



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

September 26, 2019

Board of Commissioners
York County, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of York (“County”) as of and for the year ended December 31, 2018, and have issued our report thereon dated June 19, 2019. We did not audit the discretely presented component units’ financial statements for the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Planning Commission, which represent 98.6%, 98.6%, and 83.1% of the assets, net position, and revenues, respectively, 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 those aggregate discretely presented component units, is based solely on the reports of the other auditors. The financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Library System were not audited in accordance with *Government Auditing Standards*, and accordingly, the single audit report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, York County Planning Commission, and the York County Library System. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement and Single Audit

As communicated in our engagement letter dated March 11, 2019, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. In addition for the single audit, our responsibility is to express an opinion that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the County’s basic financial statement as a whole and to express an opinion on compliance and internal control over compliance for each major program in accordance with *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. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

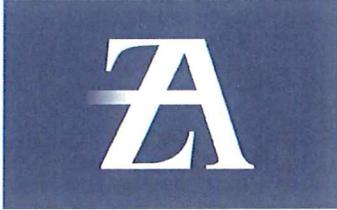
We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings in the single audit report regarding a significant deficiency over internal control over financial reporting. The single audit report also contains findings of noncompliance and internal control over compliance for the major programs tested.

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Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, in 2018 the County adopted the provisions of Governmental Accounting Standards Board's Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pension", the provisions of Statement No. 85, "Omnibus 2017", and the provisions of Statement No. 86, "Certain Debt Extinguishment Issues". The adoption of GASB Statement No. 75 resulted in the County restating its governmental and business type activities net position in the amount of \$36,883,504 and \$12,575,865, respectively. See Note 27 of the financial statements for more detail. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts for the County Nursing Home Receivables and the allowance for uncollectible property taxes in the General Fund is based on historical property tax and patient service revenues, historical loss levels, and an analysis of the collectability of individual accounts.

Management's estimate of the useful lives of capital assets used to calculate depreciation expense was based on the historical lives of similar assets.

Management's use of an actuary to estimate the net pension liability and deferred outflows/inflows of resources for pensions related to the Retirement Trust Fund.

Management's use of an actuary to estimate the net OPEB liability and deferred outflow of resources related to the OPEB Trust Fund.

Management's use of an actuary to estimate the worker's compensation liability.

Management's use of a specialist to estimate the fair value of the County's derivative instruments.



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We evaluated the key factors and assumptions used to evaluate the sensitive estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the useful lives of capital assets in Note 1 to the financial statements is based upon information provided by the Controller's Office.

The disclosure of the allowance for doubtful accounts receivable and for the allowance for doubtful property taxes for the General Fund in Note 1 to the financial statements is based upon information provided by the Controller's Office.

The disclosure of the fair value measurements in Note 2 to the financial statements is based upon information provided by a specialist.

The disclosure of the derivative instruments in Note 8 to the financial statements is based upon information provided by a specialist.

The disclosure of the Post-Employment Benefit Plan in Note 10 to the financial statements is based upon information provided by an actuary.

The disclosure of the Employee Retirement Plan in Note 12 to the financial statements is based upon information provided by an actuary.

The disclosure of the Risk Management in Note 19 to the financial statements is based upon information provided by an actuary for the workers compensation claims liability and a specialist for claims expenses for medical.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. No such misstatements were identified during the audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatement identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.



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Representations Requested from Management

We have requested certain written representations from management in a letter dated June 19, 2019 and September 26, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

This information is intended solely for the information and use of the Board of Commissioners and management of the County of York and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Truly Yours,

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD, LLC

**COUNTY OF YORK
PENNSYLVANIA**

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2018

COUNTY OF YORK, PENNSYLVANIA
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2018

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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

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
York, 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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of COUNTY OF YORK, PENNSYLVANIA, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's basic financial statements and have issued our report thereon dated June 19, 2019. Our report includes a reference to other auditors who audited the financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Planning Commission, as described in our report on COUNTY OF YORK, PENNSYLVANIA's financial statements. The financial statements of the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Library System were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the York County Solid Waste and Refuse Authority, the York County Industrial Development Authority, and the York County Library System. In addition, this report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters for the York County Planning Commission that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF YORK, 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 COUNTY OF YORK, PENNSYLVANIA's internal control. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF YORK, PENNSYLVANIA's internal control.

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



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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2018-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether COUNTY OF YORK, PENNSYLVANIA's financial statements are free from 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 York, Pennsylvania's Response to Finding

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

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 Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
June 19, 2019



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

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of York
York, Pennsylvania

Report on Compliance for Each Major Federal and Pennsylvania Department of Human Services Program

We have audited COUNTY OF YORK, PENNSYLVANIA's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the Pennsylvania Department of Human Services (DHS) *Single Audit Supplement* that could have a direct and material effect on each of COUNTY OF YORK, PENNSYLVANIA's major federal and DHS programs for the year ended December 31, 2018. COUNTY OF YORK, PENNSYLVANIA's major federal and DHS programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal and DHS awards applicable to its federal and DHS programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF YORK, 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, the Uniform Guidance, and the Pennsylvania Department of Human Services *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 and DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF YORK, PENNSYLVANIA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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

Basis for Qualified Opinion on Major Federal and DHS Programs Listed in the Table Below

As described in the accompanying schedule of findings and questioned costs, COUNTY OF YORK, PENNSYLVANIA did not comply with requirements regarding the following:

| Finding # | CFDA # | Program (or Cluster) Name | Compliance Requirement |
|-----------|---------------------------------------|---|------------------------|
| 2018-001 | 93.558, 93.658, 93.659, and PA DHS | Temporary Assistance for Needy Families Cluster, Foster Care, Adoption Assistance, and PA DHS Children, Youth and Families Program | Reporting |

Compliance with such requirements is necessary, in our opinion, for COUNTY OF YORK, PENNSYLVANIA to comply with the requirements applicable to that program.

Qualified Opinion on Major Federal and DHS Programs Listed in the Table Above

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, COUNTY OF YORK, PENNSYLVANIA, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal and DHS programs listed in the table above for the year ended December 31, 2018.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, COUNTY OF YORK, 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 programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed another instance of noncompliance with the compliance requirements referred to above that is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as Finding 2018-001 for CFDA #93.645 Child Welfare Services – State Grants. Our opinion on each major federal and DHS program is not modified with respect to this matter.

The COUNTY OF YORK, PENNSYLVANIA's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The COUNTY OF YORK, 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.



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Report on Internal Control Over Compliance

Management of COUNTY OF YORK, 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 YORK, 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 the 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 YORK, PENNSYLVANIA's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and another that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or DHS program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or DHS program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2018-001 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 2018-002 to be a significant deficiency.

COUNTY OF YORK, 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 YORK, 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.

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.



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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of COUNTY OF YORK, PENNSYLVANIA, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's basic financial statements. We issued our report thereon dated June 19, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF YORK, PENNSYLVANIA's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 26, 2019

