

**COUNTY OF YORK  
PENNSYLVANIA**

**SINGLE AUDIT REPORT**

**YEAR ENDED DECEMBER 31, 2015**

COUNTY OF YORK, 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 Major Program, on Internal Control over Compliance Required by Uniform Guidance and the Pennsylvania Department of Human Services <i>Single Audit Supplement</i> , and on the Schedule of Expenditures of Federal Awards	3-6
Schedule of Expenditures of Federal Awards	7-8
Notes to Schedule of Expenditures of Federal Awards	9-10
Independent Accountants' Report on Applying Agreed-Upon Procedures to the Financial Schedules and Exhibits Required by the Pennsylvania Department of Human Services	11-13
Pennsylvania Department of Human Services Schedules and Exhibits	14-25
Schedule of Findings and Questioned Costs	26-32
Summary Schedule of Prior Audit Findings	33

# 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

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, 2015, 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 20, 2016. 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, the York County Planning Commission, and the York County Library System were not audited in accordance with *Government Auditing Standards*. 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2015-001 and 2015-003 are considered to be material weaknesses.

<b>Harrisburg</b>	<b>Philadelphia</b>	<b>Pittsburgh</b>	<b>Greensburg</b>
830 Sir Thomas Court, Suite 100 Harrisburg, PA 17109 717.561.9200 Fax 717.561.9202	2370 York Road, Suite A-5 Jamison, Pa 18929 215.918.2277 Fax 215.918.2302	3800 McKnight E. Drive, Suite 3805 Pittsburgh, PA 15237 412.367.7102 Fax 412.367.7103	210 Tollgate Hill Road Greensburg, PA 15601 724.834.2151 Fax 724.834.5969

# Zelenkofske Axelrod LLC

## **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 Responses to Findings**

COUNTY OF YORK, PENNSYLVANIA's responses to the 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 the financial statements and, accordingly, we express no opinion on them.

## **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

Harrisburg, Pennsylvania  
June 20, 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

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, 2015. 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 the requirements of federal statutes, regulations, and terms and conditions of its federal and DHS awards applicable to its federal and DHS programs.

### **Auditors' 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, 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.

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 YORK, PENNSYLVANIA's compliance.

---

#### **Harrisburg**

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

#### **Philadelphia**

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

#### **Pittsburgh**

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

#### **Greensburg**

210 Tollgate Hill Road  
Greensburg, PA 15601  
724.834.2151 Fax 724.834.5969

# Zelenkofske Axelrod LLC

## **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:

<b>Finding #</b>	<b>CFDA #</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
2015-002	93.659 and PA DHS	Adoption Assistance and PA DHS Children, Youth, and Families Program	Eligibility
2015-003	93.558, 93.658, 93.659 and PA DHS	Temporary Assistance for Needy Families, Foster Care, Adoption Assistance and PA DHS Children, Youth, and Families Program	Reporting
2015-004	93.658 and PA DHS	Foster Care and PA DHS Children, Youth, and Families Program	Subrecipient Monitoring
2015-005	93.558, 93.658, and PA DHS	Temporary Assistance for Needy Families, Foster Care, and PA DHS Children, Youth, and Families Program	Subrecipient Monitoring

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 Program 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, 2015.

## **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 auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2015.

## **Other Matters**

The results of our auditing procedures disclosed another instance of noncompliance, which 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 2015-003 for CFDA #93.645 Child Welfare Services – State Grants. Our opinion on each major federal 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.

# Zelenkofske Axelrod LLC

## **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.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described by the accompanying schedule of findings and questioned costs as Findings 2015-002, 2015-003, 2015-004, and 2015-005, that we consider to be material weaknesses.

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.

## **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, 2015, and the related notes to the financial statements, which collectively comprise COUNTY OF YORK, PENNSYLVANIA's primary government financial statements. We issued our report thereon dated June 20, 2016, 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's primary government 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 primary government

# Zelenkofske Axelrod LLC

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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the primary government financial statements as a whole.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
June 20, 2016

COUNTY OF YORK, PENNSYLVANIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2015

