AMENDED FISCAL REPORTS
For Fiscal Years:

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

Somerset County Children and Youth Agency

May 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 Somerset County
Somerset County Annex Office Building
300 North Center Avenue, Suite 500
Somerset, Pennsylvania 15501

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 Somerset 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 Somerset 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. Three of these adjustments in total impacted the agency's State Share by increasing agency expenditures by $12,039, decreasing non-reimbursable expenditures by $1,588 and decreasing revenue by $6,907. The remaining adjustment had no effect on the agency's State Share. It was made to reconcile Title IV-D collections to actual amounts received. This reconciliation is provided at the request of DHS. Based on

the application of state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the County totaling $13,694. 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 five 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 $1,214, decreasing non-reimbursable expenditures by $5,089 and decreasing revenue by $12,537. Based on the application of the state participation rates, the five adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling $14,092. All five 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.

In addition, we followed up on the status of the findings and recommendations resulting from our prior engagement and identified the following area of repeated noncompliance, as detailed in Sections 3 and 4 of this report, beginning on pages 18 and 20, respectively:

Finding – Noncompliance - Failure to Perform an Annual Physical Inventory of Fixed Assets

The results of our engagement procedures were discussed with County representatives and agency management at an exit conference held on April 7, 2015 and, on April 22, 2015, we released our original engagement report to you and the public. Subsequent to the release of that report, we were notified by DHS of an error in our calculation of the agency's Final Net Share Payable for the 2008-2009 fiscal year. As a result, we corrected our calculation of the agency's Final Net Share Payable for the 2008-2009 fiscal year and informed agency management of this correction on May 8, 2015.

This corrected report supersedes the report you received on April, 22, 2015 and 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 Somerset County Children and Youth Agency. We apologize for any inconvenience our error may have caused.

Sincerely,

May 8, 2015

Eugene A. DePasquale
Auditor General

CONTENTS

Page

Background 1

Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2008 to June 30, 2009

Amended Computation of Final Net State Share 3

Amended CY-348 - Fiscal Summary 4

Amended CY-370A - Revenue Report 5

Amended CY-370 - Expenditure Report 6

Amended Summary of Expense and Expense Adjustments 7

Adjustment Schedule 8

Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2009 to June 30, 2010

Amended Computation of Final Net State Share 10

Amended CY-348 - Fiscal Summary 11

Amended CY-370A - Revenue Report 12

Amended CY-370 - Expenditure Report 13

Amended Summary of Expense and Expense Adjustments 14

Adjustment Schedule 15

Section 3 – Status of Prior Engagement Findings and Recommendations 18

Section 4 – Current Engagement Finding and Recommendation 20

Report Distribution List 21

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

SOMERSET 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]		$ 3,214,029
Supplemental Act 148		49,112
Total State Allocation		3,263,141
State Share (CY348)[2]	$ 3,265,562	
Less: Major Service Category Adjustment	0	
Net State Share		$ 3,265,562
Less: Expenditures in Excess of the Approved State Allocation[5]		2,421
Final Net State Share Payable[3]		$ 3,263,141
Actual Act 148 Revenues Received[4]		3,249,447
Net Amount Due County/(State)[5]		$ 13,694

[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 our adjustments are considered.

[3] Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after our 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. While our adjustments resulted in an increase of $16,115 in the Net State Share for the agency for said fiscal year, as detailed on page 4 of this report, the agency cannot receive state reimbursement in excess of the Total State Allocation. Since the Net State Share exceeded the Total State Allocation by $2,421, as shown above, the Net Amount Due to the County will only be $13,694.

SOMERSET 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	55,032	0	9,714	0	0	0	0	0	45,318	45,318	0
02. 90% REIMBURSEMENT	210,694	1,156	46,705	0	0	0	0	0	162,833	146,550	16,283
03. 80% REIMBURSEMENT	4,980,861	167,966	1,107,187	22,856	64,146	68,597	0	0	3,550,109	2,840,087	710,022
04. 60% REIMBURSEMENT	453,623	27,798	83,481	0	0	0	0	2,338	340,006	204,004	136,002
05. 50% REIMBURSEMENT	59,552	200	146	0	0	0	0	0	59,206	29,603	29,603
06. TOTAL NET CHILD WELFARE EXPEND.	5,759,762	197,120	1,247,233	22,856	64,146	68,597	0	2,338	4,157,472	3,265,562	891,910
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	16,280	0							16,280	9,768	6,512
08. NON-REIMBURSABLE EXPENDITURES	70,498	0	0						70,498		70,498
09. TOTAL EXPENDITURES	5,846,540	197,120	1,247,233	22,856	64,146	68,597	0	2,338	4,244,250	3,275,330	968,920

