AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009
And
July 1, 2009 to June 30, 2010

Clearfield County Children and Youth Agency

January 2016

Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DEPASQUALE
AUDITOR GENERAL

The Commissioners of Clearfield County
Clearfield County Courthouse
212 East Locust Street, Suite 112
Clearfield, PA 16830

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Clearfield County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of 1976, as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children resident within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq*. and 3170.1 *et seq*.). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Clearfield County.

The results of our procedures performed during this engagement were as follows:

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by $720. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling $576. This adjustment is detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact to the agency's Final Net State Share which resulted in $0 due to the county/state, as detailed in Section 2 of this report, beginning on page 10.

In addition, we found that the agency complied with the two findings included in our prior released audit report, as detailed in Section Three of this report, beginning on page 16.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management at an exit conference held on January 19, 2016.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with 1 PA Code 31.1 *et seq.,* you will be afforded the opportunity by DHS to appeal their settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Clearfield County Children and Youth Agency.

Sincerely,

January 19, 2016

Eugene A. DePasquale
Auditor General

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under Public Welfare Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is "to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect." The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth's goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DHS through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DHS.

As part of our engagement, we reviewed the County Children and Youth Agency's submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency's related financial records and supporting documentation, to determine whether the County Children and Youth Agency's actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency's actual related costs and revenues for those years and those costs and revenues' impact on the County Children and Youth Agency's corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 2,437,482
Supplemental Act 148		0
Total State Allocation		2,437,482
State Share (CY348)[2]	$ 2,426,248	
Less: Major Service Category Adjustment	0	
Net State Share		$ 2,426,248
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 2,426,248
Actual Act 148 Revenues Received[4]		2,425,672
Net Amount Due County/(State)[5]		$ 576

[1] Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

[2] State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

[3] Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

[4] Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

[5] Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	28,037	0	3,942	0	0	0	0	0	24,095	24,095	0
02. 90% REIMBURSEMENT	36,804	0	5,957	0	0	0	0	0	30,847	27,762	3,085
03. 80% REIMBURSEMENT	4,192,012	315,220	931,772	131,619	65,578	98,164	0	0	2,649,659	2,119,727	529,932
04. 60% REIMBURSEMENT	362,757	17,064	36,144	0	0	0	0	1,257	308,292	184,975	123,317
05. 50% REIMBURSEMENT	139,773	397	0	0	0	0	0	0	139,376	69,689	69,687
06. TOTAL NET CHILD WELFARE EXPEND.	4,759,383	332,681	977,815	131,619	65,578	98,164	0	1,257	3,152,269	2,426,248	726,021
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	157,197	5,441							151,756	91,053	60,703
08. NON-REIMBURSABLE EXPENDITURES	834	0	0						834		834
09. TOTAL EXPENDITURES	4,917,414	338,122	977,815	131,619	65,578	98,164	0	1,257	3,304,859	2,517,301	787,558

10. IL Grant Funds Reported	25,385
11. TOTAL HSDF used for Child Welfare	15,798
12. TOTAL TITLE IV-D COLLECTIONS	224,290
13. TITLE IV-D Collections for IV-E Children	67,655
14. STATE ACT 148 - line 6	2,426,248
15. STATE ACT 148 ALLOCATION	2,437,482
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,426,248

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,426,248
ACT 148 AMOUNT RECEIVED	2,425,672
ADJUSTMENT TO STATE SHARE	576

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	134,985	8,299	25

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	28,037	0		3,942	0		0	0	0	24,095	24,095	0
1-B	ADOPTION ASSISTANCE	361,054	0	177,358	0			0		0	183,696	146,957	36,739
1-C	COUNSELING - DEPENDENT	371,472	15,798		0	61,419	0	0	0	0	294,255	235,404	58,851
1-D	COUNSELING - DELINQUENT	222,434	0		0	70,200	0	0	0	0	152,234	121,787	30,447
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	7,128	0		0	0	0	0	0	0	7,128	5,702	1,426
1-G	DAY TREATMENT - DELINQUENT	2,014	0		0	0	0	0	0	0	2,014	1,611	403
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	31,273	0		5,823	0	0	0	0	0	25,450	20,360	5,090
1-J	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	139,806	0		25,602	0	0		0	0	114,204	91,363	22,841
1-M	PROTECTIVE SERVICE - GENERAL	1,000,029	0		173,068	0	0		0	0	826,961	661,569	165,392
1-N	SERVICE PLANNING	54,775	0		10,198	0	0	0	0	0	44,577	35,662	8,915
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	20,453	0		0	0		0	0	0	20,453	10,227	10,226
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	2,238,475	15,798	177,358	218,633	131,619	0	0	0	0	1,695,067	1,354,737	340,330

	COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0		0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	380,293	34,376	92,813	2,588		65,578	0		0	184,938	147,950	36,988
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	133,610	16,653	15,593	0		0	0		0	101,364	81,091	20,273
2-E	EMERGENCY SHELTER - DEPENDENT	36,344	0	3,867	2,090	0	0	0	0	0	30,387	27,348	3,039
2-F	EMERGENCY SHELTER - DELINQUENT	460	0	0	0	0	0	0	0	0	460	414	46
2-G	FOSTER FAMILY - DEPENDENT	1,447,653	240,992	304,257	99,398		0	98,164	0	0	704,842	563,874	140,968
2-H	FOSTER FAMILY - DELINQUENT	12,289	7,401	(312)	2		0	0		0	5,198	4,158	1,040
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	24,692	0	22,671	0		0	0		0	2,021	1,617	404
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	3,490	0	2,713	0		0	0		0	777	622	155
2-K	**SUBTOTAL CBP**	2,038,831	299,422	441,602	104,078	0	65,578	98,164	0	0	1,029,987	827,074	202,913

	INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	119,320	397						0	0	118,923	59,462	59,461
3-B	RESIDENTIAL SERVICE - DEPENDENT	4,191	893	227	417		0	0		0	2,654	1,592	1,062
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	162,068	16,087	(65)	0		0	0		0	146,046	87,628	58,418
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	8,584	0								8,584	5,150	3,434
3-F	YDC SECURE	148,613	5,441								143,172	85,903	57,269
3-G	**SUBTOTAL INSTITUTIONAL**	442,776	22,818	162	417	0	0	0	0	0	419,379	239,735	179,644
4	**ADMINISTRATION**	196,498	84		35,565		0	0		1,257	159,592	95,755	63,837
5	**TOTAL REVENUES**	4,916,580	338,122	619,122	358,693	131,619	65,578	98,164	0	1,257	3,304,025	2,517,301	786,724

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A	ADOPTION SERVICE	10,282	6,764		3,988	6,800	203	28,037	37	2	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	360,833	221	0	0	361,054	0	60	0	0	0
1-C	COUNSELING - DEPENDENT	0	0		30	371,442	0	371,472	0	224	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		61	222,373	0	222,434	0	99	0	0	0
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	7,128	0	7,128	0	1	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	2,014	0	2,014	0	2	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	17,827	11,452		1,584	0	410	31,273	616	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	76,247	45,460		16,133	0	2,071	139,911	313	0	105	0	0
1-M	PROTECTIVE SERVICE - GENERAL	496,807	321,758		101,504	67,679	12,660	1,000,408	2,278	71	379	0	0
1-N	SERVICE PLANNING	31,658	19,821		2,668	0	628	54,775	1,184	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	20,453		20,453	0	15	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	632,821	405,255	360,833	126,189	697,889	15,972	2,238,959			484	0	0
												Number of Children receiving **only** NON-PURCHASED IN-Home Services	0

	COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	7,842	5,099	0	1,261	365,888	203	380,293	2,938	29	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	12	133,598	0	133,610	895	11	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	6,091	4,092	0	854	25,100	207	36,344	452	27	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	460	0	460	23	1	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	45,921	28,072	134,985	91,423	1,146,248	1,234	1,447,883	34,869	180	230	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	10	12,279	0	12,289	146	1	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	100	24,592	0	24,692	503	23	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	3,490	0	3,490	110	4	0	0	0
2-K	**SUBTOTAL CBP**	59,854	37,263	134,985	93,660	1,711,655	1,644	2,039,061	39,936	276	230	0	0

