

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Susquehanna County Children and Youth Agency

October 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 Susquehanna County
Susquehanna County Courthouse
P.O. Box 218
105 Maple Street
Montrose, PA 18801

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 Susquehanna 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 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 Susquehanna 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 two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$44,316 and increasing non-reimbursable expenditures by \$17,868. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$25,702. All 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 three 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 \$37,418 and decreasing non-reimbursable expenditures by \$11,065. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$37,116. All three 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 Friday, July 31, 2015 at 10:00 am.

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 Susquehanna County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

September 22, 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

**SUSQUEHANNA 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	\$	1,881,666
Supplemental Act 148		<u>0</u>
Total State Allocation		1,881,666
State Share (CY348) ²	\$	1,694,850
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,694,850
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	1,694,850
Actual Act 148 Revenues Received ⁴		<u>1,669,148</u>
Net Amount Due County/(State) ⁵	\$	<u><u>25,702</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 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.

SUSQUEHANNA 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	234,720	0	35,521	0	0	0	0	0	199,199	199,199	0
02. 90% REIMBURSEMENT	29,020	0	2,237	0	0	0	0	0	26,783	24,105	2,678
03. 80% REIMBURSEMENT	2,190,790	132,336	368,436	38,185	8,906	7,275	0	0	1,635,652	1,308,523	327,129
04. 60% REIMBURSEMENT	397,938	38,836	48,606	0	26,719	21,824	0	1,237	260,716	156,429	104,287
05. 50% REIMBURSEMENT	13,187	0	0	0	0	0	0	0	13,187	6,594	6,593
06. TOTAL NET CHILD WELFARE EXPEND.	2,865,655	171,172	454,800	38,185	35,625	29,099	0	1,237	2,135,537	1,694,850	440,687
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	93,899	1,050							92,849	55,709	37,140
08. NON-REIMBURSABLE EXPENDITURES	43,144	0	0						43,144		43,144
09. TOTAL EXPENDITURES	3,002,698	172,222	454,800	38,185	35,625	29,099	0	1,237	2,271,530	1,750,559	520,971
10. IL Grant Funds Reported	20,718										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	77,146										
13. TITLE IV-D Collections for IV-E Children	21,790										
14. STATE ACT 148 - line 6	1,694,850										
15. STATE ACT 148 ALLOCATION	1,881,666										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,694,850										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,694,850										
ACT 148 AMOUNT RECEIVED	1,669,148										
ADJUSTMENT TO STATE SHARE	25,702										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 66,738	Number of Days 2,642	Number of Children 9								