Federal CFDA Number	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	County fund in which grant activity is recorded	Accrued (Unearned) Revenue at 12/31/2014	Federal Payments	2015 Expenditures	Accrued (Unearned) Revenue at 12/31/2015	Subrecipient Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>								
Child Nutrition Cluster								
10.553	School Breakfast Program	N/A	Youth Development Center	\$ 2,495	\$ 14,941	\$ 15,025	\$ 2,579	\$ -
10.555	National School Lunch Program	N/A	Youth Development Center	4,674	26,710	26,868	4,832	-
	Total Child Nutrition Cluster			7,169	41,651	41,893	7,411	-
Food Distribution Cluster								
10.568	Emergency Food Assistance Program - Administrative	4100058637	Human Services	23,801	52,211	39,690	11,280	39,690
10.569	Emergency Food Assistance Program - Food Commodities	N/A	Human Services	-	245,833	245,833	-	245,833
	Total Food Distribution Cluster			23,801	298,044	285,523	11,280	285,523
<b>TOTAL - U.S. DEPARTMENT OF AGRICULTURE</b>								
				30,970	339,695	327,416	18,691	285,523
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
Community Development Block Grants/Entitlement Grants								
14.218	N/A	N/A	Planning Commission	158,036	16,206,857	16,109,730	60,909	859,577
14.231	N/A	N/A	Planning Commission	22,910	234,982	240,937	28,985	234,738
14.235	N/A	N/A	Planning Commission	4,098	195,045	195,172	4,225	491,172
14.239	N/A	N/A	Planning Commission	-	11,631,678	12,220,285	588,607	-
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
				185,044	28,268,562	28,786,124	682,606	1,143,487
<b>U.S. DEPARTMENT OF JUSTICE</b>								
Juvenile Accountability/Incentive Block Grants								
16.523	PCCD	20112013-1B-03-25034	General Fund	2,500	2,500	-	-	-
16.565	Justice Assistance	2011-DC-BX-0105	General Fund	114,379	114,379	-	-	-
16.738	PCCD	2012-JG-04-22703-3	General Fund	24,645	24,645	-	-	-
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>								
				141,524	141,524	-	-	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>								
Highway Planning and Construction Cluster								
20.205	Transportation	N/A	Liquid Fuels	572,527	3,901,402	3,822,456	483,581	-
				572,527	3,901,402	3,822,456	483,581	-
Highway Safety Cluster								
20.600	Transportation	139093	General Fund	93,653	267,328	230,733	57,040	-
20.616	Transportation	139093	General Fund	83,753	269,827	223,818	37,744	-
				177,388	537,155	454,551	94,784	-
Hazardous Material Emergency Preparedness Program								
20.703	PEMA	HM-HMP-0426-14-01-00	General Fund	-	-	9,766	9,766	-
				749,915	4,438,557	4,286,773	598,131	-
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>								
				1,421,830	8,677,284	8,563,988	1,181,462	-
<b>U.S. DEPARTMENT OF EDUCATION</b>								
Early Intervention Base								
84.181	Human Services	4100067152-4000013876, G14-421916000	MH-IDD	3,055	311,370	607,631	299,316	-
				3,055	311,370	607,631	299,316	-
<b>TOTAL - U.S. DEPARTMENT OF EDUCATION</b>								
				6,110	622,740	1,215,262	598,632	-
<b>U.S. DEPARTMENT OF ENERGY</b>								
Weatherization Assistance for Low-Income Persons								
81.042	Community and Economic Development	C000055688	Planning Commission	102,900	185,657	188,156	115,999	-
				102,900	185,657	188,156	115,999	-
<b>TOTAL - U.S. DEPARTMENT OF ENERGY</b>								
				102,900	185,657	188,156	115,999	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
Special Programs for Aging - Title VII, Chapter 3								
93.041	Aging	4100057793	Aging	-	4,277	4,277	-	-
93.042	Aging	4100057793	Aging	-	10,697	10,697	-	-
93.043	Aging	4100057793	Aging	-	8,325	16,648	8,323	-
				-	-	-	-	-
Special Programs for Aging - Title III, Part D								
93.044	Aging	4100057793	Aging	-	261,735	523,468	261,733	-
93.045	Aging	4100057793	Aging	-	187,473	374,944	187,471	-
93.053	Aging	4100057793	Aging	-	167,114	177,217	10,103	-
				-	616,322	1,075,629	459,307	-
				-	-	-	-	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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

Federal CFDA Number	Federal Grantor/Program	Commonwealth of Pennsylvania pass-through grantor agency/department	Pass-through grantor's number	County fund in which grant activity is recorded	Accrued (Unearned) Revenue at 12/31/2014	Federal Payments	2015 Expenditures	Accrued (Unearned) Revenue at 12/31/2015	Subrecipient Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)</b>									
93.052	National Family Caregiver Support Title III, Part E	Aging	4100057793	Aging	-	105,464	105,464	-	-
93.071	Medicare Enrollment Assistance Program	Aging	4100057793	Aging	-	9,920	9,920	-	-
93.090	Guardianship Assistance-Subsidized Permanent Legal Custody	Human Services	N/A	Children, Youth & Families	-	66,286	105,584	39,298	-
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	Human Services via the University of Pittsburgh	G1423497560,G14407961600	MH-IDD	(1,744,393)	18,054	867,612	(894,835)	-
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Human Services	N/A	MH-IDD	-	56,941	56,941	-	56,941
93.243	Substance Abuse and Mental Health Services/Projects	Human Services	G16125812500,	MH-IDD	(796,467)	2,073,542	1,585,510 *	(1,274,499)	-
93.324	State Health Insurance Assistance Program	Aging	G16246619100,G16254617500	Aging	-	26,724	40,446	13,722	-
93.556	Promoting Safe and Stable Families (Caseworker Visitation)	Human Services	4100057793	Children, Youth & Families	-	15,614	15,614	-	-
93.558	TANF Cluster	Human Services	N/A	Children, Youth & Families	721,880	1,264,451	1,187,898 *	645,327	1,187,898
93.558	Temporary Assistance for Needy Families	Human Services	N/A	Children, Youth & Families	721,880	1,264,451	1,187,898	645,327	1,187,898
93.563	Total TANF Cluster	Human Services	41000570512	Domestic Relations	(1,636,767)	3,661,559	2,925,911	(2,372,415)	-
93.568	Child Support Enforcement	Community & Economic Development	C000061657	Planning Commission	225,371	1,001,561	945,148	168,958	-
93.645	Low-income Home Energy Assistance Program	Human Services	N/A	Children, Youth & Families	-	75,555	151,113	75,558	151,113
93.658	Child Welfare Services - State Grants (Title IV-B)	Human Services	N/A	Children, Youth & Families	996,212	3,553,985	3,724,916 *	1,167,163	2,092,206
93.659	Foster Care - Title IV-E	Human Services	N/A	Children, Youth & Families	754,239	1,450,532	1,601,503 *	905,210	-
93.667	Adoption Assistance - Title IV-E	Human Services	N/A	Children, Youth & Families	-	114,966	229,930	114,964	229,930
93.667	Social Services Block Grant	Human Services	G16250963500,G16250965100	Children, Youth & Families	-	89,777	179,554	89,777	-
93.667	Mental Health	Human Services	G16250963500,G16250965100	MH-IDD	-	89,777	179,554	89,777	-
93.674	Total CFDA 93.667	Human Services	N/A	Children, Youth & Families	106,147	204,743	409,484	204,741	229,930
93.674	Independent Living - Title IV-E	Human Services	N/A	Children, Youth & Families	106,147	107,485	72,994	71,656	-
93.778	Medicaid Cluster	Human Services	1962513002	MH-IDD	65,204	2,809,186	2,981,074	237,092	-
93.778	IDD/Early Intervention Waiver	Aging	4100058012	Aging	-	325,500	371,576	46,076	-
93.778	Pre-Admission Assessment	Human Services	N/A	Children, Youth & Families	22,103	26,518	16,492	12,077	-
93.778	Medical Administration	Human Services	N/A	Human Services	(94,524)	585,791	584,645	(95,670)	-
93.778	Medical Assistance/Transportation Program	Human Services	N/A	Human Services	(7,217)	3,746,995	3,953,787	199,575	561,989
93.889	Total Medicaid Cluster	Human Services	G16235976900	MH-IDD	(47,714)	292,250	179,986	(189,978)	-
93.958	National Bioterrorism Hospital Preparedness Program	Human Services	G15237975900	MH-IDD	(474,000)	660,372	1,441,745	307,373	203,544
93.959	Block Grants for Community Mental Health Services	Health	4100070781	Drug & Alcohol	120,000	724,626	1,029,626	425,000	-
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health	4100070781	Drug & Alcohol	120,000	724,626	1,029,626	425,000	-
<b>TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					(1,772,709)	19,756,260	21,518,453	(10,516)	4,484,621
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>									
97.036	FEMA Disaster 4030 Grant - Public Assistance (Presidentially Declared Disasters)	PEMA	FEMA-4030-DR-PA-133-99133-00	General Fund	(180,051)	-	81,477	(98,574)	-
97.042	Emergency Management Performance	PEMA	EMMW-2015-EP-00032	General Fund	24,341	93,070	91,740	23,011	-
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>					(155,710)	93,070	173,217	(75,563)	-
<b>TOTAL FEDERAL EXPENDITURES</b>					<b>\$(715,011)</b>	<b>\$53,534,695</b>	<b>\$55,877,770</b>	<b>\$1,628,064</b>	<b>\$5,913,631</b>