COUNTY OF YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Program | Federal CFDA Number | Commonwealth of Pennsylvania pass-through grantor agency/department | Pass-through grantors number | County fund in which grant activity is recorded | Accrued (Unearned) Revenue at 12/31/2017 | Federal Payments | 2018 Expenditures | Accrued (Unearned) Revenue at 12/31/2018 | Subrecipient Expenditures |
|---|---------------------|---|---|---|--|-------------------|-------------------|--|---------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | | | | |
| Child Nutrition Cluster | | | | | | | | | |
| School Breakfast Program | 10.553 | Education | N/A | Youth Development Center | \$ 3,838 | \$ 20,642 | \$ 19,317 | \$ 2,513 | \$ - |
| National School Lunch/Area Eligible Snack Program | 10.555 | Education | N/A | Youth Development Center | 7,021 | 38,138 | 35,527 | 4,410 | - |
| Total Child Nutrition Cluster | | | | | 10,859 | 58,780 | 54,844 | 6,923 | - |
| Food Distribution Cluster | | | | | | | | | |
| Emergency Food Assistance Program - Administrative | 10.568 | Agriculture | 4100058637 | Human Services | 6,260 | 23,975 | 31,718 | 14,003 | 31,718 |
| Emergency Food Assistance Program - Food Commodities | 10.569 | Agriculture | N/A | Human Services | - | 352,745 | 352,745 | - | 352,745 |
| Total Food Distribution Cluster | | | | | 6,260 | 376,720 | 384,463 | 14,003 | 384,463 |
| TOTAL - U.S. DEPARTMENT OF AGRICULTURE | | | | | 17,119 | 435,500 | 439,307 | 20,926 | 384,463 |
| U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD) | | | | | | | | | |
| CDBG - Entitlement Grants Cluster | | | | | | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | N/A | N/A | Planning Commission | 307,545 | 14,500,981 | 14,761,378 | 567,942 | 519,688 |
| Total CDBG - Entitlement Grants Cluster | | | | | 307,545 | 14,500,981 | 14,761,378 | 567,942 | 519,688 |
| Emergency Shelter Grants Program | 14.231 | N/A | N/A | Planning Commission | 6,212 | 163,039 | 187,491 | 30,664 | 183,925 |
| Supportive Housing Program - Homeless Management Information System | 14.235 | N/A | N/A | Planning Commission | 44,695 | 453,900 | 438,096 | 28,891 | 216,803 |
| HOME Investment Partnerships Program | 14.239 | N/A | N/A | Planning Commission | 8,585 | 13,076,313 | 13,080,625 | 12,897 | - |
| TOTAL - U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD) | | | | | 367,037 | 28,194,233 | 28,467,590 | 640,394 | 920,416 |
| U.S. DEPARTMENT OF JUSTICE | | | | | | | | | |
| Crime Victim Assistance | | | | | | | | | |
| Crime Victim Assistance | 16.575 | PCCD | 2016/2017/2018-JV/VF/VS/NJ-03/05/ST-27280 | General Fund | 119,677 | 416,775 | 391,720 | 94,622 | - |
| Justice Reinvestment Initiative | 16.827 | PCCD | 2015-PD-01-26918 | General Fund | 23,778 | 115,317 | 125,825 | 34,286 | - |
| TOTAL - U.S. DEPARTMENT OF JUSTICE | | | | | 143,455 | 532,092 | 517,545 | 128,908 | - |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | | | | | | |
| Highway Planning and Construction Cluster | | | | | | | | | |
| Highway Planning and Construction | 20.205 | Transportation | N/A | Liquid Fuels | 1,089,450 | 2,229,673 | 1,763,688 | 623,465 | - |
| Total Highway Planning and Construction Cluster | | | | | 1,089,450 | 2,229,673 | 1,763,688 | 623,465 | - |
| Highway Safety Cluster | | | | | | | | | |
| State and Community Highway Safety | 20.600 | Transportation | 139093 | General Fund | 54,103 | 196,599 | 212,928 | 70,432 | - |
| National Priority Safety Programs (IDP Sobriety Checkpoint) | 20.616 | Transportation | 139093 | General Fund | 120,488 | 256,875 | 244,855 | 108,468 | - |
| Total Highway Safety Cluster | | | | | 174,591 | 453,474 | 457,783 | 178,900 | - |
| Hazardous Material Emergency Preparedness (HMEP) | 20.703 | PEMA | HM-HMP-16-01-00 | General Fund | - | - | 8,512 | 8,512 | - |
| TOTAL - U.S. DEPARTMENT OF TRANSPORTATION | | | | | 1,264,041 | 2,683,147 | 2,229,983 | 810,877 | - |
| U.S. DEPARTMENT OF EDUCATION | | | | | | | | | |
| Early Intervention Base | 84.181 | Human Services | 4100067152/G14421916000 4000013876 | MH-IDD | - | 430,390 | 430,390 | - | - |
| TOTAL - U.S. DEPARTMENT OF EDUCATION | | | | | - | 430,390 | 430,390 | - | - |
| U.S. DEPARTMENT OF ENERGY | | | | | | | | | |
| Weatherization Assistance for Low - Income Persons (C000055868) | 81.042 | Community and Economic Development | C000055868 | Planning Commission | 130,092 | 360,682 | 360,858 | 130,268 | - |
| TOTAL - U.S. DEPARTMENT OF ENERGY | | | | | 130,092 | 360,682 | 360,858 | 130,268 | - |
| U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 | | | | | | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 | 93.041 | Aging | 4100057793 | Aging | - | 4,280 | 4,280 | - | - |
| Special Programs for the Aging - Title VII, Chapter 2 | 93.042 | Aging | 4100057793 | Aging | - | 10,700 | 10,700 | - | - |
| Special Programs for the Aging - Title III, Part D | 93.043 | Aging | 4100057793 | Aging | - | 16,771 | 16,771 | - | - |
| Aging Cluster | | | | | | | | | |
| Special Programs for the Aging - Title III, Part B | 93.044 | Aging | 4100057793 | Aging | - | 523,471 | 523,471 | - | - |
| Special Programs for the Aging - Title III, Part C | 93.045 | Aging | 4100057793 | Aging | - | 374,944 | 374,944 | - | - |
| Nutrition Services Incentive Program | 93.053 | Aging | 4100057793 | Aging | - | 296,721 | 296,721 | - | - |
| Total Aging Cluster | | | | | - | 1,195,136 | 1,195,136 | - | - |