SUSQUEHANNA 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	234,720	0		35,521	0		0	0	0	199,199	199,199	0
1-B ADOPTION ASSISTANCE	268,301	0	130,824							137,477	109,982	27,495
1-C COUNSELING - DEPENDENT	3,915	0								3,915	3,132	783
1-D COUNSELING - DELINQUENT	0	0								0	0	0
1-E DAY CARE	0	0								0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0								0	0	0
1-H HOMEMAKER SERVICE	109,550	0		16,830	0	0	7,275	0	0	85,445	68,356	17,089
1-I INTAKE & REFERRAL	133,591	0		20,257	0	0	0	0	0	113,334	90,667	22,667
1-J LIFE SKILLS - DEPENDENT	0	0								0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	201,348	0		12,585	3,378	0		0	0	185,385	148,308	37,077
1-M PROTECTIVE SERVICE - GENERAL	427,563	0		53,600	34,807	8,906		0	0	330,250	264,200	66,050
1-N SERVICE PLANNING	48,285	0		7,338	0	0	0	0	0	40,947	32,758	8,189
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	1,340	0		0	0	0	0	0	0	1,340	670	670
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-Q SUBTOTAL IN-HOME	1,428,613	0	130,824	146,131	38,185	8,906	7,275	0	0	1,097,292	917,272	180,020
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	503	0	0	0		0	0	0	0	503	402	101
2-B ALTERNATIVE TREATMENT - DELINQUENT	7,030	0	0	0		0	0	0	0	7,030	5,624	1,406
2-C COMMUNITY RESIDENTIAL - DEPENDENT	54,788	1,427	0	915		0	0	0	0	52,446	41,957	10,489
2-D COMMUNITY RESIDENTIAL - DELINQUENT	44,880	278	0	0		0	0	0	0	44,602	35,682	8,920
2-E EMERGENCY SHELTER - DEPENDENT	11,497	0	0	8	0	0	0	0	0	11,489	10,340	1,149
2-F EMERGENCY SHELTER - DELINQUENT	17,523	0	0	2,229	0	0	0	0	0	15,294	13,765	1,529
2-G FOSTER FAMILY - DEPENDENT	715,333	130,163	57,273	47,675		0	0	0	0	480,222	384,178	96,044
2-H FOSTER FAMILY - DELINQUENT	154,985	468	218	203		0	0	0	0	154,096	123,277	30,819
2-I SUP. INDEPENDENT LIVING - DEPENDENT	20,718	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	1,027,257	132,336	78,209	51,030	0	0	0	0	0	765,682	615,225	150,457
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	11,847	0						0	0	11,847	5,924	5,923
3-B RESIDENTIAL SERVICE - DEPENDENT	85,057	5,759	8,966	3,717		0	0		0	66,615	39,969	26,646
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	165,777	30,136	9,875	499	26,719	21,824	0		0	76,724	46,034	30,690
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0							0	0	0	0
3-F YDC SECURE	93,899	1,050								92,849	53,709	37,140
3-G SUBTOTAL INSTITUTIONAL	356,580	36,945	18,841	4,216	0	26,719	21,824	0	0	248,035	147,636	100,399
4 ADMINISTRATION	147,104	2,941		25,549		0	0		1,237	117,377	70,426	46,951
TOTAL REVENUES	2,959,554	172,222	227,874	226,926	38,185	35,625	29,099	0	1,237	2,228,386	1,750,559	477,827

SUSQUEHANNA 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	12
	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
IN-HOME													
I-A ADOPTION SERVICE	130,314	70,927		32,991	488	234,720	85	6	0	0	0		
I-B ADOPTION ASSISTANCE	0	0	268,301	0	0	268,301	0	43	0	0	0		
I-C COUNSELING - DEPENDENT	0	0		0	3,915	3,915	0	3	0	0	0		
I-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0		
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0		
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0		
I-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0		
I-H HOMEMAKER SERVICE	76,063	31,226		2,261	0	109,550	235	0	0	0	0		
I-I INTAKE & REFERRAL	76,050	39,758		17,783	0	133,591	1,046	0	0	0	0		
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0		
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0		
I-L PROTECTIVE SERVICE - CHILD ABUSE	44,889	23,055		14,868	118,536	201,348	236	116	0	0	0		
I-M PROTECTIVE SERVICE - GENERAL	196,355	99,419		56,893	74,896	427,563	222	196	0	0	0		
I-N SERVICE PLANNING	28,436	14,278		5,571	0	48,285	619	0	0	0	0		
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	1,340	1,340	0	39	0	0	0		
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0		
I-Q SUBTOTAL IN-HOME	552,107	278,663	268,301	130,367	199,175	1,428,613					2,323		
COMMUNITY BASED PLACEMENT													
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	503	503	9	1	0	0	0		
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	7,030	7,030	100	3	0	0	0		
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,160	1,747	0	1,119	48,762	54,788	301	4	0	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	44,880	44,880	309	5	0	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	53	11,444	11,497	205	16	0	0	0		
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	17,523	17,523	86	3	0	0	0		
2-G FOSTER FAMILY - DEPENDENT	139,902	79,102	66,738	85,024	344,567	715,333	10,530	168	0	0	0		
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,296	153,689	154,985	2,249	32	0	0	0		
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	20,718	20,718	100	22	0	0	0		
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0		
2-K SUBTOTAL CBP	143,062	80,849	66,738	87,492	649,116	1,027,257	13,889	254	0	0	0		
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE	0	0	0	8	11,839	11,847	43	3	0	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	13,346	6,555	0	4,479	60,677	85,057	562	7	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	3,167	162,610	165,777	1,832	28	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	93,899	93,899	233	3	0	0	0		
3-G SUBTOTAL INSTITUTIONAL	13,346	6,555	0	7,654	329,025	356,580	2,670	41	0	0	0		
ADMINISTRATION	43,981	21,880	0	124,387	0	190,248			43,144	0	0		
TOTAL EXPENDITURES	752,496	387,947	335,039	349,900	1,177,316	3,002,698			43,144	0	0		
				County Indirect Costs = \$	110,852								

