

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Indiana County
Children and Youth Agency

April 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 Indiana County
Indiana County Courthouse, Second Floor
825 Philadelphia Street
Indiana, PA 15701-3972

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 Indiana 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 Indiana 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 four 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 \$1,864, decreasing non-reimbursable expenditures by \$726 and increasing revenue by \$222. Based on the application of the state participation rates, the four adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$1,737. All four adjustments are 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.

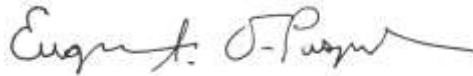
- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in six adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$28,586, decreasing non-reimbursable expenditures by \$392 and increasing revenue by \$8,139. Based on the application of the state participation rates, the six adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$16,308. All six 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 10.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on February 23, 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 Indiana County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

March 17, 2015

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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

**INDIANA 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		\$	2,932,942
Supplemental Act 148			<u>0</u>
Total State Allocation			2,932,942
State Share (CY348) ²	\$		2,732,176
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,732,176
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,732,176
Actual Act 148 Revenues Received ⁴			<u>2,730,439</u>
Net Amount Due County/(State) ⁵		\$	<u><u>1,737</u></u>

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 adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after 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.

INDIANA 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	28,765	0	3,654	0	0	0	0	0	25,111	25,111	0
02. 90% REIMBURSEMENT	112,873	0	10,234	15,107	0	0	0	0	87,532	78,779	8,753
03. 80% REIMBURSEMENT	4,188,210	163,078	564,085	170,742	64,746	139,678	0	0	3,085,881	2,468,706	617,175
04. 60% REIMBURSEMENT	258,030	219	32,714	0	0	0	0	1,917	223,180	133,908	89,272
05. 50% REIMBURSEMENT	51,642	300	0	0	0	0	0	0	51,342	25,672	25,670
06. TOTAL NET CHILD WELFARE EXPEND.	4,639,520	163,597	610,687	185,849	64,746	139,678	0	1,917	3,473,046	2,732,176	740,870
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	14,037	0	0						14,037		14,037
09. TOTAL EXPENDITURES	4,653,557	163,597	610,687	185,849	64,746	139,678	0	1,917	3,487,083	2,732,176	754,907
10. IL Grant Funds Reported	19,910										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	123,672										
13. TITLE IV-D Collections for IV-E Children	27,192										
14. STATE ACT 148 - line 6	2,732,176										
15. STATE ACT 148 ALLOCATION	2,932,942										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,732,176										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,732,176										
ACT 148 AMOUNT RECEIVED	2,730,439										
ADJUSTMENT TO STATE SHARE	1,737										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 83,190	Number of Days 4,098	Number of Children 16								

