AMENDED FISCAL REPORTS
For Fiscal Years:

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

Huntingdon County Children and Youth Agency

September 2015

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 Huntingdon County
Huntingdon County Courthouse
233 Penn Street
Huntingdon, Pa. 16652

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 Huntingdon County Children and Youth 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 July 9, 1976, (P.L. 846, No. 148), 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 the 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 Huntingdon 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 no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share which resulted in $0 due to the county/state, as detailed on page 3 in Section 1 of this report.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by $14,579. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling $11,591.

- Both of these adjustments are detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 9.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management on July 13, 2015.

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 Huntingdon County Children and Youth Agency.

Sincerely,

September 9, 2015

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 the 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

HUNTINGDON 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]		$ 2,141,287
Supplemental Act 148		0
Total State Allocation		2,141,287
State Share (CY348)[2]	$ 1,881,576	
Less: Major Service Category Adjustment	0	
Net State Share		$ 1,881,576
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 1,881,576
Actual Act 148 Revenues Received[4]		1,881,576
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.

HUNTINGDON 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	25,544	0	4,340	0	0	0	0	0	21,204	21,204	0
02. 90% REIMBURSEMENT	27,112	0	4,427	5,346	0	0	0	0	17,339	15,605	1,734
03. 80% REIMBURSEMENT	2,737,423	111,635	436,073	63,339	31,544	41,290	0	0	2,053,542	1,642,832	410,710
04. 60% REIMBURSEMENT	320,786	5,333	29,842	0	0	4,045	0	841	280,725	168,435	112,290
05. 50% REIMBURSEMENT	73,788	925	0	0	0	5,864	0	0	66,999	33,500	33,499
06. TOTAL NET CHILD WELFARE EXPEND.	3,184,653	117,893	474,682	68,685	31,544	51,199	0	841	2,439,809	1,881,576	558,233
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	181,863	360							181,503	108,902	72,601
08. NON-REIMBURSABLE EXPENDITURES	8,697	1,555	0						7,142		7,142
09. TOTAL EXPENDITURES	3,375,213	119,808	474,682	68,685	31,544	51,199	0	841	2,628,454	1,990,478	637,976

10. IL Grant Funds Reported	21,403
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	70,518
13. TITLE IV-D Collections for IV-E Children	11,841
14. STATE ACT 148 - line 6	1,881,576
15. STATE ACT 148 ALLOCATION	2,141,287
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,881,576

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,881,576
ACT 148 AMOUNT RECEIVED	1,881,576
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	113,020	5,108	56

HUNTINGDON 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	25,544	0		4,340	0		0	0	0	21,204	21,204	0
1-B	ADOPTION ASSISTANCE	477,645	0	214,457	0			0		0	263,188	210,550	52,638
1-C	COUNSELING - DEPENDENT	400	0		0	0	0	0	0	0	400	320	80
1-D	COUNSELING - DELINQUENT	1,010	0		0	554	0	0	0	0	456	365	91
1-E	DAY CARE	240	0		0	0	0	0	0	0	240	192	48
1-F	DAY TREATMENT - DEPENDENT	140,634	0		0	6,851	0	0	0	0	133,783	107,026	26,757
1-G	DAY TREATMENT - DELINQUENT	24,801	0		0	9,271	0	0	0	0	15,530	12,424	3,106
1-H	HOMEMAKER SERVICE	25,788	0		3,134	0	0	0	0	0	22,654	18,123	4,531
1-I	INTAKE & REFERRAL	14,315	0		1,737	0	0	0	0	0	12,578	10,062	2,516
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	58,367	0		7,105	0	0		0	0	51,262	41,010	10,252
1-M	PROTECTIVE SERVICE - GENERAL	320,256	50		16,656	46,663	0		0	0	256,887	205,510	51,377
1-N	SERVICE PLANNING	199,146	0		24,255	0	0	0	0	0	174,891	139,913	34,978
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	26,820	0		0	0		5,864	0	0	20,956	10,478	10,478
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	1,314,966	50	214,457	57,227	63,339	0	5,864	0	0	974,029	777,177	196,852