\* Denotes Program Tested as Major

COUNTY OF YORK, PENNSYLVANIA  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2015

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 schedules of 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 schedules 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 schedules of expenditures present the activity of all federal award programs of the County.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of awards are 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 2015 threshold for determining Type A and Type B Programs is \$1,193,041. The following high-risk Type B Program was audited as major:

<u>CFDA</u>	<u>Program</u>
93.558	Temporary Assistance for Needy Families

COUNTY OF YORK, PENNSYLVANIA  
NOTES TO SCHEDULES OF EXPENDITURES OF AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2015

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>
14.218	Community Development Block Grants/Entitlement Grants
93.563	Child Support Enforcement Program
93.778	Medicaid Cluster
93.958	Block Grants for Community Mental Health Services

The amount expended under programs audited as major federal programs for the year ended December 31, 2015, totaled \$24,142,568 or 43.21% of total federal awards.

NOTE 4: LOANS OUTSTANDING

The County had the following loan balances outstanding at December 31, 2015.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Community Development Block Grants/Entitlement Grants	14.218	\$13,393,618
HOME Investment Partnerships Program	14.239	\$10,466,328

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, 2015:

<u>Program</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>State Contract Number</u>	<u>Amount</u>
DOE Weatherization	81.042	10/01/13-09/30/14	C0000558681	\$ 19,455
DOE Weatherization	81.042	07/01/14-06/30/15	C0000558681	\$166,202
LIHEAP	93.568	10/01/14-09/30/15	C0000558681	\$966,372
LIHEAP	93.568	10/01/15-09/30/16	C000061657	\$ 35,189

# Zelenkofske Axelrod LLC

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

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, 2015 and calendar year ended December 31, 2015. The COUNTY OF YORK'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 conducted 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 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, 2015 and calendar year ended December 31, 2015, 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
Medical Assistance Transportation	III	Schedule of Revenues and Expenditures
Mental Health/IDD	IV(a)MH NBG	Schedule of Revenues, Expenditures, and Carryover Funds – MH
	IV(b)MH NBG	Report of Income and Expenditures - MH

# Zelenkofske Axelrod LLC

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Mental Health/IDD	IV(c)IDD NBG	Schedule of Revenues, Expenditures, and Carryover Funds – IDD
	IV(d)IDD NBG	Report of Income and Expenditures - IDD
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, and Carryover Funds – EI
	V(b)EI	Report of Income and Expenditures - EI
Combined Homeless Assistance	XIX(a) NBG	Schedule of Revenues and Expenditures

- 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) Except for the item noted below, the processes detailed in paragraphs (a) through (c) above disclosed no adjustments and/or findings.
- In schedule A-1(c), we noted incentive monies were underreported in the amount of \$58,080 for the quarters ending June 30, September 30, and December 31.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the financial schedules and exhibits. 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.