COUNTY OF YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Program | Federal CFDA Number | Commonwealth of Pennsylvania pass-through grantor agency/department | Pass-through grantors number | County fund in which grant activity is recorded | Accrued (Unearned) Revenue at 12/31/2017 | Federal Payments | 2018 Expenditures | Accrued (Unearned) Revenue at 12/31/2018 | Subrecipient Expenditures |
|---|---------------------|---|--|---|--|----------------------|----------------------|--|---------------------------|
| U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (CONTINUED) | | | | | | | | | |
| National Family Caregiver Support Title III, Part E | 93.052 | Aging | 4100057793 | Aging | - | 99,790 | 99,790 | - | - |
| Medicare Enrollment Assistance Program (MIPPA) | 93.071 | Aging | 4100057793 | Aging | - | 22,878 | 22,878 | - | - |
| Guardianship Assistance - Subsidized Permanent Legal Custody | 93.090 | Human Services | N/A | Children, Youth & Families | 42,619 | 113,157 | 95,307 | 24,769 | - |
| | | Human Services via the | | | | | | | |
| Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances | 93.104 | University of Pittsburgh | G1423497560 | MH-IDD | (968,589) | 1,446,667 | 1,361,690 * | (1,053,566) | - |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | Human Services | G14407961600 | MH-IDD | (188,608) | 116,707 | 122,138 | (183,177) | 51,234 |
| | | | G15248976500/G1412097490 G16125812500/G14232975700 G16246619100/G16254617500 | | | | | | |
| Substance Abuse and Mental Health Services/Projects | 93.243 | Human Services | G15429139200 | MH-IDD | (3,476,496) | 1,504,180 | 2,538,553 * | (2,442,123) | - |
| State Health Insurance Assistance Program | 93.324 | Aging | 4100057793 | Aging | - | 27,448 | 27,448 | - | - |
| Promoting Safe and Stable Families (Caseworker Visitation) TANF Cluster | 93.556 | Human Services | N/A | Children, Youth & Families | - | 14,349 | 14,349 | - | - |
| Temporary Assistance for Needy Families Total TANF Cluster | 93.558 | Human Services | N/A | Children, Youth & Families | 420,768 | 1,332,483 | 1,343,775 | 432,060 | - |
| | | | | | 420,768 | 1,332,483 | 1,343,775 * | 432,060 | - |
| Child Support Enforcement | 93.563 | Human Services Community & Economic | 41000570512 | Domestic Relations | (2,955,381) | 2,981,744 | 3,441,086 | (2,496,039) | - |
| Low-Income Home Energy Assistance Program | 93.568 | Development | C000061657 | Planning Commission | 337,801 | 902,615 | 904,051 | 339,237 | - |
| Child Welfare Services - State Grants (Title IV-B) | 93.645 | Human Services | N/A | Children, Youth & Families | - | 151,113 | 151,113 | - | - |
| Foster Care - Title IV-E | 93.658 | Human Services | N/A | Children, Youth & Families | 978,915 | 2,738,103 | 3,631,911 | 1,872,723 | - |
| Foster Care - Title IV-E | 93.658 | Human Services | N/A | Juvenile Probation | 3,421 | 8,882 | 19,757 | 14,296 | - |
| Total CFDA 93.658 | | | | | 982,336 | 2,746,985 | 3,651,668 * | 1,887,019 | - |
| Adoption Assistance - Title IV-E | 93.659 | Human Services | N/A | Children, Youth & Families | 1,032,299 | 2,139,061 | 2,280,951 * | 1,174,189 | - |
| Social Services Block Grant | 93.667 | Human Services | N/A | Children, Youth & Families | - | 229,930 | 229,930 | - | - |
| Mental Health | 93.667 | Human Services | G16250963500/ G16250965100 | MH-IDD | - | 179,555 | 179,555 | - | - |
| Total CFDA 93.667 | | | | | - | 409,485 | 409,485 | - | - |
| Independent Living - Title IV-E Medicaid Cluster | 93.674 | Human Services | N/A | Children, Youth & Families | 35,828 | 89,486 | 143,313 | 89,655 | - |
| IDD/Early Intervention Waiver | 93.778 | Human Services | 1962513002 | MH-IDD | 280,147 | 1,920,053 | 2,026,567 | 386,661 | - |
| Pre Admission Assessment | 93.778 | Aging | 4100058012 | Aging | - | 402,435 | 745,046 | 342,611 | - |
| Medicaid Administration | 93.778 | Human Services | N/A | Children, Youth & Families | 10,657 | 13,383 | 16,009 | 13,283 | - |
| Total Medicaid Cluster | | | | | 290,804 | 2,335,871 | 2,787,622 | 742,555 | - |
| Opioid State Targeted Response (STR) | 93.788 | Drug & Alcohol | 4100070781 | Drug & Alcohol | 587,429 | 1,075,651 | 533,222 | 45,000 | - |
| Money Follows the Person Rebalancing Demonstration | 93.791 | Human Services | G17395423800/G17295423000 | MH-IDD | (162,960) | 186,979 | 184,517 | (165,422) | - |
| Section 223 Demonstration Programs to Improve Community Mental Health Services | 93.829 | Human Services | G16239976301 | MH-IDD | (39,025) | - | - | (39,025) | - |
| National Bioterrorism Hospital Preparedness Program | 93.889 | Human Services | G16235976900 | MH-IDD | (37,671) | 73,100 | 92,705 | (18,066) | - |
| Block Grants for Community Mental Health Services | 93.958 | Human Services | G15237975900 | MH-IDD | (579,859) | 1,494,270 | 936,979 | (1,137,150) | 247,768 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | Drug & Alcohol | 4100070781 | Drug & Alcohol | 304,000 | 1,380,689 | 1,171,689 | 95,000 | - |
| Mental Health Disaster Assistance and Emergency Mental Health | 93.982 | Human Services | G1423497560 | MH-IDD | - | - | 8,864 | 8,864 | - |
| TOTAL - U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | (4,374,705) | 21,871,595 | 23,550,080 | (2,696,220) | 299,002 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | | | | | |
| Emergency Management Performance Grants | 97.042 | PEMA | EMP-2018-EP-00005-01 | General Fund | 27,677 | - | 98,255 | 125,932 | - |
| Homeland Security Grant Program (SHSGP) - Value of Equipment | 97.067 | PEMA | N/A | General Fund | - | 1,044 | 1,044 | - | - |
| TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | 27,677 | 1,044 | 99,299 | 125,932 | - |
| TOTAL FEDERAL AWARDS | | | | | \$ (2,425,284) | \$ 54,508,683 | \$ 56,095,052 | \$ (838,915) | \$ 1,603,881 |

* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2018

NOTE 1: REPORTING ENTITY

The County of York, Pennsylvania (the "County") as the reporting entity for financial reporting purposes is defined in Note 1 to the County's financial statements. For purposes of preparing the schedule of expenditures of federal awards, the County's reporting entity differs from that used for financial purposes, in that awards received and expended, if any, by the following entities are excluded:

- York County Solid Waste and Refuse Authority
- York County Library System
- York County Planning Commission
- York County Industrial Development Authority

Direct awards pertaining to these entities have been excluded from the accompanying schedule of expenditures of federal awards principally because the County is not directly involved in maintaining the accounting records or systems of internal accounting and administrative controls for these entities. Where applicable, these entities have arranged for the issuance of separate Single Audit Reports containing their audited financial statements and schedule of expenditures of federal awards and all required audit reports.

Except as indicated above, the accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: RISK-BASED AUDIT APPROACH

The 2018 threshold for determining Type A and Type B Programs is \$1,240,010. The following high-risk Type B Program was audited as major:

| <u>CFDA</u> | <u>Program</u> |
|-----------------|---------------------------|
| 10.568 & 10.569 | Food Distribution Cluster |

COUNTY OF YORK, PENNSYLVANIA
 NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2018

NOTE 3: RISK-BASED AUDIT APPROACH (CONTINUED)

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

| <u>CFDA</u> | <u>Program</u> |
|-------------|---------------------------|
| 93.563 | Child Support Enforcement |
| 93.778 | Medicaid Cluster |

The amount expended under programs audited as major federal programs for the year ended December 31, 2018, totaled \$41,166,791 or 73.39% of total federal awards.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2018.

| <u>Program Title</u> | <u>Federal CFDA Number</u> | <u>Amount Outstanding</u> |
|---|--------------------------------|-------------------------------|
| Community Development Block Grants/ Entitlement Grants | 14.218 | \$13,218,372 |
| HOME Investment Partnerships Program | 14.239 | \$12,120,493 |

NOTE 5: PENNSYLVANIA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
 FEDERAL FUNDS RECEIVED

The following is a listing of federal funds received by the County from the Pennsylvania Department of Community and Economic Development for the year ended December 31, 2018:

| <u>Program</u> | <u>CFDA Number</u> | <u>Grant Period</u> | <u>State Contract Number</u> | <u>Amount</u> |
|--------------------|------------------------|---------------------|----------------------------------|---------------|
| DOE Weatherization | 81.042 | 07/01/16-06/30/17 | C000055868 | \$ 48,868 |
| DOE Weatherization | 81.042 | 07/01/17-06/30/18 | C000066294 | \$243,684 |
| DOE Weatherization | 81.042 | 07/01/17-06/30/19 | C000066294 | \$ 68,130 |
| LIHEAP | 93.568 | 10/01/16-09/30/17 | C000061657 | \$ 32,896 |
| LIHEAP | 93.568 | 10/01/17-09/30/18 | C000061657 | \$869,719 |



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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

County Commissioners
County of York
York, 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 YORK, PENNSYLVANIA, 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, 2018 and calendar year ended December 31, 2018. The COUNTY OF YORK’s management is responsible for the financial schedules and exhibits required by the DHS *Single Audit Supplement*. The sufficiency of the procedures is solely the responsibility of the DHS and the management of COUNTY OF YORK, PENNSYLVANIA. 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, 2018 and calendar year ended December 31, 2018, have been accurately compiled based on the audited books and records of the COUNTY OF YORK, PENNSYLVANIA. 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(c) | Comparison of Reported Incentives to Incentives of Deposit |
| | A-1(d) | Comparison of Single Audit Title IV-D Account with Reported Title IV-D Account |
| Human Services Block Grant | VI(i) BG-J | Schedule of Fund Balances |
| | VI(j) BG-J | Schedule of Fund Balances |
| Early Intervention Services | V(a)EI | Schedule of Revenues, Expenditures and Carryover of Funds – EI |

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601



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CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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| <u>Program Name</u> | <u>Exhibit Number</u> | <u>Referenced Schedule/Exhibit</u> |
|---|-----------------------|--|
| | V(b)EI | Report of Income and Expenditures - EI |
| County Children and Youth Agency Programs | XXI | Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Service Providers |