	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	432,610	21,640	6,889	3,522		0	0		0	400,559	320,447	80,112
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	172,844	6,916	36,899	0		0	0		0	129,029	103,223	25,806
2-E	EMERGENCY SHELTER - DEPENDENT	27,112	0	4,303	124	5,346	0	0	0	0	17,339	15,605	1,734
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	720,548	79,798	44,285	44,868		31,544	41,290	0	0	478,763	383,010	95,753
2-H	FOSTER FAMILY - DELINQUENT	30,494	221	(40)	0		0	0		0	30,313	24,250	6,063
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	92,180	185	21,403	9,444		0	0		0	61,148	48,918	12,230
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	26,145	2,825	1,459	0		0	0		0	21,861	17,489	4,372
2-K	**SUBTOTAL CBP**	1,501,933	111,585	115,198	57,958	5,346	31,544	41,290	0	0	1,139,012	912,942	226,070

	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	46,968	925						0	0	46,043	23,022	23,021
3-B	RESIDENTIAL SERVICE - DEPENDENT	113,897	3,770	9,717	1,300		0	4,045		0	95,065	57,039	38,026
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0		0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	50,825	0							0	50,825	30,495	20,330
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F	YDC SECURE	181,863	360								181,503	108,902	72,601
3-G	**SUBTOTAL INSTITUTIONAL**	393,553	5,055	9,717	1,300	0	0	4,045	0	0	373,436	219,458	153,978

4	**ADMINISTRATION**	156,064	1,563		18,825		0	0		841	134,835	80,901	53,934

5	**TOTAL REVENUES**	3,366,516	118,253	339,372	135,310	68,685	31,544	51,199	0	841	2,621,312	1,990,478	630,834

HUNTINGDON 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	16,542	2,965		3,780	0	2,449	25,736	7	0	192	0	0
1-B	ADOPTION ASSISTANCE	0	0	477,645	0	0	0	477,645	0	66	0	0	0
1-C	COUNSELING - DEPENDENT	0	0		0	400	0	400	0	1	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	1,010	0	1,010	0	1	0	0	0
1-E	DAY CARE	0	0		0	240	0	240	0	1	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	140,634	0	140,634	0	86	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	24,801	0	24,801	0	13	0	0	0
1-H	HOMEMAKER SERVICE	17,893	3,353		3,337	0	1,397	25,980	39	0	192	0	0
1-I	INTAKE & REFERRAL	9,973	1,990		1,899	0	581	14,443	302	0	128	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	39,554	7,949		8,105	0	3,256	58,864	51	0	497	0	0
1-M	PROTECTIVE SERVICE - GENERAL	89,392	16,824		21,313	182,822	11,054	321,405	925	86	1,149	0	0
1-N	SERVICE PLANNING	138,611	28,312		23,080	0	10,565	200,568	589	0	1,422	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	26,820		26,820	0	102	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	311,965	61,393	477,645	61,514	376,727	29,302	1,318,546			3,580	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	17,894	3,353	0	5,745	403,269	2,642	432,903	1,898	17	293	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	374	172,470	0	172,844	787	5	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	1,766	25,346	0	27,112	485	22	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	129,905	24,302	113,020	43,212	398,538	13,612	722,589	10,190	63	1,755	286	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	30,494	0	30,494	221	1	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	51,257	10,163	4,880	20,531	1,534	4,011	92,376	13	1	196	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	26,145	0	26,145	150	2	0	0	0
2-K	**SUBTOTAL CBP**	199,056	37,818	117,900	71,628	1,057,796	20,265	1,504,463	13,744	111	2,244	286	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		900	46,068	0	46,968	305	16	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	6,825	1,274		2,199	102,613	1,080	113,991	561	7	94	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	50,825	0	50,825	165	1	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	181,863	0	181,863	462	3	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	6,825	1,274	0	3,099	381,369	1,080	393,647	1,493	27	94	0	0
4	**ADMINISTRATION**	114,314	19,952	0	18,420	0	5,871	158,557			2,493	0	1,555
5	**TOTAL EXPENDITURES**	632,160	120,437	595,545	154,661	1,815,892	56,518	3,375,213			8,411	286	1,555
			County Indirect Costs = $		0								