10. IL Grant Funds Reported	41,813
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	138,617
13. TITLE IV-D Collections for IV-E Children	52,190
14. STATE ACT 148 - line 6	3,265,562
15. STATE ACT 148 ALLOCATION	3,263,141
16. ADJUSTED STATE SHARE (lower of 14 or 15)	3,263,141

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,265,562
ACT 148 AMOUNT RECEIVED	3,249,447
ADJUSTMENT TO STATE SHARE	16,115

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	60,925	1,915	6

SOMERSET 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	55,032	0		9,714	0		0	0	0	45,318	45,318	0
1-B	ADOPTION ASSISTANCE	234,452	0	125,624	1,000			0		0	107,828	86,262	21,566
1-C	COUNSELING - DEPENDENT	175,504	2,201		20,656	15,573	0	0	0	0	137,074	109,659	27,415
1-D	COUNSELING - DELINQUENT	6,240	0		0	4,260	0	0	0	0	1,980	1,584	396
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	17,840	0		0	0	0	0	0	0	17,840	14,272	3,568
1-G	DAY TREATMENT - DELINQUENT	7,504	0		3	2,147	0	0	0	0	5,354	4,283	1,071
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	258,674	2,411		45,566	0	0	0	0	0	210,697	168,558	42,139
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	335,279	4,418		58,819	625	0		0	0	271,417	217,134	54,283
1-M	PROTECTIVE SERVICE - GENERAL	654,153	15		116,549	23	0		0	0	537,566	430,053	107,513
1-N	SERVICE PLANNING	253,154	5		44,976	228	0	0	0	0	207,945	166,356	41,589
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	45,782	0		146	0		0	0	0	45,636	22,818	22,818
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	2,043,614	9,050	125,624	297,429	22,856	0	0	0	0	1,588,655	1,266,297	322,358

	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	9,468	33	0	0		0	0		0	9,435	7,548	1,887
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,369,265	71,248	219,123	39,626		0	68,597		0	970,671	776,537	194,134
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	184,412	9,386	5,563	0		0	0		0	169,463	135,570	33,893
2-E	EMERGENCY SHELTER - DEPENDENT	204,716	1,156	34,521	12,184	0	0	0	0	0	156,855	141,170	15,685
2-F	EMERGENCY SHELTER - DELINQUENT	5,978	0	0	0	0	0	0	0	0	5,978	5,380	598
2-G	FOSTER FAMILY - DEPENDENT	1,334,869	77,213	202,486	170,445		64,146	0	0	0	820,579	656,463	164,116
2-H	FOSTER FAMILY - DELINQUENT	7,938	1,036	0	0		0	0		0	6,902	5,522	1,380
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	131,710	0	41,813	14,868		0	0		0	75,029	60,023	15,006
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	399	0	0	70		0	0		0	329	263	66
2-K	**SUBTOTAL CBP**	3,248,755	160,072	503,506	237,193	0	64,146	68,597	0	0	2,215,241	1,788,476	426,765

	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	13,770	200						0	0	13,570	6,785	6,785
3-B	RESIDENTIAL SERVICE - DEPENDENT	168,277	21,316	55,726	4,465		0	0		0	86,770	52,062	34,708
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	82,596	6,482	0	(46)		0	0		0	76,160	45,696	30,464
3-D	SECURE RES. SERVICE (EXCEPT YDC)	69,955	0							0	69,955	41,973	27,982
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F	YDC SECURE	16,280	0								16,280	9,768	6,512
3-G	**SUBTOTAL INSTITUTIONAL**	350,878	27,998	55,726	4,419	0	0	0	0	0	262,735	156,284	106,451

