

AMENDED FINANCIAL REPORT

Northampton County Children and Youth Agency

For the Period
July 1, 2008 to June 30, 2009

December 2014



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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Department of the Auditor General
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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable John Brown
County Executive
Northampton County Government Center
669 Washington Street
Easton, PA 18042

Dear County Executive Brown:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Northampton County Children and Youth Agency for the purpose of certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County and determining whether an outstanding amount is due to the County or the Commonwealth of Pennsylvania (State), for the period July 1, 2008 to June 30, 2009, 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 aforementioned fiscal forms included in the Act 148 Invoice Package for the fiscal year ended June 30, 2009, as certified by the County Officials, and submitted to the Department of Human Services (DHS).

Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Northampton County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the attached amended fiscal forms 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 provides a reasonable basis for the certification of the amended financial reports.

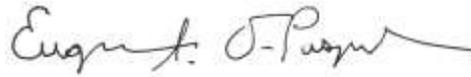
The results of the procedures performed during this engagement include four adjustments to the Northampton County Children and Youth Agency's submitted fiscal forms, as presented on pages 7 and 8. Furthermore, we determined that, because the Children and Youth Agency's expenditures exceeded its approved Act 148 allocation, the \$527 decrease in Expenditures and \$8,155 decrease in Revenues will not result in an amount due to the County or State, as detailed on page 2 of this report.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Northampton County Children and Youth Agency at an exit conference held on Monday, November 24, 2014.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the DHS of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

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

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

December 18, 2014

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports 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 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 three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4th Quarter fiscal forms submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

**NORTHAMPTON 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	\$	15,768,231
Supplemental Act 148		<u>73,678</u>
Total State Allocation		15,841,909
State Share (CY348) ²	\$	15,850,909
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	15,850,909
Less: Expenditures in Excess of the Approved State Allocation		<u>9,000</u>
Final Net State Share Payable ³	\$	15,841,909
Actual Act 148 Revenues Received ⁴		<u>15,841,909</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</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 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 No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$9,000, as detailed on page 3 of this report. While our adjustments resulted in a net increase of \$6,109 in state share, the agency state share as submitted to DHS was \$2,891 over the state allocation prior to our audit. The agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State of Expenditures.

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

	A GRAND TOTAL	B PROGRAM INCOME	C TITLE IV-E	D TANF	E TITLE XX	F TITLE IV-B	G OTHER FUNDING	H MEDICAL ASSISTANCE	I NET TOTAL	J STATE ACT 148	K LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	688,623	0	106,144	0	0	0	0	582,479	582,479		0
02. 90% REIMBURSEMENT	569,027	366	77,644	0	0	0	0	491,017	441,915		49,102
03. 80% REIMBURSEMENT	21,973,529	1,011,591	3,670,217	1,036,658	0	0	19,976	#####	#####		3,247,017
04. 60% REIMBURSEMENT	2,122,997	126,699	341,622	0	270,641	114,166	7,300	1,262,569	757,541		505,028
05. 50% REIMBURSEMENT	2,168,193	6,387	0	0	0	0	0	2,161,806	1,080,904		1,080,902
06. TOTAL NET CHILD WELFARE EXPEND.	27,522,369	1,145,043	4,195,627	1,036,658	270,641	114,166	0	27,276	#####		4,882,049

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	532,398	20,518							511,880	307,128	204,752

08. NON-REIMBURSABLE EXPENDITURES	164,131	0	0						164,131		164,131
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09. TOTAL EXPENDITURES	28,218,898	1,165,561	4,195,627	1,036,658	270,641	114,166	0	27,276	#####	#####	5,250,932
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10. IL Grant Funds Reported	93,580										
11. TOTAL HSDF used for Child Welfare	280,895										
12. TOTAL TITLE IV-D COLLECTIONS	636,155										
13. TITLE IV-D Collections for IV-E Children	147,981										
14. STATE ACT 148 - line 6	15,850,909										
15. STATE ACT 148 ALLOCATION	15,768,231										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	15,768,231										

