AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2010 to June 30, 2011
And
July 1, 2011 to June 30, 2012

Cumberland County Children and Youth Agency

May 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 Cumberland County
Cumberland County Courthouse
1 Courthouse Square
Second Floor, Suite 200
Carlisle, PA 17013

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 Cumberland 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, 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, 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 Cumberland County.

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

- 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, as included in Section 1 of this report, beginning on page 3.

- 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, as included in Section 2 of this report, beginning on page 9.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management on May 4, 2016.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families.

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

Sincerely,

May 17, 2016

Eugene A. DePasquale
Auditor General

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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, 2010 to JUNE 30, 2011

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 9,015,864
Supplemental Act 148		0
Total State Allocation		9,015,864
State Share (CY348)[2]	$ 8,066,483	
Less: Major Service Category Adjustment	0	
Net State Share		$ 8,066,483
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 8,066,483
Actual Act 148 Revenues Received[4]		8,066,483
Net Amount Due County/(State)[5]		$ 0

[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.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 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	203,099	0	23,990	0	0	0	0	0	179,109	179,109	0
02. 90% REIMBURSEMENT	585,754	33,394	85,422	22,438	0	0	0	0	444,500	400,050	44,450
03. 80% REIMBURSEMENT	11,072,209	319,637	1,562,275	206,023	133,593	0	0	0	8,850,681	7,080,544	1,770,137
04. 60% REIMBURSEMENT	538,119	0	47,707	0	0	28,064	0	5,330	457,018	274,211	182,807
05. 50% REIMBURSEMENT	265,138	0	0	0	0	0	0	0	265,138	132,569	132,569
06. TOTAL NET CHILD WELFARE EXPEND.	12,664,319	353,031	1,719,394	228,461	133,593	28,064	0	5,330	10,196,446	8,066,483	2,129,963
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	188,810	0	0						188,810		188,810
09. TOTAL EXPENDITURES	12,853,129	353,031	1,719,394	228,461	133,593	28,064	0	5,330	10,385,256	8,066,483	2,318,773

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	75,759
13. TITLE IV-D Collections for IV-E Children	0
14. STATE ACT 148 - line 6	8,066,483
15. STATE ACT 148 ALLOCATION	9,015,864
16. ADJUSTED STATE SHARE (lower of 14 or 15)	8,066,483

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,066,483
ACT 148 AMOUNT RECEIVED	8,066,483
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	120,723	6,157	18

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
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	203,099	0		23,990	0		0	0	0	179,109	179,109	0
1-B	ADOPTION ASSISTANCE	1,416,625	0	500,425	0			0		0	916,200	732,960	183,240
1-C	COUNSELING - DEPENDENT	309,148	0		0	52,399	0	0	0	0	256,749	205,399	51,350
1-D	COUNSELING - DELINQUENT	395,389	0		0	86,338	0	0	0	0	309,051	247,241	61,810
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	43,784	0		0	7,374	0	0	0	0	36,410	29,128	7,282
1-G	DAY TREATMENT - DELINQUENT	329,076	0		0	40,618	0	0	0	0	288,458	230,766	57,692
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	508,685	9,784		60,598	0	0	0	0	0	438,303	350,642	87,661
1-J	LIFE SKILLS - DEPENDENT	282,154	0		0	0	0	0	0	0	282,154	225,723	56,431
1-K	LIFE SKILLS - DELINQUENT	100,865	0		0	0	0	0	0	0	100,865	80,692	20,173
1-L	PROTECTIVE SERVICE - CHILD ABUSE	616,290	6,583		66,318	0	0		0	0	543,389	434,711	108,678
1-M	PROTECTIVE SERVICE - GENERAL	890,359	3,148		78,443	19,294	0		0	0	789,474	631,579	157,895
1-N	SERVICE PLANNING	1,270,141	51,215		148,269	0	0	0	0	0	1,070,657	856,526	214,131
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	48,032	0		0	0		0	0	0	48,032	24,016	24,016
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	6,413,647	70,730	500,425	377,618	206,023	0	0	0	0	5,258,851	4,228,492	1,030,359

	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	48,225	0	0	0		0	0		0	48,225	38,580	9,645
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,035,705	109,282	88,344	10,204		0	0		0	827,875	662,300	165,575
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	445,932	0	0	103		0	0		0	445,829	356,663	89,166
2-E	EMERGENCY SHELTER - DEPENDENT	531,762	33,394	48,500	36,922	22,438	0	0	0	0	390,508	351,457	39,051
2-F	EMERGENCY SHELTER - DELINQUENT	53,992	0	0	0	0	0	0	0	0	53,992	48,593	5,399
2-G	FOSTER FAMILY - DEPENDENT	3,337,324	139,625	268,257	341,314		133,593	0	0	0	2,454,535	1,963,628	490,907
2-H	FOSTER FAMILY - DELINQUENT	42,507	0	0	0		0	0		0	42,507	34,006	8,501
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**	5,495,447	282,301	405,101	388,543	22,438	133,593	0	0	0	4,263,471	3,455,227	808,244

