

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Indiana County Children and Youth Agency

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September 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Indiana County  
Indiana County Courthouse, Second Floor  
825 Philadelphia Street  
Indiana, PA 15701

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for 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 Indiana County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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 residing within the county. We also performed procedures 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.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Indiana County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- For the **2019-2020 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 Net State Share by increasing agency expenditures by \$13,265 and increasing program income by \$697. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the county totaling \$9,983.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total affected the agency's Net State Share by decreasing program income by \$737. In addition, the agency erroneously received an Act 148 overpayment in the amount of \$832,203 from the Department of Human Services (DHS). Based on the application of the state participation rates for the adjustment and the \$832,203 Act 148 overpayment, the result is an amount due to the state totaling \$831,761.

This report includes the following finding:

Finding – Agency Erroneously Received an Overpayment of Act 148 Funding from the Commonwealth Department of Human Services.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on 7/21/23.

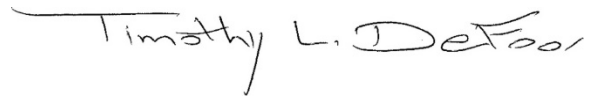
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts 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.

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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the word "Timothy".

Timothy L. DeFoor  
Auditor General  
August 21, 2023

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## BACKGROUND

The Department of the Auditor General (department) 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. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services 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 DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), 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 DHS through the Act 148 invoice package, which includes the fiscal reports. 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 DHS.

We reviewed the final, cumulative 4<sup>th</sup> quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 5,469,042
Supplemental Act 148		<u>0</u>
Total State Allocation		5,469,042
State Share (CY348) <sup>2</sup>	\$ 5,189,754	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 5,189,754
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 5,189,754
Actual Act 148 Revenues Received <sup>4</sup>		<u>5,179,771</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>9,983</u></u>

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<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.



INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	25,740	0	3,628	0	0	0	0	0	22,112	22,112	0
02. 90% REIMBURSEMENT	191,459	0	32,607	0	0	0	0	0	158,852	142,967	15,885
03. 80% REIMBURSEMENT	7,828,991	174,190	1,410,224	160,181	64,746	131,537	0	0	5,888,113	4,710,489	1,177,624
04. 60% REIMBURSEMENT	515,472	5,903	69,745	0	0	0	0	2,264	437,560	262,536	175,024
05. 50% REIMBURSEMENT	103,299	0	0	0	0	0	0	0	103,299	51,650	51,649
06. TOTAL NET CHILD WELFARE EXPEND.	8,664,961	180,093	1,516,204	160,181	64,746	131,537	0	2,264	6,609,936	5,189,754	1,420,182

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	101,877	0							101,877		101,877

09. TOTAL EXPENDITURES	8,766,838	180,093	1,516,204	160,181	64,746	131,537	0	2,264	6,711,813	5,189,754	1,522,059
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10. TOTAL TITLE IV-D COLLECTIONS 136,949

