



**AMENDED FINANCIAL REPORT**  
**CUMBERLAND COUNTY**  
**CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

**COMMONWEALTH OF PENNSYLVANIA**  
**EUGENE A. DEPASQUALE - AUDITOR GENERAL**  
**DEPARTMENT OF THE AUDITOR GENERAL**





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EUGENE A. DePASQUALE  
AUDITOR GENERAL

July 24, 2013

The Commissioners of Cumberland County  
Cumberland County Courthouse  
One Courthouse Square  
Carlisle, Pennsylvania 17013

Dear Commissioners:

We have examined fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of Cumberland County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of said County's children for the period July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for FYE 6/30/2010, certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

Preparation of these fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Cumberland County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the [amended or attached] fiscal forms 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 provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include 4 adjustments to the attached Cumberland County Children and Youth Agency's fiscal forms, as presented on page 12 of this report. We determined that, based upon the state participation rates, the \$10,484 decrease in Expenditures and the \$5,521 increase in Revenue resulted in a net amount of \$12,981 due to the state.

Cumberland County Children and Youth Agency

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Cumberland County Children and Youth Agency at an exit conference held on April 25, 2013.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

**EUGENE A. DEPASQUALE**

Auditor General

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

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**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

**COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation		\$ 8,718,779
Supplemental Act 148		<u>0</u>
Total		8,718,779
State Share (CY348)	\$ 7,662,784	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 7,662,784
Less: Excess Expenditure Over State Allocation		<u>0</u>
Final Net State Share Payable		\$ 7,662,784
Actual Act 148 Revenues Received		<u>7,675,765</u>
Net Amount Due County/(State)		\$ <u><u>(12,981)</u></u>

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

**COMPARISON OF MAJOR SERVICE CATEGORIES TO AGENCY BUDGET (Reported)**

Major Service Category	Agency Approved Budget Amounts	Amended Cost Amounts	Variance Amount	Allowable Variance*	Required Plan and Budget Amendment*
In-Home	\$6,300,357	\$5,971,332	(\$329,025)	\$630,036	NO
Community Based Placement	6,416,902	\$5,773,005	(\$643,897)	\$641,690	NO
Institutional Placement	832,157	\$653,061	(\$179,096)	\$83,216	NO
Administration	302,361	\$322,630	\$20,269	\$30,236	NO
Total	<u>\$13,851,777</u>	<u>\$12,720,028</u>	<u>(\$1,131,749)</u>	<u>\$1,385,178</u>	

\* Pursuant to Title 55, PA Code 3140.32(a,b), if the county's actual cumulative expenditures in one of the four major service categories will exceed, by 10% or \$10,000, whichever is greater, the approved total budget amount for the category, the county must submit a request to the DPW for approval of a plan and budget amendment.

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
CY348  
FISCAL SUMMARY**

	A	B	C	D	E
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX
NET CHILD WELFARE EXPENDITURES					
01. 100% REIMBURSEMENT	205,767	15,942	29,338	0	0
02. 90% REIMBURSEMENT	522,233	10,166	70,219	1,535	0
03. 80% REIMBURSEMENT	10,835,226	330,713	1,728,076	271,105	133,593
04. 60% REIMBURSEMENT	637,746	46,462	60,916	0	0
05. 50% REIMBURSEMENT	223,593	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	12,424,565	403,283	1,888,549	272,640	133,593

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

08. NON-REIMBURSABLE EXPENDITURES	295,463	0	0		
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09. TOTAL EXPENDITURES	12,720,028	403,283	1,888,549	272,640	133,593
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10. IL Grant Funds Reported

11. TOTAL HSDF used for Child Welfare

12. TOTAL TITLE IV-D COLLECTIONS

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

14. STATE ACT 148 - line 6

15. STATE ACT 148 ALLOCATION

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

INVOICE	
AMENDED STATE SHARE (ACT 148)	7,662,784
ACT 148 AMOUNT AS SUBMITTED	7,675,765
ADJUSTMENT TO STATE SHARE	(12,981)