HUNTINGDON 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	$ 25,736	$ 0	$ 25,736
Adoption Assistance	477,645	0	477,645
Counseling	1,410	0	1,410
Day Care	240	0	240
Day Treatment	165,435	0	165,435
Homemaker Service	25,980	0	25,980
Intake and Referral	14,443	0	14,443
Life Skills	0	0	0
Protective Service - Child Abuse	58,864	0	58,864
Protective Service - General	321,405	0	321,405
Service Planning	200,568	0	200,568
Juvenile Act Proceedings	26,820	0	26,820
Alternative Treatment	0	0	0
Community Residential	605,747	0	605,747
Emergency Shelter	27,112	0	27,112
Foster Family	753,083	0	753,083
Supervised Independent Living	118,521	0	118,521
Juvenile Detention Service	46,968	0	46,968
Residential Service	113,991	0	113,991
Secure Residential Service (Except YDC)	50,825	0	50,825
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	181,863	0	181,863
Administration	158,557	0	158,557
Combined Total Expense	3,375,213	0	3,375,213
Less Non-reimbursables	8,697	0	8,697
Total Net Expense	$ 3,366,516	$ 0	$ 3,366,516

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 632,160	$ 0	$ 632,160
Employee Benefits	120,437	0	120,437
Subsidies	595,545	0	595,545
Operating	154,661	0	154,661
Purchased Services	1,815,892	0	1,815,892
Fixed Assets	56,518	0	56,518
Combined Total Expense	3,375,213	0	3,375,213
Less Non-reimbursables	8,697	0	8,697
Total Net Expense	$ 3,366,516	$ 0	$ 3,366,516

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

HUNTINGDON 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]		$ 2,054,954
Supplemental Act 148		0
Total State Allocation		2,054,954
State Share (CY348)[2]	$ 1,493,332	
Less: Major Service Category Adjustment	0	
Net State Share		$ 1,493,332
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 1,493,332
Actual Act 148 Revenues Received[4]		1,481,741
Net Amount Due County/(State)[5]		$ 11,591

[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.

HUNTINGDON 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	2,749	0	599	0	0	0	0	0	2,150	2,150	0
02. 90% REIMBURSEMENT	24,332	12	2,544	4,966	0	0	0	0	16,810	15,129	1,681
03. 80% REIMBURSEMENT	2,360,255	100,002	426,605	63,720	31,544	47,267	0	0	1,691,117	1,352,894	338,223
04. 60% REIMBURSEMENT	153,072	12,244	3,472	0	0	3,932	0	1,419	132,005	79,203	52,802
05. 50% REIMBURSEMENT	88,331	419	0	0	0	0	0	0	87,912	43,956	43,956
06. TOTAL NET CHILD WELFARE EXPEND.	2,628,739	112,677	433,220	68,686	31,544	51,199	0	1,419	1,929,994	1,493,332	436,662
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	156,584	1,276							155,308	93,185	62,123
08. NON-REIMBURSABLE EXPENDITURES	6,795	5,524	0						1,271		1,271
09. TOTAL EXPENDITURES	2,792,118	119,477	433,220	68,686	31,544	51,199	0	1,419	2,086,573	1,586,517	500,056

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	60,422
13. TITLE IV-D Collections for IV-E Children	1,550
14. STATE ACT 148 - line 6	1,493,332
15. STATE ACT 148 ALLOCATION	2,054,954
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,493,332

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,493,332
ACT 148 AMOUNT RECEIVED	1,481,741
ADJUSTMENT TO STATE SHARE	11,591

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	108,980	4,828	16

HUNTINGDON 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	2,749	0		599	0		0	0	0	2,150	2,150	0
1-B	ADOPTION ASSISTANCE	460,565	0	208,557	0			0		0	252,008	201,606	50,402
1-C	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H	HOMEMAKER SERVICE	15,805	0		2,255	0	0	0	0	0	13,550	10,840	2,710
1-I	INTAKE & REFERRAL	18,156	0		2,606	0	0	0	0	0	15,550	12,440	3,110
1-J	LIFE SKILLS - DEPENDENT	11,965	0		1,518	0	0	0	0	0	10,447	8,358	2,089
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	41,290	0		5,858	0	0		0	0	35,432	28,346	7,086
1-M	PROTECTIVE SERVICE - GENERAL	695,446	300		51,923	63,720	31,544		0	0	547,959	438,367	109,592
1-N	SERVICE PLANNING	138,867	0		19,882	0	0	0	0	0	118,985	95,188	23,797
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	29,520	0		0	0		0	0	0	29,520	14,760	14,760
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	1,414,363	300	208,557	84,641	63,720	31,544	0	0	0	1,025,601	812,055	213,546

