

**COUNTY OF CLARION**  
**CLARION, PENNSYLVANIA**  
**SINGLE AUDIT**  
**YEAR ENDED DECEMBER 31, 2015**

COUNTY OF CLARION  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2015

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# 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 Clarion  
Clarion, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of COUNTY OF CLARION as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise COUNTY OF CLARION's basic financial statements, and have issued our report thereon dated September 28, 2016. We did not audit the financial statements of the discretely presented component unit of the Clarion County Airport Authority, which represent 100% of the assets, net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditor, whose report thereon has been furnished to us, and our opinions expressed in our report on the financial statements dated September 28, 2016, insofar as it relates for the amounts included for the component unit, are based solely on the report of other auditor.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COUNTY OF CLARION'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 CLARION's internal control. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF CLARION'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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County Commissioners  
County of CLARION  
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## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Zelenkofske Axelrod LLC*

ZELENKOFSCHE AXELROD LLC

Pittsburgh, Pennsylvania  
September 28, 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 Clarion  
Clarion, Pennsylvania

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

We have audited the compliance of COUNTY OF CLARION with the types of compliance requirements described in the *OMB Compliance Supplement* and the Pennsylvania Department of Human Services Single Audit Supplement that could have a direct and material effect on each of COUNTY OF CLARION's major federal and DHS programs for the year ended December 31, 2015. COUNTY OF CLARION's major federal and DHS programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

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

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of COUNTY OF CLARION'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 or DHS program occurred. An audit includes examining, on a test basis, evidence about COUNTY OF CLARION'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 CLARION's compliance.

### Unmodified Opinion on Each Major Federal and DHS Program

In our opinion, COUNTY OF CLARION complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and DHS programs for the year ended December 31, 2015.

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# Zelenkofske Axelrod LLC

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County of CLARION, Pennsylvania  
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## **Report on Internal Control Over Compliance**

Management of COUNTY OF CLARION 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 CLARION's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or DHS program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and DHS program and to test and report on internal control over compliance in accordance with Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COUNTY OF CLARION'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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

# Zelenkofske Axelrod LLC

County Commissioners  
County of CLARION, Pennsylvania  
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## Report on Schedule of Expenditures of Federal Awards Required By Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the COUNTY OF CLARION as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the COUNTY OF CLARION's primary government financial statements. We issued our report thereon date September 28, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Uniform Guidance and the Pennsylvania Department of Human Services Single Audit Supplement and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
September 28, 2016

