

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Carbon County
Children and Youth Agency

August 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Carbon County
Carbon County Courthouse Annex 2
Two Hazard Square, P.O. Box 129
Jim Thorpe, Pa. 18229-0129

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 Carbon County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of the 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 Carbon County.

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

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share which resulted in \$0 due to the county/state, as detailed on page 3 in Section 1 of this report.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$19,438. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$15,279. This adjustment is detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 9.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management on June 26, 2015.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with 1 PA Code 31.1 *et seq.*, you will be afforded the opportunity by DHS to appeal their settlement process decision.

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

Sincerely,



Eugene A. DePasquale
Auditor General

July 27, 2015

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare Code (62 P.S. § 704.1(a)(4)). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DHS through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

**CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	2,630,025
Supplemental Act 148		<u>0</u>
Total State Allocation		2,630,025
State Share (CY348) ²	\$	2,085,993
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,085,993
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	2,085,993
Actual Act 148 Revenues Received ⁴		<u>2,085,993</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

**CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	8,821	0	137	0	0	0	0	0	8,684	8,684	0
02. 90% REIMBURSEMENT	145,541	0	18,501	0	0	0	0	0	127,040	114,336	12,704
03. 80% REIMBURSEMENT	2,265,098	79,324	440,558	58,845	39,096	0	0	0	1,647,275	1,317,819	329,456
04. 60% REIMBURSEMENT	1,214,785	55,564	105,893	0	0	44,548	0	802	1,007,978	604,786	403,192
05. 50% REIMBURSEMENT	80,734	0	0	0	0	0	0	0	80,734	40,368	40,366
06. TOTAL NET CHILD WELFARE EXPEND.	3,714,979	134,888	565,089	58,845	39,096	44,548	0	802	2,871,711	2,085,993	785,718
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	424,522	11,305							413,217	247,930	165,287
08. NON-REIMBURSABLE EXPENDITURES	334	0	0						334		334
09. TOTAL EXPENDITURES	4,139,835	146,193	565,089	58,845	39,096	44,548	0	802	3,285,262	2,333,923	951,339
10. IL Grant Funds Reported	14,688										
11. TOTAL HSDF used for Child Welfare	9,666										
12. TOTAL TITLE IV-D COLLECTIONS	41,491										
13. TITLE IV-D Collections for IV-E Children	6,985										
14. STATE ACT 148 - line 6	2,085,993										
15. STATE ACT 148 ALLOCATION	2,630,025										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	2,085,993										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,085,993										
ACT 148 AMOUNT RECEIVED	2,085,993										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	10,728	597	3

CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY 370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	8,821	0	137	0	0	0	0	0	0	8,684	8,684	0
1-B ADOPTION ASSISTANCE	108,128	0	51,373	1,090	0	0	0	0	0	55,665	44,532	11,133
1-C COUNSELING - DEPENDENT	223,896	0	1,904	6,263	0	0	0	0	0	215,729	172,583	43,146
1-D COUNSELING - DELINQUENT	79,365	0	0	15,960	0	0	0	0	0	63,405	50,724	12,681
1-E DAY CARE	7,203	0	0	0	0	0	0	0	0	7,203	5,762	1,441
1-F DAY TREATMENT - DEPENDENT	68,900	0	3,860	36,622	0	0	0	0	0	28,418	22,734	5,684
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	2,184	0	356	0	0	0	0	0	0	1,828	1,462	366
1-I INTAKE & REFERRAL	205,483	1,750	30,874	0	0	0	0	0	0	172,859	138,287	34,572
1-J LIFE SKILLS - DEPENDENT	1,349	0	189	0	0	0	0	0	0	1,160	928	232
1-K LIFE SKILLS - DELINQUENT	1,900	0	0	0	0	0	0	0	0	1,900	1,520	380
1-L PROTECTIVE SERVICE - CHILD ABUSE	126,506	0	19,310	0	0	0	0	0	0	107,196	85,757	21,439
1-M PROTECTIVE SERVICE - GENERAL	173,344	0	25,533	0	0	0	0	0	0	147,811	118,249	29,562
1-N SERVICE PLANNING	23,762	0	3,668	0	0	0	0	0	0	20,094	16,075	4,019
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	28,309	0	0	0	0	0	0	0	0	28,309	14,155	14,154
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	1,059,150	1,750	51,373	86,921	58,845	0	0	0	0	860,261	681,452	178,809