4	**ADMINISTRATION**	132,795	0		23,336		0	0		2,338	107,121	64,273	42,848

5	**TOTAL REVENUES**	5,776,042	197,120	684,856	562,377	22,856	64,146	68,597	0	2,338	4,173,752	3,275,330	898,422

SOMERSET 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	20,444	8,844		25,675	0	69	55,032	44	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	234,452	0	0	0	234,452	107	53	0	0	0
1-C	COUNSELING - DEPENDENT	77,289	26,103		16,629	55,256	227	175,504	0	32	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	6,240	0	6,240	0	10	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	17,840	0	17,840	0	3	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		15	7,489	0	7,504	0	18	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	147,691	82,426		28,055	0	502	258,674	108	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	185,782	80,584		51,377	0	17,536	335,279	208	0	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	378,691	182,573		91,566	0	1,323	654,153	720	0	0	0	0
1-N	SERVICE PLANNING	165,534	59,643		27,497	0	480	253,154	873	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				963	44,969		45,932	0	144	150	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	975,431	440,173	234,452	241,777	131,794	20,137	2,043,764			150	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					1,339
	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	9,468	0	9,468	50	5	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	119,917	60,259	0	25,762	1,146,010	17,317	1,369,265	7,166	40	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	848	183,564	0	184,412	931	8	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	44,084	16,758	0	8,939	134,820	115	204,716	1,217	46	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	5,978	0	5,978	44	4	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	236,336	117,931	60,925	129,078	789,788	811	1,334,869	18,051	75	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	7,938	0	7,938	123	2	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	56,100	32,669	7,770	35,171	0	0	131,710	0	28	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	399	0	0	399	0	0	0	0	0
2-K	**SUBTOTAL CBP**	456,437	227,617	68,695	200,197	2,277,566	18,243	3,248,755	27,582	208	0	0	0
	INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0		0	13,770	0	13,770	74	8	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	15,533	6,520		4,268	141,904	52	168,277	817	6	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		703	81,893	0	82,596	422	6	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		561	69,394	0	69,955	221	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	16,280	0	16,280	8	1	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	15,533	6,520	0	5,532	323,241	52	350,878	1,542	23	0	0	0
4	**ADMINISTRATION**	8,368	8,143	0	186,624	0	8	203,143			70,348	0	0
5	**TOTAL EXPENDITURES**	1,455,769	682,453	303,147	634,130	2,732,601	38,440	5,846,540			70,498	0	0
			County Indirect Costs = $		179,788								

SOMERSET 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	$ 54,876	$ 156	$ 55,032
Adoption Assistance	234,452	0	234,452
Counseling	181,284	460	181,744
Day Care	0	0	0
Day Treatment	25,344	0	25,344
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	257,220	1,454	258,674
Protective Service - Child Abuse	333,857	1,422	335,279
Protective Service - General	650,932	3,221	654,153
Service Planning	252,102	1,052	253,154
Juvenile Act Proceedings	45,932	0	45,932
Alternative Treatment	9,468	0	9,468
Community Residential	1,552,614	1,063	1,553,677
Emergency Shelter	210,398	296	210,694
Foster Family	1,340,727	2,080	1,342,807
Supervised Independent Living	131,533	576	132,109
Juvenile Detention Service	13,770	0	13,770
Residential Service	250,758	115	250,873
Secure Residential Service (Except YDC)	69,955	0	69,955
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	16,280	0	16,280
Administration	202,999	144	203,143
Combined Total Expense	5,834,501	12,039	5,846,540
Less Non-reimbursables	72,086	(1,588)	70,498
Total Net Expense	$ 5,762,415	$ 13,627	$ 5,776,042

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 1,455,769	$ 0	$ 1,455,769
Employee Benefits	670,414	12,039	682,453
Subsidies	303,147	0	303,147
Operating	634,130	0	634,130
Purchased Services	2,732,601	0	2,732,601
Fixed Assets	38,440	0	38,440
Combined Total Expense	5,834,501	12,039	5,846,540
Less Non-reimbursables	72,086	(1,588)	70,498
Total Net Expense	$ 5,762,415	$ 13,627	$ 5,776,042