COUNTY OF CLARION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-through Grantor/Program Title	Grant Contract Number	Federal CFDA Number	Accrued / (Deferred) Revenue at December 31, 2014	Federal Grant Receipts	Federal Grant Expenditures	Accrued / (Deferred) Revenue at December 31, 2015	Subrecipient Expenditures
<u>U.S. Department of Agriculture</u>							
Emergency Food Assistance Cluster							
Emergency Food Assistance Program Administrative Costs	N/A	10.568	\$ 594	\$ 5,467	\$ 15,953	\$ 11,080	\$ -
Emergency Food Assistance Program Commodities	N/A	10.569		54,662	54,662	-	54,662
Total U.S. Department of Agriculture			<u>594</u>	<u>60,129</u>	<u>70,615</u>	<u>11,080</u>	<u>54,662</u>
<u>U.S. Department of Housing and Urban Development</u>							
Pass-through Pennsylvania Department of Community and Economic Development:							
Community Development Block Grants/State's Program							
Community Development Block Grant-2011	C-000052196	14.228	-	1,110	1,110	-	1,110
Community Development Block Grant-2012	C-000052856	14.228	27	2,467	2,440	-	2,440
Community Development Block Grant-2013	C-000057605	14.228	-	78,470	119,617	41,147	119,617
Total CFDA # 14.228			<u>27</u>	<u>82,047</u>	<u>123,167</u>	<u>41,147</u>	<u>123,167</u>
Total U.S. Department of Housing and Urban Development			<u>27</u>	<u>82,047</u>	<u>123,167</u>	<u>41,147</u>	<u>123,167</u>
<u>U.S. Department of Justice</u>							
Juvenile Accountability Block Grant	N/A	16.523	-	2,328	4,429	2,101	-
Total U.S. Department of Justice			<u>-</u>	<u>2,328</u>	<u>4,429</u>	<u>2,101</u>	<u>-</u>
<u>U.S. Department of Transportation</u>							
Pass-through Commonwealth of Pennsylvania Department of Transportation:							
Highway Planning and Construction - Liquid Fuels	N/A	20.205	-	263,457	263,457	-	-
Total U.S. Department of Transportation			<u>-</u>	<u>263,457</u>	<u>263,457</u>	<u>-</u>	<u>-</u>
<u>U.S. Election Assistance Commission</u>							
Pass-through Commonwealth of Pennsylvania Department of State							
Voting Access for Individuals with Disabilities	N/A	93.617	-	10,600	10,600	-	-
Total U.S. Election Assistance Commission			<u>-</u>	<u>10,600</u>	<u>10,600</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of Education</u>							
Pass-through Commonwealth of Pennsylvania Department of Public Welfare							
Early Intervention Services (IDEA) Cluster							
Special Education Grants for Infants and Families with Disabilities	N/A	84.181	-	61,913	75,883	13,970	13,970
Total U.S. Department of Education			<u>-</u>	<u>61,913</u>	<u>75,883</u>	<u>13,970</u>	<u>13,970</u>
<u>U.S. Department of Health and Human Services</u>							
Pass through Commonwealth of Pennsylvania Department of Human Services							
Projects for Assistance in Transition from Homelessness (PATH)	N/A	93.150	-	7,894	7,894	-	-
Guardianship Assistance	N/A	93.090	-	6,927	6,927	-	-
Promoting Safe and Stable Families	N/A	93.556	-	2,980	2,980	-	-
Temporary Assistance for Needy Families: Children and Youth	N/A	93.558	8,848	24,401	19,160	3,607	-
Child Support Enforcement	N/A	93.563	12,713	213,345	211,913	11,281	-
Child Welfare Services	N/A	93.645	-	18,629	18,629	-	-
Foster Care Title IV-E	N/A	93.658	162,493	278,447	210,948	94,994	-
Adoption Assistance Title IV-E	N/A	93.659	15,969	71,605	55,636	-	-
Social Services Block Grant - Title XX							
Children and Youth	N/A	93.667	-	41,275	41,275	-	-
Mental Health/Intellectual Disabilities	N/A	93.667	-	5,409	17,383	11,974	-
Total CFDA# 93.667			<u>-</u>	<u>46,684</u>	<u>58,658</u>	<u>11,974</u>	<u>-</u>
Chafee Foster Care Independent Living	N/A	93.674	-	46,560	99,228	52,668	-
Medical Assistance Program	N/A	93.778	40,278	439,266	398,988	-	-
Block Grants for Community Mental Health Services	N/A	93.958	-	60,570	82,300	21,730	-
Total U.S. Department of Health and Human Services			<u>240,301</u>	<u>1,217,308</u>	<u>1,173,261</u>	<u>196,254</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>							
Pass-through Commonwealth of Pennsylvania Emergency Management:							
Homeland Security Grant Program	N/A	97.067	-	30,659	30,659	-	30,659
Emergency Management Performance Grants	N/A	97.042	-	67,944	67,944	-	-
Total U.S. Department of Homeland Security			<u>-</u>	<u>98,603</u>	<u>98,603</u>	<u>-</u>	<u>30,659</u>
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 240,922</u>	<u>\$ 1,796,385</u>	<u>\$ 1,820,015</u>	<u>\$ 264,552</u>	<u>\$ 222,458</u>

\* Denotes tested as a major program



COUNTY OF CLARION  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2015

NOTE 1: REPORTING ENTITY

The County of Clarion, Pennsylvania (the "County") is the reporting entity for financial reporting purposes as defined in Note 1 to the County's financial statements. For purposes of preparing the schedules of expenditures of awards, the County's reporting entity is the same that was used for financial purposes.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting which is described in Note 1 to the County's financial statements.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2015 threshold for determining Type A and Type B Programs is \$750,000. There were no type-A programs audited as major for the year ended December 31, 2015.

The amount expended under major federal programs for the year ended December 31, 2015, totaled \$873,393 or 48% of total federal funds.

NOTE 4: PROGRAM CLUSTERS

The following program clusters, as defined by Uniform Guidance, were treated as a single program for determining major programs:

<u>CFDA #</u>	<u>Expenditures</u>
10.568 \$	15,953
10.569	<u>54,662</u>
Total Emergency Food Assistance Cluster	<u>\$ 70,615</u>

# *Zelenkofske Axelrod LLC*

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

County Commissioners  
County of CLARION  
Clarion, 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 CLARION, PENNSYLVANIA solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal years ended June 30, 2015 and calendar year ended December 31, 2015 for EXHIBIT A-1(a), EXHIBIT A-1(c), and EXHIBIT A-1(d) and. The COUNTY OF CLARION's management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement. This agreed-upon procedures engagement 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 the COUNTY OF CLARION. Consequently, we make no representation regarding the sufficiency of the procedures described below 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 for Exhibit A-1(a), Exhibit A-1(c), and Exhibit A-1(d), have been accurately compiled and reflect the audited books and records of the COUNTY OF CLARION. 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.