	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0		0	119,320	0	119,320	354	26	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	1,210	760		1,010	1,208	3	4,191	380	3	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	162,068	0	162,068	871	9	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	8,584	0	8,584	29	1	0	0	0
3-F	YDC SECURE	0	0		0	148,613	0	148,613	421	2	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	1,210	760	0	1,010	439,793	3	442,776	2,055	41	0	0	0
4	**ADMINISTRATION**	60,582	25,421	0	105,927	1,628	3,060	196,618			120	0	0
5	**TOTAL EXPENDITURES**	754,467	468,699	495,818	326,786	2,850,965	20,679	4,917,414			834	0	0
			County Indirect Costs = $		71,716								

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 28,037	$ 0	$ 28,037
Adoption Assistance	360,334	720	361,054
Counseling	593,906	0	593,906
Day Care	0	0	0
Day Treatment	9,142	0	9,142
Homemaker Service	0	0	0
Intake and Referral	31,273	0	31,273
Life Skills	0	0	0
Protective Service - Child Abuse	139,911	0	139,911
Protective Service - General	1,000,408	0	1,000,408
Service Planning	54,775	0	54,775
Juvenile Act Proceedings	20,453	0	20,453
Alternative Treatment	0	0	0
Community Residential	513,903	0	513,903
Emergency Shelter	36,804	0	36,804
Foster Family	1,460,172	0	1,460,172
Supervised Independent Living	28,182	0	28,182
Juvenile Detention Service	119,320	0	119,320
Residential Service	166,259	0	166,259
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	8,584	0	8,584
YDC Secure	148,613	0	148,613
Administration	196,618	0	196,618
Combined Total Expense	4,916,694	720	4,917,414
Less Non-reimbursables	834	0	834
Total Net Expense	$ 4,915,860	$ 720	$ 4,916,580

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 754,467	$ 0	$ 754,467
Employee Benefits	468,699	0	468,699
Subsidies	495,098	720	495,818
Operating	326,786	0	326,786
Purchased Services	2,850,965	0	2,850,965
Fixed Assets	20,679	0	20,679
Combined Total Expense	4,916,694	720	4,917,414
Less Non-reimbursables	834	0	834
Total Net Expense	$ 4,915,860	$ 720	$ 4,916,580

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustment			
CY-370	1-B	3		Adoption Assistance - Subsidies	$ 360,113	$ 720	$ 360,833
				To increase Adoption Assistance - Subsidies expenditures by $720 to reconcile to the agency's final general ledger. This expenditure was not reported on the fourth quarter CY-370 Expenditure Report the agency submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 2,398,154
Supplemental Act 148		0
Total State Allocation		2,398,154
State Share (CY348)[2]	$ 2,329,558	
Less: Major Service Category Adjustment	0	
Net State Share		$ 2,329,558
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 2,329,558
Actual Act 148 Revenues Received[4]		2,329,558
Net Amount Due County/(State)[5]		$ 0

[1] Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

[2] State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

[3] Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

[4] Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

[5] Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	11,649	0	3,766	0	0	0	0	0	7,883	7,883	0
02. 90% REIMBURSEMENT	8	0	2	0	0	0	0	0	6	5	1
03. 80% REIMBURSEMENT	4,030,760	250,151	904,171	131,619	65,576	98,164	0	0	2,581,079	2,064,863	516,216
04. 60% REIMBURSEMENT	380,221	7,004	56,042	0	0	0	0	2,744	314,431	188,658	125,773
05. 50% REIMBURSEMENT	137,507	1,195	16	0	0	0	0	0	136,296	68,149	68,147
06. TOTAL NET CHILD WELFARE EXPEND.	4,560,145	258,350	963,997	131,619	65,576	98,164	0	2,744	3,039,695	2,329,558	710,137
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	69,660	0							69,660	41,796	27,864
08. NON-REIMBURSABLE EXPENDITURES	1,537	0	0						1,537		1,537
09. TOTAL EXPENDITURES	4,631,342	258,350	963,997	131,619	65,576	98,164	0	2,744	3,110,892	2,371,354	739,538

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	11,772
12. TOTAL TITLE IV-D COLLECTIONS	82,060
13. TITLE IV-D Collections for IV-E Children	46,758
14. STATE ACT 148 - line 6	2,329,558
15. STATE ACT 148 ALLOCATION	2,398,154
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,329,558