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

REPORT REFERENCE			ADJ.		AS REPORTED	INCREASE/	ADJUSTED
SCHEDULE	LINE	COLUMN	NO.	EXPLANATION OF ADJUSTMENTS	OR ADJUSTED	(DECREASE)	TOTAL
				CY-370 Adjustments			
CY-370	1-A	2	1	Adoption Service - Employee Benefits	$ 8,688	$ 156	$ 8,844
	1-C	2		Counseling - Dep. - Employee Benefits	$ 25,643	$ 460	$ 26,103
	1-J	2		Life Skills - Dep. - Employee Benefits	$ 80,972	$ 1,454	$ 82,426
	1-L	2		Protective Service - Child Abuse - Employee Benefits	$ 79,162	$ 1,422	$ 80,584
	1-M	2		Protective Service - General - Employee Benefits	$ 179,352	$ 3,221	$ 182,573
	1-N	2		Service Planning - Employee Benefits	$ 58,591	$ 1,052	$ 59,643
	2-C	2		Community Residential - Dep. - Employee Benefits	$ 59,196	$ 1,063	$ 60,259
	2-E	2		Emergency Shelter - Dep. - Employee Benefits	$ 16,462	$ 296	$ 16,758
	2-G	2		Foster Family - Dep. - Employee Benefits	$ 115,851	$ 2,080	$ 117,931
	2-I	2		Supervised Independent Living - Dep. - Employee Benefits	$ 32,093	$ 576	$ 32,669
	3-B	2		Residential Service - Dep. - Employee Benefits	$ 6,405	$ 115	$ 6,520
	4	2		Administration - Employee Benefits	$ 7,999	$ 144	$ 8,143
				Total Adjustment Amount		$ 12,039	
				To increase Employee Benefits by $12,039 to properly report the agency's allocation of the county pension contribution.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub.	$ 71,936	$ (1,588)	$ 70,348
				To decrease Non-Reimbursable Expenditures within the Administration Cost Center by $1,588 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
				CY-370A Adjustment			
CY-370A	2-C	3	3	Community Residential - Dep. - Title IV-E Maintenance	$ 221,833	$ (2,710)	$ 219,123
	2-G	3		Foster Family - Dep. - Title IV-E Maintenance	$ 203,776	$ (1,290)	$ 202,486
	1-A	4		Adoption Service - Title IV-E Administration	$ 9,760	$ (46)	$ 9,714
	1-C	4		Counseling - Dep. - Title IV-E Administration	$ 20,753	$ (97)	$ 20,656
	1-J	4		Life Skills - Dep. - Title IV-E Administration	$ 45,794	$ (228)	$ 45,566
	1-L	4		Protective Service - Child Abuse - Title IV-E Administration	$ 59,157	$ (338)	$ 58,819
	1-M	4		Protective Service- General - Title IV-E Administration	$ 117,160	$ (611)	$ 116,549
	1-N	4		Service Planning - Title IV-E Administration	$ 45,209	$ (233)	$ 44,976
	1-O	4		Juvenile Act Proceedings - Dep. - Title IV-E Administration	$ 147	$ (1)	$ 146
	2-C	4		Community Residential - Dep. - Title IV-E Administration	$ 39,867	$ (241)	$ 39,626
	2-E	4		Emergency Shelter - Dep. - Title IV-E Administration	$ 12,246	$ (62)	$ 12,184
	2-G	4		Foster Family - Dep. - Title IV-E Administration	$ 171,295	$ (850)	$ 170,445
	2-I	4		Supervised Ind. Living - Dep. - Title IV-E Administration	$ 14,977	$ (109)	$ 14,868
	3-B	4		Residential Service - Dep. - Title IV-E Administration	$ 4,487	$ (22)	$ 4,465
	4	4		Administration - Title IV-E Administration	$ 23,405	$ (69)	$ 23,336
				Total Adjustment Amount		$ (6,907)	
				To decrease Federal Title IV-E revenue by $6,907 which includes two supplemental invoices totaling $6,851 and an adjustment of $56 due to a change in the FFP rate.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-348 Adjustment			
CY-348	12	A	4	Total Title IV-D Collections	$ 137,396	$ 1,221	$ 138,617
				To increase Title IV-D Collections by $1,221 to properly report the total amount received.			
				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

SOMERSET 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]		$ 3,273,674
Supplemental Act 148		0
Total State Allocation		3,273,674
State Share (CY348)[2]	$ 3,026,799	
Less: Major Service Category Adjustment	0	
Net State Share		$ 3,026,799
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 3,026,799
Actual Act 148 Revenues Received[4]		3,012,707
Net Amount Due County/(State)[5]		$ 14,092

[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 our adjustments are considered.