- 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. Agreed 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. Agreed 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. Recalculated the amounts listed under the "Difference" column and the "% Difference" column.
 4. Agreed the amounts listed under the "Difference" column to the audited books and records of the County.
 5. Agreed the "Detailed Explanation of the Differences" to the audited books and records of the County.
- d) In regard to Children and Youth Agency Child Protective Services Law (CPSL) Monitoring of In-Home Purchased Services Provider Schedule included as Exhibit XXI, we have performed the following procedures:
- 1) Reconciled the list of providers under "Provider Name" column A to the providers who were paid for In-Home Purchased Services during the year according to the County Children and Youth Agency's (CCYA) general ledger, cash disbursements journal, or similar record.
 - 2) Agreed the response in column B to the appropriate Provider contract.
 - 3) Agreed the information in columns C through I to the CCYA's monitoring records for In-Home Purchased Service Providers.
- e) The process detailed in paragraph (a) through (d) above disclosed the findings below:
- 1) Exhibit A-1 (a) included an incorrect amount which resulted in an understatement of program income of \$362 during April and in August amounts were incorrectly recorded in the wrong line items resulting in an overstatement of interest revenue of \$176 and an understatement of \$9 in genetic testing fees. The County prepared supplemental invoices to correct these amounts.
 - 2) Exhibit VI(i) BG-J included overstatements of \$25 in HSS and \$25 in HAP for expenditures due to errors.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial schedules and exhibits required by the DHS *Single Audit Supplement*. Accordingly, we do not express such an opinion or conclusion. 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 York County Commissioners and the Pennsylvania Department of Human Services and is not intended to be and should not be used by anyone other than those specified parties.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
September 26, 2019

COUNTY OF YORK, PENNSYLVANIA
 SUMMARY OF EXPENDITURES - TITLE IV-D CHILD SUPPORT ENFORCEMENT PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Single Audit Expenditures | | | | | | Reported Expenditures | | | | | | Single Audit Over(Under) Reported | | | | | |
|--|---------------------------|--------------------|--------------------------------|---------------------|------------|-------------------------------|-----------------------|--------------------|--------------------------------|---------------------|------------|-------------------------------|-----------------------------------|--------------------|--------------------------------|--------------------|------------|-------------------------------|
| | (A) Total | (B) Unallowable | (C) Incentive Paid Costs | (D) Net (A-B-C) | (E) FFP | (F) Amount Paid (D x E) | (A) Total | (B) Unallowable | (C) Incentive Paid Costs | (D) Net (A-B-C) | (E) FFP | (F) Amount Paid (D x E) | (A) Total | (B) Unallowable | (C) Incentive Paid Costs | (D) Net (A-B-C) | (E) FFP | (F) Amount Paid (D x E) |
| Calendar Quarter Ended 3/31/18 | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | \$ 1,003,910 | \$ 33,477 | \$ 259,400 | \$ 711,033 | 66% | \$ 469,282 | \$ 1,003,910 | \$ 33,477 | \$ 259,400 | \$ 711,033 | 66% | \$ 469,282 | \$ - | \$ - | \$ - | \$ - | 66% | \$ - |
| Fees/Costs | 6 | - | - | 6 | 66% | 4 | 6 | - | - | 6 | 66% | 4 | - | - | - | - | 66% | - |
| Interest/Program Income | 28,217 | 942 | - | 27,275 | 66% | 18,002 | 28,217 | 942 | - | 27,275 | 66% | 18,002 | - | - | - | - | 66% | - |
| Blood Testing Fees | 14,736 | - | - | 14,736 | 66% | 9,726 | 14,736 | - | - | 14,736 | 66% | 9,726 | - | - | - | - | 66% | - |
| Subtotal (1-2-3-4) | 960,951 | 32,535 | 259,400 | 669,016 | - | 441,550 | 960,951 | 32,535 | 259,400 | 669,016 | - | 441,550 | - | - | - | - | - | - |
| Blood Testing | 1,800 | - | - | 1,800 | 66% | 1,188 | 1,800 | - | - | 1,800 | 66% | 1,188 | - | - | - | - | 66% | - |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - |
| Net Total (5+6+7) | \$ 962,751 | \$ 32,535 | \$ 259,400 | \$ 670,816 | - | \$ 442,738 | \$ 962,751 | \$ 32,535 | \$ 259,400 | \$ 670,816 | - | \$ 442,738 | \$ - | \$ - | \$ - | \$ - | - | \$ - |
| Calendar Quarter Ended 6/30/18 | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | \$ 1,276,020 | \$ 42,089 | \$ - | \$ 1,233,931 | 66% | \$ 814,395 | \$ 1,276,020 | \$ 42,089 | \$ - | \$ 1,233,931 | 66% | \$ 814,395 | \$ - | \$ - | \$ - | \$ - | 66% | \$ - |
| Fees/Costs | 5 | - | - | 5 | 66% | 2 | 5 | - | - | 5 | 66% | 2 | - | - | - | - | 66% | - |
| Interest/Program Income | 27,900 | 908 | - | 26,992 | 66% | 17,815 | 27,900 | 908 | - | 26,992 | 66% | 17,815 | - | - | - | - | 66% | - |
| Blood Testing Fees | 13,422 | - | - | 13,422 | 66% | 8,859 | 13,422 | - | - | 13,422 | 66% | 8,859 | - | - | - | - | 66% | - |
| Subtotal (1-2-3-4) | 1,234,693 | 41,181 | - | 1,193,512 | - | 787,719 | 1,234,693 | 41,181 | - | 1,193,512 | - | 787,719 | - | - | - | - | - | - |
| Blood Testing | 531 | - | - | 531 | 66% | 351 | 531 | - | - | 531 | 66% | 351 | - | - | - | - | 66% | - |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - |
| Net Total (5+6+7) | \$ 1,235,224 | \$ 41,181 | \$ - | \$ 1,194,043 | - | \$ 788,070 | \$ 1,235,224 | \$ 41,181 | \$ - | \$ 1,194,043 | - | \$ 788,070 | \$ - | \$ - | \$ - | \$ - | - | \$ - |
| Calendar Quarter Ended 9/30/18 | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | \$ 1,216,415 | \$ 41,028 | \$ 70,000 | \$ 1,105,387 | 66% | \$ 729,554 | \$ 1,216,415 | \$ 41,028 | \$ 70,000 | \$ 1,105,387 | 66% | \$ 729,554 | \$ - | \$ - | \$ - | \$ - | 66% | \$ - |
| Fees/Costs | 6 | - | - | 6 | 66% | 3 | 6 | - | - | 6 | 66% | 3 | - | - | - | - | 66% | - |
| Interest/Program Income | 38,287 | 1,291 | - | 36,996 | 66% | 24,418 | 38,287 | 1,291 | - | 36,996 | 66% | 24,418 | - | - | - | - | 66% | - |
| Blood Testing Fees | 8,397 | - | - | 8,397 | 66% | 5,542 | 8,397 | - | - | 8,397 | 66% | 5,542 | - | - | - | - | 66% | - |
| Subtotal (1-2-3-4) | 1,169,725 | 39,737 | 70,000 | 1,059,988 | - | 699,591 | 1,169,725 | 39,737 | 70,000 | 1,059,988 | - | 699,591 | - | - | - | - | - | - |
| Blood Testing | 3,013 | - | - | 3,013 | 66% | 1,988 | 3,013 | - | - | 3,013 | 66% | 1,988 | - | - | - | - | 66% | - |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - |
| Net Total (5+6+7) | \$ 1,172,738 | \$ 39,737 | \$ 70,000 | \$ 1,063,001 | - | \$ 701,579 | \$ 1,172,738 | \$ 39,737 | \$ 70,000 | \$ 1,063,001 | - | \$ 701,579 | \$ - | \$ - | \$ - | \$ - | - | \$ - |
| Calendar Quarter Ended 12/31/18 | | | | | | | | | | | | | | | | | | |
| Salary/Overhead (Exclude Blood Tests) | \$ 1,401,261 | \$ 46,011 | \$ 513,000 | \$ 842,250 | 66% | \$ 555,885 | \$ 1,401,261 | \$ 46,011 | \$ 513,000 | \$ 842,250 | 66% | \$ 555,885 | \$ - | \$ - | \$ - | \$ - | 66% | \$ - |
| Fees/Costs | 5 | - | - | 5 | 66% | 3 | 5 | - | - | 5 | 66% | 3 | - | - | - | - | 66% | - |
| Interest/Program Income | 36,347 | 1,196 | - | 35,151 | 66% | 23,200 | 36,347 | 1,196 | - | 35,151 | 66% | 23,200 | - | - | - | - | 66% | - |
| Blood Testing Fees | 660 | - | - | 660 | 66% | 436 | 660 | - | - | 660 | 66% | 436 | - | - | - | - | 66% | - |
| Subtotal (1-2-3-4) | 1,364,249 | 44,815 | 513,000 | 806,434 | - | 532,246 | 1,364,249 | 44,815 | 513,000 | 806,434 | - | 532,246 | - | - | - | - | - | - |
| Blood Testing | 1,232 | - | - | 1,232 | 66% | 813 | 1,232 | - | - | 1,232 | 66% | 813 | - | - | - | - | 66% | - |
| ADP | - | - | - | - | 66% | - | - | - | - | - | 66% | - | - | - | - | - | 66% | - |
| Net Total (5+6+7) | \$ 1,365,481 | \$ 44,815 | \$ 513,000 | \$ 807,666 | - | \$ 533,059 | \$ 1,365,481 | \$ 44,815 | \$ 513,000 | \$ 807,666 | - | \$ 533,059 | \$ - | \$ - | \$ - | \$ - | - | \$ - |