# Zelenkofske Axelrod LLC

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  
June 20, 2016

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

Calendar Quarter Ended	Single Audit Expenditures					Reported Expenditures					Single Audit Over/(Under) Reported				
	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)	(A) Total	(B) Unallowable	(C) Net (A-B)	(D) FFP	(E) Amount Paid (C x D)
<b>Calendar Quarter Ended 3/31/15</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,063,446	\$ 34,900	\$ 1,028,546	66%	\$ 678,840	\$ 1,063,446	\$ 34,900	\$ 1,028,546	66%	\$ 678,840	\$ -	\$ -	-	66%	\$ -
Fees/Costs	5	-	5	66%	3	5	-	5	66%	3	-	-	-	66%	-
Interest/Program Income	31,165	1,024	30,141	66%	19,893	31,165	1,024	30,141	66%	19,893	-	-	-	66%	-
Blood Testing Fees	8,579	-	8,579	66%	5,662	8,579	-	8,579	66%	5,662	-	-	-	66%	-
Subtotal (1-2-3-4)	1,023,697	33,876	989,821	-	653,282	1,023,697	33,876	989,821	-	653,282	-	-	-	66%	-
Blood Testing	1,194	-	1,194	66%	788	1,194	-	1,194	66%	788	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,024,891	\$ 33,876	\$ 991,015	-	\$ 654,070	\$ 1,024,891	\$ 33,876	\$ 991,015	-	\$ 654,070	\$ -	\$ -	-	66%	\$ -
<b>Calendar Quarter Ended 6/30/15</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,170,509	\$ 39,007	\$ 1,131,502	66%	\$ 746,792	\$ 1,170,509	\$ 39,007	\$ 1,131,502	66%	\$ 746,792	\$ -	\$ -	-	66%	\$ -
Fees/Costs	6	-	6	66%	3	6	-	6	66%	3	-	-	-	66%	-
Interest/Program Income	31,614	1,055	30,559	66%	20,169	31,614	1,055	30,559	66%	20,169	-	-	-	66%	-
Blood Testing Fees	9,926	-	9,926	66%	6,551	9,926	-	9,926	66%	6,551	-	-	-	66%	-
Subtotal (1-2-3-4)	1,128,963	37,952	1,091,011	-	720,069	1,128,963	37,952	1,091,011	-	720,069	-	-	-	66%	-
Blood Testing	2,520	-	2,520	66%	1,664	2,520	-	2,520	66%	1,664	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,131,483	\$ 37,952	\$ 1,093,531	-	\$ 721,733	\$ 1,131,483	\$ 37,952	\$ 1,093,531	-	\$ 721,733	\$ -	\$ -	-	66%	\$ -
<b>Calendar Quarter Ended 9/30/15</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,224,311	\$ 41,184	\$ 1,183,127	66%	\$ 780,863	\$ 1,224,311	\$ 41,184	\$ 1,183,127	66%	\$ 780,863	\$ -	\$ -	-	66%	\$ -
Fees/Costs	7	-	7	66%	4	7	-	7	66%	4	-	-	-	66%	-
Interest/Program Income	31,356	1,054	30,302	66%	20,000	31,356	1,054	30,302	66%	20,000	-	-	-	66%	-
Blood Testing Fees	11,045	-	11,045	66%	7,290	11,045	-	11,045	66%	7,290	-	-	-	66%	-
Subtotal (1-2-3-4)	1,181,903	40,130	1,141,773	-	753,569	1,181,903	40,130	1,141,773	-	753,569	-	-	-	66%	-
Blood Testing	2,198	-	2,198	66%	1,450	2,198	-	2,198	66%	1,450	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,184,101	\$ 40,130	\$ 1,143,971	-	\$ 755,019	\$ 1,184,101	\$ 40,130	\$ 1,143,971	-	\$ 755,019	\$ -	\$ -	-	66%	\$ -
<b>Calendar Quarter Ended 12/31/15</b>															
Salary/Overhead (Exclude Blood Tests)	\$ 1,311,176	\$ 43,540	\$ 1,267,636	66%	\$ 836,640	\$ 1,311,176	\$ 43,540	\$ 1,267,636	66%	\$ 836,640	\$ -	\$ -	-	66%	\$ -
Fees/Costs	5	-	5	66%	3	5	-	5	66%	3	-	-	-	66%	-
Interest/Program Income	28,272	944	27,328	66%	18,036	28,272	944	27,328	66%	18,036	-	-	-	66%	-
Blood Testing Fees	10,905	-	10,905	66%	7,197	10,905	-	10,905	66%	7,197	-	-	-	66%	-
Subtotal (1-2-3-4)	1,271,994	42,596	1,229,398	-	811,404	1,271,994	42,596	1,229,398	-	811,404	-	-	-	66%	-
Blood Testing	1,705	-	1,705	66%	1,125	1,705	-	1,705	66%	1,125	-	-	-	66%	-
ADP	-	-	-	66%	-	-	-	-	66%	-	-	-	-	66%	-
Net Total (5+6+7)	\$ 1,273,699	\$ 42,596	\$ 1,231,103	-	\$ 812,529	\$ 1,273,699	\$ 42,596	\$ 1,231,103	-	\$ 812,529	\$ -	\$ -	-	66%	\$ -

COUNTY OF YORK, PENNSYLVANIA  
CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT  
FOR THE YEAR ENDED DECEMBER 31, 2015

County: YorkYear Ended: 12/31/2015

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Variance	Type of Account Structure
January 1	\$ 2,593,344	\$ 2,593,344	-	
March 31	\$ 2,721,461	\$ 2,721,461	-	( X ) Separate Bank Account
June 30	\$ 2,969,147	\$ 3,027,227	(58,080)	( ) Restricted Fund - General Ledger
September 30	\$ 3,097,868	\$ 3,155,948	(58,080)	( ) Other: _____
December 31	\$ 3,097,868	\$ 3,155,948	(58,080)	

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, 2015

County: York CountyYear 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>	\$ 3,183,161	\$ 3,183,161	\$ -
<b>Receipts:</b>			
Reimbursements	3,098,955	3,098,955	-
Incentives	562,604	562,604	-
Title XIX Incentives	-	-	-
Interest	7,342	7,342	-
Program Income	-	-	-
Genetic Testing Costs	40,415	40,415	-
Maintenance of Effort (MOE)	1,091,675	1,091,675	-
Other: MOD, Copy Fee	101,173	101,173	-
<b>Total Receipts</b>	4,902,164	4,902,164	-
<b>Intra-fund Transfers - In</b>	349,261	349,261	-
<b>Funds Available</b>	8,434,586	8,434,586	-
<b>Disbursements:</b>			
Transfers to General Fund	1,841,018	1,841,018	-
Vendor Payments	168,260	168,260	-
Bank Charges	-	-	-
Other: Salaries	2,520,259	2,520,259	-
<b>Total Disbursements</b>	4,529,537	4,529,537	-
<b>Intra-fund Transfers - Out</b>	349,261	349,261	-
<b>Balance at December 31</b>	\$ 3,555,788	\$ 3,555,788	\$ -

The Title IV-D account consists of 3 accounts.