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

SOMERSET 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	43,162	0	7,646	0	0	0	0	0	35,516	35,516	0
02. 90% REIMBURSEMENT	165,248	20	26,376	41,750	0	0	0	0	97,102	87,392	9,710
03. 80% REIMBURSEMENT	4,632,737	155,395	1,054,340	9,419	64,148	68,596	0	0	3,280,839	2,624,671	656,168
04. 60% REIMBURSEMENT	510,244	28,872	67,064	0	0	0	0	4,100	410,208	246,124	164,084
05. 50% REIMBURSEMENT	66,191	0	0	0	0	0	0	0	66,191	33,096	33,095
06. TOTAL NET CHILD WELFARE EXPEND.	5,417,582	184,287	1,155,426	51,169	64,148	68,596	0	4,100	3,889,856	3,026,799	863,057
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	97,524	815							96,709	58,025	38,684
08. NON-REIMBURSABLE EXPENDITURES	55,724	0	0						55,724		55,724
09. TOTAL EXPENDITURES	5,570,830	185,102	1,155,426	51,169	64,148	68,596	0	4,100	4,042,289	3,084,824	957,465

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	135,137
13. TITLE IV-D Collections for IV-E Children	52,424
14. STATE ACT 148 - line 6	3,026,799
15. STATE ACT 148 ALLOCATION	3,273,674
16. ADJUSTED STATE SHARE (lower of 14 or 15)	3,026,799

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,026,799
ACT 148 AMOUNT RECEIVED	3,012,707
ADJUSTMENT TO STATE SHARE	14,092

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	60,910	1,910	8

SOMERSET 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	43,162	0		7,646	0		0	0	0	35,516	35,516	0
1-B	ADOPTION ASSISTANCE	245,920	0	142,208	0			0		0	103,712	82,970	20,742
1-C	COUNSELING - DEPENDENT	127,462	2,055		20,083	5,366	0	0	0	0	99,958	79,966	19,992
1-D	COUNSELING - DELINQUENT	6,520	0		0	2,743	0	0	0	0	3,777	3,022	755
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	19,693	0		0	0	0	0	0	0	19,693	15,754	3,939
1-G	DAY TREATMENT - DELINQUENT	5,156	0		0	1,191	0	0	0	0	3,965	3,172	793
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	194,352	2,701		33,925	0	0	0	0	0	157,726	126,181	31,545
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	500,948	0		88,753	0	0		0	0	412,195	329,756	82,439
1-M	PROTECTIVE SERVICE - GENERAL	664,453	58		114,956	119	0		0	0	549,320	439,456	109,864
1-N	SERVICE PLANNING	174,642	0		30,956	0	0	0	0	0	143,686	114,949	28,737
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	37,331	0		0	0		0	0	0	37,331	18,666	18,665
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	2,019,639	4,814	142,208	296,319	9,419	0	0	0	0	1,566,879	1,249,408	317,471

	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	3,408	0	0	0		0	0		0	3,408	2,726	682
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,333,371	65,303	262,392	46,098		0	68,596		0	890,982	712,786	178,196
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	156,448	16,688	(238)	0		0	0		0	139,998	111,998	28,000
2-E	EMERGENCY SHELTER - DEPENDENT	143,472	20	16,677	9,699	24,142	0	0	0	0	92,934	83,641	9,293
2-F	EMERGENCY SHELTER - DELINQUENT	21,776	0	0	0	17,608	0	0	0	0	4,168	3,751	417
2-G	FOSTER FAMILY - DEPENDENT	1,200,364	68,590	147,849	167,358		64,148	0	0	0	752,419	601,935	150,484
2-H	FOSTER FAMILY - DELINQUENT	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
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-K	**SUBTOTAL CBP**	2,858,839	150,601	426,680	223,155	41,750	64,148	68,596	0	0	1,883,909	1,516,837	367,072