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County of CLARION  
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<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedule/Exhibit</u>
Title IV-D Child Support Enforcement	A-I(a)	Summary of Expenditures
	A-I(c)	Comparison of Reported Incentives to Incentives on Deposit
	A-I(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/Intellectual Disabilities	IV(a)MH	Schedule of Revenues, Expenditures, And Carryover Funds – MH
	IV(b)MH	Report of Income and Expenditures - MH
	IV(c)ID	Schedule of Revenues, Expenditures, And Carryover Funds – ID
	IV(d)ID	Report of Income and Expenditures - ID
Early Intervention Services	V(a)EI	Schedule of Revenues, Expenditures, And Carryover Funds – EI
	V(b)EI	Report of Income and Expenditures – EI
Combined Homeless Assistance	XIX	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 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 Audit Confirmation” column to the subrecipient Federal amounts that were reflected in the audit confirmation reply from the Commonwealth of Pennsylvania Office of Budget Comptroller Operations.
  3. Recalculate the amounts listed under the “Difference” column and the “% Difference” column.
  4. Agree the amounts listed under the “Difference” column to the audited books and records of the County.
  5. Agree the “Detailed Explanation of the Differences” to the audited books and records of the County.
- (d) The processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings.

# *Zelenkofske Axelrod LLC*

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

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

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Pittsburgh, Pennsylvania  
September 28, 2016