INVOICE											
AMENDED STATE SHARE (ACT 148)	15,850,909										
ACT 148 AMOUNT RECEIVED	15,841,909										
ADJUSTMENT TO STATE SHARE	9,000										

Subsidized Permanent Legal Custodianship											
SPLC	144,916	6,706									24

NORTHAMPTON 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												
I-A ADOPTION SERVICE	688,623	0	850,169	106,144	0					582,479	582,479	0
I-B ADOPTION ASSISTANCE	1,631,366	0	5,701	5,701						775,496	620,397	155,099
I-C COUNSELING - DEPENDENT	4,094,340	235,685	157,255	157,255	901,892					2,799,508	#####	559,902
I-D COUNSELING - DELINQUENT	674,279	0	124,237	0						550,042	440,034	110,008
I-E DAY CARE	261,833	103,339	0	0						158,494	126,795	31,699
I-F DAY TREATMENT - DEPENDENT	12,359	0	12,359	0						12,359	9,887	2,472
I-G DAY TREATMENT - DELINQUENT	87,796	0	10,529	0						77,267	61,814	15,453
I-H HOMEMAKER SERVICE	67,378	0	10,585	0						56,793	45,434	11,359
I-I INTAKE & REFERRAL	65,002	0	9,210	0						55,792	44,634	11,158
I-J LIFE SKILLS - DEPENDENT	0	0	0	0						0	0	0
I-K LIFE SKILLS - DELINQUENT	1,329,753	0	209,409	0						1,120,344	896,275	224,069
I-L PROTECTIVE SERVICE - CHILD ABUSE	2,676,068	17,548	398,485	0						2,260,035	#####	452,007
I-M PROTECTIVE SERVICE - GENERAL	916,906	0	144,116	0						772,790	618,232	154,558
I-N SERVICE PLANNING	100,028	85	0	0						99,943	49,972	49,971
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	12,459	0	0	0						12,459	6,230	6,229
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	12,459	0	0	0						12,459	6,230	6,229
SUBTOTAL IN-HOME	12,618,190	356,657	850,169	1,040,905	#####	0	0	0	0	9,333,801	#####	1,783,984

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	0	0	0	0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,521,989	66,809	184,034	9,680						1,261,466	#####	252,293
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,495,473	85,308	298,405	0						3,111,760	#####	622,352
2-E EMERGENCY SHELTER - DEPENDENT	569,027	366	63,830	13,814	0					491,017	441,915	49,102
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0						0	0	0
2-G FOSTER FAMILY - DEPENDENT	4,413,819	466,552	655,221	563,161					19,976	2,708,909	#####	541,782
2-H FOSTER FAMILY - DELINQUENT	211,564	20,219	11,213	21,717						158,415	126,732	31,683
2-I SUP. INDEPENDENT LIVING - DEPENDENT	484,898	16,131	141,856	0						326,911	261,529	65,382
2-J SUP. INDEPENDENT LIVING - DELINQUENT	28,706	0	0	0						28,706	22,965	5,741
SUBTOTAL CBP	10,725,476	655,385	1,354,559	608,372	0	0	0	0	19,976	8,087,184	#####	1,568,335

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	2,055,706	6,302	208,605	590						2,049,404	#####	1,024,702
3-B RESIDENTIAL SERVICE - DEPENDENT	1,143,866	108,592	18,155	0						441,272	264,763	176,509
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	186,072	16,645	18,155	0						151,272	90,763	60,509
3-D SECURE RES. SERVICE (EXCEPT YDC)	67,830	1,462	0	0						66,368	39,821	26,547
3-E YDC/YFC (NON-SECURE) - Institutional	354,785	10,556	0	0						344,229	206,537	137,692
3-F YDC SECURE	177,613	9,962	0	0						167,651	100,591	67,060
3-G SUBTOTAL INSTITUTIONAL	3,985,872	153,519	226,760	590	0	270,641	114,166	0	0	3,220,196	#####	1,493,019