	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	217,106	0						0	0	217,106	108,553	108,553
3-B	RESIDENTIAL SERVICE - DEPENDENT	40,172	0	0	4,574		0	28,064		0	7,534	4,520	3,014
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	138,096	0	0	0		0	0		0	138,096	82,858	55,238
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
3-F	YDC SECURE	0	0								0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	395,374	0	0	4,574	0	0	28,064	0	0	362,736	195,931	166,805

4	**ADMINISTRATION**	359,851	0		43,133		0	0		5,330	311,388	186,833	124,555

5	**TOTAL REVENUES**	12,664,319	353,031	905,526	813,868	228,461	133,593	28,064	0	5,330	10,196,446	8,066,483	2,129,963

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 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
	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	136,009	54,477		10,037	2,576	0	203,099	0	32	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,416,625	0	0	0	1,416,625	0	183	0	0	0
1-C	COUNSELING - DEPENDENT	0	0		0	309,148	0	309,148	0	101	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	395,389	0	395,389	0	152	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	43,784	0	43,784	0	13	0	0	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	329,076	0	329,076	0	62	0	0	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	353,054	155,631		0	0	0	508,685	1,771	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0		0	282,154	0	282,154	0	128	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	100,865	0	100,865	0	304	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	349,118	133,479		72,053	61,132	508	616,290	26	121	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	364,686	152,111		138,633	233,913	1,016	890,359	286	76	0	0	0
1-N	SERVICE PLANNING	647,728	250,632		339,932	28,990	2,859	1,270,141	0	388	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	48,032		48,032	0	588	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	1,850,595	746,330	1,416,625	560,655	1,835,059	4,383	6,413,647			0	0	0
												Number of Children receiving **only** NON-PURCHASED IN-Home Services	2,083

	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	48,225	0	48,225	318	6	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	59,558	25,194	0	827	950,126	0	1,035,705	5,523	27	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	937	445,545	0	446,482	2,893	27	0	550	0
2-E	EMERGENCY SHELTER - DEPENDENT	220,513	85,665	0	1,993	328,772	0	636,943	988	18	0	105,181	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	53,992	0	53,992	190	11	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	530,182	214,954	120,723	251,543	2,233,897	1,779	3,353,078	35,618	195	0	15,754	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	42,507	0	42,507	871	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**	810,253	325,813	120,723	255,300	4,103,064	1,779	5,616,932	46,401	288	0	121,485	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	284,431	0	284,431	1,065	54	0	67,325	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	25,870	11,178		1,285	1,839	0	40,172	243	1	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	138,096	0	138,096	763	7	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F	YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	25,870	11,178	0	1,285	424,366	0	462,699	2,071	62	0	67,325	0

4	**ADMINISTRATION**	62,070	24,003	0	273,587	0	191	359,851			0	0	0

5	**TOTAL EXPENDITURES**	2,748,788	1,107,324	1,537,348	1,090,827	6,362,489	6,353	12,853,129			0	188,810	0
			County Indirect Costs = $		242,900								

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 203,099	$ 0	$ 203,099
Adoption Assistance	1,416,625	0	1,416,625
Counseling	704,537	0	704,537
Day Care	0	0	0
Day Treatment	372,860	0	372,860
Homemaker Service	0	0	0
Intake and Referral	508,685	0	508,685
Life Skills	383,019	0	383,019
Protective Service - Child Abuse	616,290	0	616,290
Protective Service - General	890,359	0	890,359
Service Planning	1,270,141	0	1,270,141
Juvenile Act Proceedings	48,032	0	48,032
Alternative Treatment	48,225	0	48,225
Community Residential	1,482,187	0	1,482,187
Emergency Shelter	690,935	0	690,935
Foster Family	3,395,585	0	3,395,585
Supervised Independent Living	0	0	0
Juvenile Detention Service	284,431	0	284,431
Residential Service	178,268	0	178,268
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	359,851	0	359,851
Combined Total Expense	12,853,129	0	12,853,129
Less Non-reimbursables	188,810	0	188,810
Total Net Expense	$ 12,664,319	$ 0	$ 12,664,319

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,748,788	$ 0	$ 2,748,788
Employee Benefits	1,107,324	0	1,107,324
Subsidies	1,537,348	0	1,537,348
Operating	1,090,827	0	1,090,827
Purchased Services	6,362,489	0	6,362,489
Fixed Assets	6,353	0	6,353
Combined Total Expense	12,853,129	0	12,853,129
Less Non-reimbursables	188,810	0	188,810
Total Net Expense	$ 12,664,319	$ 0	$ 12,664,319

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

CUMBERLAND 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]		$ 8,123,794
Supplemental Act 148		760,822
Total State Allocation		8,884,616
State Share (CY348)[2]	$ 8,884,616	
Less: Major Service Category Adjustment	0	
Net State Share		$ 8,884,616
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 8,884,616
Actual Act 148 Revenues Received[4]		8,884,616
Net Amount Due County/(State)[5]		$ 0

[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.