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

	Single Audit Expenditures						Reported Expenditures						Single Audit Over(Under) Reported						
	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(D)	(E)	(F)	(A)	(B)	(C)	(D)	(E)	(F)	
	Total	Unallowable	Incentive Paid Costs	Net (A-B-C)	FFP	Amount Paid (D x E)	Total	Unallowable	Incentive Paid Costs	Net (A-B-C)	FFP	Amount Paid (D x E)	Total	Unallowable	Incentive Paid Costs	Net (A-B-C)	FFP	Amount Paid (D x E)	
<b>Calendar Quarter Ended 3/31/2015</b>																			
Salary/Overhead (Exclude Blood Tests)	\$ 75,789	\$ 3,857	\$ 3,312	\$ 68,620	66%	45,289	\$ 75,789	\$ 3,857	\$ 3,312	\$ 68,620	66%	\$ 45,289	\$ -	\$ -	\$ -	\$ -	66%	-	
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
Interest/Program Income	15,816	779	-	15,037	66%	9,924	15,816	779	-	15,037	66%	9,924	-	-	-	-	66%	-	
Genetic Testing Fees	510	-	-	510	66%	337	510	-	-	510	66%	337	-	-	-	-	66%	-	
Subtotal (1-2-3-4)	59,463	3,078	3,312	53,073		35,028	59,463	3,078	3,312	53,073		35,028	-	-	-	-		-	
Genetic Testing Costs	285	-	-	285	66%	189	285	-	-	285	66%	189	-	-	-	-	66%	-	
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
<b>Net Total (5+6+7)</b>	<b>\$ 59,748</b>	<b>\$ 3,078</b>	<b>\$ 3,312</b>	<b>\$ 53,358</b>		<b>\$ 35,217</b>	<b>\$ 59,748</b>	<b>\$ 3,078</b>	<b>\$ 3,312</b>	<b>\$ 53,358</b>		<b>\$ 35,217</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Calendar Quarter Ended 6/30/2015</b>																			
Salary/Overhead (Exclude Blood Tests)	\$ 65,169	\$ 2,926	\$ 1,913	\$ 60,330	66%	39,818	\$ 65,169	\$ 2,926	\$ 1,913	\$ 60,330	66%	\$ 39,818	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
Interest/Program Income	12,819	803	-	12,016	66%	7,931	12,819	803	-	12,016	66%	7,931	-	-	-	-	66%	-	
Genetic Testing Fees	180	-	-	180	66%	119	180	-	-	180	66%	119	-	-	-	-	66%	-	
Subtotal (1-2-3-4)	52,170	2,123	1,913	48,134		31,768	52,170	2,123	1,913	48,134		31,768	-	-	-	-		-	
Genetic Testing Costs	190	-	-	190	66%	125	190	-	-	190	66%	125	-	-	-	-	66%	-	
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
<b>Net Total (5+6+7)</b>	<b>\$ 52,360</b>	<b>\$ 2,123</b>	<b>\$ 1,913</b>	<b>\$ 48,324</b>		<b>\$ 31,893</b>	<b>\$ 52,360</b>	<b>\$ 2,123</b>	<b>\$ 1,913</b>	<b>\$ 48,324</b>		<b>\$ 31,893</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Calendar Quarter Ended 9/30/2015</b>																			
Salary/Overhead (Exclude Blood Tests)	\$ 71,108	\$ 3,781	\$ 2,782	\$ 64,545	66%	42,600	\$ 71,108	\$ 3,781	\$ 2,782	\$ 64,545	66%	\$ 42,600	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
Interest/Program Income	11,600	719	-	10,881	66%	7,180	11,600	719	-	10,881	66%	7,180	-	-	-	-	66%	-	
Genetic Testing Fees	120	-	-	120	66%	78	120	-	-	120	66%	78	-	-	-	-	66%	-	
Subtotal (1-2-3-4)	59,388	3,062	2,782	53,544		35,342	59,388	3,062	2,782	53,544		35,342	-	-	-	-		-	
Genetic Testing Costs	285	-	-	285	66%	188	285	-	-	285	66%	188	-	-	-	-	66%	-	
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
<b>Net Total (5+6+7)</b>	<b>\$ 59,673</b>	<b>\$ 3,062</b>	<b>\$ 2,782</b>	<b>\$ 53,829</b>		<b>\$ 35,530</b>	<b>\$ 59,673</b>	<b>\$ 3,062</b>	<b>\$ 2,782</b>	<b>\$ 53,829</b>		<b>\$ 35,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Calendar Quarter Ended 12/31/2015</b>																			
Salary/Overhead (Exclude Blood Tests)	\$ 71,088	\$ 4,498	\$ 2,794	\$ 63,796	66%	\$ 42,105	\$ 71,088	\$ 4,498	\$ 2,794	\$ 63,796	66%	\$ 42,105	\$ -	\$ -	\$ -	\$ -	66%	\$ -	
Fees/Costs	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
Interest/Program Income	10,128	689	-	9,439	66%	6,230	10,128	689	-	9,439	66%	6,230	-	-	-	-	66%	-	
Genetic Testing Fees	360	-	-	360	66%	237	360	-	-	360	66%	237	-	-	-	-	66%	-	
Subtotal (1-2-3-4)	60,600	3,809	2,794	53,997		35,638	60,600	3,809	2,794	53,997		35,638	-	-	-	-		-	
Genetic Testing Costs	304	-	-	304	66%	200	304	-	-	304	66%	200	-	-	-	-	66%	-	
ADP	-	-	-	-	66%	-	-	-	-	-	66%	-	-	-	-	-	66%	-	
<b>Net Total (5+6+7)</b>	<b>\$ 60,904</b>	<b>\$ 3,809</b>	<b>\$ 2,794</b>	<b>\$ 54,301</b>		<b>\$ 35,838</b>	<b>\$ 60,904</b>	<b>\$ 3,809</b>	<b>\$ 2,794</b>	<b>\$ 54,301</b>		<b>\$ 35,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

**CHILD SUPPORT ENFORCEMENT  
COMPARISON OF REPORTED INCENTIVES TO INCENTIVES ON DEPOSIT**

**EXHIBIT A-1 ( c )**

County Clarion County

Year Ended 12/31/15

Month	MSE Incentive Paid Cost Worksheet Ending Incentive Balance	Audited Title IV-D Account Incentive Balance	Type of Account Structure
January 1	312,430	312,430	<input checked="" type="checkbox"/> Separate Bank Account <input type="checkbox"/> Restricted Fund - General Ledger <input type="checkbox"/> Other: _____
March 31	321,652	321,652	
June 30	349,914	349,914	
September 30	358,564	358,564	
December 31	355,770	355,770	

