

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

July 1, 2009 to June 30, 2010

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

Montour County Children and Youth Agency

January 2016



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 Montour County
Montour County Courthouse
29 Mill Street
Danville, PA 17821

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 Montour County Children and Youth Agency (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, July 1, 2009 to June 30, 2010, July 1, 2010 to June 30, 2011, and July 1, 2011 to June 30, 2012 pursuant to authority derived from Act 148 of 1976, 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, June 30, 2010, June 30, 2011 and June 30, 2012.

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 Montour County.

The results of our procedures performed during this engagement were as follows:

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, 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 no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, included in Section 1 of this report, beginning on page 9.
- For the July 1, 2010 to June 30, 2011 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, included in Section 1 of this report, beginning on page 15.
- For the July 1, 2011 to June 30, 2012 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the July 1, 2011 to June 30, 2012 fiscal year, included in Section 1 of this report, beginning on page 21.

In addition, we found that the agency complied with one of the two findings included in our prior released audit report, as detailed in Section Five of this report, beginning on page 27 of this report.

Finally, we identified the following area of non-compliance with one of the two findings included in our prior released audit report, as detailed in Section Six of this report, beginning on page 29:

Finding – Failure to Perform Annual Physical Inventories of Fixed Assets

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management at an exit conference held on January 11, 2016.

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 the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



Eugene A. DePasquale
Auditor General

January 21, 2016

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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 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

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2008-2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	619,516
Supplemental Act 148		<u>0</u>
Total State Allocation		619,516
State Share (CY348) ²	\$	540,425
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	540,425
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	540,425
Actual Act 148 Revenues Received ⁴		<u>540,425</u>
Net Amount Due County/(State) ⁵	\$	<u>0</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.

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2008-2009
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	2,385	300	108	0	0	0	0	0	1,977	1,977	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	902,523	31,474	183,890	8,201	8,995	15,188	0	0	654,775	523,820	130,955
04. 60% REIMBURSEMENT	28,528	2,385	4,764	0	0	0	0	332	21,047	12,628	8,419
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND	937,436	34,159	188,762	8,201	8,995	15,188	0	332	681,799	540,425	141,374
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	147,095	6,697							140,398	84,239	56,159
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	1,084,531	40,856	188,762	8,201	8,995	15,188	0	332	822,197	624,664	197,533
10. IL Grant Funds Reported	67										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	26,926										
13. TITLE IV-D Collections for IV-E Children	937										
14. STATE ACT 148 - line 6	540,425										
15. STATE ACT 148 ALLOCATION	619,516										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	540,425										
INVOICE											
AMENDED STATE SHARE (ACT 148)	540,425										
ACT 148 AMOUNT RECEIVED	540,425										
ADJUSTMENT TO STATE SHARE	0										
Subsidized Permanent Legal Custodianship SPLC	8,030	365	4								

MONTGOMERY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2008-2009
AMENDED CY 370A
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	2,385	300	108							1,977	1,977	0
1-B ADOPTION ASSISTANCE	166,388	0	85,768							80,620	64,496	16,124
1-C COUNSELING - DEPENDENT	0	0								0	0	0
1-D COUNSELING - DELINQUENT	0	0								0	0	0
1-E DAY CARE	69	0								69	55	14
1-F DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-G DAY TREATMENT - DELINQUENT	10,914	0			8,201					2,713	2,170	543
1-H HOMEMAKER SERVICE	43,025	0		7,222						35,803	28,642	7,161
1-I INTAKE & REFERRAL	0	0								0	0	0
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	83,327	0		14,206						69,121	55,297	13,824
1-M PROTECTIVE SERVICE - GENERAL	138,285	60		13,971						124,254	99,403	24,851
1-N SERVICE PLANNING	56,529	0		9,667						46,862	37,490	9,372
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0								4,000	2,000	2,000
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-Q SUBTOTAL IN-HOME	504,922	360	85,768	45,174	8,201	0	0	0	0	365,419	291,530	73,889
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	80,910	6,732	0	8						74,170	59,336	14,834
2-C COMMUNITY RESIDENTIAL - DEPENDENT	21,669	124	11,945	5						9,595	7,676	1,919
2-D COMMUNITY RESIDENTIAL - DELINQUENT	15,577	2,268	(27)	0						13,336	10,669	2,667
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0						0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0						0	0	0
2-G FOSTER FAMILY - DEPENDENT	203,403	4,167	10,251	26,942		8,995	15,188	0	0	137,860	110,288	27,572
2-H FOSTER FAMILY - DELINQUENT	82,319	18,082	1,218	2,647						60,372	48,298	12,074
2-I SUP. INDEPENDENT LIVING - DEPENDENT	108	41	67	0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0						0	0	0
2-K SUBTOTAL CBP	403,986	31,414	23,454	29,602	0	8,995	15,188	0	0	295,333	236,267	59,066
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0						0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0						0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0						0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0						0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	147,095	6,697								140,398	84,239	56,159
3-F YDC SECURE	147,095	6,697								140,398	84,239	56,159
3-G SUBTOTAL INSTITUTIONAL	147,095	6,697	0	0	0	0	0	0	0	140,398	84,239	56,159
4 ADMINISTRATION	28,528	2,385		4,764		0	0		332	21,047	12,628	8,419
5 TOTAL REVENUES	1,084,531	40,856	109,222	79,540	8,201	8,995	15,188	0	332	822,197	624,664	197,533