**SUSQUEHANNA 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	\$ 226,618	\$ 8,102	\$ 234,720
Adoption Assistance	268,301	0	268,301
Counseling	3,915	0	3,915
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	105,983	3,567	109,550
Intake and Referral	129,049	4,542	133,591
Life Skills	0	0	0
Protective Service - Child Abuse	198,714	2,634	201,348
Protective Service - General	416,207	11,356	427,563
Service Planning	46,654	1,631	48,285
Juvenile Act Proceedings	1,340	0	1,340
Alternative Treatment	7,533	0	7,533
Community Residential	99,468	200	99,668
Emergency Shelter	29,020	0	29,020
Foster Family	861,282	9,036	870,318
Supervised Independent Living	20,718	0	20,718
Juvenile Detention Service	11,847	0	11,847
Residential Service	250,085	749	250,834
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	93,899	0	93,899
Administration	<u>187,749</u>	<u>2,499</u>	<u>190,248</u>
Combined Total Expense	2,958,382	44,316	3,002,698
Less Non-reimbursables	<u>25,276</u>	<u>17,868</u>	<u>43,144</u>
Total Net Expense	\$ <u>2,933,106</u>	\$ <u>26,448</u>	\$ <u>2,959,554</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 752,496	\$ 0	\$ 752,496
Employee Benefits	343,631	44,316	387,947
Subsidies	335,039	0	335,039
Operating	349,900	0	349,900
Purchased Services	1,177,316	0	1,177,316
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	2,958,382	44,316	3,002,698
Less Non-reimbursables	<u>25,276</u>	<u>17,868</u>	<u>43,144</u>
Total Net Expense	\$ <u>2,933,106</u>	\$ <u>26,448</u>	\$ <u>2,959,554</u>

**SUSQUEHANNA 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	1-A	2	1	CY-370 Adjustments				
				Adoption Service - Employee Benefits	\$ 62,825	\$ 8,102	\$ 70,927	
				Homemaker Service - Employee Benefits	\$ 27,659	\$ 3,567	\$ 31,226	
				Intake & Referral - Employee Benefits	\$ 35,216	\$ 4,542	\$ 39,758	
				Protective Service Child Abuse - Employee Benefits	\$ 20,421	\$ 2,634	\$ 23,055	
				Protective Service General - Employee Benefits	\$ 88,063	\$ 11,356	\$ 99,419	
				Service Planning - Employee Benefits	\$ 12,647	\$ 1,631	\$ 14,278	
				Community Residential (Dep.) - Employee Benefits	\$ 1,547	\$ 200	\$ 1,747	
				Foster Family (Dep.) - Employee Benefits	\$ 70,066	\$ 9,036	\$ 79,102	
				Residential Service (Dep.) - Employee Benefits	\$ 5,806	\$ 749	\$ 6,555	
		4		2	Administration - Employee Benefits	\$ 19,381	\$ 2,499	\$ 21,880
			Total Adjustment Amount		\$ 44,316			
			<p>To increase retirement employee benefits by \$44,316 to properly report the agency's allocation of the 2008 and 2009 fiscal year county pension contributions. The County calculation was based on actual 2007 and 2008 calendar year County and C&Y salaries and our calculation was based on actual 2008-2009 fiscal year County and C&Y salaries.</p> <p>Title 55 PA Code, Chapter 3170.47(f) Administrative Bulletin 99-93-08</p>					
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ 25,276	\$ 17,868	\$ 43,144	
				<p>To increase Non-Reimbursable Expenditures by \$17,868 to properly report the amount of Indirect Costs which exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**SUSQUEHANNA 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	\$	1,750,858
Supplemental Act 148		<u>0</u>
Total State Allocation		1,750,858
State Share (CY348) ²	\$	1,740,627
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,740,627
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	1,740,627
Actual Act 148 Revenues Received ⁴		<u>1,703,511</u>
Net Amount Due County/(State) ⁵	\$	<u><u>37,116</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 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.