CUMBERLAND 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	200,577	0	17,021	0	0	0	0	0	183,556	183,556	0
02. 90% REIMBURSEMENT	773,523	16,701	118,788	0	0	0	0	0	638,034	574,231	63,803
03. 80% REIMBURSEMENT	11,633,099	378,822	1,318,096	234,987	133,593	0	0	0	9,567,601	7,654,081	1,913,520
04. 60% REIMBURSEMENT	606,635	1,914	37,380	0	0	28,064	0	9,026	530,251	318,151	212,100
05. 50% REIMBURSEMENT	309,193	0	0	0	0	0	0	0	309,193	154,597	154,596
06. TOTAL NET CHILD WELFARE EXPEND.	13,523,027	397,437	1,491,285	234,987	133,593	28,064	0	9,026	11,228,635	8,884,616	2,344,019
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	37,359	0							37,359		37,359
09. TOTAL EXPENDITURES	13,560,386	397,437	1,491,285	234,987	133,593	28,064	0	9,026	11,265,994	8,884,616	2,381,378

10. TOTAL TITLE IV-D COLLECTIONS	166,392
11. TITLE IV-D Collections for IV-E Children	8,774
12. STATE ACT 148 - line 6	8,884,616
13. STATE ACT 148 ALLOCATION	8,884,616
14. ADJUSTED STATE SHARE (lower of 14 or 15)	8,884,616

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,884,616
ACT 148 AMOUNT RECEIVED	8,884,616
ADJUSTMENT TO STATE SHARE	0

CUMBERLAND 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	200,577	0		17,021	0		0	0	0	183,556	183,556	0
1-B	ADOPTION ASSISTANCE	1,677,487	0	554,854	2,969			0		0	1,119,664	895,731	223,933
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	119,951	0	0	0			0		0	119,951	95,961	23,990
1-D	COUNSELING - DEPENDENT	357,837	0		0	66,142	0	0	0	0	291,695	233,356	58,339
1-E	COUNSELING - DELINQUENT	473,962	0		0	82,688	0	0	0	0	391,274	313,019	78,255
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	145,852	0		0	28,499	0	0	0	0	117,353	93,882	23,471
1-H	DAY TREATMENT - DELINQUENT	289,192	0		0	44,221	0	0	0	0	244,971	195,977	48,994
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	565,485	6,004		48,469	0	0	0	0	0	511,012	408,810	102,202
1-K	LIFE SKILLS - DEPENDENT	470,423	0		0	0	0	0	0	0	470,423	376,338	94,085
1-L	LIFE SKILLS - DELINQUENT	100,176	0		0	0	0	0	0	0	100,176	80,141	20,035
1-M	PROTECTIVE SERVICE - CHILD ABUSE	660,508	4,149		50,895	0	0		0	0	605,464	484,371	121,093
1-N	PROTECTIVE SERVICE - GENERAL	893,568	1,437		63,140	13,437	0		0	0	815,554	652,443	163,111
1-O	SERVICE PLANNING	1,212,432	42,652		101,256	0	0	0	0	0	1,068,524	854,819	213,705
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	55,713	0		0	0		0	0	0	55,713	27,857	27,856
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	7,223,163	54,242	554,854	283,750	234,987	0	0	0	0	6,095,330	4,896,261	1,199,069

	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	11,222	0	0	0		0	0		0	11,222	8,978	2,244
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,060,406	124,122	50,964	7,404		0	0		0	877,916	702,333	175,583
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	327,441	0	0	31		0	0		0	327,410	261,928	65,482
2-E	EMERGENCY SHELTER - DEPENDENT	707,833	16,701	92,036	26,752	0	0	0	0	0	572,344	515,110	57,234
2-F	EMERGENCY SHELTER - DELINQUENT	65,690	0	0	0	0	0	0	0	0	65,690	59,121	6,569
2-G	FOSTER FAMILY - DEPENDENT	3,221,080	200,458	171,464	266,650		133,593	0	0	0	2,448,915	1,959,132	489,783
2-H	FOSTER FAMILY - DELINQUENT	46,077	0	0	0		0	0		0	46,077	36,862	9,215
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**	5,439,749	341,281	314,464	300,837	0	133,593	0	0	0	4,349,574	3,543,464	806,110