	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	225,261	4,896	24,090	8,999		0	0		0	187,276	149,821	37,455
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	26,552	1,405	(75)	0		0	0		0	25,222	20,178	5,044
2-E	EMERGENCY SHELTER - DEPENDENT	20,583	12	2,537	31	4,966	0	0	0	0	13,037	11,733	1,304
2-F	EMERGENCY SHELTER - DELINQUENT	3,749	0	0	(24)	0	0	0	0	0	3,773	3,396	377
2-G	FOSTER FAMILY - DEPENDENT	655,603	90,434	66,398	34,972		0	47,267	0	0	416,532	333,226	83,306
2-H	FOSTER FAMILY - DELINQUENT	31,159	0	0	(384)		0	0		0	31,543	25,234	6,309
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	32,262	2,967	0	6		0	0		0	29,289	23,431	5,858
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	7,324	0	0	0		0	0		0	7,324	5,859	1,465
2-K	**SUBTOTAL CBP**	1,002,493	99,714	92,950	43,600	4,966	0	47,267	0	0	713,996	572,878	141,118

	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	58,811	419						0	0	58,392	29,196	29,196
3-B	RESIDENTIAL SERVICE - DEPENDENT	51,613	649	(14)	1,354		0	3,932		0	45,692	27,415	18,277
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0		0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	83,190	2,668							0	80,522	48,313	32,209
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F	YDC SECURE	156,584	1,276								155,308	93,185	62,123
3-G	**SUBTOTAL INSTITUTIONAL**	350,198	5,012	(14)	1,354	0	0	3,932	0	0	339,914	198,109	141,805

4	**ADMINISTRATION**	18,269	8,927		2,132		0	0		1,419	5,791	3,475	2,316

5	**TOTAL REVENUES**	2,785,323	113,953	301,493	131,727	68,686	31,544	51,199	0	1,419	2,085,302	1,586,517	498,785

HUNTINGDON 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	2,253	450		46	0	0	2,749	4	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	460,565	0	0	0	460,565	0	66	0	0	0
1-C	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H	HOMEMAKER SERVICE	10,892	2,188		2,485	0	240	15,805	15	0	0	0	0
1-I	INTAKE & REFERRAL	13,035	2,917		1,991	0	213	18,156	3	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	9,017	2,948		0	0	0	11,965	10	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	28,134	6,254		6,317	0	588	41,293	81	0	3	0	0
1-M	PROTECTIVE SERVICE - GENERAL	248,771	55,700		54,852	331,509	5,219	696,051	747	153	205	400	0
1-N	SERVICE PLANNING	93,759	22,259		20,716	0	2,136	138,870	46	0	3	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	29,520		29,520	0	82	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	405,861	92,716	460,565	86,407	361,029	8,396	1,414,974			211	400	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					803
	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	43,754	8,786	0	9,933	161,865	924	225,262	794	7	1	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	26,552	0	26,552	172	4	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	707	18,873	1,017	20,597	509	21	14	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	3,749	0	3,749	23	2	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	154,795	32,411	108,980	44,168	313,421	2,404	656,179	9,783	53	510	66	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	31,159	0	31,159	365	1	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	49	32,213	0	32,262	277	3	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	7,324	0	7,324	39	1	0	0	0
2-K	**SUBTOTAL CBP**	198,549	41,197	108,980	54,857	595,156	4,345	1,003,084	11,962	92	525	66	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		815	57,996	0	58,811	290	17	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	6,572	1,319		1,534	42,092	133	51,650	180	4	37	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	83,190	0	83,190	354	2	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	156,584	0	156,584	413	2	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	6,572	1,319	0	2,349	339,862	133	350,235	1,237	25	37	0	0
4	**ADMINISTRATION**	6,572	1,319	0	6,931	0	9,003	23,825			5,556	0	5,524
5	**TOTAL EXPENDITURES**	617,554	136,551	569,545	150,544	1,296,047	21,877	2,792,118			6,329	466	5,524
			County Indirect Costs = $		0								