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	121,141	6,430	19

CUMBERLAND COUNTY CHILDREN & YOUTH SERVICES  
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
 CY348  
 FISCAL SUMMARY

	F	G	H	I	J	K
	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES						
01. 100% REIMBURSEMENT	0	0	0	160,487	160,487	0
02. 90% REIMBURSEMENT	0	0	0	440,313	396,282	44,031
03. 80% REIMBURSEMENT	0	0	0	8,371,739	6,697,391	1,674,348
04. 60% REIMBURSEMENT	28,064	0	7,593	494,711	296,827	197,884
05. 50% REIMBURSEMENT	0	0	0	223,593	111,797	111,796
06. TOTAL NET CHILD WELFARE EXPEND.	28,064	0	7,593	9,690,843	7,662,784	2,028,059
YDC/YFC PLACEMENT COSTS						
07. 60% DPW PARTICIPATION				0	0	0
08. NON-REIMBURSABLE EXPENDITURES				295,463		295,463
09. TOTAL EXPENDITURES	28,064	0	7,593	9,986,306	7,662,784	2,323,522

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES**  
**FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**  
**CY370A**  
**REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES					
		1	2	3	4	5	6
IN-HOME		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX
1-A	ADOPTION SERVICE	205,767	15,942		29,338	0	
1-B	ADOPTION ASSISTANCE	1,158,903	0	456,706	0		
1-C	COUNSELING - DEPENDENT	300,032	0		0	77,622	0
1-D	COUNSELING - DELINQUENT	463,287	0		0	165,827	0
1-E	DAY CARE	0	0		0	0	0
1-F	DAY TREATMENT - DEPENDENT	79,736	0		0	0	0
1-G	DAY TREATMENT - DELINQUENT	275,604	0		0	12,415	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0
1-I	INTAKE & REFERRAL	524,177	5,609		74,771	0	0
1-J	LIFE SKILLS - DEPENDENT	201,021	0		0	0	0
1-K	LIFE SKILLS - DELINQUENT	99,744	0		0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	606,734	460		75,886	0	0
1-M	PROTECTIVE SERVICE - GENERAL	819,710	459		87,954	15,241	0
1-N	SERVICE PLANNING	1,193,041	43,853		168,088	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	43,574	0		0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0
1-Q	<b>SUBTOTAL IN-HOME</b>	<b>5,971,332</b>	<b>66,323</b>	<b>456,706</b>	<b>436,037</b>	<b>271,105</b>	<b>0</b>

COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	5,004	0	0	0		0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	981,025	73,308	96,787	12,182		0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	471,741	0	0	5		0
2-E	EMERGENCY SHELTER - DEPENDENT	479,469	10,166	29,171	41,048	439	0
2-F	EMERGENCY SHELTER - DELINQUENT	42,764	0	0	0	1,096	0
2-G	FOSTER FAMILY - DEPENDENT	3,598,587	207,024	328,904	426,762		133,593
2-H	FOSTER FAMILY - DELINQUENT	56,878	0	0	31		0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0
2-K	<b>SUBTOTAL CBP</b>	<b>5,635,468</b>	<b>290,498</b>	<b>454,862</b>	<b>480,028</b>	<b>1,535</b>	<b>133,593</b>

INSTITUTIONAL PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX
3-A	JUVENILE DETENTION SERVICE	180,019	0				
3-B	RESIDENTIAL SERVICE - DEPENDENT	124,943	46,462	9,716	5,274		0
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	190,173	0	0	82		0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0				
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0				
3-F	YDC SECURE	0	0				
3-G	<b>SUBTOTAL INSTITUTIONAL</b>	<b>495,135</b>	<b>46,462</b>	<b>9,716</b>	<b>5,356</b>	<b>0</b>	<b>0</b>

4	<b>ADMINISTRATION</b>	322,630	0		45,844		0
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5	<b>TOTAL REVENUES</b>	12,424,565	403,283	921,284	967,265	272,640	133,593
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**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

**CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES					
		7	8	9	10	11	12
IN-HOME		TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPEDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	0	0	0	160,487	160,487	0
1-B	ADOPTION ASSISTANCE	0	0	0	702,199	561,739	140,440
1-C	COUNSELING - DEPENDENT	0	0	0	222,410	177,928	44,482
1-D	COUNSELING - DELINQUENT	0	0	0	297,460	237,968	59,492
1-E	DAY CARE	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0	0	79,736	63,789	15,947
1-G	DAY TREATMENT - DELINQUENT	0	0	0	263,189	210,551	52,638
1-H	HOMEMAKER SERVICE	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	0	0	0	443,797	355,038	88,759
1-J	LIFE SKILLS - DEPENDENT	0	0	0	201,021	160,817	40,204
1-K	LIFE SKILLS - DELINQUENT	0	0	0	99,744	79,795	19,949
1-L	PROTECTIVE SERVICE - CHILD ABUSE	0	0	0	530,388	424,310	106,078
1-M	PROTECTIVE SERVICE - GENERAL	0	0	0	716,056	572,845	143,211
1-N	SERVICE PLANNING	0	0	0	981,100	784,880	196,220
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	43,574	21,787	21,787
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0
1-Q	<b>SUBTOTAL IN-HOME</b>	0	0	0	4,741,161	3,811,954	929,207

  

COMMUNITY BASED PLACEMENT		TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPEDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	5,004	4,003	1,001
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	798,748	638,998	159,750
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	471,736	377,389	94,347
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	398,645	358,781	39,864
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	41,668	37,501	4,167
2-G	FOSTER FAMILY - DEPENDENT	0	0	0	2,502,304	2,001,843	500,461
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	56,847	45,478	11,369
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0
2-K	<b>SUBTOTAL CBP</b>	0	0	0	4,274,952	3,463,993	810,959

  

INSTITUTIONAL PLACEMENT		TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPEDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	0	0	0	180,019	90,010	90,009
3-B	RESIDENTIAL SERVICE - DEPENDENT	28,064	0	0	35,427	21,256	14,171
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	190,091	114,055	76,036
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0
3-F	YDC SECURE	0	0	0	0	0	0
3-G	<b>SUBTOTAL INSTITUTIONAL</b>	28,064	0	0	405,537	225,321	180,216

  

4	<b>ADMINISTRATION</b>	0	0	7,593	269,193	161,516	107,677
5	<b>TOTAL REVENUES</b>	28,064	0	7,593	9,690,843	7,662,784	2,028,059