**EXHIBIT A-1 (d)**

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

County Clarion CountyYear Ended 12/31/15

	Single Audit TITLE IV-D Account	Reported TITLE IV-D Account	Single Audit Over/(Under) Reported
<b>Balance at January 1</b>	\$ 312,430	\$ 312,430	\$ -
<b>Receipts:</b>			
Reimbursements	147,006	147,006	-
Incentives	54,141	54,141	-
Title XIX Incentives	4,391	4,391	-
Interest	-	-	-
Program Income	50,363	50,363	-
Genetic Testing Costs	1,170	1,170	-
Maintenance of Effort (MOE)	-	-	-
Other: County Contribution	81,285	81,285	-
<b>Total Receipts</b>	<b>338,356</b>	<b>338,356</b>	<b>-</b>
<b>Intra-fund Transfers - In</b>	<b>54,141</b>	<b>54,141</b>	<b>-</b>
<b>Funds Available</b>	<b>704,927</b>	<b>704,927</b>	<b>-</b>
<b>Disbursements:</b>			
Incentive Paid Cost	10,801	10,801	-
Transfers to General Fund	-	-	-
Vendor Payments	284,215	284,215	-
Bank Charges	-	-	-
Other: _____	-	-	-
<b>Total Disbursements</b>	<b>295,016</b>	<b>295,016</b>	<b>-</b>
<b>Intra-fund Transfers - Out</b>	<b>54,141</b>	<b>54,141</b>	<b>-</b>
<b>Balance at December 31</b>	<b>\$ 355,770</b>	<b>\$ 355,770</b>	<b>\$ -</b>

COUNTY OF CLARION  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 MEDICAL ASSISTANCE TRANSPORTATION SYSTEM  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>Reported</u>	<u>Actual</u>
Service Data:		
Expenditures		
Group I Clients	\$ 609,746	\$ 609,746
	\$ 609,746	\$ 609,746
Total Expenditures	\$ 609,746	\$ 609,746
Allocation Data:		
Revenues		
Department of Human Services	\$ 609,726	\$ 609,726
Interest Income	20	20
	609,746	609,746
Total Revenues	609,746	609,746
Funds Expended		
Service Costs	475,865	475,865
Administrative Costs	133,881	133,881
	609,746	609,746
Total Funds Expended	609,746	609,746
Excess of Revenues Under Expenditures	\$ -	\$ -



COUNTY OF CLARION, PENNSYLVANIA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - MENTAL HEALTH 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)	CSR State Grant Fund Adjustments (6B)	CSR - MAMIS Adjustments (6C)	Total Fund Balance (7)
		Carryover Funds (1)	Allotment (2)	Total Allocation (3)						
A. MH Services	10248	\$ 76,128	\$ 1,111,038	\$ 1,187,166	\$ 1,153,997	\$ 33,169	\$ 0	\$ -	\$ -	\$ 33,169
B. Other State Funds										
1. Spec. Res.	10258	-	-	-	-	-	-	-	-	-
2. BH Svcs Initiative	10262	-	72,437	72,437	72,437	-	-	-	-	-
3. Reserved 100%	00001	-	-	-	-	-	-	-	-	-
4. Total Other State		-	72,437	72,437	72,437	-	-	-	-	-
C. SSBG	70135	-	4,372	4,372	4,372	-	-	-	-	-
D. CMHSBG	70167	-	86,920	86,920	86,920	-	-	-	-	-
E. Other Federal Funds										
1. PATH Homeless.	70154	-	31,577	31,577	31,577	-	-	-	-	-
2. Capitalization of POMS	70522	-	-	-	-	-	-	-	-	-
3. MH Systems Transformation Grant	70589	-	-	-	-	-	-	-	-	-
4. Youth Suicide Prevention	70651	-	-	-	-	-	-	-	-	-
5. Jail Diversion & Trauma Recovery	70747	-	-	-	-	-	-	-	-	-
6. Child Mental Health Initiative	70766	-	-	-	-	-	-	-	-	-
7. Hospital Prepar - Crisis Counseling	80222	-	-	-	-	-	-	-	-	-
8. Bio-Terrorism Hospital Preparedness	80343	-	-	-	-	-	-	-	-	-
9. CDC Bioterrorism - Pandemic Flu	80343	-	-	-	-	-	-	-	-	-
10. Intermediate Svcs Crisis Counseling	82822	-	-	-	-	-	-	-	-	-
11. Wellness & Older Adlt Peer Support	70127	-	-	-	-	-	-	-	-	-
12. Reserved	00002	-	-	-	-	-	-	-	-	-
13. Reserved	00003	-	-	-	-	-	-	-	-	-
Total Other Federal		-	31,577	31,577	31,577	-	-	-	-	-
F. Total		\$ 76,128	\$ 1,306,344	\$ 1,382,472	\$ 1,349,303	\$ 33,169	\$ -	\$ -	\$ -	\$ 33,169