INDIANA 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
	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
IN-HOME												
1-A ADOPTION SERVICE	28,765	0	0	3,654	0	0	0	0	0	25,111	25,111	0
1-B ADOPTION ASSISTANCE	303,088	0	130,721	956	0	0	0	0	0	171,411	171,411	34,282
1-C COUNSELING - DEPENDENT	88,512	0	0	5,363	0	0	0	0	0	83,149	66,519	16,630
1-D COUNSELING - DELINQUENT	572	0	0	0	0	0	0	0	0	572	458	114
1-E DAY CARE	1,843	0	0	0	0	0	0	0	0	1,843	1,474	369
1-F DAY TREATMENT - DEPENDENT	331,702	0	0	6,689	134,274	0	0	0	0	190,739	152,591	38,148
1-G DAY TREATMENT - DELINQUENT	21,226	0	0	0	0	0	0	0	0	21,226	16,981	4,245
1-H HOMEMAKER SERVICE	34,517	0	0	4,380	0	0	0	0	0	30,137	24,110	6,027
1-I INTAKE & REFERRAL	89,562	0	0	11,390	0	0	0	0	0	78,172	62,538	15,634
1-J LIFE SKILLS - DEPENDENT	409,421	0	0	5,421	36,468	0	0	0	0	367,532	294,026	73,506
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	291,828	0	0	28,846	0	64,746	0	0	0	198,236	158,589	39,647
1-M PROTECTIVE SERVICE - GENERAL	819,432	16,156	0	102,326	0	0	0	0	0	700,950	560,760	140,190
1-N SERVICE PLANNING	243,155	0	0	30,927	0	0	0	0	0	212,228	169,782	42,446
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	34,553	0	0	0	0	0	0	0	0	34,553	17,277	17,276
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	3,000	0	0	0	0	0	0	0	0	3,000	1,500	1,500
1-Q SUBTOTAL IN-HOME	2,701,176	16,156	130,721	199,952	170,742	64,746	0	0	0	2,118,859	1,688,845	430,014
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	99,133	10,300	(1,682)	615	0	0	0	0	0	89,900	71,920	17,980
2-B ALTERNATIVE TREATMENT - DELINQUENT	19,195	877	6,434	0	0	0	0	0	0	11,884	9,507	2,377
2-C COMMUNITY RESIDENTIAL - DEPENDENT	306,481	25,667	16,493	5,042	0	0	0	0	0	259,279	207,423	51,856
2-D COMMUNITY RESIDENTIAL - DELINQUENT	75,424	10,660	5,767	0	0	0	0	0	0	58,997	47,198	11,799
2-E EMERGENCY SHELTER - DEPENDENT	103,454	0	7,164	3,070	11,957	0	0	0	0	81,263	73,137	8,126
2-F EMERGENCY SHELTER - DELINQUENT	9,419	0	0	0	3,150	0	0	0	0	6,269	5,642	627
2-G FOSTER FAMILY - DEPENDENT	908,167	82,678	106,684	74,215	0	0	139,678	0	0	504,912	403,930	100,982
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	111,577	15,490	20,101	1,537	0	0	0	0	0	74,449	59,559	14,890
2-J SUP. INDEPENDENT LIVING - DELINQUENT	33,375	1,250	1,860	0	0	0	0	0	0	30,265	24,212	6,053
2-K SUBTOTAL CBP	1,666,225	146,922	162,821	84,479	15,107	0	139,678	0	0	1,117,218	902,528	214,690
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	14,089	300	0	0	0	0	0	0	0	13,789	6,895	6,894
3-B RESIDENTIAL SERVICE - DEPENDENT	34,482	0	0	4,318	0	0	0	0	0	30,164	18,098	12,066
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	159	0	0	0	0	0	0	0	(159)	(95)	(64)
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	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	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	48,571	459	0	4,318	0	0	0	0	0	43,794	24,898	18,896
4 ADMINISTRATION	223,548	60	0	28,396	0	0	0	0	1,917	193,175	115,905	77,270
5 TOTAL REVENUES	4,639,520	163,597	293,542	317,145	185,849	64,746	139,678	0	1,917	3,473,046	2,732,176	740,870

INDIANA 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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
IN-HOME												
I-A ADOPTION SERVICE	14,847	6,631		6,586	0	701	28,765	19	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	303,088	0	0	0	303,088	0	54	0	0	0
I-C COUNSELING - DEPENDENT	28,251	11,984		1,688	46,349	240	88,512	364	24	0	0	0
I-D COUNSELING - DELINQUENT	0	0		0	572	0	572	1	1	0	0	0
I-E DAY CARE	0	0		0	1,843	0	1,843	2	3	0	0	0
I-F DAY TREATMENT - DEPENDENT	33,235	15,346		3,513	279,112	496	331,702	32	34	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	21,226	0	21,226	0	4	0	0	0
I-H HOMEMAKER SERVICE	23,212	9,813		1,319	0	173	34,517	64	0	0	0	0
I-I INTAKE & REFERRAL	54,924	25,132		8,334	0	1,172	89,562	414	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	25,814	11,804		4,383	366,804	616	409,421	179	165	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	132,154	64,718		32,804	59,086	3,066	291,828	186	5	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	498,796	223,155		83,372	5,757	8,531	819,611	1,243	60	179	0	0
I-N SERVICE PLANNING	161,886	68,972		10,774	0	1,523	243,155	456	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT		11,088		23,465	0		34,553	0	51	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT				3,000	0		3,000	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	973,119	437,555	303,088	166,861	804,214	16,518	2,701,355	179	179	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 1,122											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	3,106	1,353	0	326	94,301	47	99,133	498	3	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	150	19,045	0	19,195	115	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	21,717	11,331	0	6,205	266,567	661	306,481	1,901	20	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	367	75,057	0	75,424	495	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	10,569	4,958	0	5,744	81,898	285	103,454	952	51	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	144	9,275	0	9,419	53	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	117,970	55,664	83,190	92,869	552,620	5,854	908,167	18,766	79	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	7,548	3,396	3,898	10,858	85,697	180	111,577	620	6	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	33,375	0	33,375	267	1	0	0	0
2-K SUBTOTAL CBP	160,910	76,702	87,088	116,663	1,217,835	7,027	1,666,225	23,667	170	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 13,858											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		1,509	12,580	0	14,089	68	8	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	21,480	9,287		3,421	0	294	34,482	0	0	0	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	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	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	21,480	9,287	0	4,930	12,580	294	48,571	68	8	0	0	0
ADMINISTRATION	57,123	26,613	0	151,961	0	1,709	237,406			13,858	0	0
TOTAL EXPENDITURES	1,212,632	550,157	390,176	440,415	2,034,629	25,548	4,653,557			14,037	0	0
	County Indirect Costs = \$ 117,005											