	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	253,480	0						0	0	253,480	126,740	126,740
3-B	RESIDENTIAL SERVICE - DEPENDENT	95,110	1,644	0	3,417		0	28,064		0	61,985	37,191	24,794
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	115,540	0	0	17		0	0		0	115,523	69,314	46,209
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	464,130	1,644	0	3,434	0	0	28,064	0	0	430,988	233,245	197,743

4	**ADMINISTRATION**	395,985	270		33,946		0	0		9,026	352,743	211,646	141,097

5	**TOTAL REVENUES**	13,523,027	397,437	869,318	621,967	234,987	133,593	28,064	0	9,026	11,228,635	8,884,616	2,344,019

CUMBERLAND 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
	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	136,373	55,991		6,735	1,478	0	200,577	0	13	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	1,677,487	0	0	0	1,677,487	0	205	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	119,951	0	0	0	119,951	0	18	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	357,837	0	357,837	0	79	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	473,962	0	473,962	0	162	0	0	0
1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	145,852	0	145,852	0	16	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	289,192	0	289,192	0	35	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	387,558	177,927		0	0	0	565,485	1,701	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	470,423	0	470,423	0	254	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	100,176	0	100,176	0	475	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	376,713	157,537		58,955	66,736	567	660,508	22	141	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	421,695	180,274		133,873	156,628	1,135	893,605	329	81	0	37	0
1-O	SERVICE PLANNING	602,726	252,701		322,320	31,493	3,192	1,212,432	0	382	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	55,713		55,713	0	562	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	1,925,065	824,430	1,797,438	521,883	2,149,490	4,894	7,223,200			0	37	0
		Number of Children receiving **only** NON-PURCHASED IN-Home Services					2,052	Number of Children at IMMINENT RISK					140
	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	11,222	0	11,222	74	2	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	58,062	26,322	0	2,205	973,817	0	1,060,406	5,239	32	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	385	329,906	0	330,291	3,375	27	0	2,850	0
2-E	EMERGENCY SHELTER - DEPENDENT	223,138	86,551	0	2,364	416,304	0	728,357	1,543	48	0	20,524	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	65,690	0	65,690	235	13	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	564,696	246,879	0	250,042	2,169,001	1,986	3,232,604	32,974	191	0	11,524	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	46,088	0	46,088	797	7	0	11	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**	845,896	359,752	0	254,996	4,012,028	1,986	5,474,658	44,237	320	0	34,909	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	0	255,893	0	255,893	900	45	0	2,413	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	26,788	12,312	0	750	55,260	0	95,110	190	1	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	200	115,340	0	115,540	867	4	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 SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	26,788	12,312	0	950	426,493	0	466,543	1,957	50	0	2,413	0
4	**ADMINISTRATION**	69,473	32,755	0	293,544	0	213	395,985			0	0	0
5	**TOTAL EXPENDITURES**	2,867,222	1,229,249	1,797,438	1,071,373	6,588,011	7,093	13,560,386			0	37,359	0
			County Indirect Costs = $		256,664								

CUMBERLAND 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	$ 200,577	$ 0	$ 200,577
Adoption Assistance	1,677,487	0	1,677,487
Subsidized Permanent Legal Custodianship	119,951	0	119,951
Counseling	831,799	0	831,799
Day Care	0	0	0
Day Treatment	435,044	0	435,044
Homemaker Service	0	0	0
Intake and Referral	565,485	0	565,485
Life Skills	570,599	0	570,599
Protective Service - Child Abuse	660,508	0	660,508
Protective Service - General	893,605	0	893,605
Service Planning	1,212,432	0	1,212,432
Juvenile Act Proceedings	55,713	0	55,713
Alternative Treatment	11,222	0	11,222
Community Residential	1,390,697	0	1,390,697
Emergency Shelter	794,047	0	794,047
Foster Family	3,278,692	0	3,278,692
Supervised Independent Living	0	0	0
Juvenile Detention Service	255,893	0	255,893
Residential Service	210,650	0	210,650
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	395,985	0	395,985
Combined Total Expense	13,560,386	0	13,560,386
Less Non-reimbursables	37,359	0	37,359
Total Net Expense	$ 13,523,027	$ 0	$ 13,523,027

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 2,867,222	$ 0	$ 2,867,222
Employee Benefits	1,229,249	0	1,229,249
Subsidies	1,797,438	0	1,797,438
Operating	1,071,373	0	1,071,373
Purchased Services	6,588,011	0	6,588,011
Fixed Assets	7,093	0	7,093
Combined Total Expense	13,560,386	0	13,560,386
Less Non-reimbursables	37,359	0	37,359
Total Net Expense	$ 13,523,027	$ 0	$ 13,523,027

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
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