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

	Administrator's Office	Community Services	Targeted Case Management	Outpatient	Mental Health Crisi Intervention Services	Community Employment and Related Services	Social Rehabilitation Services
I. TOTAL ALLOCATION							
II. TOTAL EXPENDITURES	\$ 213,538	\$ 315,318	\$ 147,382	\$ 218,311	\$ 328,009	\$ 29,861	\$ 148,297
III. COSTS OVER ALLOCATION							
A. County Funded Eligible	-	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IV. REVENUES							
A. Program Service Fees	\$ -	\$ -	\$ -	\$ 10,778	\$ -	\$ -	\$ -
B. Private Insurance Fees	-	-	-	48,386	60.00	-	-
C. Medical Assistance	-	-	-	80,863	3,844.00	-	-
D. Medical Assistance - Administrative Claims	-	-	-	-	-	-	-
E. Room and Board	-	-	-	-	-	-	-
F. Earned Interest	-	-	-	296	-	-	-
G. Other	29,352	22,317	27,805	-	23,122	-	41,181
H. Total Revenues	\$ 29,352	\$ 22,317	\$ 27,805	\$ 140,323	\$ 27,026	\$ -	\$ 41,181
V. DHS REIMBURSEMENT							
A. Base Allocation 90%	\$ 165,767	\$ 185,958	\$ -	\$ 8,908	\$ -	\$ 15,229	\$ -
B. Base Allocation 100%	-	-	47,140	-	180,360	-	-
C. DHS Cat. Funding 90%	-	-	-	-	-	-	-
D. DHS Cat. Funding 100%	-	77,141	-	68,090	52,944	12,940	102,744
E. SSBG 90%	-	-	-	-	-	-	-
F. SSBG 100%	-	-	-	-	-	-	4,372
G. CMHSBG 90%	-	-	-	-	-	-	-
H. CMHSBG 100%	-	9,240	72,437	-	67,680	-	-
Total DHS Reimbursement	165,767	272,339	119,577	76,998	300,984	28,169	107,116
VI. COUNTY MATCH							
10% County Match	18,419	20,662	-	990	-	1,692	-
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 184,186	\$ 293,001	\$ 119,577	\$ 77,988	\$ 300,984	\$ 29,861	\$ 107,116
VII. TOTAL CARRYOVER							



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

Sources of DHS Funds	App	Carryover Funds (1)	DHS FUNDS AVAILABLE Allotment (2)	Total Allocation (3)	Cost Eligible for DHS Participation (4)	Balance of Funds (5)	Grant Fund Adjustments (6A)	CSR State Grant Fund Adjustments (6B)	CSR - Promise Adjustments (6C)	Total Fund Balance (7)
<b>A. MR Services</b>										
1. Community (NR/Res)	10255	\$ -	\$ 209,550	\$ 209,550	\$ 185,178	\$ 24,372	\$ -	\$ -	\$ -	\$ 24,372
2. SSBG	70177	-	18,810	18,810	18,810	-	-	-	-	-
3. Reserved- OTO Federal Maint.	70175	-	-	-	-	-	-	-	-	-
4.Subtotal MR Services		-	228,360	228,360	203,988	24,372	-	-	-	24,372
<b>B. Waiver</b>										
1. Waiver Admin	10255/70175	1	300,463	300,464	300,464	-	-	-	-	-
2. Reserved	00002	-	-	-	-	-	-	-	-	-
3. PFDS	10255/70175	-	-	-	-	-	-	-	-	-
4. Subtotal Waiver		1	300,463	300,464	300,464	-	-	-	-	-
<b>C. Other</b>										
1. Elwyn	10236	-	-	-	-	-	-	-	-	-
2. Pennhurst Dispersal	10241	-	-	-	-	-	-	-	-	-
3. Pennhurst Dispersal(Cons Waiver)	10241/70175	-	-	-	-	-	-	-	-	-
4. Reserved	99999	-	-	-	-	-	-	-	-	-
5. Subtotal Other		-	-	-	-	-	-	-	-	-
<b>D. Total</b>		\$ 1	\$ 528,823	\$ 528,824	\$ 504,452	\$ 24,372	\$ -	\$ -	\$ -	\$ 24,372