COUNTY OF YORK, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT
FOR THE YEAR ENDED DECEMBER 31, 2018

County: YorkYear Ended: 12/31/2018

| Month | MSE Incentive Paid Cost Worksheet Ending Incentive Balance | Audited Title IV-D Account Incentive Balance | Variance | Type of Account Structure |
|--------------|--|--|----------|--------------------------------------|
| January 1 | \$ 3,599,049 | \$ 3,599,049 | - | |
| March 31 | \$ 3,485,855 | \$ 3,485,855 | - | (X) Separate Bank Account |
| June 30 | \$ 3,630,814 | \$ 3,630,814 | - | () Restricted Fund - General Ledger |
| September 30 | \$ 3,705,253 | \$ 3,705,253 | - | () Other: _____ |
| December 31 | \$ 3,524,697 | \$ 3,524,697 | - | |

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

COUNTY OF YORK, PENNSYLVANIA
CHILD SUPPORT ENFORCEMENT
COMPARISON OF SINGLE AUDIT TITLE IV-D ACCOUNT WITH REPORTED TITLE IV-D ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2018

County: York CountyYear Ended: 12/31/2018

| | Single Audit TITLE IV-D Account | Reported TITLE IV-D Account | Single Audit Over/(Under) Reported |
|-----------------------------------|--|-----------------------------------|---|
| Balance at January 1 | \$ 3,710,391 | \$ 3,710,391 | \$ - |
| Receipts: | | | |
| Reimbursements | 2,441,979 | 2,441,979 | - |
| Incentives | 768,048 | 768,048 | - |
| Title XIX Incentives | 681 | 681 | - |
| Interest | 73,889 | 73,889 | - |
| Program Income | - | - | - |
| Genetic Testing Costs | 34,064 | 34,064 | - |
| Maintenance of Effort (MOE) | 1,100,000 | 1,100,000 | - |
| Other: MOD, Copy Fee | 488,822 | 488,822 | - |
| Total Receipts | 4,907,483 | 4,907,483 | - |
| Intra-fund Transfers - In | 4,939,494 | 4,939,494 | - |
| Funds Available | 13,557,368 | 13,557,368 | - |
| Disbursements: | | | |
| Transfers to General Fund | 2,473,498 | 2,473,498 | - |
| Vendor Payments | 91,661 | 91,661 | - |
| Bank Charges | - | - | - |
| Other: Salaries | 2,498,211 | 2,498,211 | - |
| Total Disbursements | 5,063,370 | 5,063,370 | - |
| Intra-fund Transfers - Out | 4,939,494 | 4,939,494 | - |
| Balance at December 31 | \$ 3,554,504 | \$ 3,554,504 | \$ - |

The Title IV-D account consists of 3 accounts.

The Title IV-D account is comprised of: 2 checking, 0 savings, 0 CD, and 1 other accounts.

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2017 - 2018
Block Grant Summary Report- YORK County
Schedule of Fund Balances - Summary Report

| | |
|--------------------------|-----------|
| County Match (%) | 3.38% |
| Actual County Match (\$) | \$576,805 |
| Actual County Match (%) | 3.38% |

Revision Number: YORK/ADAMS

| Block Grant Reporting | | | Costs Eligible for DHS Participation | | | | | | | | |
|------------------------------------|---------------|---------------------|--------------------------------------|---------------------------|---------------------|------------------|------------------|---------------------|----------------------|-----------------|------------------------|
| Sources of Funding: | Appropriation | DHS Allocation (1) | Mental Health | Intellectual Disabilities | Homeless Assistance | HSS | D&A | Total | Balance of Funds (3) | Adjustments (4) | Total Fund Balance (5) |
| 1 State Human Services Block Grant | Multiple | \$17,403,702 | \$12,425,265 | \$2,902,191 | \$688,634 | \$471,735 | \$577,373 | \$17,065,198 | \$338,504 | \$0 | \$338,504 |
| 2 SSBG | Multiple | \$145,870 | \$55,594 | \$90,276 | \$0 | \$0 | \$0 | \$145,870 | \$0 | \$0 | \$0 |
| 3 SABG | 80884 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 CMHSBG | 70167 | \$234,900 | \$234,900 | \$0 | \$0 | \$0 | \$0 | \$234,900 | \$0 | \$0 | \$0 |
| 5 MA | 70175 | \$152,571 | \$0 | \$152,571 | \$0 | \$0 | \$0 | \$152,571 | \$0 | \$0 | \$0 |
| 6 Crisis Counseling | 80222 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total for Block Grant | | \$17,937,043 | \$12,715,759 | \$3,145,038 | \$688,634 | \$471,735 | \$577,373 | \$17,598,539 | \$338,504 | \$0 | \$338,504 |

| Retained Earnings | |
|--|------------------|
| I. Unexpended Allocation | \$338,504 |
| II. Maximum Retained Earnings (5%) | \$870,185 |
| III. Amount to be Returned to DHS | \$0 |
| IV. Total Requested Retained Earnings | \$338,504 |

| Prior Year Retained Earnings | |
|--|-----|
| I. FY 16-17 Retained Earnings | \$0 |
| II. Total Expended Retained Earnings- | \$0 |
| III. Total Expended Retained Earnings- Waiver of 3% | \$0 |
| IV. Amount to be Returned to DHS | \$0 |

Commonwealth of Pennsylvania
DHS - Bureau of Financial Operations
County Report of Income and Expenditures
County Human Services Block Grant
Fiscal Year 2017 - 2018
Non-Block Grant Summary Report- YORK/ADAMS County
Schedule of Fund Balances