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

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 MEDICAL ASSISTANCE TRANSPORTATION PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Reported</u>	<u>Actual</u>
<u>Service Data:</u>		
Expenditures		
Group I Clients	\$ 1,098,257	\$ 1,098,257
Group II Clients	<u>50,359</u>	<u>50,359</u>
Total Expenditures	<u>\$ 1,148,616</u>	<u>\$ 1,148,616</u>
 <u>Allocation Data:</u>		
Revenues		
Department of Public Welfare	\$ 1,147,755	\$ 1,147,755
Interest Income	<u>861</u>	<u>861</u>
Total Revenues	<u>1,148,616</u>	<u>1,148,616</u>
Funds Expended		
Operating Costs	1,033,516	1,033,516
Administrative Costs	<u>115,100</u>	<u>115,100</u>
Total Funds Expended	<u>1,148,616</u>	<u>1,148,616</u>
Excess of Expenditures over Revenues	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

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 Funds (1)	Allotment (2)	Total Allocation (3)					
A. MH Services	10248	\$ 499,956	\$ 14,075,381	\$ 14,575,337	\$ 14,464,279	\$ 111,058	\$ 13,930	\$ 124,988	
B. OTHER STATE FUNDS									
1. Specialized Residences for the mentally ill	10258	-	-	-	-	-	-	-	
2. Behavioral Health Services Initiative	10262	-	227,659	227,659	227,659	-	-	-	
Subtotal Other State		-	227,659	227,659	227,659	-	-	-	
C. SSBG	70135	-	68,432	68,432	68,432	-	-	-	
D. CMHSBG	70167	-	1,303,944	1,303,944	1,228,161	75,783	-	75,783	
E. OTHER FEDERAL FUNDS									
1. PATH Homeless	70154	-	113,883	113,883	113,883	-	-	-	
2. Capitalization of POMS	70522	59,000	93,996	152,996	37,538	115,458	-	115,458	
3. Youth Suicide Prevention	70651	100,924	-	100,924	42,000	58,924	-	58,924	
4. Jail Diversion & Trauma Recovery	70747	163,401	394,000	557,401	344,764	212,637	-	212,637	
5. Child Mental Health Initiative	70766	2,095,224	-	2,095,224	930,165	1,165,059	-	1,165,059	
6. PA System of Care Expansion Implementation	70976	-	918,544	918,544	-	918,544	-	918,544	
7. Hospital Prep Prog-Crisis Counsel	80222	-	-	-	-	-	-	-	
8. Bio-Term Hosp Preparedness Program	80343	-	193,500	193,500	193,500	-	-	-	
9. Adult Health Quality Measures	70127	-	-	-	-	-	-	-	
10. Infusing Peer Specialist into Crisis Services-TTI	70127	-	-	-	-	-	-	-	
11. Self Directed Care-TTI	70127	-	-	-	-	-	-	-	
12. Project Launch	71022	-	-	-	-	-	-	-	
13. Suicide Prevention in Schools and Colleges	71022	-	634,000	634,000	539,877	94,123	-	94,123	
14. Pennsylvania Healthy Transitions Partnership	71024	-	700,005	700,005	99,870	600,135	-	600,135	
Subtotal Other Federal Funds		2,418,549	3,047,928	5,466,477	2,301,597	3,164,880	-	3,164,880	
F. TOTAL		\$ 2,918,505	\$ 18,723,344	\$ 21,641,849	\$ 18,290,128	\$ 3,351,721	\$ 13,930	\$ 3,365,651	

COUNTY OF YORK, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - MENTAL HEALTH PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

I.	TOTAL ALLOCATION	\$ 21,641,849
II.	TOTAL EXPENDITURES	\$ 20,130,480
III.	COSTS OVER ALLOCATION	
	A. County Funded - Eligible	\$ -
	B. County Funded - Ineligible	-
	C. Other Eligible	-
	D. Other Ineligible	-
	Subtotal Costs over Allocation	-
IV.	REVENUES	
	A. Program Service Fees	10,654
	B. Private Insurance	3,987
	C. Medical Assistance	1,351,427
	D. Medical Assistance - Administration Claims	8,721
	E. Room and Board	52,008
	F. Earned Interest	7,850
	G. Other	3,000
	Subtotal Revenues	1,437,647
V.	DHS REIMBURSEMENT	
	A. Base Allocation 90%	3,602,899
	B. Base Allocation 100%	260,545
	C. DHS Categorical Funding 90%	21,438
	D. DHS Categorical Funding 100%	13,108,653
	E. SSBG 90%	-
	F. SSBG 100%	68,432
	G. CMHSBG Non-Categorical Funding 90%	-
	H. CMHSBG Non-Categorical Funding 100%	289,143
	I. CMHSBG Categorical Funding	939,018
	Subtotal DHS Reimbursement	18,290,128
VI.	COUNTY MATCH	
	10% County Match	402,705
	Subtotal County Match	402,705
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	18,692,833
VIII.	TOTAL CARRYOVER	\$ 3,351,721

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Sources of DHS Funds	APP	DHS Funds Available					Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	Total Fund Balance (7)
		Carryover (1)	Allotment (2)	Total Allocation (3)						
A. ID Services										
1 Community (NR/Res)	10255	\$ 178,488	\$ 3,206,065	\$ 3,384,553	\$ 3,384,108	\$ 445	\$ 35	\$ 480		
2 SSBG	70177	-	111,122	111,122	111,122	-	-	-		
Subtotal ID Services		178,488	3,317,187	3,495,675	3,495,230	445	35	480		
B. Waiver										
1. Waiver Administration	10255/70175	-	377,858	377,858	377,858	-	-	-		
Subtotal Waiver		-	377,858	377,858	377,858	-	-	-		
C. Other										
Subtotal Other		-	-	-	-	-	-	-		
E. Total		\$ 178,488	\$ 3,695,045	\$ 3,873,533	\$ 3,873,088	\$ 445	\$ 35	\$ 480		