4 ADMINISTRATION	725,229	0	0	114,272		0	0	0	7,300	603,657	362,194	241,463
TOTAL REVENUES	28,054,767	1,165,561	2,431,488	1,764,139	#####	270,641	114,166	0	27,276	21,244,838	#####	5,086,801

**NORTHAMPTON 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										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	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	439,871	168,082	1,631,366	84,523	6,250	0	698,726	132	6	10,103	0	0
1-B ADOPTION ASSISTANCE	0	0	1,631,366	0	0	0	1,631,366	0	288	0	0	0
1-C COUNSELING - DEPENDENT	687,858	261,954	63,015	63,015	3,091,897	0	4,104,724	0	770	10,384	0	0
1-D COUNSELING - DELINQUENT	0	0	0	0	674,279	0	674,279	0	182	0	0	0
1-E DAY CARE	0	0	0	0	261,833	0	261,833	0	63	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	12,359	0	12,359	0	4	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	87,796	0	87,796	0	16	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	0	0	0	67,378	0	0	67,378	5,319	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	38,477	17,269	3,128	3,128	6,453	0	65,327	0	2	325	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	791,905	353,440	190,446	190,446	0	0	1,335,791	780	0	6,038	0	0
1-M PROTECTIVE SERVICE - GENERAL	1,511,217	585,816	603,328	603,328	0	5,570	2,705,931	3,791	0	29,863	0	0
1-N SERVICE PLANNING	559,981	227,052	139,900	139,900	0	0	926,933	4,486	0	10,027	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	100,028	0	100,028	0	579	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	12,459	0	12,459	0	23	0	0	0
1-Q SUBTOTAL IN-HOME	4,029,309	1,613,613	1,631,366	1,151,718	4,253,354	5,570	12,684,930	Number of Children receiving CARE	only NON-PURCHASED IN-Home Services	66,740	0	0
COMMUNITY BASED PLACEMENT												
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	36,747	17,119	8,964	8,964	1,461,244	0	1,524,074	9,658	106	1,040	1,045	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	3,495,473	0	3,495,473	11,196	108	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	45,757	15,598	30,479	30,479	477,755	0	569,589	5,347	267	562	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	619,130	282,822	144,916	257,171	3,109,780	0	4,413,819	63,445	276	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	211,564	0	211,564	2,005	12	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	129	484,769	0	484,898	1,848	14	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	28,706	0	28,706	293	2	0	0	0
2-K SUBTOTAL CBP	701,634	315,539	144,916	296,743	9,269,291	0	10,728,123	93,792	785	1,602	1,045	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	2,055,706	0	2,055,706	8,280	265	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	12,928	1,130,938	0	1,143,866	6,043	52	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	186,072	0	186,072	1,877	26	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	67,830	0	67,830	284	2	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	354,785	0	354,785	1,147	9	0	0	0
3-F YDC SECURE	0	0	0	0	177,613	0	177,613	441	4	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	12,928	3,972,944	0	3,985,872	18,072	358	0	0	0
ADMINISTRATION	235,177	165,621	0	419,175	0	0	819,973			94,744	0	0
TOTAL EXPENDITURES	4,966,120	2,094,773	1,776,282	1,880,564	17,495,589	5,570	28,218,898			163,086	1,045	0
				County Indirect Costs = \$	379,298							