**INDIANA 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	\$ 28,747	\$ 18	\$ 28,765
Adoption Assistance	303,088	0	303,088
Counseling	89,052	32	89,084
Day Care	1,843	0	1,843
Day Treatment	352,887	41	352,928
Homemaker Service	34,491	26	34,517
Intake and Referral	89,495	67	89,562
Life Skills	409,389	32	409,421
Protective Service - Child Abuse	291,655	173	291,828
Protective Service - General	818,623	988	819,611
Service Planning	242,970	185	243,155
Juvenile Act Proceedings	37,553	0	37,553
Alternative Treatment	118,324	4	118,328
Community Residential	381,875	30	381,905
Emergency Shelter	112,860	13	112,873
Foster Family	908,017	150	908,167
Supervised Independent Living	144,943	9	144,952
Juvenile Detention Service	14,089	0	14,089
Residential Service	34,457	25	34,482
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	237,335	71	237,406
Combined Total Expense	<u>4,651,693</u>	<u>1,864</u>	<u>4,653,557</u>
Less Non-reimbursables	<u>14,763</u>	<u>(726)</u>	<u>14,037</u>
Total Net Expense	<u>\$ 4,636,930</u>	<u>\$ 2,590</u>	<u>\$ 4,639,520</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,212,632	\$ 0	\$ 1,212,632
Employee Benefits	548,683	1,474	550,157
Subsidies	390,176	0	390,176
Operating	440,025	390	440,415
Purchased Services	2,034,629	0	2,034,629
Fixed Assets	25,548	0	25,548
Combined Total Expense	<u>4,651,693</u>	<u>1,864</u>	<u>4,653,557</u>
Less Non-reimbursables	<u>14,763</u>	<u>(726)</u>	<u>14,037</u>
Total Net Expense	<u>\$ 4,636,930</u>	<u>\$ 2,590</u>	<u>\$ 4,639,520</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-A	2	1	Adoption Service-Employee Benefits	\$ 6,613	\$ 18	\$ 6,631
	1-C	2		Counseling-Dependent-Employee Benefits	\$ 11,952	\$ 32	\$ 11,984
	1-F	2		Day Treatment-Dependent-Employee Benefits	\$ 15,305	\$ 41	\$ 15,346
	1-H	2		Homemaker Service-Employee Benefits	\$ 9,787	\$ 26	\$ 9,813
	1-I	2		Intake and Referral-Employee Benefits	\$ 25,065	\$ 67	\$ 25,132
	1-J	2		Life Skills-Dependent-Employee Benefits	\$ 11,772	\$ 32	\$ 11,804
	1-L	2		Protective Service-Child Abuse-Employee Benefits	\$ 64,545	\$ 173	\$ 64,718
	1-M	2		Protective Service-General-Employee Benefits	\$ 222,557	\$ 598	\$ 223,155
	1-N	2		Service Planning-Employee Benefits	\$ 68,787	\$ 185	\$ 68,972
	2-A	2		Alternative Treatment-Dependent-Employee Benefits	\$ 1,349	\$ 4	\$ 1,353
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 11,301	\$ 30	\$ 11,331
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 4,945	\$ 13	\$ 4,958
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 55,514	\$ 150	\$ 55,664
	2-I	2		Supervised Ind.Living-Dependent-Employee Benefits	\$ 3,387	\$ 9	\$ 3,396
	3-B	2		Residential Service-Dependent-Employee Benefits	\$ 9,262	\$ 25	\$ 9,287
	4	2		Administration-Employee Benefits	\$ 26,542	\$ 71	\$ 26,613
	Total Adjustment Amount						\$ 1,474
To increase Employee Benefits \$1,474 to properly report the agency's allocation of the county pension contribution.							
Title 55 PA Code, Chapter 3170.47(F)							
CY-370	1-M	4	2	Protective Service-General-Operating	\$ 82,982	\$ 390	\$ 83,372
To increase Operating expenditures by \$390 to reconcile to the agency's general ledger and properly report expenditures.							
Title 55 PA Code, Chapter 3170.60							
CY-370	4	10	3	Administration-Non-Reimbursable Non PS/SUB.	\$ 14,584	\$ (726)	\$ 13,858
To decrease Non-Reimbursable Expenditures within Administration by \$726 to reflect the correct amount of indirect cost that exceeded the 2% allocation.							
Title 55, PA Code, Chapter 3171.60 OCYF Bulletin 00-95-12							
CY-370A Adjustment							
CY-370A	2-G	3	4	Foster Family-Dependent-Title IV-E-Maintenance	\$ 106,418	\$ 266	\$ 106,684
	1-C	4		Counseling-Dependent-Title IV-E-Administration	\$ 5,362	\$ 1	\$ 5,363
	1-M	4		Protective Service-General-Title IV-E-Administration	\$ 102,371	\$ (45)	\$ 102,326
Total Adjustment Amount						\$ 222	
To increase Federal Title IV-E revenue by \$222 which includes three supplemental invoices totaling \$240 and an adjustment of (\$18) due to a change in the FFP rate.							
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

