr. Grants Management Officer Bureau of Administration Pennsylvania Emergency Management Agency 2605 Interstate Drive Harrisburg, PA 17110-9364	1 copy
Mr. Dan Spears, CPA Financial Advisory Services Officer SAMHSA, Division of Grants Management 1 Choke Cherry Road, Suite 7-1091 Rockville, MD 20857	1 copy
Executive Office of Asset Forfeiture U.S. Department of Treasury 740 15 <sup>th</sup> Street, N.W., Suite 700 Washington, D.C. 20220	1 copy
Ms. Pamela A. Coll U.S. Department of Housing and Urban Development William S. Moorhead Federal Building 1000 Liberty Avenue, 10 <sup>th</sup> Floor Pittsburgh, PA 15222	1 copy
Mr. Robert McFalls Chief Operating Officer National Association of Area Agencies on Aging (n4a) 1730 Rhode Island Avenue, NW, Suite 1200 Washington, DC 20036	1 copy
Honorable Rich Fitzgerald Chief Executive 101 County Courthouse 436 Grant Street Pittsburgh, PA 15219	1 copy

COUNTY OF ALLEGHENY, PENNSYLVANIA  
 SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2015

Mr. William D. McKain, CPA County Manager 119 County Courthouse 436 Grant Street Pittsburgh, PA 15219	1 copy
Ms. Mary C. Soroka Budget Director 225 County Courthouse 436 Grant Street Pittsburgh, PA 15219	1 copy
Mr. Jerry Tyskiewicz Director Department of Administrative Services 202 Courthouse 436 Grant Street Pittsburgh, PA 15219	1 copy
Ms. Christina A. Cassotis Chief Executive Officer Allegheny County Airport Authority Landside Building P.O. Box 12370 Pittsburgh International Airport Pittsburgh, PA 15231-0370	1 copy
Mr. Robert D. Hurley Director Allegheny County Economic Development Suite 800 425 Sixth Avenue Pittsburgh, PA 15219	1 copy
Mr. Marc Cherna Director Department of Human Services Human Services Building 1 Smithfield Street, Suite 500 Pittsburgh, PA 15222	1 copy
Mr. Randolph Brockington Deputy Director, Office of Administration Department of Human Services Human Services Building 1 Smithfield Street, Suite 500 Pittsburgh, PA 15222	1 copy
Mr. Rich Deland Administrator, Bureau of Financial Management Department of Human Services Human Services Building 1 Smithfield Street, Suite 500 Pittsburgh, PA 15222	3 copies

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Mr. Darnell Moses Administrator, Bureau of Budget & Contract Compliance Department of Human Services Human Services Building 1 Smithfield Street, Suite 500 Pittsburgh, PA 15222	3 copies
Chief Matthew Brown Emergency Services Allegheny County Emergency Services 400 North Lexington Street, Suite 200 Pittsburgh, PA 15208-2521	1 copy
Mr. Stephen G. Shanley Director Public Works 501 County Office Building 542 Forbes Ave Pittsburgh, PA 15219	1 copy
Ms. Linda Kelly District Court Administrator Common Pleas Court of Allegheny County Suite 300 Frick Building 437 Grant Street Pittsburgh, PA 15219	1 copy
Ms. Michele Poulos Common Pleas Court of Allegheny County Suite 300 Frick Building 437 Grant Street Pittsburgh, PA 15219	2 Copies
Dr. Karen Hacker Director Health Department 3333 Forbes Avenue Pittsburgh, PA 15213	2 copies
Mr. John DeFazio President Allegheny County Council 119 County Courthouse 436 Grant Street Pittsburgh, PA 15219	1 copy
Mr. Robert Lentz Assistant Deputy Controller, Accounting 211 Courthouse, 436 Grant Street Pittsburgh, PA 15219	2 copies
Ms. Lori Churilla Assistant Deputy Controller, Auditing 219 Courthouse, 436 Grant Street Pittsburgh, PA 15219	1 copy

COUNTY OF ALLEGHENY, PENNSYLVANIA  
SINGLE AUDIT REPORT DISTRIBUTION LIST (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

Mr. Steven Evanchec  
Staff Auditor II  
219 Courthouse, 436 Grant Street  
Pittsburgh, PA 15219

1 copy

Audit Library

2 copies