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE					
		1	2	3	4	5	6
IN-HOME		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS
1-A	ADOPTION SERVICE	139,198	53,590		12,021	958	0
1-B	ADOPTION ASSISTANCE	0	0	1,158,905	0	0	0
1-C	COUNSELING - DEPENDENT	0	0		0	300,032	0
1-D	COUNSELING - DELINQUENT	0	0		0	463,287	0
1-E	DAY CARE	0	0		0	0	0
1-F	DAY TREATMENT - DEPENDENT	0	0		0	79,736	0
1-G	DAY TREATMENT - DELINQUENT	0	0		0	275,604	0
1-H	HOMEMAKER SERVICE	0	0		0	0	0
1-I	INTAKE & REFERRAL	379,524	144,653		0	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0		0	201,021	0
1-K	LIFE SKILLS - DELINQUENT	0	0		0	99,744	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	333,677	123,443		74,884	71,300	3,430
1-M	PROTECTIVE SERVICE - GENERAL	332,663	134,688		146,289	199,209	6,861
1-N	SERVICE PLANNING	594,234	214,549		356,435	8,526	19,297
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	43,574	
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	
1-Q	<b>SUBTOTAL IN-HOME</b>	<b>1,779,296</b>	<b>670,923</b>	<b>1,158,905</b>	<b>589,629</b>	<b>1,742,991</b>	<b>29,588</b>
<b>COMMUNITY BASED PLACEMENT</b>		<b>WAGES AND SALARIES</b>	<b>EMPLOYEE BENEFITS</b>	<b>SUBSIDIES</b>	<b>OPERATING</b>	<b>PURCHASED SERVICES</b>	<b>FIXED ASSETS</b>
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	5,004	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	60,152	23,567	0	710	896,846	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	200	472,041	0
2-E	EMERGENCY SHELTER - DEPENDENT	209,952	79,566	0	239	316,654	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	43,014	0
2-G	FOSTER FAMILY - DEPENDENT	534,221	187,447	121,141	258,160	2,495,206	12,007
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	200	56,678	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0
2-K	<b>SUBTOTAL CBP</b>	<b>804,325</b>	<b>290,580</b>	<b>121,141</b>	<b>259,509</b>	<b>4,285,443</b>	<b>12,007</b>
<b>INSTITUTIONAL PLACEMENT</b>		<b>WAGES AND SALARIES</b>	<b>EMPLOYEE BENEFITS</b>	<b>SUBSIDIES</b>	<b>OPERATING</b>	<b>PURCHASED SERVICES</b>	<b>FIXED ASSETS</b>
3-A	JUVENILE DETENTION SERVICE	0	0	0	1,240	336,705	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	25,251	10,570	0	1,467	87,655	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	562	189,611	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0
3-F	YDC SECURE	0	0	0	0	0	0
3-G	<b>SUBTOTAL INSTITUTIONAL</b>	<b>25,251</b>	<b>10,570</b>	<b>0</b>	<b>3,269</b>	<b>613,971</b>	<b>0</b>
4	<b>ADMINISTRATION</b>	<b>45,527</b>	<b>15,470</b>	<b>0</b>	<b>260,347</b>	<b>0</b>	<b>1,286</b>
5	<b>TOTAL EXPENDITURES</b>	<b>2,654,399</b>	<b>987,543</b>	<b>1,280,046</b>	<b>1,112,754</b>	<b>6,642,405</b>	<b>42,881</b>
County Indirect Costs = \$					228,548		

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		7	8	9	10	11	12
IN-HOME		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	205,767		29			
1-B	ADOPTION ASSISTANCE	1,158,905		153			
1-C	COUNSELING - DEPENDENT	300,032		110			
1-D	COUNSELING - DELINQUENT	463,287		193			
1-E	DAY CARE	0					
1-F	DAY TREATMENT - DEPENDENT	79,736		12			
1-G	DAY TREATMENT - DELINQUENT	275,604		57			
1-H	HOMEMAKER SERVICE	0					
1-I	INTAKE & REFERRAL	524,177	1,515				
1-J	LIFE SKILLS - DEPENDENT	201,021		126			
1-K	LIFE SKILLS - DELINQUENT	99,744		411			
1-L	PROTECTIVE SERVICE - CHILD ABUSE	606,734	49	150			
1-M	PROTECTIVE SERVICE - GENERAL	819,710	264	86			
1-N	SERVICE PLANNING	1,193,041		163			
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	43,574		705			
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0					
1-Q	<b>SUBTOTAL IN-HOME</b>	5,971,332			0	0	0
Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services							
COMMUNITY BASED PLACEMENT		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				
2-B	ALTERNATIVE TREATMENT - DELINQUENT	5,004	33	1			
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	981,275	4,564	28		250	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	472,241	3,285	27		500	
2-E	EMERGENCY SHELTER - DEPENDENT	606,411	1,546	30		126,942	
2-F	EMERGENCY SHELTER - DELINQUENT	43,014	190	14		250	
2-G	FOSTER FAMILY - DEPENDENT	3,608,182	42,308	201		9,595	
2-H	FOSTER FAMILY - DELINQUENT	56,878	678	6			
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0				
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0				
2-K	<b>SUBTOTAL CBP</b>	5,773,005	52,604	307	0	137,537	0
INSTITUTIONAL PLACEMENT		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	337,945	1,512	59		157,926	
3-B	RESIDENTIAL SERVICE - DEPENDENT	124,943	385	7			
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	190,173	1,165	6			
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0					
3-E	YDC/YFC (NON-SECURE)-Institutional	0					
3-F	YDC SECURE	0					
3-G	<b>SUBTOTAL INSTITUTIONAL</b>	653,061	3,062	72	0	157,926	0
4	<b>ADMINISTRATION</b>	322,630					
5	<b>TOTAL EXPENDITURES</b>	12,720,028			0	295,463	0