**INDIANA 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	\$	2,772,367
Supplemental Act 148		<u>0</u>
Total State Allocation		2,772,367
State Share (CY348) ²	\$	2,523,620
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,523,620
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	2,523,620
Actual Act 148 Revenues Received ⁴		<u>2,507,312</u>
Net Amount Due County/(State) ⁵	\$	<u><u>16,308</u></u>

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 adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after 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.

**INDIANA 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	18,298	0	2,468	0	0	0	0	0	15,830	15,830	0
02. 90% REIMBURSEMENT	97,147	0	15,809	1,363	0	0	0	0	79,975	71,978	7,997
03. 80% REIMBURSEMENT	3,925,013	131,566	589,708	184,486	64,746	139,678	0	0	2,814,829	2,251,861	562,968
04. 60% REIMBURSEMENT	312,954	112	42,108	0	0	0	0	3,539	267,195	160,317	106,878
05. 50% REIMBURSEMENT	47,266	0	0	0	0	0	0	0	47,266	23,634	23,632
06. TOTAL NET CHILD WELFARE EXPEND.	4,400,678	131,678	650,093	185,849	64,746	139,678	0	3,539	3,225,095	2,523,620	701,475

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	1,257	0	0						1,257		1,257
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09. TOTAL EXPENDITURES	4,401,935	131,678	650,093	185,849	64,746	139,678	0	3,539	3,226,352	2,523,620	702,732
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 84,624

13. TITLE IV-D Collections for IV-E Children 21,888

14. STATE ACT 148 - line 6 2,523,620

15. STATE ACT 148 ALLOCATION 2,772,367

16. ADJUSTED STATE SHARE (lower of 14 or 15) 2,523,620

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,523,620										
ACT 148 AMOUNT RECEIVED	2,507,312										
ADJUSTMENT TO STATE SHARE	16,308										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	106,720	5,025	18