COUNTY OF YORK, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - INTELLECTUAL DISABILITIES AND DEVELOPMENT PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

I.	TOTAL ALLOCATION	\$ 3,873,533
		<u><u>3,873,533</u></u>
II.	TOTAL EXPENDITURES	\$ 4,210,139
		<u><u>4,210,139</u></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>
IV.	Revenues	
	A. Program Service Fees	-
	B. Private Insurance	-
	C. Medical Assistance	-
	D. Medical Assistance - Administration	-
	E. Room and Board	9,419
	F. Earned Interest	6,169
	G. Other	37,357
	Subtotal Revenues	<u><u>52,945</u></u>
V.	DHS Reimbursement	
	A. Base Allocation 90%	2,017,081
	B. Base Allocation 100%	640,591
	C. DHS Cat. Funding 90%	506,603
	D. DHS Cat. Funding 100%	597,691
	E. SSBG 90%	33,268
	F. SSBG 100%	77,854
	Subtotal DHS Reimbursement	<u><u>3,873,088</u></u>
VI.	COUNTY MATCH	
	10% County Match	284,106
	Subtotal County Match	<u><u>284,106</u></u>
VII.	TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u><u>4,157,194</u></u>
VIII.	TOTAL CARRYOVER	\$ 445
		<u><u>445</u></u>

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Sources of DHS Funds	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	\$ 239,676	\$ 2,466,653	\$ 2,416,951	\$ 49,702	\$ 4,516	\$ 54,218	
2. Early Intervention Training	10235	-	9,862	9,862	-	-	-	
3. EI Administration	10235	-	234,459	234,459	-	-	-	
4. Infants & Toddlers w/Disabilities (Part C)	70170	-	598,631	598,631	-	-	-	
5. IT&f Waiver Administration	10235/70184	-	37,904	37,904	-	-	-	
6. Total Early Intervention		\$ 239,676	\$ 3,347,509	\$ 3,297,807	\$ 49,702	\$ 4,516	\$ 54,218	

COUNTY OF YORK, PENNSYLVANIA  
 REPORT OF INCOME AND EXPENDITURES - EARLY INTERVENTION SERVICES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Admin Office	Early Intervention	Supports Coordination	Total
I. TOTAL ALLOCATION				<u>\$ 3,347,509</u>
II. TOTAL EXPENDITURES	<u>\$ 300,690</u>	<u>\$ 2,295,408</u>	<u>\$ 2,101,937</u>	<u>\$ 4,698,035</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	-	-	1,024,278	1,024,278
D. Earned Interest	1,683	-	-	1,683
E. Other	593	11,462	-	12,055
Subtotal Revenue	<u>2,276</u>	<u>11,462</u>	<u>1,024,278</u>	<u>1,038,016</u>
V. DHS Reimbursement				
A. DHS Categorical Funding 90%	234,459	2,055,551	969,893	3,259,903
B. DHS Categorical Funding 100%	37,904	-	-	37,904
Subtotal DHS Reimbursement	<u>272,363</u>	<u>2,055,551</u>	<u>969,893</u>	<u>3,297,807</u>
VI. COUNTY MATCH				
10% County Match	26,051	228,395	107,766	362,212
Subtotal County Match	<u>26,051</u>	<u>228,395</u>	<u>107,766</u>	<u>362,212</u>
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	<u>298,414</u>	<u>2,283,946</u>	<u>1,077,659</u>	<u>3,660,019</u>
VIII. TOTAL CARRYOVER				<u>\$ 49,702</u>

COUNTY OF YORK, PENNSYLVANIA  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 COMBINED HOMELESS ASSISTANCE PROGRAM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	Administration	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Other Housing Supports	Total
I. TOTAL ALLOCATION							\$ 893,858
II. TOTAL EXPENDITURES							
A. Personnel	27,570	-	-	-	-	-	27,570
B. Operating	15,822	-	-	-	-	-	15,822
C. Purchased Services	-	338,071	130,540	316,113	167,716	-	952,440
Subtotal of Total Expenditures	43,392	338,071	130,540	316,113	167,716	-	995,832
III. REVENUES							
A. Client Fees	-	31,539	-	-	-	-	31,539
B. Other	480	-	-	-	69,955	-	70,435
Subtotal of Revenues	480	31,539	-	-	69,955	-	101,974
IV. DHS REIMBURSEMENT							
A. State HAP Funding	42,912	306,532	130,540	316,113	97,761	-	893,858
B. SSBG	-	-	-	-	-	-	-
C. SABG	-	-	-	-	-	-	-
Subtotal of DHS Reimbursement	42,912	306,532	130,540	316,113	97,761	-	893,858
V. Unspent Allocation							\$ -