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2008-2009
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	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	324	222		58	1,757	24	2,385	26	86	0	0	0
I-B ADOPTION ASSISTANCE	0	0	166,388	0	0	0	166,388	0	0	0	0	0
I-C COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-E DAY CARE	0	0		69	0	0	69	1	1	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	1	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		10,914	0	0	10,914	7	7	0	0	0
I-H HOMEMAKER SERVICE	21,724	15,842		2,698	0	2,761	43,025	64	0	0	0	0
I-I INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	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	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	53,460	19,518		5,895	506	3,948	83,327	102	5	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	43,805	18,884		15,095	55,891	4,610	138,285	169	33	0	0	0
I-N SERVICE PLANNING	38,634	11,314		2,816	0	3,765	56,529	549	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					4,000		4,000	0	22	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	157,947	65,780	166,388	26,562	73,137	15,108	504,922					
	Number of Children receiving only NON-PURCHASED IN-Home Services											812
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	45	80,865	0	80,910	896	14	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	27	21,642	0	21,669	300	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	15,577	0	15,577	165	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	56,128	26,972	8,030	7,542	99,307	5,424	203,403	1,903	26	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	640	81,679	0	82,319	1,201	21	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	108	0	0	108	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	56,128	26,972	8,030	8,362	299,070	5,424	403,986	4,465	68	0	0	0
	14,134	2,871	0	9,909	764	880	28,528					
ADMINISTRATION												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	147,095	0	147,095	365	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	0	147,095	0	147,095	365	0	0	0	0
	14,134	2,871	0	9,909	764	880	28,528					
TOTAL EXPENDITURES	228,209	95,623	174,418	44,833	520,066	21,382	1,084,531					
	County Indirect Costs = \$											0

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2008-2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,385	\$ 0	\$ 2,385
Adoption Assistance	166,388	0	166,388
Counseling	0	0	0
Day Care	69	0	69
Day Treatment	10,914	0	10,914
Homemaker Service	43,025	0	43,025
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	83,327	0	83,327
Protective Service - General	138,285	0	138,285
Service Planning	56,529	0	56,529
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	80,910	0	80,910
Community Residential	37,246	0	37,246
Emergency Shelter	0	0	0
Foster Family	285,722	0	285,722
Supervised Independent Living	108	0	108
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	147,095	0	147,095
Administration	28,528	0	28,528
Combined Total Expense	<u>1,084,531</u>	<u>0</u>	<u>1,084,531</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,084,531</u>	<u>\$ 0</u>	<u>\$ 1,084,531</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 228,209	\$ 0	\$ 228,209
Employee Benefits	95,623	0	95,623
Subsidies	174,418	0	174,418
Operating	44,833	0	44,833
Purchased Services	520,066	0	520,066
Fixed Assets	21,382	0	21,382
Combined Total Expense	<u>1,084,531</u>	<u>0</u>	<u>1,084,531</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,084,531</u>	<u>\$ 0</u>	<u>\$ 1,084,531</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2009-2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	527,527
Supplemental Act 148		<u>0</u>
Total State Allocation		527,527
State Share (CY348) ²	\$	515,871
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	515,871
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	515,871
Actual Act 148 Revenues Received ⁴		<u>515,871</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 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.