INDIANA 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	18,298	0	0	2,468	0	0	0	0	0	15,830	15,830	0
1-B ADOPTION ASSISTANCE	313,716	0	141,550	787	0	0	0	0	0	171,379	137,103	34,276
1-C COUNSELING - DEPENDENT	80,484	0	0	5,647	0	0	0	0	0	74,837	59,870	14,967
1-D COUNSELING - DELINQUENT	4,668	0	0	0	0	0	0	0	0	4,668	3,734	934
1-E DAY CARE	64	0	0	0	0	0	0	0	0	64	51	13
1-F DAY TREATMENT - DEPENDENT	251,273	0	0	5,906	152,297	0	0	0	0	93,070	74,456	18,614
1-G DAY TREATMENT - DELINQUENT	16,523	0	0	0	0	0	0	0	0	16,523	13,218	3,305
1-H HOMEMAKER SERVICE	19,447	0	0	2,617	0	0	0	0	0	16,830	13,464	3,366
1-I INTAKE & REFERRAL	68,852	0	0	9,259	0	0	0	0	0	59,593	47,674	11,919
1-J LIFE SKILLS - DEPENDENT	300,788	0	0	6,456	32,189	32,374	0	0	0	229,769	183,815	45,954
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	279,348	196	0	29,120	0	32,372	0	0	0	217,660	174,128	43,532
1-M PROTECTIVE SERVICE - GENERAL	946,119	6,972	0	125,990	0	0	0	0	0	813,157	650,526	162,631
1-N SERVICE PLANNING	264,994	0	0	35,661	0	0	0	0	0	229,333	183,466	45,867
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	31,008	0	0	0	0	0	0	0	0	31,008	15,504	15,504
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	163	0	0	0	0	0	0	0	0	163	82	81
1-Q SUBTOTAL IN-HOME	2,595,745	7,168	141,550	223,911	184,486	64,746	0	0	0	1,973,884	1,572,921	400,963

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	6,498	604	(331)	317	0	0	0	0	5,908	4,726	1,182	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	926	(415)	0	0	0	0	0	(511)	(409)	(102)	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	445,513	42,030	58,903	12,366	0	0	0	0	332,214	265,771	66,443	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	47,144	3,899	2,677	0	0	0	0	0	40,568	32,454	8,114	0
2-E EMERGENCY SHELTER - DEPENDENT	81,479	0	7,214	5,733	0	0	0	0	68,532	61,679	6,853	0
2-F EMERGENCY SHELTER - DELINQUENT	15,668	0	2,862	0	1,363	0	0	0	11,443	10,299	1,144	0
2-G FOSTER FAMILY - DEPENDENT	879,582	76,939	90,733	62,465	0	139,678	0	0	509,767	407,814	101,953	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	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	1,475,884	124,398	161,643	80,881	1,363	139,678	0	0	967,921	782,334	185,587	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
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	16,095	0	0	2,028	0	0	0	0	16,095	8,048	8,047	0
3-B RESIDENTIAL SERVICE - DEPENDENT	15,754	0	0	0	0	0	0	0	13,726	8,236	5,490	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	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	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	31,849	0	0	2,028	0	0	0	0	29,821	16,284	13,537	0

4 ADMINISTRATION	297,200	112	0	40,080	0	0	0	0	3,539	253,469	152,081	101,388
TOTAL REVENUES	4,400,678	131,678	303,193	346,900	185,849	64,746	139,678	0	3,539	3,225,095	2,523,620	701,475