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

CFDA NO.	Dept.	CFDA Name	Federal Expenditures per the SEFA	Federal Awards Received per the audit confirmation reply from Pennsylvania	Difference	% of Difference	Detailed Explanation of the Differences
84-181	MH-IDD	Special Education - Grants for Infants and Families	607,631	448,974	\$ 158,657	35.34%	The County accrued additional expenditures of \$158,657 in the current year ("CY").
93-090	CYF	Guardianship Assistance (SPLC)	105,584	84,963	20,621	24.27%	The County accrued additional expenditures of \$20,621 in the CY.
93-150	MH-IDD	Projects for Assistance in Transition from Homelessness (PATH)	56,941	28,471	28,470	100.00%	The County accrued additional expenditures of \$28,470 in the CY.
93-243	MH-IDD	Substance Abuse and Mental Health Services/Projects	1,585,510	1,740,041	(154,531)	-8.88%	The County accrued additional expenditures of \$46,587 in the CY, expended \$763,749 of prior year ("PY") unearned revenue, noted a timing between the State confirm and receipt by the County in the amount of \$333,501, and the County recorded CY unearned revenue of \$(1,298,969).
93-556	CYF	Promoting Safe and Stable Families (Caseworker Visitation)	15,614	15,614	-	0.00%	Explanation not necessary as difference is \$0
93-558	CYF	Temporary Assistance for Needy Families	1,187,898	1,244,980	(57,082)	-4.58%	The County accrued additional expenditures of \$301,416 in the CY and accrued expenditures of \$(358,498) in the PY.
93-563	DRO	Child Support Enforcement	2,925,911	2,746,483	179,428	6.53%	The County accrued additional expenditures of \$480,429 in the CY and accrued expenditures of \$(360,520) in the PY. The County reduced expenditures by \$59,519 in the PY however, the State is reporting a reduction by the amount in the CY.
93-645	CYF	Child Welfare Services - State Grants	151,113	151,113	-	0.00%	Explanation not necessary as difference is \$0
93-658	CYF	Foster Care - Title IV-E	3,714,968	4,033,767	(318,799)	-7.90%	The County accrued additional expenditures of \$638,786 in the CY and accrued expenditures of \$(969,896) in the PY. The State issued a duplicate reduction to revenue in the amount of \$12,311 in error, which the State will correct in 2016.
93-658	JPO	Foster Care - Title IV-E	9,948	11,414	(1,466)	-12.84%	The County accrued additional expenditures of \$2,433 in the CY and accrued expenditures of \$(3,899) in the PY.
93-659	CYF	Adoption Assistance	1,601,503	1,541,782	59,721	3.87%	The County accrued additional expenditures of \$449,799 in the CY and accrued expenditures of \$(390,078) in the PY.
93-667	CYF	Social Services Block Grant	229,930	229,930	-	0.00%	Explanation not necessary as difference is \$0
93-667	MH-IDD	Social Services Block Grant	179,554	134,665	44,889	33.33%	The County accrued additional expenditures of \$44,889 in the CY.
93-674	CYF	Chafee Foster Care Independence Program	72,894	89,570	(16,576)	-18.51%	The County returned unspent funds of \$16,576 to the State.
93-778	CYF	Medical Assistance Program	16,492	9,374	7,118	75.93%	The County accrued additional expenditures of \$7,118 in the CY.
93-778	HSD	Medical Assistance Transportation Program	584,645	587,095	(2,450)	-0.42%	The County expended \$93,220 of PY unearned revenue and recorded additional unearned revenue of \$(95,670) in the CY.
93-778	MH-IDD	Medical Assistance Program	2,981,074	165,843	2,815,231	1,697.53%	The County accrued additional expenditures of \$51,970 in the CY and included expenditures for Medical Assistance Reimbursements in the amount of \$2,763,261 not included on the State confirm.
93-889	MH-IDD	National Bioterrorism Hospital Preparedness Program	179,986	243,875	(63,889)	-26.20%	The County expended \$47,714 of PY unearned revenue, noted a timing difference between the State confirm and receipt by the County in the amount of \$48,375, and the County recorded CY unearned revenue of \$(159,978).
93-958	MH-IDD	Block Grants for Community Mental Health Services	1,441,745	483,159	958,586	198.40%	The County accrued additional expenditures of \$215,801, expended \$447,500 of PY unearned revenue, noted a receipt with a timing difference \$321,785, and the County recorded CY unearned revenue of \$(26,500).
<b>TOTAL</b>			<b>\$ 17,649,041</b>	<b>\$ 13,991,113</b>	<b>\$ 3,657,928</b>		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF YORK, PENNSYLVANIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE 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 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 auditors' report issued on compliance for major programs: Modified

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>
14.239	HOME Investment Partnerships Program
20.205	Highway Planning and Construction
93.243	Substance Abuse and Mental Health Services/Projects
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.659	Adoption Assistance

Name of DHS Program

Children, Youth, and Families Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,193,041

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, 2015

Section II – Financial Statement Findings

Finding 2015-001      Accounting for Refunding Transactions and Accounts Receivable

Criteria:                    The accounts of the County should include all significant transactions in the period of benefit.

Condition:                During the audit, certain audit adjustments were required to adjust accounts receivable/revenue and the recording of the issuance of refunding bonds after the County's year-end close of the accounting records.

Cause:                     Transactions were not recorded in the period of benefit.

Effect:                    The financial records did not reflect the correct financial activity of a period which could result in a material misstatement of the financial statements.

Questioned Costs:      None.

Recommendation:      The County should ensure that internal control procedures over financial reporting are sufficient to identify and record all material adjustments.

Views of  
Responsible Officials:    The County is in the process of reviewing the internal control procedures over financial reporting in the areas where adjustments were noted and will revise them as necessary to ensure that the internal control procedures over financial reporting are sufficient to identify and record all material adjustments.

Finding Summary

The following is a summary of additional 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.