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

	Admin Office	Case Management	Com Res Services	Community Based Svcs	Other	Total
I. TOTAL ALLOCATION						\$ 528,824
II. TOTAL EXPENDITURES	\$ 510,416	\$ 30,670	\$ -	\$ 12,946	\$ -	\$ 554,032
III. COSTS OVER ALLOCATION						
A. County Funded Eligible	-	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-	-
C. Other Eligible	-	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IV. REVENUES						
A. Program Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B. Private Insurance Fees	-	-	-	-	-	-
C. Medical Assistance	-	-	-	-	-	-
D. Medical Assistance - Administrative Claims	2,721	-	-	-	-	2,721
E. Room and Board	-	-	-	-	-	-
F. Earned Interest	-	-	-	-	-	-
G. Other	26,586	-	-	-	-	26,586
H. Total Revenues	\$ 29,307	\$ -	\$ -	\$ -	\$ -	\$ 29,307
V. DHS REIMBURSEMENT						
A. Base Allocation 90%	\$ 160,132	\$ 22,325	\$ -	\$ -	\$ -	\$ 182,457
B. Base Allocation 100%	-	-	-	-	-	-
C. DHS Cat. Funding 90%	-	-	-	-	-	-
D. DHS Cat. Funding 100%	303,185	-	-	-	-	303,185
E. SSBG 90%	-	-	-	-	-	-
F. SSBG 90%	-	5,864	-	12,946	-	18,810
VI. COUNTY MATCH						
10% County Match	17,792	2,481	-	-	-	20,273
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 481,109	\$ 30,670	\$ -	\$ 12,946	\$ -	\$ 524,725
VII. TOTAL CARRYOVER						\$ 24,372

COUNTY OF CLARION, PENNSYLVANIA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CARRYOVER FUNDS - EARLY INTERVENTION SERVICES  
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 Funds (1)	Allotment (2)	Total Allocation (3)				
A. EARLY INTERVENTION								
1. Early Intervention Services	10235	\$ -	\$ 214,748	\$ 214,748	\$ 204,306	\$ 10,442	\$ -	\$ 10,442
2. Early Intervention Training	10235	-	4,057	4,057	2,517	1,540	-	1,540
3. Early Intervention Administration	10235	-	63,069	63,069	56,273	6,796	-	6,796
4. Infants & Toddlers w/Disabilities Part C	70170	-	75,883	75,883	75,883	-	-	-
5. ITF&F Waiver Administration	10235/70184	-	3,756	3,756	3,756	-	-	-
6. Infants & Toddlers w/Disabilities Part C (ARRA)	77875	-	-	-	-	-	-	-
7. Pelican Readiness Administration Part C (ARRA)	77875	-	-	-	-	-	-	-
8. Reserved	00001	-	-	-	-	-	-	-
9. Total Early Intervention		\$ -	\$ 361,513	\$ 361,513	\$ 342,735	\$ 18,778	\$ -	\$ 18,778

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

	Admin Office	Early Intervention	Other	Supp. Coor.	Total
I. TOTAL ALLOCATION					\$ 361,513
II. TOTAL EXPENDITURES	\$ 66,282	\$ 288,118	\$ -	\$ 115,130	\$ 469,530
III. COSTS OVER ALLOCATION					
A. County Funded Eligible	-	-	-	-	-
B. County Funded Ineligible	-	-	-	-	-
C. Other Eligible	-	-	-	-	-
D. Other Ineligible	-	-	-	-	-
E. Total Costs Over Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
IV. REVENUES					
A. Program Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -
B. Private Insurance Fees	-	-	-	-	-
C. Medical Assistance - MA EI	-	-	-	89,130	89,130
D. Medical Assistance - Admin	-	-	-	-	-
E. Earned Interest	-	-	-	-	-
H. Other	-	-	-	-	-
G. Total Revenue	\$ -	\$ -	\$ -	\$ 89,130	\$ 89,130
V. DHS REIMBURSEMENT					
A. Base Allocation 90%	\$ -	\$ -	\$ -	\$ -	\$ -
B. Base Allocation 100%	-	-	-	-	-
C. DHS Cat. Funding 90%	56,273	259,306	-	23,400	338,979
D. DHS Cat. Funding 100%	3,756	-	-	-	3,756
VI. COUNTY MATCH					
10% County Match	6,253	28,812	-	2,600	37,665
VII. TOTAL DHS REIMBURSEMENT AND COUNTY MATCH	\$ 66,282	\$ 288,118	\$ -	\$ 26,000	\$ 380,400
VII. TOTAL CARRYOVER					\$ 18,778

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

Sources of Funding	Total Available Funds
DHS Allocation (Must Equal Total County HAP Allocation)	\$ 106,439
Client Contributions	-
Other	-
Interest Earned	-
<b>Total HAP Funding</b>	<b>\$ 106,439</b>

Expenses	Bridge Housing	Case Management	Rental Assistance	Emergency Shelter	Innovative Supportive Housing	Total Expenses
Purchased Services	\$ 43,734		\$ -	\$ -	\$ -	\$ 43,734
Personnel	-	12,007			-	12,007
Operating	16,060	5,216	25,626	-	-	46,902
Fixed Assets/Equipment	-	-			-	-
Subtotal	\$ 59,794	\$ 17,223	\$ 25,626	\$ -	\$ -	\$ 102,643