	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	28,860	0						0	0	28,860	14,430	14,430
3-B	RESIDENTIAL SERVICE - DEPENDENT	173,136	21,935	28,876	12,235		0	0		0	110,090	66,054	44,036
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	177,225	6,768	0	0		0	0		0	170,457	102,274	68,183
3-D	SECURE RES. SERVICE (EXCEPT YDC)	7,727	0							0	7,727	4,636	3,091
3-E	YDC/YFC (NON-SECURE)-Institutional	97,524	815								96,709	58,025	38,684
3-F	YDC SECURE	0	0								0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	484,472	29,518	28,876	12,235	0	0	0	0	0	413,843	245,419	168,424
4	**ADMINISTRATION**	152,156	169		25,953		0	0		4,100	121,934	73,160	48,774
5	**TOTAL REVENUES**	5,515,106	185,102	597,764	557,662	51,169	64,148	68,596	0	4,100	3,986,565	3,084,824	901,741

SOMERSET 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	21,039	10,239		11,820	0	64	43,162	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	245,920	112	0	0	246,032	0	53	112	0	0
1-C	COUNSELING - DEPENDENT	68,609	33,389		14,544	10,708	212	127,462	0	20	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		210	6,310	0	6,520	0	9	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	19,693	0	19,693	0	4	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		124	5,032	0	5,156	0	16	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	117,091	56,983		19,734	180	364	194,352	0	1	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	297,912	144,981		57,127	0	928	500,948	93	0	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	376,584	183,268		80,326	0	24,275	664,453	1,180	0	0	0	0
1-N	SERVICE PLANNING	102,912	50,082		19,738	0	1,910	174,642	0	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				615	36,716		37,331	0	149	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	984,147	478,942	245,920	204,350	78,639	27,753	2,019,751			112	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					1,643
	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	3,408	0	3,408	18	3	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	156,732	76,275	0	28,164	1,071,790	488	1,333,449	7,309	40	0	78	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	200	156,248	0	156,448	805	6	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	32,322	15,730	0	8,982	86,338	100	143,472	924	41	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	21,776	0	21,776	136	8	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	271,232	131,996	60,910	96,922	614,164	25,537	1,200,761	16,660	70	0	397	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**	460,286	224,001	60,910	134,268	1,953,724	26,125	2,859,314	25,852	168	0	475	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		50	28,810	0	28,860	150	15	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	41,622	20,256		7,444	103,686	128	173,136	640	6	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		758	176,467	0	177,225	919	7	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	7,727	0	7,727	30	1	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	97,524	0	97,524	362	4	0	0	0
3-F	YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	41,622	20,256	0	8,252	414,214	128	484,472	2,101	33	0	0	0
4	**ADMINISTRATION**	21,201	12,151	0	173,821	0	120	207,293			55,137	0	0
5	**TOTAL EXPENDITURES**	1,507,256	735,350	306,830	520,691	2,446,577	54,126	5,570,830			55,249	475	0
			County Indirect Costs = $		161,376								

SOMERSET 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	$ 43,154	$ 8	$ 43,162
Adoption Assistance	246,032	0	246,032
Counseling	133,956	26	133,982
Day Care	0	0	0
Day Treatment	24,849	0	24,849
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	194,308	44	194,352
Protective Service - Child Abuse	500,836	112	500,948
Protective Service - General	664,311	142	664,453
Service Planning	174,603	39	174,642
Juvenile Act Proceedings	37,331	0	37,331
Alternative Treatment	3,408	0	3,408
Community Residential	1,489,838	59	1,489,897
Emergency Shelter	165,236	12	165,248
Foster Family	1,200,659	102	1,200,761
Supervised Independent Living	0	0	0
Juvenile Detention Service	28,860	0	28,860
Residential Service	350,345	16	350,361
Secure Residential Service (Except YDC)	7,727	0	7,727
YDC/YFC (Non-Secure) - Institutional	97,524	0	97,524
YDC Secure	0	0	0
Administration	206,639	654	207,293
Combined Total Expense	5,569,616	1,214	5,570,830
Less Non-reimbursables	60,813	(5,089)	55,724
Total Net Expense	$ 5,508,803	$ 6,303	$ 5,515,106