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 206,524	\$ (757)	\$ 205,767
Adoption Assistance	1,158,905	0	1,158,905
Counseling	763,319	0	763,319
Day Care	0	0	0
Day Treatment	355,340	0	355,340
Homemaker Service	0	0	0
Intake and Referral	524,706	(529)	524,177
Life Skill	300,765	0	300,765
Protective Service - Child Abuse	607,007	(273)	606,734
Protective Service - General	820,002	(292)	819,710
Service Planning	1,196,328	(3,287)	1,193,041
Juvenile Act Proceedings	43,574	0	43,574
Alternative Treatment	5,004	0	5,004
Community Residential	1,454,893	(1,377)	1,453,516
Emergency Shelter	649,943	(518)	649,425
Foster Family	3,668,464	(3,404)	3,665,060
Supervised Independent Living	0	0	0
Juvenile Detention Service	337,945	0	337,945
Residential Service	315,135	(19)	315,116
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC/YFC Secure	0	0	0
Administration	322,658	(28)	322,630
	<hr/>	<hr/>	<hr/>
Combined Total Expense	12,730,512	(10,484)	12,720,028
	<hr/>	<hr/>	<hr/>
Less Non-reimbursables	295,463	0	295,463
	<hr/>	<hr/>	<hr/>
Total Net Expense	\$ <u>12,435,049</u>	\$ <u>(10,484)</u>	\$ <u>12,424,565</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,658,797	\$ (4,398)	\$ 2,654,399
Employee Benefits	993,629	(6,086)	987,543
Subsidies	1,280,046	0	1,280,046
Operating	1,112,754	0	1,112,754
Purchased Services	6,642,405	0	6,642,405
Fixed Assets	42,881	0	42,881
	<hr/>	<hr/>	<hr/>
Combined Total Expense	12,730,512	(10,484)	12,720,028
	<hr/>	<hr/>	<hr/>
Less Non-reimbursables	295,463	0	295,463
	<hr/>	<hr/>	<hr/>
Total Net Expense	\$ <u>12,435,049</u>	\$ <u>(10,484)</u>	\$ <u>12,424,565</u>