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,329,558
ACT 148 AMOUNT RECEIVED	2,329,558
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	154,194	8,733	38

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	11,649	0		3,766	0		0	0	0	7,883	7,883	0
1-B	ADOPTION ASSISTANCE	409,885	0	208,857	0			0		0	201,028	160,822	40,206
1-C	COUNSELING - DEPENDENT	450,291	11,772		0	106,999	0	0	0	0	331,520	265,216	66,304
1-D	COUNSELING - DELINQUENT	147,428	0		0	24,620	0	0	0	0	122,808	98,246	24,562
1-E	DAY CARE	836	0		0	0	0	0	0	0	836	669	167
1-F	DAY TREATMENT - DEPENDENT	2,577	0		0	0	0	0	0	0	2,577	2,062	515
1-G	DAY TREATMENT - DELINQUENT	4,027	0		0	0	0	0	0	0	4,027	3,222	805
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	10,912	0		2,307	0	0	0	0	0	8,605	6,884	1,721
1-J	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	247,111	0		51,861	0	0		0	0	195,250	156,200	39,050
1-M	PROTECTIVE SERVICE - GENERAL	1,027,820	0		206,224	0	0		0	0	821,596	657,277	164,319
1-N	SERVICE PLANNING	27,767	0		5,869	0	0	0	0	0	21,898	17,518	4,380
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	22,757	0		16	0		0	0	0	22,741	11,371	11,370
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	2,363,060	11,772	208,857	270,043	131,619	0	0	0	0	1,740,769	1,387,370	353,399

	COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0		0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	403,028	49,030	45,306	3,465		65,576	0		0	239,651	191,721	47,930
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	119,657	12,875	5,922	0		0	0		0	100,860	80,688	20,172
2-E	EMERGENCY SHELTER - DEPENDENT	8	0	0	2	0	0	0	0	0	6	5	1
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,172,900	175,075	260,161	114,200		0	98,164	0	0	525,300	420,240	105,060
2-H	FOSTER FAMILY - DELINQUENT	6,521	1,399	(1)	0		0	0		0	5,123	4,098	1,025
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0		0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-K	**SUBTOTAL CBP**	1,702,114	238,379	311,388	117,667	0	65,576	98,164	0	0	870,940	696,752	174,188

	INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	114,750	1,195						0	0	113,555	56,778	56,777
3-B	RESIDENTIAL SERVICE - DEPENDENT	20,989	519	0	4,387		0	0		0	16,083	9,650	6,433
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	116,618	6,132	1,337	0		0	0		0	109,149	65,489	43,660
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F	YDC SECURE	69,660	0								69,660	41,796	27,864
3-G	**SUBTOTAL INSTITUTIONAL**	322,017	7,846	1,337	4,387	0	0	0	0	0	308,447	173,713	134,734

4	**ADMINISTRATION**	242,614	353		50,318		0	0		2,744	189,199	113,519	75,680

5	**TOTAL REVENUES**	4,629,805	258,350	521,582	442,415	131,619	65,576	98,164	0	2,744	3,109,355	2,371,354	738,001

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A	ADOPTION SERVICE	4,708	4,282		2,162	0	497	11,649	45	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	410,018	0	0	0	410,018	0	69	0	133	0
1-C	COUNSELING - DEPENDENT	0	0		0	450,291	0	450,291	0	204	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	147,428	0	147,428	0	99	0	0	0
1-E	DAY CARE	0	0		0	836	0	836	0	2	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	2,577	0	2,577	0	1	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	4,027	0	4,027	0	1	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	4,918	4,421		1,050	0	523	10,912	701	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	117,447	98,345		24,181	0	7,205	247,178	402	0	67	0	0
1-M	PROTECTIVE SERVICE - GENERAL	447,742	386,052		105,216	50,784	38,225	1,028,019	1,365	110	199	0	0
1-N	SERVICE PLANNING	12,455	11,406		2,092	0	1,814	27,767	520	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				210	22,547		22,757	0	250	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	3,033	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	587,270	504,506	410,018	134,911	678,490	48,264	2,363,459			266	133	0
										Number of Children receiving **only** NON-PURCHASED IN-Home Services			198

	COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	7,332	6,643	0	2,297	385,689	1,067	403,028	2,667	26	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	119,657	0	119,657	858	9	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	8	0	0	8	0	0	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	49,819	45,623	154,194	72,229	843,885	7,257	1,173,007	26,014	115	107	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	6,521	0	6,521	97	2	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	**SUBTOTAL CBP**	57,151	52,266	154,194	74,534	1,355,752	8,324	1,702,221	29,636	152	107	0	0

	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0		0	114,750	0	114,750	471	35	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	9,543	8,524		1,535	0	1,387	20,989	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	116,618	0	116,618	745	9	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F	YDC SECURE	0	0		0	69,660	0	69,660	215	4	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	9,543	8,524	0	1,535	301,028	1,387	322,017	1,431	48	0	0	0
4	**ADMINISTRATION**	72,280	50,620	0	113,823	0	6,922	243,645			1,031	0	0
5	**TOTAL EXPENDITURES**	726,244	615,916	564,212	324,803	2,335,270	64,897	4,631,342			1,404	133	0
			County Indirect Costs = $		92,413								

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 11,649	$ 0	$ 11,649
Adoption Assistance	410,018	0	410,018
Counseling	597,719	0	597,719
Day Care	836	0	836
Day Treatment	6,604	0	6,604
Homemaker Service	0	0	0
Intake and Referral	10,912	0	10,912
Life Skills	0	0	0
Protective Service - Child Abuse	247,178	0	247,178
Protective Service - General	1,028,019	0	1,028,019
Service Planning	27,767	0	27,767
Juvenile Act Proceedings	22,757	0	22,757
Alternative Treatment	0	0	0
Community Residential	522,685	0	522,685
Emergency Shelter	8	0	8
Foster Family	1,179,528	0	1,179,528
Supervised Independent Living	0	0	0
Juvenile Detention Service	114,750	0	114,750
Residential Service	137,607	0	137,607
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	69,660	0	69,660
Administration	243,645	0	243,645
Combined Total Expense	4,631,342	0	4,631,342
Less Non-reimbursables	1,537	0	1,537
Total Net Expense	$ 4,629,805	$ 0	$ 4,629,805

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 726,244	$ 0	$ 726,244
Employee Benefits	615,916	0	615,916
Subsidies	564,212	0	564,212
Operating	324,803	0	324,803
Purchased Services	2,335,270	0	2,335,270
Fixed Assets	64,897	0	64,897
Combined Total Expense	4,631,342	0	4,631,342
Less Non-reimbursables	1,537	0	1,537
Total Net Expense	$ 4,629,805	$ 0	$ 4,629,805

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

STATUS OF PRIOR ENGAGEMENT FINDINGS FOR FISCAL YEAR JULY 1, 2006 TO JUNE 30, 2007

Finding: Clearfield County Children and Youth Agency Continued to Pay a Former County Foster Family for a Month of Foster Care Services After the Family Adopted the Child

In our prior audit report, we cited the Clearfield County Children and Youth Agency (agency) for a foster family being erroneously paid for foster care services after the foster child had already been removed from the home. This erroneous payment occurred due to a staff member's failure to adhere to control procedures established for the agency's 3 x 5 index card system used to track foster care child placements; the card for this adopted child was not moved to the closed section of the index card file. Agency management informed us that, while no official written policy exists, effective July 1, 2009, the agency's standard operating practice (procedures), requires the fiscal officer's review and approval of all invoices which includes a comparison of the invoiced days of care to the child placement information entered in the agency's computerized casework tracking system by the fiscal assistant. The fiscal officer's review is evidenced by checkmarks and notes written on each invoice, which was verified during our review of a sample of judgmentally selected invoices paid during the 2009-2010 fiscal year. Therefore, we concluded that the agency appropriately addressed this finding.

Finding: Clearfield County Children and Youth Agency Failed to Maintain Documentation Evidencing Completion of an Annual Physical Inventory of Fixed Assets

In our prior audit report, we cited the Clearfield County Children and Youth Agency (agency) for failing to document its annual physical inventory of fixed assets. During our current engagement, we determined that the agency developed and implemented a policy, effective July 1, 2009, requiring the performance and documentation of an annual physical inventory of fixed assets. Therefore, we concluded that the agency appropriately addressed this finding.

CLEARFIELD COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

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Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

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Division Director
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