11. TITLE IV-D Collections for IV-E Children 45,544

12. STATE ACT 148 - line 6 5,189,754

13. STATE ACT 148 ALLOCATION 5,469,042

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,189,754

INVOICE	
AMENDED STATE SHARE (ACT 148)	5,189,754
ACT 148 AMOUNT RECEIVED	5,179,771
ADJUSTMENT TO STATE SHARE	9,983

INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	25,740	0	0	3,628	0	0	0	0	0	22,112	0	0
I-B ADOPTION ASSISTANCE	740,267	0	346,248	10,000	0	0	0	0	0	384,019	307,215	76,804
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	273,001	0	106,443	0	0	0	0	0	0	166,558	133,246	33,312
I-D COUNSELING - DEPENDENT	365,143	0	0	6,315	0	0	0	0	0	358,828	287,062	71,766
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	3,094	0	0	0	0	0	0	0	0	3,094	2,475	619
I-G DAY TREATMENT - DEPENDENT	286,523	0	0	6,550	110,594	0	0	0	0	169,379	135,503	33,876
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	112,456	0	0	15,737	0	0	0	0	0	96,719	77,375	19,344
I-K LIFE SKILLS - DEPENDENT	970,730	19,106	0	13,101	49,587	64,746	0	0	0	824,190	659,352	164,838
I-L LIFE SKILLS - DELINQUENT	45,910	0	0	0	0	0	0	0	0	45,910	36,728	9,182
I-M PROTECTIVE SERVICE - CHILD ABUSE	519,194	346	0	65,616	0	0	0	0	0	453,232	362,586	90,646
I-N PROTECTIVE SERVICE - GENERAL	1,670,561	611	0	236,567	0	0	0	0	0	1,433,383	1,146,706	286,677
I-O SERVICE PLANNING	137,420	0	0	19,611	0	0	0	0	0	117,809	94,247	23,562
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	66,973	0	0	0	0	0	0	0	0	66,973	33,487	33,486
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	5,217,012	20,063	452,691	377,125	160,181	64,746	0	0	0	4,142,206	3,298,094	844,112

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	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	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,131,659	39,235	212,626	40,272	0	0	0	0	839,526	671,621	167,905	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	165,719	2,451	0	0	0	0	0	0	163,268	130,614	32,654	0
2-E EMERGENCY SHELTER - DEPENDENT	159,272	0	22,753	9,854	0	0	0	0	126,665	113,999	12,666	0
2-F EMERGENCY SHELTER - DELINQUENT	32,187	0	0	0	0	0	0	0	32,187	28,968	3,219	0
2-G FOSTER FAMILY - DEPENDENT	1,334,320	85,980	140,988	172,138	0	131,537	0	0	803,677	642,941	160,736	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	72,995	26,461	16,875	1,137	0	0	0	0	28,522	22,818	5,704	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,896,152	154,127	393,242	223,401	0	131,537	0	0	1,993,945	1,610,961	382,884	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	36,326	0	0	0	0	0	0	0	36,326	18,163	18,163	0
3-B RESIDENTIAL SERVICE - DEPENDENT	106,816	0	22,123	11,298	0	0	0	0	73,395	44,037	29,358	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	151,102	5,532	0	0	0	0	0	0	145,570	87,342	58,228	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	294,244	5,532	22,123	11,298	0	0	0	0	255,291	149,542	105,749	0
4 ADMINISTRATION	257,554	371	0	36,324	0	0	0	0	218,595	131,157	87,438	0
TOTAL REVENUES	8,664,961	180,093	868,056	648,148	160,181	64,746	0	0	6,609,936	5,189,754	1,420,182	0

INDIANA COUNTY & COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	13,634	6,946		4,159	925	76	25,740	53	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	740,267	0	0	0	740,267	0	110	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	273,001	0	0	0	273,001	0	35	0	0	0
I-D COUNSELING - DEPENDENT	27,081	11,891		4,152	321,928	91	365,143	360	294	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0		0	3,094	0	3,094	0	5	0	0	0
I-G DAY TREATMENT - DEPENDENT	19,616	8,735		16,619	241,436	117	286,523	3	28	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	65,707	24,179		17,529	4,656	385	112,456	743	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	55,272	24,634		9,257	881,359	208	970,730	416	181	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		221	45,689	0	45,910	0	18	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	284,491	114,140		50,667	68,994	1,084	519,376	362	117	182	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,039,968	410,671		168,727	48,080	3,383	1,670,829	1,980	100	268	0	0
I-O SERVICE PLANNING	85,424	37,040		11,616	3,085	255	137,420	309	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT							66,973	0	124	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT								0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	1,591,193	658,236	1,013,268	288,803	1,680,363	5,599	5,217,462			450	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
<b>COMMUNITY BASED PLACEMENT</b>												
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	54,561	24,483	0	24,567	1,027,726	330	1,131,667	4,585	23	0	8	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	959	164,760	8	165,719	645	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	16,236	7,729	0	17,129	118,073	105	159,272	1,567	75	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	1,515	30,672	0	32,187	128	8	0	0	0
2-G FOSTER FAMILY - DEPENDENT	176,782	84,530	0	189,065	886,041	2,543	1,338,961	16,378	94	0	4,641	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	7,424	65,571	0	72,995	2,372	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL CBP</b>	247,579	116,742	0	240,659	2,292,843	2,978	2,900,801	25,675	224	0	4,649	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	1,028	35,298	0	36,326	162	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	26,401	11,779	0	6,452	62,098	86	106,816	222	1	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	151,102	0	151,102	454	3	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	26,401	11,779	0	7,480	248,498	86	294,244	838	13	0	0	0
<b>4 ADMINISTRATION</b>	84,114	43,421	0	219,766	6,495	536	354,332			96,778	0	0
<b>5 TOTAL EXPENDITURES</b>	1,949,287	810,178	1,013,268	756,707	4,228,199	9,199	8,766,838			97,228	4,649	0
	County Indirect Costs = \$ 173,388											

**INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 25,684	\$ 56	\$ 25,740
Adoption Assistance	740,267	0	740,267
Subsidized Permanent Legal Custodianship	267,872	5,129	273,001
Counseling	365,076	67	365,143
Day Care	3,094	0	3,094
Day Treatment	286,438	85	286,523
Homemaker Service	0	0	0
Intake and Referral	112,175	281	112,456
Life Skills	1,015,679	961	1,016,640
Protective Service - Child Abuse	518,585	791	519,376
Protective Service - General	1,668,358	2,471	1,670,829
Service Planning	137,234	186	137,420
Juvenile Act Proceedings	66,973	0	66,973
Alternative Treatment	0	0	0
Community Residential	1,297,035	351	1,297,386
Emergency Shelter	191,383	76	191,459
Foster Family	1,336,603	2,358	1,338,961
Kinship Care	72,995	0	72,995
Supervised Independent Living	0	0	0
Juvenile Detention Service	36,326	0	36,326
Residential Service	106,753	63	106,816
Secure Residential Service (Except YDC)	151,102	0	151,102
YDC Secure	0	0	0
Administration	353,941	391	354,332
Combined Total Expense	<u>8,753,573</u>	<u>13,265</u>	<u>8,766,838</u>
Less Non-reimbursables	<u>101,877</u>	<u>0</u>	<u>101,877</u>
Total Net Expense	<u>\$ 8,651,696</u>	<u>\$ 13,265</u>	<u>\$ 8,664,961</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,949,287	\$ 0	\$ 1,949,287
Employee Benefits	810,178	0	810,178
Subsidies	1,008,139	5,129	1,013,268
Operating	749,989	6,718	756,707
Purchased Services	4,226,781	1,418	4,228,199
Fixed Assets	9,199	0	9,199
Combined Total Expense	<u>8,753,573</u>	<u>13,265</u>	<u>8,766,838</u>
Less Non-reimbursables	<u>101,877</u>	<u>0</u>	<u>101,877</u>
Total Net Expense	<u>\$ 8,651,696</u>	<u>\$ 13,265</u>	<u>\$ 8,664,961</u>

**INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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-C	3	1	Subsidized Permanent Legal Custodianship - Subsidies	\$ 267,872	\$ 5,129	\$ 273,001	
	1-A	4		Adoption Service - Operating	\$ 4,103	\$ 81	\$ 4,184	
	1-D	4		Counseling (Dependent) - Operating	\$ 4,085	\$ 97	\$ 4,182	
	1-G	4		Day Treatment (Dependent) - Operating	\$ 16,534	\$ 124	\$ 16,658	
	1-J	4		Intake & Referral - Operating	\$ 17,248	\$ 409	\$ 17,657	
	1-K	4		Life Skills (Dependent) - Operating	\$ 9,326	\$ 221	\$ 9,547	
	1-M	4		Protective Service Child Abuse - Operating	\$ 49,876	\$ 1,152	\$ 51,028	
	1-N	4		Protective Service General - Operating	\$ 166,256	\$ 3,599	\$ 169,855	
	1-O	4		Service Planning - Operating	\$ 11,430	\$ 271	\$ 11,701	
	2-C	4		Community Residential (Dependent) - Operating	\$ 24,261	\$ 416	\$ 24,677	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 17,053	\$ 111	\$ 17,164	
	2-G	4		Foster Family (Dependent) - Operating	\$ 187,271	\$ 2,641	\$ 189,912	
	3-B	4		Residential Service (Dependent) - Operating	\$ 6,389	\$ 92	\$ 6,481	
	4	4		Administration - Operating	\$ 219,375	\$ 570	\$ 219,945	
	1-K	5		Life Skills (Dependent) - Purchased Services	\$ 880,550	\$ 809	\$ 881,359	
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 1,027,681	\$ 45	\$ 1,027,726	
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 885,477	\$ 564	\$ 886,041	
				Total Adjustment Amount		\$ 16,331		
				To increase expenditures by \$16,331 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
	1-A	4	2	Adoption Service - Operating	\$ 4,184	\$ (26)	\$ 4,158	
	1-D	4		Counseling (Dependent) - Operating	\$ 4,182	\$ (30)	\$ 4,152	
	1-G	4		Day Treatment (Dependent) - Operating	\$ 16,658	\$ (39)	\$ 16,619	
	1-J	4		Intake & Referral - Operating	\$ 17,657	\$ (128)	\$ 17,529	
	1-K	4		Life Skills (Dependent) - Operating	\$ 9,547	\$ (69)	\$ 9,478	
	1-M	4		Protective Service Child Abuse - Operating	\$ 51,028	\$ (361)	\$ 50,667	
	1-N	4		Protective Service General - Operating	\$ 169,855	\$ (1,128)	\$ 168,727	
	1-O	4		Service Planning - Operating	\$ 11,701	\$ (85)	\$ 11,616	
	2-C	4		Community Residential (Dependent) - Operating	\$ 24,677	\$ (110)	\$ 24,567	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 17,164	\$ (35)	\$ 17,129	
	2-G	4		Foster Family (Dependent) - Operating	\$ 189,912	\$ (847)	\$ 189,065	
	3-B	4		Residential Service (Dependent) - Operating	\$ 6,481	\$ (29)	\$ 6,452	
	4	4		Administration - Operating	\$ 219,945	\$ (179)	\$ 219,766	
				Total Adjustment Amount		\$ (3,066)		
				To decrease expenditures by \$3,066 to remove property insurance costs, from the County Cost Allocation Plan, that were erroneously reported twice on the Act 148 Invoice submitted to the Department of Human Services.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
					CY-370A Adjustment			
	1-M	2	3	Protective Service Child Abuse - Program Income	\$ 525	\$ (179)	\$ 346	
	2-C	2		Community Residential (Dependent) - Program Income	\$ 35,359	\$ 3,876	\$ 39,235	
	2-G	2		Foster Family (Dependent) - Program Income	\$ 88,980	\$ (3,000)	\$ 85,980	
				Total Adjustment Amount		\$ 697		
				To increase program income by \$697 to include income received subsequent to the agency's submission of the Act 148 Invoice to the Department of Human Services and reconcile to the agency's program income ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	5,455,872
Supplemental Act 148			<u>0</u>
Total State Allocation			5,455,872
State Share (CY348) <sup>2</sup>	\$		4,624,111
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,624,111
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	4,624,111
Actual Act 148 Revenues Received <sup>4</sup>			<u>5,455,872</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(831,761)</u></u>

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<sup>1</sup> Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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. In addition to our adjustment, the Department of Human Services made a \$832,203 overpayment of Act 148 Funds to the County, thus, resulting in a variance between the Final Net State Share Payable and the Actual Act 148 Revenues Received by the County.

INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	38,542	0	5,358	0	0	0	0	0	33,184	33,184	0
02. 90% REIMBURSEMENT	160,630	75	26,944	0	0	0	0	0	133,611	120,250	13,361
03. 80% REIMBURSEMENT	7,149,584	164,668	1,469,909	160,181	64,746	131,537	0	0	5,158,543	4,126,832	1,031,711
04. 60% REIMBURSEMENT	566,635	2,974	75,852	0	0	0	0	3,030	484,779	290,868	193,911
05. 50% REIMBURSEMENT	105,953	0	0	0	0	0	0	0	105,953	52,977	52,976
06. TOTAL NET CHILD WELFARE EXPEND.	8,021,344	167,717	1,578,063	160,181	64,746	131,537	0	3,030	5,916,070	4,624,111	1,291,959
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	81,071	0							81,071	48,643	32,428
08. NON-REIMBURSABLE EXPENDITURES	95,279	0							95,279		
09. TOTAL EXPENDITURES	8,197,694	167,717	1,578,063	160,181	64,746	131,537	0	3,030	6,092,420	4,672,754	1,419,666
10. TOTAL TITLE IV-D COLLECTIONS	160,345										
11. TITLE IV-D Collections for IV-E Children	75,945										
12. STATE ACT 148 - line 6	4,624,111										
13. STATE ACT 148 ALLOCATION	5,455,872										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,624,111										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,624,111										
ACT 148 AMOUNT RECEIVED	5,455,872										
ADJUSTMENT TO STATE SHARE	(831,761)										



INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	38,542	0	5,358	0	0	0	0	0	33,184	33,184	0	
1-B ADOPTION ASSISTANCE	774,327	0	400,663	4,500	0	0	0	0	369,164	295,331	73,833	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	313,718	0	129,877	0	0	0	0	0	183,841	147,073	36,768	
1-D COUNSELING - DEPENDENT	316,169	0	5,865	38,372	0	0	0	0	271,932	217,546	54,386	
1-E COUNSELING - DELINQUENT	83	0	0	0	0	0	0	0	83	66	17	
1-F DAY CARE	8,454	0	0	0	0	0	0	0	8,454	6,763	1,691	
1-G DAY TREATMENT - DEPENDENT	5,893	0	901	0	0	0	0	0	4,992	3,994	998	
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	96,685	0	13,524	0	0	0	0	0	83,161	66,529	16,632	
1-K LIFE SKILLS - DEPENDENT	457,703	0	9,057	119,642	64,746	0	0	0	264,258	211,406	52,852	
1-L LIFE SKILLS - DELINQUENT	14,285	0	0	817	0	0	0	0	13,468	10,774	2,694	
1-M PROTECTIVE SERVICE - CHILD ABUSE	396,879	150	49,515	1,350	0	0	0	0	345,864	276,691	69,173	
1-N PROTECTIVE SERVICE - GENERAL	1,698,750	0	235,562	0	0	0	0	0	1,463,188	1,170,550	292,638	
1-O SERVICE PLANNING	156,853	0	21,958	0	0	0	0	0	134,895	107,916	26,979	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	71,339	0	0	0	0	0	0	0	71,339	35,670	35,669	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-R <b>SUBTOTAL IN-HOME</b>	4,349,680	150	530,540	346,240	160,181	64,746	0	0	3,247,823	2,583,493	664,330	

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	CHB Welfare Demonstration Project Title IV-E	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	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,350,780	12,001	226,611	38,825	0	0	0	0	1,073,343	858,674	214,669	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	139,423	1,440	0	0	0	0	0	0	137,983	110,386	27,597	
2-E EMERGENCY SHELTER - DEPENDENT	134,137	0	14,776	12,168	0	0	0	0	107,193	96,474	10,719	
2-F EMERGENCY SHELTER - DELINQUENT	26,493	75	0	0	0	0	0	0	26,418	23,776	2,642	
2-G FOSTER FAMILY - DEPENDENT	1,292,497	128,682	145,129	171,101	0	131,537	0	0	716,048	572,838	143,210	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	100,324	16,835	10,982	5,839	0	0	0	0	66,668	53,334	13,334	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	26,761	5,560	0	0	0	0	0	0	21,201	16,961	4,240	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M <b>SUBTOTAL CBP</b>	3,070,415	164,593	397,498	227,933	0	131,537	0	0	2,148,854	1,732,443	416,411	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	CHB Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	34,614	0	0	0	0	0	0	0	34,614	17,307	17,307	
3-B RESIDENTIAL SERVICE - DEPENDENT	140,321	1,254	17,263	7,923	0	0	0	0	113,881	68,329	45,552	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	63,782	0	0	0	0	0	0	0	63,782	38,269	25,513	
3-D SECURE RES. SERVICE (EXCEPT YDC)	81,071	0	0	0	0	0	0	0	81,071	48,643	32,428	
3-E YDC SECURE	319,788	1,254	17,263	7,923	0	0	0	0	293,348	172,548	120,800	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	362,532	1,720	50,666	0	0	0	0	0	307,116	184,270	122,846	