SUSQUEHANNA 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	210,920	0	35,254	0	0	0	0	0	175,666	175,666	0
02. 90% REIMBURSEMENT	28,387	963	766	0	0	0	0	0	26,658	23,992	2,666
03. 80% REIMBURSEMENT	2,182,724	110,575	407,297	38,185	0	0	0	0	1,626,667	1,301,334	325,333
04. 60% REIMBURSEMENT	518,030	19,470	48,908	0	35,625	29,099	0	2,093	382,835	229,701	153,134
05. 50% REIMBURSEMENT	19,867	0	0	0	0	0	0	0	19,867	9,934	9,933
06. TOTAL NET CHILD WELFARE EXPEND.	2,959,928	131,008	492,225	38,185	35,625	29,099	0	2,093	2,231,693	1,740,627	491,066

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

08. NON-REIMBURSABLE EXPENDITURES	38,781	0	0						38,781		38,781
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09. TOTAL EXPENDITURES	2,998,709	131,008	492,225	38,185	35,625	29,099	0	2,093	2,270,474	1,740,627	529,847
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 59,491

13. TITLE IV-D Collections for IV-E Children 15,357

14. STATE ACT 148 - line 6 1,740,627

15. STATE ACT 148 ALLOCATION 1,750,858

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,740,627

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,740,627										
ACT 148 AMOUNT RECEIVED	1,703,511										
ADJUSTMENT TO STATE SHARE	37,116										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	96,412	3,450	14

SUSQUEHANNA 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
	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	210,920	0		35,254	0				0	175,666	175,666	0
I-B ADOPTION ASSISTANCE	329,342	0	142,786						0	186,556	149,245	37,311
I-C COUNSELING - DEPENDENT	2,952	0			0				0	2,952	2,362	590
I-D COUNSELING - DELINQUENT	0	0			0				0	0	0	0
I-E DAY CARE	0	0			0				0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0			0				0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0			0				0	0	0	0
I-H HOMEMAKER SERVICE	82,339	0	14,087		0				0	68,252	54,602	13,650
I-I INTAKE & REFERRAL	164,501	0		27,180	0				0	137,321	109,857	27,464
I-J LIFE SKILLS - DEPENDENT	0	0			0				0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0			0				0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	247,192	0		21,499	38,185				0	187,508	150,006	37,502
I-M PROTECTIVE SERVICE - GENERAL	454,653	0		59,304	0				0	395,349	316,279	79,070
I-N SERVICE PLANNING	38,954	0		6,265	0				0	32,689	26,151	6,538
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	4,192	0			0				0	4,192	2,096	2,096
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0				0	0	0	0
I-Q SUBTOTAL IN-HOME	1,535,045	0	142,786	163,589	38,185	0	0	0	0	1,190,485	986,264	204,221
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	988	0							0	988	790	198
2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,380	0		880					0	4,500	3,600	900
2-D COMMUNITY RESIDENTIAL - DELINQUENT	5,845	850		18					0	4,977	3,982	995
2-E EMERGENCY SHELTER - DEPENDENT	16,837	963		21					0	15,108	13,597	1,511
2-F EMERGENCY SHELTER - DELINQUENT	11,550	0		0	0				0	11,550	10,395	1,155
2-G FOSTER FAMILY - DEPENDENT	800,411	103,382		80,326					0	568,443	454,754	113,689
2-H FOSTER FAMILY - DELINQUENT	50,167	6,343		2,340					0	37,132	29,706	7,426
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0					0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0					0	0	0	0
2-K SUBTOTAL CBP	891,178	111,538	83,411	53,531	0	0	0	0	0	642,698	516,824	125,874
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	15,675	0							0	15,675	7,838	7,837
3-B RESIDENTIAL SERVICE - DEPENDENT	158,257	4,625		4,194					0	138,117	82,870	55,247
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	161,914	14,281		292		35,625	29,099		0	76,544	45,926	30,618
3-D SECURE RES. SERVICE (EXCEPT YDC)	28,146	0							0	28,146	16,888	11,258
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	363,972	18,906	17,374	4,486	0	35,625	29,099	0	0	258,482	153,522	104,960
ADMINISTRATION	169,733	564		27,048		0	0		2,093	140,028	84,017	56,011
TOTAL REVENUES	2,959,928	131,008	243,571	248,654	38,185	35,625	29,099	0	2,093	2,231,693	1,740,627	491,066