**NORTHAMPTON 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	\$ 698,768	\$ (42)	\$ 698,726
Adoption Assistance	1,631,366	0	1,631,366
Counseling	4,779,069	(66)	4,779,003
Day Care	261,833	0	261,833
Day Treatment	100,155	0	100,155
Homemaker Service	0	0	0
Intake and Referral	67,378	0	67,378
Life Skills	65,331	(4)	65,327
Protective Service - Child Abuse	1,335,880	(89)	1,335,791
Protective Service - General	2,706,079	(148)	2,705,931
Service Planning	926,990	(57)	926,933
Juvenile Act Proceedings	112,487	0	112,487
Alternative Treatment	0	0	0
Community Residential	5,019,551	(4)	5,019,547
Emergency Shelter	569,593	(4)	569,589
Foster Family	4,625,454	(71)	4,625,383
Supervised Independent Living	513,604	0	513,604
Juvenile Detention Service	2,055,706	0	2,055,706
Residential Service	1,329,938	0	1,329,938
Secure Residential Service (Except YDC)	67,830	0	67,830
YDC/YFC (Non-Secure) - Institutional	354,785	0	354,785
YDC Secure	177,613	0	177,613
Administration	820,015	(42)	819,973
Combined Total Expense	<u>28,219,425</u>	<u>(527)</u>	<u>28,218,898</u>
Less Non-reimbursables	<u>164,131</u>	<u>0</u>	<u>164,131</u>
Total Net Expense	<u>\$ 28,055,294</u>	<u>\$ (527)</u>	<u>\$ 28,054,767</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,966,120	\$ 0	\$ 4,966,120
Employee Benefits	2,095,300	(527)	2,094,773
Subsidies	1,776,282	0	1,776,282
Operating	1,880,564	0	1,880,564
Purchased Services	17,495,589	0	17,495,589
Fixed Assets	5,570	0	5,570
Combined Total Expense	<u>28,219,425</u>	<u>(527)</u>	<u>28,218,898</u>
Less Non-reimbursables	<u>164,131</u>	<u>0</u>	<u>164,131</u>
Total Net Expense	<u>\$ 28,055,294</u>	<u>\$ (527)</u>	<u>\$ 28,054,767</u>

**NORTHAMPTON 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 Adjustment									
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 168,124	\$ (42)	\$ 168,082		
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 262,020	\$ (66)	\$ 261,954		
	1-J	2		Life Skills (Dep.) - Employee Benefits	\$ 17,273	\$ (4)	\$ 17,269		
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 353,529	\$ (89)	\$ 353,440		
	1-M	2		Protective Service General - Employee Benefits	\$ 585,964	\$ (148)	\$ 585,816		
	1-N	2		Service Planning - Employee Benefits	\$ 227,109	\$ (57)	\$ 227,052		
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 17,123	\$ (4)	\$ 17,119		
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 15,602	\$ (4)	\$ 15,598		
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 282,893	\$ (71)	\$ 282,822		
	4	2		Administration - Employee Benefits	\$ 165,663	\$ (42)	\$ 165,621		
Total Adjustment Amount						\$ (527)			
To decrease Retirement Employee Benefits by \$527 to properly report the agency's allocation of the 2008 and 2009 county pension contributions. Estimated, and not actual, rates were used in the county retirement calculation.									
Title 55 PA Code, Chapter 3170.47(f)									
CY-370A Adjustments									
CY-370A	1-B	3	2	Adoption Assistance - Title IV-E Maintenance	\$ 855,773	\$ (5,604)	\$ 850,169		
	2-C	3		Community Residential (Dep.) - Title IV-E Maintenance	\$ 180,927	\$ 3,107	\$ 184,034		
	2-D	3		Community Residential (Del.) - Title IV-E Maintenance	\$ 298,563	\$ (158)	\$ 298,405		
	2-E	3		Emergency Shelter (Dep.) - Title IV-E Maintenance	\$ 65,859	\$ (2,029)	\$ 63,830		
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$ 680,583	\$ (25,362)	\$ 655,221		
	2-H	3		Foster Family (Del.) - Title IV-E Maintenance	\$ 11,220	\$ (7)	\$ 11,213		
	2-I	3		Supervised Ind. Living (Dep.) - Title IV-E Maintenance	\$ 141,821	\$ 35	\$ 141,856		
	3-B	3		Residential Service (Dep.) - Title IV-E Maintenance	\$ 210,919	\$ (2,314)	\$ 208,605		
	1-A	4		Adoption Service - Title IV-E Administration	\$ 105,434	\$ 710	\$ 106,144		
	1-B	4		Adoption Assistance - Title IV-E Administration	\$ -	\$ 5,701	\$ 5,701		
	1-C	4		Counseling (Dep.) - Title IV-E Administration	\$ 156,153	\$ 1,102	\$ 157,255		
	1-I	4		Intake & Referral - Title IV-E Administration	\$ 10,512	\$ 73	\$ 10,585		
	1-J	4		Life Skills (Dep.) - Title IV-E Administration	\$ 9,146	\$ 64	\$ 9,210		
	1-L	4		Protective Service Child Abuse - Title IV-E Administration	\$ 207,968	\$ 1,441	\$ 209,409		
	1-M	4		Protective Service General - Title IV-E Administration	\$ 395,451	\$ 3,034	\$ 398,485		
	1-N	4		Service Planning - Title IV-E Administration	\$ 143,173	\$ 943	\$ 144,116		
	2-C	4		Community Residential (Dep.) - Title IV-E Administration	\$ 9,611	\$ 69	\$ 9,680		
	2-E	4		Emergency Shelter (Dep.) - Title IV-E Administration	\$ 16,200	\$ (2,386)	\$ 13,814		
	2-G	4		Foster Family (Dep.) - Title IV-E Administration	\$ 551,280	\$ 11,881	\$ 563,161		
	4	4		Administration - Title IV-E Administration	\$ 113,583	\$ 689	\$ 114,272		
	Total Adjustment Amount						\$ (9,011)		
	To decrease Title IV-E revenue by \$9,011 to include nine supplemental invoices not reported on the CY-370A fiscal report submitted to the Department of Public Welfare.								
	Title 55 PA Code, Chapter 3170.95(a)(b)								