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 1,506,610	$ 646	$ 1,507,256
Employee Benefits	734,782	568	735,350
Subsidies	306,830	0	306,830
Operating	520,691	0	520,691
Purchased Services	2,446,577	0	2,446,577
Fixed Assets	54,126	0	54,126
Combined Total Expense	5,569,616	1,214	5,570,830
Less Non-reimbursables	60,813	(5,089)	55,724
Total Net Expense	$ 5,508,803	$ 6,303	$ 5,515,106

SOMERSET 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	4	1	1	Administration - Wages and Salaries	$ 20,555	$ 646	$ 21,201
				To increase Wages and Salaries by $646, as there was a posting error when the agency's accounting system was changed from Quickbooks to CAPS.			
				Title 55 PA Code, Chapter 3170.92(a) to (c)			
CY-370	1-A	2	2	Adoption Service - Employee Benefits	$ 10,231	$ 8	$ 10,239
	1-C	2		Counseling - Dep. - Employee Benefits	$ 33,363	$ 26	$ 33,389
	1-J	2		Life Skills - Dep. - Employee Benefits	$ 56,939	$ 44	$ 56,983
	1-L	2		Protective Service - Child Abuse - Employee Benefits	$ 144,869	$ 112	$ 144,981
	1-M	2		Protective Service - General - Employee Benefits	$ 183,126	$ 142	$ 183,268
	1-N	2		Service Planning - Employee Benefits	$ 50,043	$ 39	$ 50,082
	2-C	2		Community Residential - Dep. - Employee Benefits	$ 76,216	$ 59	$ 76,275
	2-E	2		Emergency Shelter - Dep. - Employee Benefits	$ 15,718	$ 12	$ 15,730
	2-G	2		Foster Family - Dep. - Employee Benefits	$ 131,894	$ 102	$ 131,996
	3-B	2		Residential Service - Dep. - Employee Benefits	$ 20,240	$ 16	$ 20,256
	4	2		Administration - Employee Benefits	$ 12,143	$ 8	$ 12,151
				Total Adjustment Amount		$ 568	
				To increase Employee Benefits $568 to properly reconcile to the agency ledgers.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370	4	10	3	Administration - Non-Reimbursable Non PS/Sub.	$ 60,226	$ (5,089)	$ 55,137
				To decrease Non-Reimbursable Expenditures within the Administration cost center by $5,089 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation.			
				Title 55, PA Code, Chapter 3171.60 OCYF Bulletin 00-95-12			

SOMERSET 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-370A Adjustments			
CY-370A	1-C	2	4	Counseling - Dep. - Program Income	$ 2,046	$ 9	$ 2,055
	1-J	2		Life Skills - Dep. - Program Income	$ 2,690	$ 11	$ 2,701
	2-C	2		Community Residential - Dep. - Program Income	$ 65,030	$ 273	$ 65,303
	2-D	2		Community Residential - Del. - Program Income	$ 16,618	$ 70	$ 16,688
	2-G	2		Foster Family - Dep. - Program Income	$ 68,304	$ 286	$ 68,590
	3-B	2		Residential Service - Dep. - Program Income	$ 21,843	$ 92	$ 21,935
	3-C	2		Residential Service - Del. - Program Income	$ 6,740	$ 28	$ 6,768
	4	2		Administration-Program Income	$ 166	$ 4	$ 170
						$ 773	
				To increase Program Income by $773 to include a reimbursement received by the county that was not properly credited to the agency.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-C	3	5	Community Residential - Dep. - Title IV-E Administration	$ 278,716	$ (16,324)	$ 262,392
	2-D	3		Community Residential - Del. - Title IV-E Maintenance	$ 2,150	$ (2,388)	$ (238)
	2-E	3		Emergency Shelter - Dep. - Title IV-E Maintenance	$ 16,072	$ 605	$ 16,677
	2-F	3		Emergency Shelter - Del. - Title IV-E Maintenance	$ 1,816	$ (1,816)	$ -
	2-G	3		Foster Family - Dep. - Title IV-E Maintenance	$ 147,260	$ 589	$ 147,849
	1-A	4		Adoption Service - Title IV-E Administration	$ 7,595	$ 51	$ 7,646
	1-C	4		Counseling - Dep. - Title IV-E Administration	$ 19,930	$ 153	$ 20,083
	1-J	4		Life Skills - Dep. - Title IV-E Administration	$ 33,725	$ 200	$ 33,925
	1-L	4		Protective Service - Child Abuse - Title IV-E Administration	$ 88,224	$ 529	$ 88,753
	1-M	4		Protective Service - General - Title IV-E Administration	$ 114,182	$ 774	$ 114,956
	1-N	4		Service Planning - Title IV-E Administration	$ 30,745	$ 211	$ 30,956
	2-C	4		Community Residential - Dep. - Title IV-E Administration	$ 45,826	$ 272	$ 46,098
	2-E	4		Emergency Shelter - Dep. - Title IV-E Administration	$ 9,640	$ 59	$ 9,699
	2-G	4		Foster Family - Dep. - Title IV-E Administration	$ 163,775	$ 3,583	$ 167,358
	3-B	4		Residential Service - Dep. - Title IV-E Administration	$ 12,162	$ 73	$ 12,235
	4	4		Administration - Title IV-E Administration	$ 25,834	$ 119	$ 25,953
				Total Adjustment Amount		$ (13,310)	
				To decrease Federal Title IV-E revenue by $13,310 which includes ten supplemental invoices totaling ($13,450), an adjustment of ($175) due to a change in the FFP rate, a $311 recording error in the state's accounting system, and a $4 rounding error.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS FOR FISCAL YEAR JULY 1, 2007 TO JUNE 30, 2008