County Administration	\$ 3,796
<b>Total HAP Expenses</b>	<b>\$ 106,439</b>
<b>Total Unexpended Funds</b>	<b>\$ -</b>



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

CFDA Name	CFDA Number	Federal Awards Received per the Audit Confirmation	Federal Expenditures per SEFA	Difference	% of Difference	Detailed Explanation of the Difference
Emergency Food Assistance Program-Administrative Costs	10.568	\$ 5,467	\$ 15,953	\$ 10,486	65.73%	The County had accrued additional expenditures from the prior and current year of \$594 and \$11,080
Emergency Food Assistance Program-Commodities	10.569	54,662	54,662	-	0.00%	Explanation not necessary as difference is \$0
Community Development Block Grant	14.228	82,047	123,167	41,120	33.39%	The County had accrued additional expenditures from the prior and current year of \$27 and \$41,147
Juvenile Accountability Block Grant	16.523	2,328	4,429	2,101	47.44%	The County had accrued additional expenditures in the current year of \$2,101
Highway Planning and Construction-Liquid Fuels	20.205	263,457	263,457	-	0.00%	Explanation not necessary as difference is \$0
Voting Access for Individuals with Disabilities	93.617	10,600	10,600	-	0.00%	Explanation not necessary as difference is \$0
Special Education Grants for Infants and Families with Disabilities	84.181	61,913	75,883	13,970	18.41%	The County had accrued additional expenditures in the current year of \$13,970
Projects for Assistance in Transition from Homelessness	93.150	7,894	7,894	-	0.00%	Explanation not necessary as difference is \$0
Guardianship Assistance	93.090	6,927	6,927	-	0.00%	Explanation not necessary as difference is \$0
Promoting Safe and Stable Families	93.556	2,980	2,980	-	0.00%	Explanation not necessary as difference is \$0
Temporary Assistance for Needy Families						
Children and Youth	93.558	24,401	19,160	(5,241)	-27.35%	The County had accrued additional expenditures from the prior and current year of \$8,848 and \$3,607
Child Support Enforcement	93.563	213,345	211,913	(1,432)	-0.68%	The County had accrued additional expenditures from the prior and current year of \$12,713 and \$11,281
Child Welfare Services	93.645	18,629	18,629	-	0.00%	Explanation not necessary as difference is \$0
Foster Care Title IV-E	93.658	278,447	210,948	(67,499)	-32.00%	The County had accrued additional expenditures from the prior and current year of \$162,493 and \$94,994
Adoption Assistance title IV-E	93.659	71,605	55,636	(15,969)	-28.70%	The County had accrued additional expenditures from the prior year of \$15,969
Social Services Block Grant	93.667	46,684	58,658	11,974	20.41%	The County had accrued additional expenditures in the current year of \$11,974
Chafee Foster Care Independent Living	93.674	46,560	99,228	52,668	53.08%	The County had accrued additional expenditures in the current year of \$52,668
Medical Assistance Program	93.778	439,266	398,988	(40,278)	-10.10%	The County had accrued additional expenditures from the prior year of \$40,278
Block Grants for Community Mental Health Services	93.958	60,570	82,300	21,730	26.40%	The County had accrued additional expenditures in the current year of \$21,730
Homeland Security Grant	97.067	30,659	30,659	-	0.00%	Explanation not necessary as difference is \$0
Emergency Management Performance Grants	97.042	<u>67,944</u>	<u>67,944</u>	-	0.00%	Explanation not necessary as difference is \$0
<b>Total Federal Awards</b>		<u>\$ 1,796,385</u>	<u>\$ 1,820,015</u>	<u>\$ 23,630</u>		

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF CLARION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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 X no
- Significant Deficiency(s) identified that are not considered to be material weaknesses?  
\_\_\_ yes X none reported

Noncompliance material to financial statements noted? \_\_\_ yes X no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ yes X no
- Significant Deficiency(s) identified that are not considered to be material weaknesses?  
\_\_\_ yes X none reported

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction-Liquid Fuels
93.658	Foster Care - Title-IV-E
93.778	Medical Assistance Transportation Program

Name of DHS Programs

Children & Youth  
Mental Health/Intellectual Disabilities  
Medical Assistance Transportation Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? \_\_\_ yes X no

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

Section II – Financial Statement Findings

There were no findings for year ended December 31, 2015.

Section III – Federal and DHS Awards

There were no findings for year ended December 31, 2015.

COUNTY OF CLARION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2015

No prior audit findings exist.