**INDIANA 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										Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10				
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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		
IN-HOME														
1-A ADOPTION SERVICE	9,009	4,363		4,824	0	102	18,298	17	0	0	0	0		
1-B ADOPTION ASSISTANCE	0	313,716	0	0	0	0	313,716	0	55	0	0	0		
1-C COUNSELING - DEPENDENT	25,475	12,013	0	4,292	38,534	170	80,484	480	21	0	0	0		
1-D COUNSELING - DELINQUENT	0	0	0	0	4,668	0	4,668	0	1	0	0	0		
1-E DAY CARE	0	0	0	0	64	0	64	1	1	0	0	0		
1-F DAY TREATMENT - DEPENDENT	27,134	13,543	0	3,109	207,364	123	251,273	22	22	0	0	0		
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	16,523	0	16,523	0	2	0	0	0		
1-H HOME/MAKER SERVICE	12,872	5,921	0	629	0	25	19,447	34	0	0	0	0		
1-I INTAKE & REFERRAL	39,409	20,510	0	8,591	0	342	68,852	361	0	0	0	0		
1-J LIFE SKILLS - DEPENDENT	28,869	14,629	0	4,332	252,786	172	300,788	191	103	0	0	0		
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0		
1-L PROTECTIVE SERVICE - CHILD ABUSE	122,862	65,082	0	29,589	60,922	893	279,348	165	1	0	0	0		
1-M PROTECTIVE SERVICE - GENERAL	576,017	283,161	0	80,946	3,587	2,540	946,251	1,208	49	132	0	0		
1-N SERVICE PLANNING	170,659	79,614	0	14,158	0	563	264,994	449	0	0	0	0		
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				10,900	20,108		31,008		64					
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				163	0		163		0					
1-Q SUBTOTAL IN-HOME	1,012,306	498,836	313,716	161,533	604,556	4,930	2,595,877			132				
	Number of Children receiving only NON-PURCHASED IN-Home Services												1,129	
COMMUNITY BASED PLACEMENT														
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,501	709	0	144	4,138	6	6,498	30	1	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	52,593	28,166	0	11,968	352,410	376	445,513	2,935	21	0	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	216	46,928	0	47,144	310	4	0	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	17,680	9,055	0	6,920	47,696	128	81,479	781	44	0	0	0		
2-F EMERGENCY SHELTER - DELINQUENT	92,827	46,941	106,720	75,356	15,031	823	880,707	18,655	81	67	1,058	0		
2-G FOSTER FAMILY - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0		
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	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	164,601	84,871	106,720	95,241	1,024,243	1,333	1,477,009	22,785	156	67	1,058	0		
	Number of Children receiving only NON-PURCHASED IN-Home Services												1,129	
INSTITUTIONAL PLACEMENT														
3-A JUVENILE DETENTION SERVICE	0	0	0	1,110	14,985	0	16,095	81	13	0	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	9,395	4,317	0	2,024	0	18	15,754	0	0	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0		
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	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	0		
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0		
3-G SUBTOTAL INSTITUTIONAL	9,395	4,317	0	3,134	14,985	18	31,849	81	13	0	0	0		
4 ADMINISTRATION	100,011	52,796	0	143,532	0	861	297,200							
5 TOTAL EXPENDITURES	1,286,313	640,820	420,436	403,440	1,643,784	7,142	4,401,955			199	1,058	0		
	County Indirect Costs = \$												97,460	

**INDIANA 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	\$ 18,086	\$ 212	\$ 18,298
Adoption Assistance	313,716	0	313,716
Counseling	83,671	1,481	85,152
Day Care	64	0	64
Day Treatment	267,219	577	267,796
Homemaker Service	19,199	248	19,447
Intake and Referral	67,958	894	68,852
Life Skills	300,159	629	300,788
Protective Service - Child Abuse	276,511	2,837	279,348
Protective Service - General	934,078	12,173	946,251
Service Planning	261,627	3,367	264,994
Juvenile Act Proceedings	31,078	93	31,171
Alternative Treatment	6,468	30	6,498
Community Residential	491,428	1,229	492,657
Emergency Shelter	96,748	399	97,147
Foster Family	878,600	2,107	880,707
Supervised Independent Living	0	0	0
Juvenile Detention Service	16,094	1	16,095
Residential Service	15,566	188	15,754
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	295,079	2,121	297,200
Combined Total Expense	<u>4,373,349</u>	<u>28,586</u>	<u>4,401,935</u>
Less Non-reimbursables	<u>1,649</u>	<u>(392)</u>	<u>1,257</u>
Total Net Expense	<u>\$ 4,371,700</u>	<u>\$ 28,978</u>	<u>\$ 4,400,678</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,286,313	\$ 0	\$ 1,286,313
Employee Benefits	614,319	26,501	640,820
Subsidies	420,436	0	420,436
Operating	402,408	1,032	403,440
Purchased Services	1,642,731	1,053	1,643,784
Fixed Assets	7,142	0	7,142
Combined Total Expense	<u>4,373,349</u>	<u>28,586</u>	<u>4,401,935</u>
Less Non-reimbursables	<u>1,649</u>	<u>(392)</u>	<u>1,257</u>
Total Net Expense	<u>\$ 4,371,700</u>	<u>\$ 28,978</u>	<u>\$ 4,400,678</u>