HUNTINGDON 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	$ 2,712	$ 37	$ 2,749
Adoption Assistance	460,565	0	460,565
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	15,559	246	15,805
Intake and Referral	17,914	242	18,156
Life Skills	11,721	244	11,965
Protective Service - Child Abuse	40,644	649	41,293
Protective Service - General	690,163	5,888	696,051
Service Planning	136,503	2,367	138,870
Juvenile Act Proceedings	29,520	0	29,520
Alternative Treatment	0	0	0
Community Residential	250,661	1,153	251,814
Emergency Shelter	24,346	0	24,346
Foster Family	683,999	3,339	687,338
Supervised Independent Living	39,586	0	39,586
Juvenile Detention Service	58,811	0	58,811
Residential Service	51,476	174	51,650
Secure Residential Service (Except YDC)	83,190	0	83,190
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	156,584	0	156,584
Administration	23,585	240	23,825
Combined Total Expense	2,777,539	14,579	2,792,118
Less Non-reimbursables	6,795	0	6,795
Total Net Expense	$ 2,770,744	$ 14,579	$ 2,785,323

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 617,554	$ 0	$ 617,554
Employee Benefits	125,240	11,311	136,551
Subsidies	569,545	0	569,545
Operating	147,276	3,268	150,544
Purchased Services	1,296,047	0	1,296,047
Fixed Assets	21,877	0	21,877
Combined Total Expense	2,777,539	14,579	2,792,118
Less Non-reimbursables	6,795	0	6,795
Total Net Expense	$ 2,770,744	$ 14,579	$ 2,785,323

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 to JUNE 30, 2010
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustments			
CY-370	1-A	2	1	Adoption Services - Employee Benefits	$ 413	$ 37	$ 450
	1-H	2		Homemaker Services - Employee Benefits	$ 2,007	$ 181	$ 2,188
	1-I	2		Intake and Referral - Employee Benefits	$ 2,675	$ 242	$ 2,917
	1-J	2		Life Skills Dependent - Employee Benefits	$ 2,704	$ 244	$ 2,948
	1-L	2		Protective Services C.A - Employee Benefits	$ 5,736	$ 518	$ 6,254
	1-M	2		Protective Services General - Employee Benefits	$ 51,086	$ 4,614	$ 55,700
	1-N	2		Service Planning - Employee Benefits	$ 20,415	$ 1,844	$ 22,259
	2-C	2		Community Residential (Dep.) - Employee Benefits	$ 8,058	$ 728	$ 8,786
	2-G	2		Foster Family Dependent - Employee Benefits	$ 29,726	$ 2,685	$ 32,411
	3-B	2		Residential Services (Dep.) - Employee Benefits	$ 1,210	$ 109	$ 1,319
	4	2		Administration - Employee Benefits	$ 1,210	$ 109	$ 1,319
				Total Adjustment Amount		$ 11,311	
				To increase retirement employee benefits by $11,311 to properly report the agency's 2009 and 2010 County pension contributions. The agency did not report retirement employee benefits, but the County made a pension plan contribution in the year 2010.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370	1-H	4	2	Homemaker Service - Operating	$ 2,420	$ 65	$ 2,485
	1-L	4		Protective Service Child Abuse - Operating	$ 6,186	$ 131	$ 6,317
	1-M	4		Protective Service General - Operating	$ 53,578	$ 1,274	$ 54,852
	1-N	4		Service Planning - Operating	$ 20,193	$ 523	$ 20,716
	2-C	4		Community Residential Dependent - Operating	$ 9,508	$ 425	$ 9,933
	2-G	4		Foster Family Dependent - Operating	$ 43,514	$ 654	$ 44,168
	3-B	4		Residential Service Dependent - Operating	$ 1,469	$ 65	$ 1,534
	4	4		Administration - Operating	$ 6,800	$ 131	$ 6,931
				Total Adjustment Amount		$ 3,268	
				To increase Operating expenditures by $3,268 to include insurance premiums for Children and Youth owned vehicles and reconcile to the agency's final general ledger.			
				Title 55 PA Code, Chapter 3170.61(g)			

HUNTINGDON COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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