Finding - Somerset County Children and Youth Agency Did Not File Its Quarterly Reports on Time

While the agency did not file all quarterly reports with DHS in a timely manner during the current engagement period, this finding will not be repeated due to DHS implementing significant changes to the reporting system for the children and youth program which caused unavoidable delays in the filing of these reports.

Finding- Noncompliance - Somerset County Children and Youth Services Did Not Perform a Fixed Asset Physical Inventory

The agency failed to comply with our recommendation to this prior engagement finding by not implementing procedures to perform and document annual physical inventories of fixed assets. Therefore, we issued a repeat finding in the Current Engagement Finding and Recommendation section (Section 4) of this report. This repeat finding is presented on page 20 of this report.

SECTION 4

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding – Noncompliance - Failure to Perform an Annual Physical Inventory of Fixed Assets

Condition: For fiscal years ended June 30, 2009 and June 30, 2010, the Somerset County Children and Youth Agency failed to perform an annual physical inventory of fixed assets. While the agency did maintain a fixed asset listing, they failed to secure ownership of the agency's fixed assets by verifying the existence of the fixed assets included on the inventory listings through the performance of annual physical inventories.

Criteria: Title 55 Pa. Code, § 3170.77 (f) (4), related to ownership of fixed assets, states:

Ownership Responsibilities. In accordance with sound business practice, the holder of fixed assets shall:

> Perform an annual physical inventory at the end of the funding period/fiscal year by sighting and verifying the inventory listings. Discrepancies shall be documented and kept on file with invoices, inventory reports, and other papers which are subjected to an audit.

Cause: While the agency was aware of the requirement to perform an annual physical inventory of fixed assets, an annual inventory was not performed due to time constraints, constant staff changes, and the priority of timely quarterly invoice submissions.

Effect: Agency fixed assets might not have been acquired secured or disposed of in accordance with funding regulations which could lead to loss/misuse of assets.

Recommendation: The Somerset County Children and Youth Agency should implement policies and procedures related to the required performance and documentation of annual physical inventories of the agency's fixed assets, in accordance with applicable regulations.

Agency Response: The Somerset County Children and Youth Agency agreed with this finding and stated the following: This is a continued finding in that the Somerset County Children and Youth Agency is aware this will be an issue until at least fiscal year 2012-2013. There is a county wide [physical] inventory that is updated annually for items over $1,500. The agency has and continues to update and maintain the IT inventory along with a vehicle inventory. The only items that would be added to the inventory list would be office furniture. However, due to time constraints, constant staff changes and the priority of timely quarterly invoice submissions, the [physical] inventory/procedure was not implemented. In 2013, the inventory list was updated, but the policy/procedure [regarding an annual physical inventory] still needs to be written.

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

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