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2009-2010
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,013	500	0	0	0	0	0	0	1,513	1,513	0
02. 90% REIMBURSEMENT	2,577	0	36	2,385	0	0	0	0	156	140	16
03. 80% REIMBURSEMENT	823,231	40,024	135,691	2,841	8,995	15,188	0	0	620,492	496,394	124,098
04. 60% REIMBURSEMENT	30,519	153	3,335	0	0	0	0	657	26,374	15,824	10,550
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND.	862,340	40,677	139,062	5,226	8,995	15,188	0	657	652,535	515,871	136,664
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	149,285	6,219							143,066	85,840	57,226
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	1,011,625	46,896	139,062	5,226	8,995	15,188	0	657	795,601	601,711	193,890
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	28,784										
13. TITLE IV-D Collections for IV-E Children	2,504										
14. STATE ACT 148 - line 6	515,871										
15. STATE ACT 148 ALLOCATION	527,527										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	515,871										
INVOICE											
AMENDED STATE SHARE (ACT 148)	515,871										
ACT 148 AMOUNT RECEIVED	515,871										
ADJUSTMENT TO STATE SHARE	0										
Subsidized Permanent Legal Custodianship											
SPLC											
Total Subsidies	16,412	Number of Days	747	Number of Children	3						

MONTGOMERY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2009-2010
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	2,013	500								1,513		0
I-B ADOPTION ASSISTANCE	164,980	0	90,748							74,232	59,386	14,846
I-C COUNSELING - DEPENDENT	0	0								0	0	0
I-D COUNSELING - DELINQUENT	0	0								0	0	0
I-E DAY CARE	0	0								0	0	0
I-F DAY TREATMENT - DEPENDENT	2,841	0			2,841					0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0								0	0	0
I-H HOMEWORKER SERVICE	53,257	0		6,030						47,227	37,782	9,445
I-I INTAKE & REFERRAL	0	0								0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0								0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0								0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	80,193	0		8,913						71,280	57,024	14,256
I-M PROTECTIVE SERVICE - GENERAL	149,123	1,245		15,320						132,558	106,046	26,512
I-N SERVICE PLANNING	52,701	0		5,986						46,715	37,372	9,343
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0								4,000	2,000	2,000
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
I-Q SUBTOTAL IN-HOME	509,108	1,745	90,748	36,249	2,841	0	0	0	0	377,525	301,123	76,402
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	19,027	950								18,077	14,462	3,615
2-C COMMUNITY RESIDENTIAL - DEPENDENT	92,465	11,857		4						80,604	64,483	16,121
2-D COMMUNITY RESIDENTIAL - DELINQUENT	19,412	4,398								15,014	12,011	3,003
2-E EMERGENCY SHELTER - DEPENDENT	2,577	0		17	2,385					156	140	16
2-F EMERGENCY SHELTER - DELINQUENT	0	0								0	0	0
2-G FOSTER FAMILY - DEPENDENT	154,023	12,970		628	8,051					108,191	86,553	21,638
2-H FOSTER FAMILY - DELINQUENT	35,209	8,604		11						26,594	21,275	5,319
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-K SUBTOTAL CBP	322,713	38,779	647	8,083	2,385	8,995	15,188	0	0	248,636	198,924	49,712
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0								0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0								0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	149,285	6,219								143,066	85,840	57,226
3-G	149,285	6,219								143,066	85,840	57,226
3-G SUBTOTAL INSTITUTIONAL	149,285	6,219	0	0	0	0	0	0	0	143,066	85,840	57,226
ADMINISTRATION												
4	30,519	153		3,335					657	26,374	15,824	10,550
TOTAL REVENUES	1,011,625	46,896	91,395	47,667	5,226	8,995	15,188	0	657	795,601	601,711	193,890