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADI. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY 370 Adjustments									
CY-370	1-A	2	1	Adoption Service-Employee Benefits	\$ 4,183	\$ 180	\$ 4,363		
	1-C	2		Counseling-Dependent-Employee Benefits	\$ 11,516	\$ 497	\$ 12,013		
	1-F	2		Day Treatment-Dependent-Employee Benefits	\$ 12,983	\$ 560	\$ 13,543		
	1-H	2		Homemaker Service-Employee Benefits	\$ 5,676	\$ 245	\$ 5,921		
	1-I	2		Intake & Referral-Employee Benefits	\$ 19,662	\$ 848	\$ 20,510		
	1-J	2		Life Skills-Dependent-Employee Benefits	\$ 14,024	\$ 605	\$ 14,629		
	1-L	2		Protective Service-Child Abuse-Employee Benefits	\$ 62,391	\$ 2,691	\$ 65,082		
	1-M	2		Protective Service-General-Employee Benefits	\$ 271,451	\$ 11,710	\$ 283,161		
	1-N	2		Service Planning-Employee Benefits	\$ 76,322	\$ 3,292	\$ 79,614		
	2-A	2		Alternative Treatment-Dependent-Employee Benefits	\$ 680	\$ 29	\$ 709		
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 27,001	\$ 1,165	\$ 28,166		
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 8,681	\$ 374	\$ 9,055		
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 45,000	\$ 1,941	\$ 46,941		
	3-B	2		Residential Service-Dependent-Employee Benefits	\$ 4,138	\$ 179	\$ 4,317		
	4	2		Administration-Employee Benefits	\$ 50,611	\$ 2,185	\$ 52,796		
					Total Adjustment Amount		\$ 26,501		
					To increase Employee Benefits by \$26,501 to properly report the agency's allocation of the county pension contribution.				
				Title 55 PA Code, Chapter 3170.47(F)					
CY-370	1-A	4	2	Adoption Service-Operating	\$ 4,792	\$ 32	\$ 4,824		
	1-C	4		Counseling-Dependent-Operating	\$ 4,268	\$ 24	\$ 4,292		
	1-F	4		Day Treatment-Dependent-Operating	\$ 3,092	\$ 17	\$ 3,109		
	1-H	4		Homemaker Service-Operating	\$ 626	\$ 3	\$ 629		
	1-I	4		Intake & Referral-Operating	\$ 8,545	\$ 46	\$ 8,591		
	1-J	4		Life Skills-Dependent-Operating	\$ 4,308	\$ 24	\$ 4,332		
	1-L	4		Protective Service-Child Abuse-Operating	\$ 29,443	\$ 146	\$ 29,589		
	1-M	4		Protective Service-General-Operating	\$ 80,483	\$ 463	\$ 80,946		
	1-N	4		Service Planning-Operating	\$ 14,083	\$ 75	\$ 14,158		
	2-A	4		Alternative Treatment-Dependent-Operating	\$ 143	\$ 1	\$ 144		
	2-C	4		Community Residential-Dependent-Operating	\$ 11,904	\$ 64	\$ 11,968		
	2-E	4		Emergency Shelter-Dependent-Operating	\$ 6,895	\$ 25	\$ 6,920		
	2-G	4		Foster Family-Dependent-Operating	\$ 75,190	\$ 166	\$ 75,356		
	3-A	4		Juvenile Detention Service-Operating	\$ 1,109	\$ 1	\$ 1,110		
	3-B	4		Residential Service-Dependent-Operating	\$ 2,015	\$ 9	\$ 2,024		
	4	4		Administration-Operating	\$ 143,596	\$ (64)	\$ 143,532		
					Total Adjustment Amount		\$ 1,032		
				To increase Operating Expenses by \$1,032 to reconcile to the agency's general ledger and properly report expenditures.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	1-C	5	3	Counseling-Dependent-Purchased Services	\$ 37,574	\$ 960	\$ 38,534		
	1-O	5		Juv. Act Proceedings-Dependent-Purchased Services	\$ 20,015	\$ 93	\$ 20,108		
					Total Adjustment Amount		\$ 1,053		
				To increase Purchased Services by \$1,053 to reconcile to the agency's general ledger and properly report expenditures.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	4	10	4	Administration-Non-Reimbursable Non PS/SUB.	\$ 392	\$ (392)	\$ -		
				To decrease Non-Reimbursable Expenditures within the Administration cost center by \$392, as the indirect costs did not exceed the 2% cost limitation.					
				Title 55, PA Code, Chapter 3171.60 OCYF Bulletin 00-95-12					