Revision Number 1

| Sources of Funding | Appropriation | Total Carryover (1) | Allotment (2) | DHS Allocation (3) | D&A Funds Received from Other Counties (4) | Total Funds Available (5) | Costs Eligible for DHS Participation (6) | Balance of Funds (7) | Adjustments (8) | Total Fund Balance (9) |
|--|---------------|---------------------|---------------|--------------------|--|---------------------------|--|----------------------|-----------------|------------------------|
| A. Mental Health Services | | | | | | | | | | |
| 1 State - MH Services | 10248 | \$47,150 | \$2,892,341 | \$2,939,491 | \$0 | \$2,939,491 | \$2,910,540 | \$28,951 | \$1,157 | \$30,108 |
| 2 State - Specialized Residences for the Mentally Ill | 10258 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 State - Behavioral Health Services Initiative | 10262 | \$0 | \$42,709 | \$42,709 | \$0 | \$42,709 | \$42,709 | \$0 | \$0 | \$0 |
| 4 MFP Fair Weather Lodge | 70127 | \$66,714 | \$112,286 | \$179,000 | \$0 | \$179,000 | \$111,081 | \$67,919 | \$0 | \$67,919 |
| 5 MFP Certified Older Adult Peer Specialist | 70127 | \$38,766 | \$88,153 | \$126,919 | \$0 | \$126,919 | \$33,271 | \$93,648 | \$0 | \$93,648 |
| 6 Federal - SSBG | 70135 | \$0 | \$12,838 | \$12,838 | \$0 | \$12,838 | \$12,838 | \$0 | \$0 | \$0 |
| 7 Federal - CMHSBG | 70167 | \$448,048 | \$502,087 | \$950,135 | \$0 | \$950,135 | \$521,755 | \$428,380 | \$0 | \$428,380 |
| 8 Federal - PATH Homeless | 70154 | \$130,759 | \$116,336 | \$247,095 | \$0 | \$247,095 | \$88,513 | \$158,582 | \$0 | \$158,582 |
| 9 Federal-Capitalization of POMS | 70522 | \$163,527 | \$120,362 | \$283,889 | \$0 | \$283,889 | \$0 | \$283,889 | \$0 | \$283,889 |
| 10 Federal-Youth Suicide Prevention | 70651 | \$2,091 | \$0 | \$2,091 | \$0 | \$2,091 | \$2,091 | \$0 | \$0 | \$0 |
| 11 Federal-PA System of Care Expansion Implementation | 70976 | \$1,056,861 | \$1,851,120 | \$2,907,981 | \$0 | \$2,907,981 | \$837,040 | \$2,070,941 | \$0 | \$2,070,941 |
| 12 Federal-Safe Schools/Healthy Students | 71020 | \$3,743,725 | \$0 | \$3,743,725 | \$0 | \$3,743,725 | \$1,780,956 | \$1,962,769 | \$0 | \$1,962,769 |
| 13 Federal-Suicide Prevention in Schools and Colleges | 71022 | \$57,963 | \$613,000 | \$670,963 | \$0 | \$670,963 | \$495,667 | \$175,296 | \$0 | \$175,296 |
| 14 Federal-Pennsylvania Healthy Transitions Partnership | 71024 | \$486,471 | \$700,005 | \$1,186,476 | \$0 | \$1,186,476 | \$696,605 | \$489,871 | \$0 | \$489,871 |
| 15 Federal-PA Certified Community Behavioral Health Clinic | 71047 | \$135,249 | \$0 | \$135,249 | \$0 | \$135,249 | \$93,816 | \$41,433 | \$0 | \$41,433 |
| Federal - Hospital Preparedness Program - Crisis | | | | | | | | | | |
| 16 Counseling | 80222 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 Federal - Bio-Terrorism Hospital Preparedness | 80343 | \$0 | \$92,200 | \$92,200 | \$0 | \$92,200 | \$92,200 | \$0 | \$0 | \$0 |
| Subtotal Mental Health Services | | \$6,377,324 | \$7,143,437 | \$13,520,761 | \$0 | \$13,520,761 | \$7,719,082 | \$5,801,679 | \$1,157 | \$5,802,836 |
| B. Intellectual Disabilities Services | | | | | | | | | | |
| 1 State - Community (Non-Residential/Residential) | 10255 | \$116 | \$634,827 | \$634,943 | \$0 | \$634,943 | \$634,943 | \$0 | \$0 | \$0 |
| 2 Federal - SSBG | 70177 | \$0 | \$20,846 | \$20,846 | \$0 | \$20,846 | \$20,846 | \$0 | \$0 | \$0 |
| 3 State/Federal - Waiver Administration | 10255/70175 | \$0 | \$70,466 | \$70,466 | \$0 | \$70,466 | \$70,466 | \$0 | \$0 | \$0 |
| 4 Temporary NBG Funds for Regional Collaboratives | 10255 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal Intellectual Disabilities Services | | \$116 | \$726,139 | \$726,255 | \$0 | \$726,255 | \$726,255 | \$0 | \$0 | \$0 |
| C. Drug and Alcohol Services | | | | | | | | | | |
| 1 State - Act 152 Funding | 11076 | \$0 | \$83,341 | \$83,341 | \$120,000 | \$203,341 | \$203,341 | \$0 | \$0 | \$0 |
| 2 State - BHSI Drug and Alcohol | 10262 | \$0 | \$48,279 | \$48,279 | \$94,252 | \$142,531 | \$142,531 | \$0 | \$0 | \$0 |
| 3 State-Centers of Excellence | 10262 | \$170,000 | \$500,000 | \$670,000 | \$0 | \$670,000 | \$670,000 | \$0 | \$0 | \$0 |
| Subtotal Drug and Alcohol Services | | \$170,000 | \$631,620 | \$801,620 | \$214,252 | \$1,015,872 | \$1,015,872 | \$0 | \$0 | \$0 |
| D. Total for Joinder Reporting | | \$6,547,440 | \$8,501,196 | \$15,048,636 | \$214,252 | \$15,262,888 | \$9,461,209 | \$5,801,679 | \$1,157 | \$5,802,836 |

| FY 16-17 State-Centers of Excellence Excess Carryover Calculation | |
|---|-----------|
| State-Centers of Excellence-Balance of Funds (Col.-5) (H-38) | \$0 |
| State-Centers of Excellence-Allotment (Col.-2) (E38) | \$500,000 |
| Variance | \$0 |
| FY 16-17 Carryover Due Back to Commonwealth | \$0 |
| Note: Excess Carryover attributed to FY 16-17 will not be re-allocated to FY 18-19. Therefore, any excess of FY 16-17 Carryover (a positive number, appearing in Cell C49, highlighted in Red) must be returned upon written notice from the Commonwealth. | |

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| Sources of DHS Funds | Appropriation | DHS Funds Available | | | Cost Eligible for DHS Participation (4) | Balance of Funds (5) | Grant Fund Adjustments (6) | Total Fund Balance (7) |
|---|---------------|---------------------|---------------------|----------------------------|--|----------------------------|-------------------------------------|------------------------------|
| | | Carryover (1) | Allotment (2) | Total Allocation (3) | | | | |
| A. Early Intervention | | | | | | | | |
| 1. Early Intervention Services | 10235 | \$ 1,362 | \$ 3,541,043 | \$ 3,542,405 | \$ 3,542,370 | \$ 35 | \$ - | \$ 35 |
| 2. Early Intervention Training | 10235 | - | 9,862 | 9,862 | 9,862 | - | - | - |
| 3. EI Administration | 10235 | - | 234,459 | 234,459 | 234,459 | - | - | - |
| 4. Infants & Toddlers w/Disabilities (Part C) | 70170 | - | 430,390 | 430,390 | 430,390 | - | - | - |
| 5. IT&f Waiver Administration | 10235/70184 | - | 37,904 | 37,904 | 37,904 | - | - | - |
| 6. Total Early Intervention | | <u>\$ 1,362</u> | <u>\$ 4,253,658</u> | <u>\$ 4,255,020</u> | <u>\$ 4,254,985</u> | <u>\$ 35</u> | <u>\$ -</u> | <u>\$ 35</u> |

COUNTY OF YORK, PENNSYLVANIA
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| | Admin Office | Early Intervention | Supports Coordination | Total |
|---|-------------------|-----------------------|--------------------------|---------------------|
| I. TOTAL ALLOCATION | | | | <u>\$ 4,255,020</u> |
| II. TOTAL EXPENDITURES | <u>\$ 319,414</u> | <u>\$ 3,238,257</u> | <u>\$ 2,470,083</u> | <u>\$ 6,027,754</u> |
| III. COSTS OVER ALLOCATION | | | | |
| A. County Funded Eligible | \$ - | \$ - | \$ - | \$ - |
| B. County Funded Ineligible | - | - | - | - |
| C. Other Eligible | - | - | - | - |
| D. Other Ineligible | - | - | - | - |
| Subtotal Costs Over Allocation | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| IV. REVENUES | | | | |
| A. Program Service Fees | - | - | - | - |
| B. Private Insurance Fees | - | - | - | - |
| C. Medical Assistance | - | - | 1,213,932 | 1,213,932 |
| D. Earned Interest | 17,080 | - | - | 17,080 |
| E. Other | 3,920 | 69,273 | - | 73,193 |
| Subtotal Revenue | <u>21,000</u> | <u>69,273</u> | <u>1,213,932</u> | <u>1,304,205</u> |
| V. DHS Reimbursement | | | | |
| A. DHS Categorical Funding 90% | 234,459 | 2,852,086 | 1,130,536 | 4,217,081 |
| B. DHS Categorical Funding 100% | 37,904 | - | - | 37,904 |
| Subtotal DHS Reimbursement | <u>272,363</u> | <u>2,852,086</u> | <u>1,130,536</u> | <u>4,254,985</u> |
| VI. COUNTY MATCH | | | | |
| 10% County Match | <u>26,051</u> | <u>316,898</u> | <u>125,615</u> | <u>468,564</u> |
| Subtotal County Match | <u>26,051</u> | <u>316,898</u> | <u>125,615</u> | <u>468,564</u> |
| VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH | <u>298,414</u> | <u>3,168,984</u> | <u>1,256,151</u> | <u>4,723,549</u> |
| VIII. TOTAL CARRYOVER | | | | <u>\$ 35</u> |