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2009-2010
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	0	0	0	0	2,013	0	2,013	0	3	0	0	0
I-B ADOPTION ASSISTANCE	0	0	164,980	0	0	0	164,980	0	22	0	0	0
I-C COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0	0	0	2,841	0	2,841	0	2	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H HOMEMAKER SERVICE	25,117	25,054	0	2,367	0	719	53,257	10	0	0	0	0
I-I INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0	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	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	53,192	20,488	0	4,342	1,344	827	80,193	18	7	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	73,726	42,434	0	17,987	13,389	1,587	149,123	175	6	0	0	0
I-N SERVICE PLANNING	31,486	18,479	0	2,050	0	686	52,701	133	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	4,000	0	4,000	4	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	183,521	106,455	164,980	26,746	23,587	3,819	509,108	365	28	0	0	0
	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	19,027	0	19,027	82	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	38	92,427	0	92,465	490	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	19,412	0	19,412	272	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	2,577	0	2,577	39	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	37,624	28,082	11,616	4,927	70,890	884	154,023	1,467	11	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	4,796	107	30,306	0	35,209	285	2	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	37,624	28,082	16,412	5,072	234,639	884	322,713	2,635	28	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	149,285	0	149,285	365	1	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	0	149,285	0	149,285	365	1	0	0	0
ADMINISTRATION	16,284	4,688	0	7,897	1,394	256	30,519	0	0	0	0	0
TOTAL EXPENDITURES	237,429	139,225	181,392	39,715	408,905	4,959	1,011,625	365	28	0	0	0
	County Indirect Costs = \$ 0											

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2009-2010
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,013	\$ 0	\$ 2,013
Adoption Assistance	164,980	0	164,980
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	2,841	0	2,841
Homemaker Service	53,257	0	53,257
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	80,193	0	80,193
Protective Service - General	149,123	0	149,123
Service Planning	52,701	0	52,701
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	19,027	0	19,027
Community Residential	111,877	0	111,877
Emergency Shelter	2,577	0	2,577
Foster Family	189,232	0	189,232
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	149,285	0	149,285
Administration	30,519	0	30,519
Combined Total Expense	<u>1,011,625</u>	<u>0</u>	<u>1,011,625</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,011,625</u>	<u>\$ 0</u>	<u>\$ 1,011,625</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 237,429	\$ 0	\$ 237,429
Employee Benefits	139,225	0	139,225
Subsidies	181,392	0	181,392
Operating	39,715	0	39,715
Purchased Services	408,905	0	408,905
Fixed Assets	4,959	0	4,959
Combined Total Expense	<u>1,011,625</u>	<u>0</u>	<u>1,011,625</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,011,625</u>	<u>\$ 0</u>	<u>\$ 1,011,625</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2010-2011
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	523,476
Supplemental Act 148		<u>29,054</u>
Total State Allocation		552,530
State Share (CY348) ²	\$	552,530
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	552,530
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	552,530
Actual Act 148 Revenues Received ⁴		<u>552,530</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 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.

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2010-2011
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	3,131	0	228	0	0	0	0	0	2,903	2,903	0
02. 90% REIMBURSEMENT	8,444	0	908	5,175	0	0	0	0	2,361	2,125	236
03. 80% REIMBURSEMENT	849,904	23,509	175,358	1,697	8,995	15,188	0	0	625,157	500,127	125,030
04. 60% REIMBURSEMENT	84,280	414	7,745	0	0	0	0	495	75,626	45,375	30,251
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND	949,759	23,923	184,239	6,872	8,995	15,188	0	495	710,047	552,530	157,517

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	166,440	6,128							160,312	96,187	64,125

08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
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09. TOTAL EXPENDITURES	1,116,199	30,051	184,239	6,872	8,995	15,188	0	495	870,359	648,717	221,642
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 20,456

13. TITLE IV-D Collections for IV-E Children 233

14. STATE ACT 148 - line 6 552,530

15. STATE ACT 148 ALLOCATION 523,476

16. ADJUSTED STATE SHARE (lower of 14 or 15) 523,476

INVOICE											
AMENDED STATE SHARE (ACT 148)	552,530										
ACT 148 AMOUNT RECEIVED	552,530										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	19,580	896	12