**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

**ADJUSTMENT REPORT**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370 Adjustments									
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$139,857	(\$659)	\$139,198		
	1-I	1		Intake & Referral - Wages and Salaries	\$379,753	(\$229)	\$379,524		
	1-L	1		Protective Service - Child Abuse - Wages and Salaries	\$333,694	(\$17)	\$333,677		
	1-M	1		Protective Service - General - Wages and Salaries	\$332,680	(\$17)	\$332,663		
	1-N	1		Service Planning - Wages and Salaries	\$595,986	(\$1,752)	\$594,234		
	2-C	1		Community Residential (Dep) - Wages and Salaries	\$60,567	(\$415)	\$60,152		
	2-E	1		Emergency Shelter (Dep) - Wages and Salaries	\$210,086	(\$134)	\$209,952		
	2-G	1		Foster Family (Dep) - Wages and Salaries	\$535,396	(\$1,175)	\$534,221		
					Total Adjustment Amount			(\$4,398)	
				To decrease Wages and Salaries to eliminate 5% of the wages of three agency employees due to their participation in the CWEL program during the fiscal year.					
CY-370	1-I	2	2	Intake & Referral - Employee Benefits	\$144,953	(\$37)	\$144,916		
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$123,699	(\$31)	\$123,668		
	1-M	2		Protective Service - General - Employee Benefits	\$134,963	(\$30)	\$134,933		
	1-N	2		Service Planning - Employee Benefits	\$216,084	(\$1,142)	\$214,942		
	2-C	2		Community Residential (Dep) - Employee Benefits	\$24,529	(\$917)	\$23,612		
	2-E	2		Emergency Shelter (Dep) - Employee Benefits	\$79,950	(\$239)	\$79,711		
	2-G	2		Foster Family (Dep) - Employee Benefits	\$189,676	(\$1,884)	\$187,792		
					Total Adjustment Amount			(\$4,280)	
					To decrease Employee Benefits to eliminate the excess benefit expenditures of three agency employees due to their participation in the CWEL program during the fiscal year.				
CY-370	1-A	2	3	Adoption Service - Employee Benefits	\$53,688	(\$98)	\$53,590		
	1-I	2		Intake & Referral - Employee Benefits	\$144,953	(\$263)	\$144,690		
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$123,699	(\$225)	\$123,474		
	1-M	2		Protective Service - General - Employee Benefits	\$134,963	(\$245)	\$134,718		
	1-N	2		Service Planning - Employee Benefits	\$216,084	(\$393)	\$215,691		
	2-C	2		Community Residential (Dep) - Employee Benefits	\$24,529	(\$45)	\$24,484		
	2-E	2		Emergency Shelter (Dep) - Employee Benefits	\$79,950	(\$145)	\$79,805		
	2-G	2		Foster Family (Dep) - Employee Benefits	\$189,676	(\$345)	\$189,331		
	3-B	2		Residential Service (Dep) - Employee Benefits	\$10,589	(\$19)	\$10,570		
	4	2		Administration - Employee Benefits	\$15,498	(\$28)	\$15,470		
					Total Adjustment Amount			(\$1,806)	
				To decrease retirement Employee Benefits to properly report the agency's allocation of the county pension contribution. Estimated rates were used in the agency/county calculation.					
				Title 55 PA Code, Chapter 3170.47(f)					
CY-370A Adjustment									
CY-370A	2-E	3	4	Emergency Shelter (Dep) - Title IV-E Maintenance	\$29,350	(\$179)	\$29,171		
	2-G	3		Foster Family (Dep) - Title IV-E Maintenance	\$327,164	\$1,740	\$328,904		
	2-G	4		Foster Family (Dep) - Title IV-E Administration	\$422,802	\$3,960	\$426,762		
			Total Adjustment Amount			\$5,521			
				To increase Federal Title IV-E Revenue to adjust for five supplemental payments [\$4,102, (\$1,558), (\$941), (\$298), \$4,216] not reported by the agency.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS**

STATUS OF PRIOR FINDINGS

Finding No. 1 – Cumberland County Children and Youth Agency Reported Expenditures which Exceeded the Maximum Rates of State Participation for Employee Subsistence

This finding has been resolved, as the employee subsistence rates within the Cumberland County Children and Youth Agency are now consistent with the Commonwealth allowable subsistence rates.

Finding No. 2 – Cumberland County Children and Youth Agency Did Not File its Quarterly Reports on Time

While the Cumberland County Children and Youth Agency did not file all quarterly reports with DPW in a timely manner, this finding will not be repeated due to DPW implementing significant changes to the child welfare reporting system which caused unavoidable delays.

Finding No. 3 – Cumberland County Children and Youth Agency Submitted a CY-383 Fee For Service Schedule Report which did not Reconcile to the Agency General Ledger and Invoices.

This finding has been resolved, as we did not identify discrepancies between the Submitted CY-383 and the Agency General Ledger and Invoices.

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

This report was initially distributed to:

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**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

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Office of the Budget

The Commissioners of Cumberland County

Ms. Wendy B. Hoverter  
Administrator  
Cumberland County Children and Youth Agency

Ms. Lisa Reider  
Fiscal Officer  
Cumberland County Children and Youth Agency

Mr. Alfred L. Whitcomb  
Controller  
Cumberland County

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