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370A Adjustments									
CY-370A	2-G	2	5	Foster Family-Dependent-Program Income To increase Program Income by \$2,930, due to an error within the agency's computer system which resulted in social security income not being properly credited to fiscal year 2009-2010. Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 74,009	\$ 2,930	\$ 76,939		
CY-370A	2-D	3	6	Community Res.-Delinquent-Title IV-E Maintenance	\$ 2,388	\$ 289	\$ 2,677		
	2-G	3		Foster Family-Dependent-Title IV-E Maintenance	\$ 91,387	\$ (654)	\$ 90,733		
	3-B	3		Res. Service.-Dependent-Title IV-E Maintenance	\$ 151	\$ (151)	\$ -		
	1-A	4		Adoption Service-Title IV-E Admin.	\$ 2,414	\$ 54	\$ 2,468		
	1-C	4		Counseling-Dependent-Title IV-E Admin.	\$ 5,535	\$ 112	\$ 5,647		
	1-F	4		Day Treatment-Dependent-Title IV-E Admin.	\$ 5,791	\$ 115	\$ 5,906		
	1-H	4		Homemaker Service-Title IV-E Admin.	\$ 2,566	\$ 51	\$ 2,617		
	1-I	4		Intake & Referral-Title IV-E Admin.	\$ 9,072	\$ 187	\$ 9,259		
	1-J	4		Life Skills-Dependent-Title IV-E Admin.	\$ 6,330	\$ 126	\$ 6,456		
	1-L	4		Prot. Serv.-Child Abuse-Title IV-E Admin.	\$ 28,535	\$ 585	\$ 29,120		
	1-M	4		Prot. Serv.-General-Title IV-E Admin.	\$ 123,749	\$ 2,241	\$ 125,990		
	1-N	4		Service Planning-Title IV-E Admin.	\$ 34,959	\$ 702	\$ 35,661		
	2-A	4		Alt. Treatment-Dependent-Title IV-E Admin.	\$ 312	\$ 5	\$ 317		
	2-C	4		Community Res.-Dependent-Title IV-E Admin.	\$ 12,118	\$ 248	\$ 12,366		
	2-E	4		Emerg. Shelter.-Dependent-Title IV-E Admin.	\$ 5,649	\$ 84	\$ 5,733		
	2-G	4		Foster Family-Dependent-Title IV-E Admin.	\$ 62,104	\$ 361	\$ 62,465		
	3-B	4		Res. Service.-Dependent-Title IV-E Admin.	\$ 1,988	\$ 40	\$ 2,028		
	4	4		Administration-Title IV-E Admin.	\$ 39,266	\$ 814	\$ 40,080		
	Total Adjustment Amount					<u>\$ 5,209</u>			
					To increase Federal Title IV-E revenue by \$5,209 which includes fifteen supplemental invoices totaling \$5,290 and an adjustment of (\$81) due to a change in the FFP rate.				
Title 55 PA Code, Chapter 3170.95(a)(b)									

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

INDIANA COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

Prior Engagement Finding – Indiana County Children and Youth Services Did Not Document its Annual Physical Inventory of Fixed Assets

The agency complied with our recommendation to this Finding, beginning with the 2009-2010 fiscal year, by documenting its annual physical inventory of fixed assets. Therefore, this finding will not be repeated.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

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Office of Children, Youth and Families
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