MONTGOMERY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2010-2011
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	3,131	0		228	0			0	0	2,903	2,903	0
1-B ADOPTION ASSISTANCE	164,980	0	88,823						0	76,157	60,926	15,231
1-C COUNSELING - DEPENDENT	3,795	0		568	0	0		0	0	3,227	2,582	645
1-D COUNSELING - DELINQUENT	0	0		0	0	0		0	0	0	0	0
1-E DAY CARE	1,697	0		0	1,697	0		0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	5,786	0		0	0	0		0	0	5,786	4,629	1,157
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0		0	0	0	0	0
1-H HOMEMAKER SERVICE	58,980	0		8,475	0	0		0	0	50,505	40,404	10,101
1-I INTAKE & REFERRAL	0	0		0	0	0		0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	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
1-L PROTECTIVE SERVICE - CHILD ABUSE	84,166	0		11,777	0	0		0	0	72,389	57,911	14,478
1-M PROTECTIVE SERVICE - GENERAL	221,764	0		22,335	0	0		0	0	199,429	159,543	39,886
1-N SERVICE PLANNING	30,350	0		4,383	0	0		0	0	25,967	20,774	5,193
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0		0	0	0		0	0	4,000	2,000	2,000
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0		0	0	0	0	0
1-Q SUBTOTAL IN-HOME	578,649	0	88,823	47,766	1,697	0		0	0	440,363	351,672	88,691
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0		0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0		0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	53,140	7,136	21,092	16		0		0	0	24,896	19,917	4,979
2-D COMMUNITY RESIDENTIAL - DELINQUENT	37,711	3,089	0	0		0		0	0	34,622	27,698	6,924
2-E EMERGENCY SHELTER - DEPENDENT	1,515	0	903	5	0	0		0	0	607	546	61
2-F EMERGENCY SHELTER - DELINQUENT	6,929	0	0	0	5,175	0		0	0	1,754	1,579	175
2-G FOSTER FAMILY - DEPENDENT	160,081	9,096	5,307	12,582		8,995	15,188	0	0	108,913	87,130	21,783
2-H FOSTER FAMILY - DELINQUENT	27,454	4,188	0	0		0		0	0	23,266	18,613	4,653
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K SUBTOTAL CBP	286,830	23,509	27,302	12,603	5,175	8,995	15,188	0	0	194,058	155,483	38,573
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0		0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0		0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0	0	0		0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	29,394	0		0	0	0		0	0	29,394	17,636	11,758
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0		0	0	0	0	0
3-F YDC SECURE	166,440	6,128								160,312	96,187	64,125
3-G SUBTOTAL INSTITUTIONAL	195,834	6,128	0	0	0	0	0	0	0	189,706	113,823	75,883
4 ADMINISTRATION	54,886	414		7,745		0		0	495	46,232	27,739	18,493
TOTAL REVENUES	1,116,199	30,051	116,125	68,114	6,872	8,995	15,188	0	495	870,359	648,717	221,642

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2010-2011
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	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	760	762		42	1,553	14	3,131	0	9	0	0	0
1-B ADOPTION ASSISTANCE	0	0	164,980	0	0	0	164,980	0	21	0	0	0
1-C COUNSELING - DEPENDENT	0	0		3,795	0	0	3,795	2	0	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	1	0	0	0
1-E DAY CARE	0	0		0	1,697	0	1,697	0	2	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	5,786	0	5,786	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	29,348	26,664		2,290	0	678	58,980	20	0	0	0	0
1-I INTAKE & REFERRAL	0	0		0	0	0	0	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	50,843	25,438		4,589	2,540	756	84,166	42	19	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	85,110	58,545		9,116	67,320	1,673	221,764	178	42	0	0	0
1-N SERVICE PLANNING	14,782	14,204		1,033	0	331	30,350	326	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					4,000		4,000	0	15	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	180,843	125,613	164,980	20,865	82,896	3,452	578,649			0	0	0
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES											
COMMUNITY BASED PLACEMENT												566
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	0	0	0	119	53,021	0	53,140	232	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	37,711	0	37,711	211	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	34	1,481	0	1,515	9	1	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	6,929	0	6,929	45	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	35,551	26,693	16,698	5,149	75,257	733	160,081	1,766	24	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	2,882	0	24,572	0	27,454	356	4	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	35,551	26,693	19,580	5,302	198,971	733	286,830	2,619	40	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	29,394	0	29,394	91	1	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	166,440	0	166,440	365	4	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	0	195,834	0	195,834	456	5	0	0	0
4 ADMINISTRATION	31,644	12,587	0	8,715	1,493	447	54,886			0	0	0
TOTAL EXPENDITURES	248,038	164,893	184,560	34,882	479,194	4,632	1,116,199			0	0	0
	County Indirect Costs = \$ 0											