COUNTY OF YORK, PENNSYLVANIA
RECONCILIATION SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

| 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 |
|---|----------|--------|-----------------------------------|--|---------------------|-----------------|---|
| Special Education - Grants for Infants and Families | 84.181 | MH-IDD | \$ 430,390 | \$ 430,390 | \$ - | 0.00% | The County noted a receipt of \$107,598 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/19/18 for FY 18/19 Q3; however, the County did not receive this award until 01/25/19. The County also accrued additional expenditures of \$107,598 in the CY resulting in a difference of zero. |
| Guardianship Assistance (SPLC) | 93.090 | CYF | 95,307 | 94,200 | 1,107 | 1.18% | The County accrued additional expenditures of \$24,080 in the CY and accrued expenditures of \$(22,973) in the PY. |
| Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances | 93.104 | MH-IDD | 1,361,690 | 1,446,667 | (84,977) | -5.87% | The County noted receipts of \$(1,053,566) of CY unearned revenue which will be expended at a later date and the County also expended \$968,589 of PY unearned revenue. |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | MH-IDD | 122,138 | 116,707 | 5,431 | 4.65% | The County noted receipts of \$(116,707) of CY unearned revenue which will be expended at a later date and the County also expended \$122,138 of PY unearned revenue. |
| Substance Abuse and Mental Health Services/Projects | 93.243 | MH-IDD | 2,538,553 | 2,133,898 | 404,655 | 18.96% | The County expended \$1,974,145 of PY unearned revenue, noted a timing difference between the State confirm and receipt by the County in the amount of \$(725,005) and the County recorded CY unearned revenue of \$(844,485). |
| Promoting Safe and Stable Families (Caseworker Visitation) | 93.556 | CYF | 14,349 | 14,349 | - | 0.00% | Explanation is not necessary as difference is \$0. |
| Temporary Assistance for Needy Families | 93.558 | CYF | 1,343,775 | 1,332,483 | 11,292 | 0.85% | The County accrued additional expenditures of \$432,059 in the CY and accrued expenditures of \$(420,767) in the PY. |
| Child Support Enforcement | 93.563 | DRO | 3,441,086 | 2,614,644 | 826,442 | 31.61% | The County accrued additional expenditures of \$360,395 in the CY and accrued expenditures of \$(509,353) in the PY. The County also reported accrued expenditures of \$975,400 related to incentive funding, which was not reported on the State confirm. |
| Child Welfare Services - State Grants | 93.645 | CYF | 151,113 | 151,113 | - | 0.00% | The County noted a receipt of \$37,778 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/13/18 for FY 18/19 Q3; however, the County did not receive this award until 01/17/19. The County also accrued additional expenditures of 37,778 in the CY resulting in a difference of zero. |
| Foster Care - Title IV-E | 93.658 | CYF | 3,631,911 | 3,153,570 | 478,341 | 15.17% | The County accrued additional expenditures of \$792,690 in the PY and accrued expenditures of \$(314,349) in the CY. |
| Foster Care - Title IV-E | 93.658 | JPO | 19,757 | 14,112 | 5,645 | 40.00% | The County accrued additional expenditures of \$9,066 in the CY and accrued expenditures of \$(3,421) in the PY. |
| Adoption Assistance - Title IV-E | 93.659 | CYF | 2,280,951 | 2,227,556 | 53,395 | 2.40% | The County accrued additional expenditures of \$578,768 in the CY and accrued expenditures of \$(525,373) in the PY. |
| Social Services Block Grant | 93.667 | CYF | 229,930 | 229,930 | - | 0.00% | The County noted a receipt of \$57,483 with a timing difference in the current year ("CY"). The State disbursed this receipt on 12/13/18 for FY 18/19 Q3; however, the County did not receive this award until 01/17/19. The County also accrued additional expenditures of 57,483 in the CY resulting in a difference of zero. |
| Social Services Block Grant | 93.667 | MH-IDD | 179,555 | 179,554 | 1 | 0.00% | The County expended \$44,890 of PY unearned revenue. Additionally the County noted receipts of \$(3,210) and \$(5,212) with a timing difference in the CY. The State disbursed these receipts on 12/19/18 for the FY 18/19 Q3; however, the County did not receive these awards until 01/22/19. The County also noted receipts of \$(13,898) and \$(22,569) with a timing difference in the CY. The State disbursed these receipts on 12/26/18 for the FY 18/19 Q3; however the County did not receive these awards until 01/31/19. |
| Chafee Foster Care Independence Program | 93.674 | CYF | 143,313 | 143,313 | - | 0.00% | Explanation is not necessary as difference is \$0. |
| Medicaid Administration Program | 93.778 | CYF | 16,009 | 8,760 | 7,249 | 82.75% | The County accrued additional expenditures of \$13,284 in the CY and accrued expenditures of \$(6,035) in the PY. |
| Medical Assistance Program - IDD/EI Waiver | 93.778 | MH-IDD | 2,026,567 | 215,017 | 1,811,550 | 842.51% | The County noted receipts of \$(8,808), \$(38,143) and \$(4,738) with a timing difference in the CY. The State disbursed these receipts on 12/19/18 and 12/26/18 for FY 18/19 Q3; however, the County did not receive these awards until 01/22/19, 01/31/19 and 1/22/19 respectively. The County also expended \$51,127 of PY unearned revenue while accruing additional expenditures of \$1,794 in the CY. Additionally the County included expenditures for Medical Assistance Reimbursements in the amount of \$1,810,318 not included on the State confirm. |
| Money Follows the Person Rebalancing Demonstration | 93.791 | MH-IDD | 184,517 | 110,500 | 74,017 | 66.98% | The County deferred \$(110,500) of CY unearned revenue which will be expended at a later date. The County also expended \$184,517 of PY unearned revenue. |
| National Bioterrorism Hospital Preparedness Program | 93.889 | MH-IDD | 92,705 | 63,550 | 29,155 | 45.88% | The County deferred \$(8,516) of CY unearned revenue which will be expended at a later date. The County also expended \$37,671 of PY unearned revenue. |
| Block Grants for Community Mental Health Services | 93.958 | MH-IDD | 936,979 | 1,651,857 | (714,878) | -43.28% | The County expended \$472,095 of PY unearned revenue and deferred an additional \$(970,661) of CY unearned revenue. In addition the County noted timing differences with the receipts of \$(118,863) and \$(97,449) that were distributed by the state on 12/19/18 and 12/26/18 respectively. The County did not receive these awards until 1/22/19 and 1/31/19 respectively. |
| Mental Health Disaster Assistance and Emergency Mental Health | 93.982 | MH-IDD | 8,864 | 478,500 | (469,636) | -98.15% | The County accrued additional expenditures of \$8,864 in the CY and there was a timing difference for a receipt of \$478,500 not received by the County until 2019. |
| TOTAL | | | \$ 19,249,459 | \$ 16,810,670 | \$ 2,438,789 | | |

COUNTY CHILDREN AND YOUTH AGENCY
CHILD PROTECTIVE SERVICES LAS (CPSL) MONITORING
OF IN-HOME PURCHASED SERVICE PROVIDERS
SUPPLEMENTAL SCHEDULE