<u>Finding Reference</u>	<u>Finding Summary</u>
2015-003	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, 2015

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

<u>Finding 2015-002</u>	<u>Eligibility</u>
	CFDA #93.659 Adoption Assistance – Title IV-E 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 1356 section 40, 42 USC section 671(a)(20)(A)&(B), and the Pennsylvania Department of Human Services Single Audit Supplement require that the IV-E agency maintain documentation that the child is eligible to receive services under the program.
Condition:	As a result of our testing of the eligibility requirements, we noted 4 instances out of 60 case files that were selected for testing where the County did not have documentation that the child was eligible to receive services under the program (2 instances), documentation that a background check was performed (1 instance), or no documentation of review of the eligibility form (1 instance).
Cause:	The Program was either unable to provide a case file or supporting documentation for the selected child or no documentation of review of the eligibility form was present for the selected child.
Effect:	The County is not in compliance with 45 CFR part 1356 section 40, 42 USC section 671(a)(20)(A)&(B), and the Pennsylvania Department of Human Services eligibility requirements. In addition, the internal control over this requirement is not operating effectively. The finding was a repeat of Finding 2014-003 in the prior year.
Questioned Costs:	\$23,908, Questioned costs were compiled from the amounts billed during 2015 for the 2 children the county did not have documentation that the child was eligible to receive services under the program and for the 1 child where the county did not have documentation that a background check was performed.
Recommendation:	The County should implement procedures to ensure that their records are properly maintained and that each eligibility form is properly reviewed and approved.
Views of Responsible Officials:	The County will implement procedures to regularly review records to ensure that files are properly maintained and consistent with children whom are receiving services under the program. The County has also implemented procedures to secure our records with keyed access being provided to the Fiscal Supervisor, Eligibility Supervisor and the Fiscal Officer. The County will also implement procedures to ensure each eligibility form is properly reviewed and approved.

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

<u>Finding 2015-003</u>	<u>Reporting</u>
	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 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 Single Audit Supplement, 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, 2015 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 \$2,151,004 more than the expenditures reported to the Pennsylvania Department of Human Services.
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 2014-004 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, 2015

<u>Finding 2015-004</u>	<u>Subrecipient Monitoring</u>
	CFDA # 93.658 Foster Care – Title IV-E 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:	Per the OMB <i>Compliance Supplement</i> (Section 3.1-M) and Department of Human Services Single Audit Supplement Common Requirements, the Programs are required to perform monitoring activities over their subrecipients throughout the year to ensure accountability for the use of funds and compliance with applicable regulations.
Condition:	As a result of our testing of Federal and Pennsylvania Department of Human Services requirements over subrecipient monitoring, we noted for 1 out of 5 subrecipients tested for the Foster Care Program and for 3 out of 25 subrecipients tested for the Pennsylvania Department of Human Services Children, Youth, & Families Program that the Programs either did not obtain an audit report or the programs did not perform any additional subrecipient monitoring procedures for the subrecipients that did not have an audit performed.
Cause:	The Programs did not ensure an audit was obtained and reviewed or the programs did not perform other monitoring procedures for subrecipients that did not have an audit performed.
Effect:	The Programs are not in compliance with subrecipient monitoring requirements. In addition, the internal controls over subrecipient monitoring are not operating effectively.
Questioned Costs:	No known questioned costs.
Recommendation:	The Programs should follow their procedures to ensure that their subrecipients are monitored to ensure accountability for the use of funds and compliance with applicable requirements.
Views of Responsible Officials:	The County will implement procedures to track the receipt of audit reports from our subrecipients including following up with any subrecipients who have not provided audit reports. The County will implement monitoring procedures for subrecipients who do not have an audit performed.

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

<u>Finding 2015-005</u>	<u>Subrecipient Monitoring</u>
	CFDA # 93.558 Temporary Assistance for Needy Families (TANF) CFDA # 93.658 Foster Care – Title IV-E Pennsylvania Department of Human Services Children, Youth, & Families U.S. Department of Health and Human Services Pass-through Pennsylvania Department of Human Services
Criteria:	The County is required to include the elements found in 45 CFR part 75 section 352(a) for each subaward with its subrecipients. Also, the County is required to assess its subrecipients' risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward pursuant to 45 CFR part 75 section 352(b).
Condition:	Of the 3 subrecipients (relating to contract year 2015-2016) selected for testing in the TANF Program, 2 subrecipients (relating to contract year 2015-2016) selected for testing in Foster Care Program, and 13 subrecipients (relating to contract year 2015-2016) selected for testing in DHS Children, Youth, and Families Program, ZA noted that none of the subrecipient contracts for included all of the required elements found in 45 CFR part 75 section 352(a). ZA also noted that the County did not perform an evaluation of any subrecipient's risk of noncompliance or further monitoring procedures.
Cause:	The Programs do not have procedures in place to provide all required information to subrecipients at the date of the subaward and to evaluate a subrecipient's risk of noncompliance or further monitoring procedures.
Effect:	Internal controls over these requirements were not designed effectively and the programs are not in compliance with subrecipient monitoring requirements.
Questioned Costs:	No known questioned costs.
Recommendation:	The Programs should develop procedures to ensure all the required elements found in 45 CFR part 75 section 352(a) are included in the subaward to the subrecipient. In addition, the programs should develop procedures to assess their subrecipients' risk of noncompliance with Federal regulations to determine appropriate subrecipient monitoring procedures as described in 45 CFR part 75 section 352(b).
Views of Responsible Officials:	The County will implement procedures to ensure that every subaward is clearly identified to the subrecipient as a subaward including the elements found in 45 CFR part 75 section 352(a). The County will implement procedures to assess subrecipient risk of noncompliance with Federal regulations to determine appropriate subrecipient monitoring procedures.

COUNTY OF YORK, PENNSYLVANIA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2015

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	2014-001	Accounting Records	Resolved
PA Children, Youth, & Families Program and MH/IDD Program	2014-002	Roster of Personnel	Resolved
PA Children, Youth, & Families Program and Adoption Assistance Program	2014-003	Eligibility	See Current Year Finding 2015-002
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	2014-004	Reporting	See Current Year Finding 2015-003 for PA Children, Youth, & Families Program, TANF, Foster Care Program, Adoption Assistance Program, and Child Welfare – State Grants Program.
Emergency Shelter Grant Program	2014-005	Period of Availability & Special Tests & Provisions: Funding	Resolved
HOME Investment Partnerships Program	2014-006	Earmarking	Resolved