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD 2010-2011
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 3,131	\$ 0	\$ 3,131
Adoption Assistance	164,980	0	164,980
Counseling	3,795	0	3,795
Day Care	1,697	0	1,697
Day Treatment	5,786	0	5,786
Homemaker Service	58,980	0	58,980
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	84,166	0	84,166
Protective Service - General	221,764	0	221,764
Service Planning	30,350	0	30,350
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	0	0	0
Community Residential	90,851	0	90,851
Emergency Shelter	8,444	0	8,444
Foster Family	187,535	0	187,535
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	29,394	0	29,394
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	166,440	0	166,440
Administration	54,886	0	54,886
Combined Total Expense	<u>1,116,199</u>	<u>0</u>	<u>1,116,199</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,116,199</u>	<u>\$ 0</u>	<u>\$ 1,116,199</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 248,038	\$ 0	\$ 248,038
Employee Benefits	164,893	0	164,893
Subsidies	184,560	0	184,560
Operating	34,882	0	34,882
Purchased Services	479,194	0	479,194
Fixed Assets	4,632	0	4,632
Combined Total Expense	<u>1,116,199</u>	<u>0</u>	<u>1,116,199</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,116,199</u>	<u>\$ 0</u>	<u>\$ 1,116,199</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	542,439
Supplemental Act 148		<u>102,957</u>
Total State Allocation		645,396
State Share (CY348) ²	\$	645,396
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	645,396
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	645,396
Actual Act 148 Revenues Received ⁴		<u>645,396</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 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.

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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	186	0	29	0	0	0	0	0	157	157	0
02. 90% REIMBURSEMENT	1,588	0	0	1,556	0	0	0	0	32	29	3
03. 80% REIMBURSEMENT	1,046,367	34,603	220,411	5,512	8,995	15,188	0	0	761,658	609,327	152,331
04. 60% REIMBURSEMENT	61,748	200	4,363	0	0	0	0	713	56,472	33,883	22,589
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND.	1,113,889	34,803	224,803	7,068	8,995	15,188	0	713	822,319	645,396	176,923
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	227,940	2							227,938	136,763	91,175
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	1,341,829	34,805	224,803	7,068	8,995	15,188	0	713	1,050,257	782,159	268,098
10. TOTAL TITLE IV-D COLLECTIONS	18,319										
11. TITLE IV-D Collections for IV-E Children	701										
12. STATE ACT 148 - line 6	645,396										
13. STATE ACT 148 ALLOCATION	542,439										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	542,439										
INVOICE											
AMENDED STATE SHARE (ACT 148)	645,396										
ACT 148 AMOUNT RECEIVED	645,396										
ADJUSTMENT TO STATE SHARE	0										

MONTEUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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	186	0		29	0				0	157	157	0
1-B ADOPTION ASSISTANCE	165,432	0	82,448						0	82,984	66,387	16,597
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	14,542	0	315						0	14,227	11,382	2,845
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	381	0		0	381	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	610	0		0	610	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	310	0		0	310	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	552	0		85	0	0	0	0	0	467	374	93
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	82,592	0		12,414	0	0			0	70,178	56,142	14,036
1-N PROTECTIVE SERVICE - GENERAL	259,433	4		32,827	4,211	0			0	222,391	177,913	44,478
1-O SERVICE PLANNING	8,119	0		1,262	0	0	0	0	0	6,857	5,486	1,371
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0			0				0	4,000	2,000	2,000
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	536,157	4	82,763	46,617	5,512	0	0	0	0	401,261	319,841	81,420
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	458	0		0					0	458	366	92
2-C COMMUNITY RESIDENTIAL - DEPENDENT	77,673	9,972	40,823	3					0	26,875	21,500	5,375
2-D COMMUNITY RESIDENTIAL - DELINQUENT	154,653	413		0					0	154,240	123,392	30,848
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	1,588	0		0	1,556	0	0	0	0	32	29	3
2-G FOSTER FAMILY - DEPENDENT	244,750	21,610	18,855	31,379		8,995	15,188	0	0	148,723	118,978	29,745
2-H FOSTER FAMILY - DELINQUENT	35,835	2,604	0	0		0	0	0	0	33,231	26,585	6,646
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,027	0	0	0		0	0	0	0	1,027	822	205
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	515,984	34,599	59,678	31,382	1,556	8,995	15,188	0	0	364,586	291,672	72,914
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0					0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0					0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0					0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	31,560	0							0	31,560	18,936	12,624
3-E YDC SECURE	227,940	2							0	227,938	136,763	91,175
3-F SUBTOTAL INSTITUTIONAL	259,500	2	0	0	0	0	0	0	0	259,498	155,609	103,799
4 ADMINISTRATION	30,188	200		4,363					713	24,912	14,947	9,965
5 TOTAL REVENUES	1,341,829	34,805	142,441	82,362	7,068	8,995	15,188	0	713	1,050,257	782,159	268,098

**MONTEUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	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	0	0	184	0	0	2	186	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	165,432	0	0	0	165,432	0	21	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	14,542	0	0	0	14,542	0	4	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0	0	0	381	0	381	0	1	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	610	0	610	0	1	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	310	0	310	0	1	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	448	0	104	552	1	0	0	0	0
I-J INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	51,666	18,374	0	4,293	2,625	5,634	82,592	33	20	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	102,326	78,792	0	13,322	48,276	16,717	259,433	248	6	0	0	0
I-O SERVICE PLANNING	3,829	3,129	0	405	0	756	8,119	159	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	4,000	0	4,000	0	9	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	157,821	100,295	179,974	18,652	56,202	23,213	536,157	0	0	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
	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	458	0	458	8	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	89	77,584	0	77,673	519	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	154,653	0	154,653	859	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,588	0	1,588	7	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	46,854	31,813	0	9,208	150,545	6,330	244,750	2,846	15	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	35,835	0	35,835	355	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	1,027	0	0	1,027	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	46,854	31,813	0	10,324	420,663	6,330	515,984	4,594	28	0	0	0
	Number of Children at IMMINENT RISK											
	39											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	31,560	0	31,560	102	1	0	0	0
3-E YDC SECURE	0	0	0	0	227,940	0	227,940	435	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	259,500	0	259,500	537	3	0	0	0
4 ADMINISTRATION	14,215	4,987	0	7,529	2,257	1,200	30,188	0	0	0	0	0
5 TOTAL EXPENDITURES	218,890	137,095	179,974	36,505	738,622	30,743	1,341,829	0	0	0	0	0
	County Indirect Costs = \$ 0											

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 186	\$ 0	\$ 186
Adoption Assistance	165,432	0	165,432
Subsidized Permanent Legal Custodianship	14,542	0	14,542
Counseling	0	0	0
Day Care	381	0	381
Day Treatment	920	0	920
Homemaker Service	552	0	552
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	82,592	0	82,592
Protective Service - General	259,433	0	259,433
Service Planning	8,119	0	8,119
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	458	0	458
Community Residential	232,326	0	232,326
Emergency Shelter	1,588	0	1,588
Foster Family	280,585	0	280,585
Supervised Independent Living	1,027	0	1,027
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	31,560	0	31,560
YDC Secure	227,940	0	227,940
Administration	30,188	0	30,188
Combined Total Expense	<u>1,341,829</u>	<u>0</u>	<u>1,341,829</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,341,829</u>	<u>\$ 0</u>	<u>\$ 1,341,829</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 218,890	\$ 0	\$ 218,890
Employee Benefits	137,095	0	137,095
Subsidies	179,974	0	179,974
Operating	36,505	0	36,505
Purchased Services	738,622	0	738,622
Fixed Assets	30,743	0	30,743
Combined Total Expense	<u>1,341,829</u>	<u>0</u>	<u>1,341,829</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,341,829</u>	<u>\$ 0</u>	<u>\$ 1,341,829</u>

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**STATUS OF PRIOR AUDIT FINDINGS FOR FISCAL YEAR JULY 1, 2006 TO
JUNE 30, 2007**

Prior Engagement Finding - Montour County Children and Youth Services (MCCYS) did not maintain a signed written purchase of service agreement with a provider, as required by the Department of Human Services (DHS) regulations.