**NORTHAMPTON 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-370A Adjustments (Continued)							
CY-370A	1-C	2	3	Counseling (Dep.) - Program Income	\$ 235,512	\$ 173	\$ 235,685
	1-E	2		Day Care - Program Income	\$ 103,263	\$ 76	\$ 103,339
	1-M	2		Protective Service General - Program Income	\$ 17,535	\$ 13	\$ 17,548
	2-C	2		Community Residential (Dep.) - Program Income	\$ 66,760	\$ 49	\$ 66,809
	2-D	2		Community Residential (Del.) - Program Income	\$ 85,245	\$ 63	\$ 85,308
	2-G	2		Foster Family (Dep.) - Program Income	\$ 466,210	\$ 342	\$ 466,552
	2-H	2		Foster Family (Del.) - Program Income	\$ 20,204	\$ 15	\$ 20,219
	2-I	2		Supervised Ind. Living (Dep.) - Program Income	\$ 16,119	\$ 12	\$ 16,131
	3-A	2		Juvenile Detention Service - Program Income	\$ 6,297	\$ 5	\$ 6,302
	3-B	2		Residential Service (Dep.) - Program Income	\$ 108,512	\$ 80	\$ 108,592
	3-C	2		Residential Service (Del.) - Program Income	\$ 16,633	\$ 12	\$ 16,645
	3-D	2		Secure Residential Service - Program Income	\$ 1,461	\$ 1	\$ 1,462
	3-E	2		YDC/YFC - Program Income	\$ 10,548	\$ 8	\$ 10,556
	3-F	2		YDC Secure - Program Income	\$ 9,955	\$ 7	\$ 9,962
	Total Adjustment Amount						\$ 856
To increase Program Income by \$856 to properly report the total amount received.							
Title 55 PA Code, Chapter 3170.95(a)(b)							
CY-348 Adjustment							
CY-348	12	A	4	Total Title IV-D Collections	\$ 632,591	\$ 3,564	\$ 636,155
To increase Title IV-D Collections by \$3,564 to properly report the total amount received. This adjustment does not have an affect on the state share of expenditures.							
Title 55 PA Code, Chapter 3170.95(a)(b)							

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

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