SUSQUEHANNA 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											Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10	11		12
	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
IN-HOME													
1-A ADOPTION SERVICE	116,443	65,241		29,236	0	210,920	86	0	0	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	329,342	0	0	329,342	0	27	0	0	0	0	
1-C COUNSELING - DEPENDENT	0	0		2,952	0	2,952	0	0	1	0	0	0	
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0	
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
1-H HOMEMAKER SERVICE	60,002	21,868		469	0	82,339	160	0	0	0	0	0	
1-I INTAKE & REFERRAL	91,906	47,540		25,055	0	164,501	913	0	0	0	0	0	
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0	
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0	
1-L PROTECTIVE SERVICE - CHILD ABUSE	62,748	38,381		26,853	119,210	247,192	220	156	0	0	0	0	
1-M PROTECTIVE SERVICE - GENERAL	191,398	110,829		49,139	103,287	454,653	221	82	0	0	0	0	
1-N SERVICE PLANNING	20,799	10,346		7,809	0	38,954	895	0	0	0	0	0	
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				0	4,192	4,192	40	74	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0			0	0	0	0	0	0	
1-Q SUBTOTAL IN-HOME	543,296	294,205	329,342	138,561	229,641	1,535,045						2,381	
	Number of Children receiving only NON-PURCHASED IN-Home Services												
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	988	988	18	3	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,747	1,372	0	1,261	0	5,380	79	1	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	100	5,745	5,845	73	1	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	120	16,717	16,837	209	11	0	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	11,550	11,550	62	3	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	142,775	76,689	96,412	84,829	399,706	800,411	12,173	175	0	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	450	49,717	50,167	632	10	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	9	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	145,522	78,061	96,412	86,760	484,423	891,178	13,246	213	0	0	0	0	
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE	0	0	0	0	15,675	15,675	55	4	0	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	12,813	7,319	0	4,766	133,339	158,237	1,010	15	0	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,669	160,245	161,914	1,110	18	0	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	147	27,999	28,146	149	3	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	12,813	7,319	0	6,582	337,258	363,972	2,324	40	0	0	0	0	
ADMINISTRATION													
4 ADMINISTRATION	53,729	30,483	0	124,302	0	208,514			38,781	0	0	0	
TOTAL EXPENDITURES	755,560	410,068	425,754	356,205	1,051,322	2,998,709			38,781	0	0	0	
	County Indirect Costs = \$ 109,178												