During our current engagement, we found that, beginning with the fiscal year ended June 30, 2009, MCCYS maintained a signed written agreement with the provider cited during our July 1, 2006 to June 30, 2007 engagement. Therefore, we concluded that the agency appropriately addressed this finding.

Prior Engagement Finding - Montour County Children and Youth Services (MCCYS) did not document their annual fixed asset physical inventory procedures and results.

The agency again failed to comply with our recommendation to this finding, as cited in our prior engagement report, by again not documenting the annual physical inventory of fixed assets and not documenting, through a formal, written policy, the established procedures related to the performance and documentation of the annual physical inventories of fixed assets. Therefore, we issued a repeat finding in the Current Engagement Finding and Recommendation section (Section 6) of this report, beginning on page 29.

SECTION 6

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding – Noncompliance: Failure to Perform Annual Physical Inventories of Fixed Assets

Condition: As detailed in our Status of Prior Engagement Finding and Recommendation section (Section 5) of this report, we found during our current engagement that, for fiscal years ended June 30, 2009, June 30, 2011, and June 30, 2012, the Montour County Children and Youth Agency again failed to perform annual physical inventories of fixed assets. The agency did maintain a fixed asset listing for each of the four fiscal years included in the scope of our engagement period; however, 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 for three of the four fiscal years under review. In addition, while agency management provided evidence that a physical inventory of the agency’s fixed assets was conducted for fiscal year ended June 30, 2010, the fixed asset inventory review procedures were not documented in a formal, written policy.

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 listing. Discrepancies shall be documented and kept on file with the invoices, inventory reports, and other papers which are subject to audit.

Cause: Even though the agency was made aware of DHS’ requirements to perform an annual physical inventory of fixed assets and to establish a corresponding written policy during our prior engagement, the agency failed to take appropriate corrective action to ensure full compliance was achieved.

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

Recommendation: We recommend that the Montour County Children and Youth Agency perform and document the annual physical inventories of its fixed assets. In addition, the agency should document, through a formal, written policy, the established procedures related to the performance and documentation of the annual physical inventories of fixed assets.

Agency Response: Montour County Children and Youth Agency shall perform and document the annual physical inventories of its fixed assets in conjunction with the preparation of the

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annual Needs Based Budget and Plan. The Agency shall develop a formal, written policy with regards to the inventory of fixed assets and shall establish appropriate procedures for the gathering, documenting and maintenance of the information related to the agency's fixed assets.

Policy: It is hereby the policy of Montour County Children and Youth that an annual assessment and inventory of all fixed assets be taken no later than June 30th of the current fiscal year that the agency is operating in. For example, if the agency is operating in the 2015/2016 fiscal year, the inventory of fixed assets would take place no later than June 30, 2016.

Procedures:

1. The fixed asset inventory shall be conducted by the person who serves as the Agency clerk/typist.
 - a. A system of identification related to the location of the fixed asset shall be developed and implemented by the Agency and clerk/typist.
2. The inventory shall be for any and all items that are used by the Agency to conduct the business of the agency.
3. The inventory of fixed assets shall be maintained electronically by the clerk/typist on the agency's server.
4. The inventory shall be conducted annually in conjunction with the preparation of the needs Based Budget and Plan.
 - a. The inventory must be completed no later than June 30th, of the fiscal y year that the agency is operating in.
 - b. The inventory may be adjusted as needed when new fixed asset items are purchased or discarded/sold for any reason.
 - c. Any item disposed of shall have a notation made regarding why it was disposed of and if sold, what happened to the revenue. In addition, was the item replaced with a newer item?
5. The completed inventory shall be submitted not later than July 30th of the same calendar year that the inventory data was collected. This inventory shall be submitted to the Executive Director for review and approval.

Auditor's Conclusion: We commend the agency for taking corrective action regarding the annual physical inventories of fixed assets. We will follow up on implementation of these actions during our next regularly scheduled audit.

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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