COUNTY : YORK COUNTY

PERIOD ENDED: June 30, 2018

| A | B | C | D | E | F | G | H | I |
|--|--|-----------------------------|--|--|----------------------------------|---------------------------|--|----------------------------------|
| PROVIDER NAME (In-Home) | Does Provider Contract include CPSL Requirements | Most Recent Monitoring Date | Monitored During the Current Year (Yes/No) | List Any Exceptions noted During Current Year Monitoring | If Applicable, was CAP Submitted | Is CAP Acceptable to CCYA | Date Follow-up was Done On Prior Year Monitoring | Has Provider Implemented the CAP |
| Adelphoi Village, Inc. | Yes | 6/29/2018 | Yes | None | N/A | N/A | N/A | N/A |
| Bell Socialization Services, Inc | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Bethany Christian Services of Central PA | Yes | 4/12/2018 | Yes | None | N/A | N/A | N/A | N/A |
| Big Brothers Big Sisters of York & Adams Counties | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Catholic Charities of HBG | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Central Pennsylvania Transportation Authority dba Rabbit Transit | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Children's Aid Society, Inc. Southern PA | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Children's Home of York | Yes | 8/30/2017 | Yes | Yes | Not Necessary | N/A | N/A | N/A |
| Commonwealth Clinical Group | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Covenant House of Pennsylvania | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Diakon Child, Family & Community Ministries | Yes | 5/18/2018 | Yes | None | N/A | N/A | N/A | N/A |
| Equiteam Support Services | Yes | 11/14/2017 | Yes | None | N/A | N/A | N/A | N/A |
| Families United Network, Inc. | Yes | 10/27/2017 | Yes | None | N/A | N/A | N/A | N/A |
| Family First Health | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Family-Child Resources, Inc/Holcomb Behavioral Health Systems | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Gransee, Jonathan M. PsyD & Associates P.C. | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Human Services Department | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| JusticeWorks YouthCare, Inc. | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Manito-Folium, Inc. dba Laurel Life Services | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Mark A. Chapman | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| PA Counseling Services | Yes | 2/13/2018 | Yes | None | N/A | N/A | N/A | N/A |
| Pennsylvania Comprehensive Behavioral Health | Yes | 10/25/2017 | Yes | None | N/A | N/A | N/A | N/A |
| Pressley Ridge | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Preventative Aftercare, Inc. | Yes | 12/12/2017 | Yes | None | N/A | N/A | N/A | N/A |
| Pyramid Healthcare, Inc. | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| River Rock Day Treatment, Inc. | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Triad Treatment Specialists, Inc. | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| True North Wellness Services | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| United Way of York County | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Valley Youth House Communities, Inc. | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| York County Children's Advocacy Center | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |
| Youth Advocate Program, Inc. | Yes | 4/10/2018 | Yes | None | N/A | N/A | N/A | N/A |
| Youth Transit Authority | Yes | N/A | No | N/A | N/A | N/A | N/A | N/A |

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2018

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major programs

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 10.568/10.569 | Food Distribution Cluster |
| 14.218 | CDBG Entitlement Grants Cluster |
| 14.239 | HOME Program |
| 20.205 | Highway Planning and Construction Cluster |
| 93.104 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances |
| 93.243 | Substance Abuse and Mental Health Services |
| 93.558 | TANF Cluster |
| 93.658 | Foster Care Title IV-E |
| 93.659 | Adoption Assistance |
| | <u>Name of DHS Program</u> |
| | Children, Youth, and Families Program |

Dollar threshold used to distinguish between Type A and Type B programs: \$1,240,010

Auditee qualified as low-risk auditee? yes no

COUNTY OF YORK, PENNSYLVANIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

Section II – Financial Statement Findings

Finding Summary

The following is a summary of Financial Statement Findings. The findings in this section are presented in detail in Section III – Federal and Pennsylvania Department of Human Services Awards' Findings and Questioned Costs.

Finding Reference

Finding Summary

2018-001

CFDA # 93.558 Temporary Assistance for Needy Families, CFDA # 93.658 Foster Care – Title IV-E, CFDA # 93.659 Adoption Assistance – Title IV-E, CFDA 93.645 – Child Welfare Services - State Grants, and Pennsylvania Department of Human Services Children, Youth, & Families Program.

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

Section III – Federal and Pennsylvania Department of Human Services Awards’ Findings and Questioned Costs (Continued)

| | |
|---------------------------------|--|
| <u>Finding 2018-001</u> | <u>Reporting</u> |
| | CFDA #93.558 Temporary Assistance for Needy Families Cluster CFDA #93.658 Foster Care - Title IV-E CFDA #93.659 Adoption Assistance – Title IV-E CFDA #93.645 Child Welfare Services – State Grants Pennsylvania Department of Human Services Children, Youth, & Families Program U.S. Department of Health and Human Services Pass-through Pennsylvania Department of Human Services |
| Criteria: | Pursuant to 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services <i>Single Audit Supplement</i> , the Programs are required to ensure all reports filed with granting agencies accurately reflect the Program’s revenues and expenditures recorded on the County’s General Ledger. |
| Condition: | As a result of our testing over reporting requirements, we noted the June 30, 2018 expenditure report for the County’s Children and Youth Department did not agree to the revenues and expenditures recorded on the County’s general ledger. The expenditures on the County’s general ledger were \$1,572,995 more than the expenditures reported to the Pennsylvania Department of Human Services. However, reported expenditures agreed to the Program’s general ledger. |
| Cause: | The program did not complete reconciliations between reported amounts, the program’s ledgers, and the County’s general ledger. |
| Effect: | The County is not in compliance with 45 CFR part 75 section 302 and the Pennsylvania Department of Human Services reporting requirements. In addition, the internal control over this requirement is not operating effectively. The finding was a repeat of Finding 2017-003 in the prior year. |
| Questioned Costs: | No known questioned costs. |
| Recommendation: | The County should implement procedures to ensure all filed reports are reconciled to the County’s general ledger prior to submission. |
| Views of Responsible Officials: | The County will implement reconciliation procedures to ensure all reports filed with granting agencies accurately reflect the program’s revenues and expenditures on the County’s general ledger. |

COUNTY OF YORK, PENNSYLVANIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

Section III – Federal and Pennsylvania Department of Human Services Awards' Findings and Questioned Costs (Continued)

| | |
|---------------------------------|--|
| <u>Finding 2018-002</u> | <u>Reporting</u> |
| | CFDA # 14.218 CDBG Entitlement Grants Cluster U.S. Department of Housing & Urban Development (HUD) |
| Criteria: | The County is required to submit HUD 60002 information using the automated Section 3 Performance Evaluation and Registry (SPEARS) System (24 CFR Sections 135.3 (a)(1) and 135.90). They must ensure accuracy of key line items. |
| Condition: | During our testing of the HUD 60002 report, ZA noted a construction project contract amount was excluded due to a formula error. |
| Cause: | The Program did not review the report for accuracy while they were compiling information for the key line items of the HUD 60002 report. |
| Effect: | Internal control over this requirement is not operating effectively and the program is not in compliance with the reporting requirements of the program. The finding was a repeat of Finding 2017-006 in the prior year. |
| Questioned Costs: | None. |
| Recommendation: | The Program should follow its established procedures to ensure the accuracy of the HUD 60002 Report. |
| Views of Responsible Officials: | The County will maintain its established internal controls governing HUD 60002 Report completion and implement procedures to ensure all key line items are reviewed prior to submission of the report. |

COUNTY OF YORK, PENNSYLVANIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

| <u>County Program</u> | <u>Prior Year Finding</u> | <u>Brief Description of Finding</u> | <u>Current Year Status</u> |
|---|---------------------------|---|--|
| Various | 2017-001 | Accounting Records for a Debt Refunding and Investments | Resolved |
| PA Mental Health/Intellectual Development Disability/Early Intervention Program | 2017-002 | Eligibility | Resolved |
| PA Children, Youth, & Families Program, Temporary Assistance for Needy Families Program (TANF), Child Welfare Services-State Grants Program, Adoption Assistance Program, and Foster Care Program | 2017-003 | Reporting | Repeat of Findings 2015-003 and 2016-003. See Current Year Finding 2018-001 for PA Children, Youth, & Families Program, TANF, Foster Care Program, Adoption Assistance Program, and Child Welfare Services – State Grants. |
| Food Distribution Program and Community Development Block Grant Program | 2017-004 | Subrecipient Monitoring | Repeat of Finding 2016-004. Resolved |
| PA Children, Youth, & Families Program and Temporary Assistance for Needy Families Program (TANF) | 2017-005 | Eligibility | Repeat of Finding 2016-005. Resolved |
| Adoption Assistance Program | 2017-005 | Eligibility | Resolved |
| Community Development Block Grant | 2017-006 | Reporting | See Current Year Finding 2018-002 |
| Community Development Block Grant | 2017-007 | Environmental Review | Resolved |