<b>4 ADMINISTRATION</b>	8,102,415	167,717	945,301	632,762	160,181	64,746	131,537	0	5,997,141	4,672,754	1,324,387	
<b>5 TOTAL REVENUES</b>												

INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	EMPLOYEE BENEFITS SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non P S Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	20,750	10,083		6,817	871	19	38,542	41	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	774,327	0	0	0	774,327	0	112	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	313,718	0	0	0	313,718	0	37	0	0	0
1-D COUNSELING - DEPENDENT	26,030	11,812		3,492	274,825	10	316,169	319	279	0	0	0
1-E COUNSELING - DELINQUENT	0	0		83	0	0	83	0	0	0	0	0
1-F DAY CARE	0	0		0	8,454	0	8,454	1	3	0	0	0
1-G DAY TREATMENT - DEPENDENT	381	237		5,258	17	0	5,893	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	63,513	22,269		9,580	1,296	27	96,685	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	35,942	18,274		9,376	394,082	29	457,703	344	320	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	14,285	0	14,285	0	7	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	215,820	88,143		46,247	46,540	129	396,879	328	94	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,074,541	423,877		169,076	31,011	484	1,698,989	2,040	90	239	0	0
1-O SERVICE PLANNING	97,178	43,231		14,351	2,049	44	156,853	238	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					61,154		61,154	0	145	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,534,155	617,928	1,088,045	270,435	838,614	742	4,349,919			239	0	0
	LRCNP = Legal Representation for Children in Placement - \$											
	LRCPP = Legal Representation for Children Non-Placement - \$											
	Number of Children receiving only NON-PURCHASED HI Services											
	0											
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P S 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	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	40,631	19,463	0	23,116	1,267,531	39	1,350,780	5,354	30	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,582	137,841	0	139,423	600	11	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	18,301	9,284	0	13,326	93,214	12	134,137	1,255	57	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	557	25,936	0	26,493	97	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	137,237	71,409	0	165,234	918,303	314	1,292,497	15,318	78	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	18,640	10,052	0	17,552	54,065	15	100,324	1,958	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	36	26,725	0	26,761	103	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	214,809	110,208	0	221,403	2,523,615	380	3,070,415	24,685	197	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P S Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	819	33,795	0	34,614	106	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	13,600	6,379	0	7,291	113,044	7	140,321	410	2	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	63,782	0	63,782	185	2	0	0	0
3-E YDC SECURE	0	0	0	313	80,758	0	81,071	149	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	13,600	6,379	0	8,423	291,379	7	319,788	830	10	0	0	0
4 ADMINISTRATION	138,582	97,129	0	215,902	5,835	124	457,572			95,040	0	0
5 TOTAL EXPENDITURES	1,901,146	831,644	1,088,045	716,163	3,659,443	1,253	8,197,694			95,279	0	0
	County Indirect Costs = \$ 155,620											

**INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 38,542	\$ 0	\$ 38,542
Adoption Assistance	774,327	0	774,327
Subsidized Permanent Legal Custodianship	313,718	0	313,718
Counseling	316,252	0	316,252
Day Care	8,454	0	8,454
Day Treatment	5,893	0	5,893
Homemaker Service	0	0	0
Intake and Referral	96,685	0	96,685
Life Skills	471,988	0	471,988
Protective Service - Child Abuse	396,879	0	396,879
Protective Service - General	1,698,989	0	1,698,989
Service Planning	156,853	0	156,853
Juvenile Act Proceedings	71,339	0	71,339
Alternative Treatment	0	0	0
Community Residential	1,490,203	0	1,490,203
Emergency Shelter	160,630	0	160,630
Foster Family	1,292,497	0	1,292,497
Kinship Care	100,324	0	100,324
Supervised Independent Living	26,761	0	26,761
Juvenile Detention Service	34,614	0	34,614
Residential Service	140,321	0	140,321
Secure Residential Service (Except YDC)	63,782	0	63,782
YDC Secure	81,071	0	81,071
Administration	457,572	0	457,572
Combined Total Expense	<u>8,197,694</u>	<u>0</u>	<u>8,197,694</u>
Less Non-reimbursables	<u>95,279</u>	<u>0</u>	<u>95,279</u>
Total Net Expense	<u>\$ 8,102,415</u>	<u>\$ 0</u>	<u>\$ 8,102,415</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,901,146	\$ 0	\$ 1,901,146
Employee Benefits	831,644	0	831,644
Subsidies	1,088,045	0	1,088,045
Operating	716,163	0	716,163
Purchased Services	3,659,443	0	3,659,443
Fixed Assets	1,253	0	1,253
Combined Total Expense	<u>8,197,694</u>	<u>0</u>	<u>8,197,694</u>
Less Non-reimbursables	<u>95,279</u>	<u>0</u>	<u>95,279</u>
Total Net Expense	<u>\$ 8,102,415</u>	<u>\$ 0</u>	<u>\$ 8,102,415</u>

**INDIANA COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	3-D	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Secure Res. Service (Except YDC) - Program Income</p> <p>To decrease program income by \$737 because the agency erroneously reported income on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final program income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 737	\$ (737)	\$ -

## SECTION 4

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding - Agency Erroneously Received an Overpayment of Act 148 Funding from the Commonwealth Department of Human Services**

Condition: During our current engagement, we found that the agency erroneously received a \$832,203 overpayment of Act 148 funding from the Commonwealth Department of Human Services (DHS) for the 2020-2021 fiscal year. As per DHS regulations, the County is to receive reimbursement for incurred costs for the provision of child social services (Act 148 payment). Based upon the agency's submitted Act 148 Invoice Package, the state share of expenditures amount was \$4,623,669, but DHS erroneously input \$5,623,669 on the 4<sup>th</sup> Quarter Actual Act 148 Payment Computation Sheet. The result was DHS paid the agency \$1,089,743 and the actual amount owed the agency was \$257,540.

Criteria: Title 55 Pa Code, § 3140.21(a) Reimbursement of Services, states:

- (a) Under Section 704.1 of the Public Welfare Code (62 P. S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under Section 709.3 of the Public Welfare Code (62 P. S. § 709.3).

Cause: DHS stated that an input error was made on the 4<sup>th</sup> Quarter Actual Act 148 Payment Computation Sheet and the error was not found during the review process. Furthermore, agency management stated they did not return the funds to DHS because they did not realize there was an overpayment of Act 148 funds.

Effect: As a result of the erroneous overpayment by DHS, the agency had use of Act 148 funding to which it was not entitled.

Recommendation: We recommend the agency contact DHS to determine how the excess Act 148 funds should be refunded to the state. We also recommend that, in the future, the agency monitor the Act 148 payments received from DHS to ensure they are only receiving the amount to which they are entitled based upon their incurred expenses as reported on the submitted Act 148 fiscal reports.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Agency Response: Agency Management did not realize the overpayment of Act 148 funds had occurred and agree with the finding. The County has been in contact with the State regarding the overpayment and will make the necessary arrangements to pay it back accordingly.

Auditor's Conclusion: We commend Indiana County Children and Youth Agency on reaching out to DHS promptly after we notified them of the overpayment. We recommend that, in the future, the agency monitor the Act 148 payments received from DHS to ensure they are only receiving the amount to which they are entitled based upon their incurred expenses as reported on the submitted Act 148 fiscal reports.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

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Secretary  
Department of Human Services

**Mr. Laval Miller-Wilson**

Deputy Secretary  
Office of Children, Youth and Families  
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