**SUSQUEHANNA 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	\$ 204,865	\$ 6,055	\$ 210,920
Adoption Assistance	329,342	0	329,342
Counseling	2,952	0	2,952
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	80,277	2,062	82,339
Intake and Referral	160,161	4,340	164,501
Life Skills	0	0	0
Protective Service - Child Abuse	243,650	3,542	247,192
Protective Service - General	444,753	9,900	454,653
Service Planning	38,034	920	38,954
Juvenile Act Proceedings	4,192	0	4,192
Alternative Treatment	988	0	988
Community Residential	11,096	129	11,225
Emergency Shelter	28,387	0	28,387
Foster Family	843,447	7,131	850,578
Supervised Independent Living	0	0	0
Juvenile Detention Service	15,675	0	15,675
Residential Service	319,461	690	320,151
Secure Residential Service (Except YDC)	28,146	0	28,146
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	205,865	2,649	208,514
Combined Total Expense	<u>2,961,291</u>	<u>37,418</u>	<u>2,998,709</u>
Less Non-reimbursables	<u>49,846</u>	<u>(11,065)</u>	<u>38,781</u>
Total Net Expense	<u>\$ 2,911,445</u>	<u>\$ 48,483</u>	<u>\$ 2,959,928</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 756,615	\$ (1,255)	\$ 755,360
Employee Benefits	371,395	38,673	410,068
Subsidies	425,754	0	425,754
Operating	356,205	0	356,205
Purchased Services	1,051,322	0	1,051,322
Fixed Assets	0	0	0
Combined Total Expense	<u>2,961,291</u>	<u>37,418</u>	<u>2,998,709</u>
Less Non-reimbursables	<u>49,846</u>	<u>(11,065)</u>	<u>38,781</u>
Total Net Expense	<u>\$ 2,911,445</u>	<u>\$ 48,483</u>	<u>\$ 2,959,928</u>

**SUSQUEHANNA 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-370 Adjustments									
CY-370	1-A	1	1	Adoption Service - Wages & Salaries	\$ 116,541	\$ (98)	\$ 116,443		
	1-I	1		Intake & Referral - Wages & Salaries	\$ 92,049	\$ (143)	\$ 91,906		
	1-L	1		Protective Service Child Abuse - Wages & Salaries	\$ 62,826	\$ (78)	\$ 62,748		
	1-M	1		Protective Service General - Wages & Salaries	\$ 191,951	\$ (553)	\$ 191,398		
	1-N	1		Service Planning - Wages & Salaries	\$ 20,855	\$ (56)	\$ 20,799		
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$ 142,876	\$ (101)	\$ 142,775		
	4	1		Administration - Wages & Salaries	\$ 53,955	\$ (226)	\$ 53,729		
					Total Adjustment Amount		\$ (1,255)		
			To decrease Wages & Salaries by \$1,255 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW1171 Roster of Personnel by the Commonwealth Department of Human Services Bureau of Human Resources cited one agency employee which exceeded the maximum compensation limits.						
			Title 55 PA Code, Chapter 3170.42(a) OCYF Bulletin 3140-06-06						
CY-370	1-A	2	2	Adoption Service - Employee Benefits	\$ 59,088	\$ 6,153	\$ 65,241		
	1-H	2		Homemaker Service - Employee Benefits	\$ 19,806	\$ 2,062	\$ 21,868		
	1-I	2		Intake & Referral - Employee Benefits	\$ 43,057	\$ 4,483	\$ 47,540		
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 34,761	\$ 3,620	\$ 38,381		
	1-M	2		Protective Service General - Employee Benefits	\$ 100,376	\$ 10,453	\$ 110,829		
	1-N	2		Service Planning - Employee Benefits	\$ 9,370	\$ 976	\$ 10,346		
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 1,243	\$ 129	\$ 1,372		
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 69,457	\$ 7,232	\$ 76,689		
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 6,629	\$ 690	\$ 7,319		
	4	2		Administration - Employee Benefits	\$ 27,608	\$ 2,875	\$ 30,483		
					Total Adjustment Amount		\$ 38,673		
					To increase retirement employee benefits by \$38,673 to properly report the agency's allocation of 2009 and 2010 fiscal year county pension contributions. The County calculation was based on actual 2008 and 2009 calendar year County and C&Y salaries and our calculation was based on actual 2009-2010 fiscal year County and C&Y salaries.				
					Title 55 PA Code, Chapter 3170.47(f) Administrative Bulletin 99-93-08				
CY-370	4	10	3	Administration - Non-Reimbursable Non PS/Sub.	\$ 49,846	\$ (11,065)	\$ 38,781		
				To decrease Non-Reimbursable Expenditures by \$11,065 to properly report the amount of Indirect Costs which exceed the two percent cost limitation.					
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12					

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

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