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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	8,655	0	0	653	0	0	0	0	0	8,002	6,402	1,600
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	167,883	5,105	2,311	4,086	0	0	0	0	0	156,381	125,105	31,276
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	115,605	0	12,917	5,584	0	0	0	0	0	97,104	87,394	9,710
2-F EMERGENCY SHELTER - DELINQUENT	29,936	0	0	0	0	0	0	0	0	29,936	26,942	2,994
2-G FOSTER FAMILY - DEPENDENT	954,769	64,259	149,065	130,116	0	39,096	0	0	0	572,233	457,786	114,447
2-H FOSTER FAMILY - DELINQUENT	61,712	8,210	0	0	0	0	0	0	0	53,502	42,802	10,700
2-I SUP. INDEPENDENT LIVING - DEPENDENT	50,059	0	14,688	1,482	0	0	0	0	0	33,889	27,111	6,778
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,388,619	77,574	178,981	141,921	58,845	39,096	0	0	0	951,047	773,542	177,505

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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	52,425	0	0	0	0	0	0	0	0	52,425	26,213	26,212
3-B RESIDENTIAL SERVICE - DEPENDENT	647,315	26,366	84,297	7,230	0	0	0	0	0	529,422	317,653	211,769
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	467,913	16,500	0	0	0	44,548	0	0	0	406,865	244,119	162,746
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	1,746	0	0	0	0	0	0	0	(1,746)	(1,048)	(698)
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	424,522	11,305	0	0	0	0	0	0	0	413,217	247,930	165,287
3-G SUBTOTAL INSTITUTIONAL	1,592,175	55,917	84,297	7,230	0	44,548	0	0	0	1,400,183	834,867	563,316

4 ADMINISTRATION	99,587	10,952	0	14,366	0	0	0	0	802	73,437	44,062	29,375
5 TOTAL REVENUES	4,139,501	146,193	314,651	250,438	58,845	39,096	44,548	0	802	3,284,928	2,333,923	951,005

CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
EXPENDITURE REPORT
AMENDED CY 370

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	0	836			7,985	0	8,821	40	13	0	0	0
1-B ADOPTION ASSISTANCE	3,511	2,361	100,860	1,301	0	95	108,128	3	3	0	0	0
1-C COUNSELING - DEPENDENT	6,969	3,722		2,238	210,801	169	223,899	0	45	0	3	0
1-D COUNSELING - DELINQUENT	0	0		0	79,365	0	79,365	0	27	0	0	0
1-E DAY CARE	0	0		0	7,203	0	7,203	0	1	0	0	0
1-F DAY TREATMENT - DEPENDENT	15,059	4,886		4,652	44,000	313	68,910	0	15	0	10	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	1,558	156		442	0	28	2,184	0	0	0	0	0
1-I INTAKE & REFERRAL	122,027	41,686		39,094	0	2,774	205,581	1,060	0	0	98	0
1-J LIFE SKILLS - DEPENDENT	688	397		245	0	19	1,349	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	1,900	0	1,900	0	8	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	83,338	15,531		25,915	0	1,783	126,567	55	10	0	61	0
1-M PROTECTIVE SERVICE - GENERAL	94,883	42,242		30,448	3,634	2,175	173,382	207	88	0	38	0
1-N SERVICE PLANNING	15,260	5,345		2,980	0	182	23,767	39	15	0	5	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					28,309		28,309	0	61	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	343,293	117,162	100,860	107,315	383,197	7,538	1,059,365				215	0
												363
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	2,534	599	0	1,182	4,256	86	8,657	29	4	0	2	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	15,329	5,576	0	5,464	141,202	324	167,895	905	7	0	12	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,069	7,056	0	7,019	78,993	485	115,622	946	41	0	17	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	29,936	0	29,936	205	15	0	0	0
2-G FOSTER FAMILY - DEPENDENT	52,845	19,167	10,728	26,891	843,956	1,225	954,812	17,018	81	0	43	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	61,712	0	61,712	439	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	8,869	3,022	0	2,959	35,000	218	50,068	183	27	0	9	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	101,646	35,420	10,728	43,515	1,195,055	2,338	1,388,702	19,725	176	0	83	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		9,914	598,922	609	647,336	4,108	20	0	21	0
3-B RESIDENTIAL SERVICE - DEPENDENT	27,855	10,036		0	467,913	0	467,913	2,623	23	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	424,522	0	424,522	1,070	11	0	0	0
3-G SUBTOTAL INSTITUTIONAL	27,855	10,036	0	9,914	1,543,782	609	1,592,196	7,978	62	0	21	0
4 ADMINISTRATION	27,719	6,404	0	65,021	0	428	99,572			0	15	0
5 TOTAL EXPENDITURES	500,513	169,022	111,588	225,765	3,122,034	10,913	4,139,835			0	334	0
				County Indirect Costs = \$	59,012							

**CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 8,821	\$ 0	\$ 8,821
Adoption Assistance	108,128	0	108,128
Counseling	303,264	0	303,264
Day Care	7,203	0	7,203
Day Treatment	68,910	0	68,910
Homemaker Service	2,184	0	2,184
Intake and Referral	205,581	0	205,581
Life Skills	3,249	0	3,249
Protective Service - Child Abuse	126,567	0	126,567
Protective Service - General	173,382	0	173,382
Service Planning	23,767	0	23,767
Juvenile Act Proceedings	28,309	0	28,309
Alternative Treatment	8,657	0	8,657
Community Residential	167,895	0	167,895
Emergency Shelter	145,558	0	145,558
Foster Family	1,016,524	0	1,016,524
Supervised Independent Living	50,068	0	50,068
Juvenile Detention Service	52,425	0	52,425
Residential Service	1,115,249	0	1,115,249
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	424,522	0	424,522
Administration	99,572	0	99,572
Combined Total Expense	<u>4,139,835</u>	<u>0</u>	<u>4,139,835</u>
Less Non-reimbursables	<u>334</u>	<u>0</u>	<u>334</u>
Total Net Expense	<u>\$ 4,139,501</u>	<u>\$ 0</u>	<u>\$ 4,139,501</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 500,513	\$ 0	\$ 500,513
Employee Benefits	169,022	0	169,022
Subsidies	111,588	0	111,588
Operating	225,765	0	225,765
Purchased Services	3,122,034	0	3,122,034
Fixed Assets	10,913	0	10,913
Combined Total Expense	<u>4,139,835</u>	<u>0</u>	<u>4,139,835</u>
Less Non-reimbursables	<u>334</u>	<u>0</u>	<u>334</u>
Total Net Expense	<u>\$ 4,139,501</u>	<u>\$ 0</u>	<u>\$ 4,139,501</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	2,171,608
Supplemental Act 148			<u>0</u>
Total State Allocation			2,171,608
State Share (CY348) ²	\$		1,916,784
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,916,784
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,916,784
Actual Act 148 Revenues Received ⁴			<u>1,932,063</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(15,279)</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

CARBON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	12,064	0	70	0	0	0	0	0	11,994	11,994	0
02. 90% REIMBURSEMENT	156,468	0	22,107	0	0	0	0	0	134,361	120,925	13,436
03. 80% REIMBURSEMENT	2,235,939	95,044	337,250	58,845	39,096	0	0	0	1,705,704	1,364,563	341,141
04. 60% REIMBURSEMENT	886,701	86,677	103,413	0	0	44,548	0	1,608	650,455	390,273	260,182
05. 50% REIMBURSEMENT	58,057	0	0	0	0	0	0	0	58,057	29,029	29,028
06. TOTAL NET CHILD WELFARE EXPEND.	3,349,229	181,721	462,840	58,845	39,096	44,548	0	1,608	2,560,571	1,916,784	643,787
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	248,733	11,470							237,263	142,358	94,905
08. NON-REIMBURSABLE EXPENDITURES	517	0	0						517		517
09. TOTAL EXPENDITURES	3,598,479	193,191	462,840	58,845	39,096	44,548	0	1,608	2,798,351	2,059,142	739,209
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	2,120										
12. TOTAL TITLE IV-D COLLECTIONS	20,762										
13. TITLE IV-D Collections for IV-E Children	5,931										
14. STATE ACT 148 - line 6	1,916,784										
15. STATE ACT 148 ALLOCATION	2,171,608										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,916,784										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,916,784										
ACT 148 AMOUNT RECEIVED	1,932,063										
ADJUSTMENT TO STATE SHARE	(15,279)										
Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children								
SPLC	44,172	2,454	2								

CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	12,064	0	72,914	70	0	0	0	0	0	11,994	11,994	0
1-B ADOPTION ASSISTANCE	162,004	0	72,914	1,255	0	0	0	0	0	87,835	70,268	17,567
1-C COUNSELING - DEPENDENT	201,575	0	0	2,355	17,865	0	0	0	0	181,355	145,084	36,271
1-D COUNSELING - DELINQUENT	24,624	0	0	0	0	0	0	0	0	24,624	19,699	4,925
1-E DAY CARE	10,099	0	0	0	0	0	0	0	0	10,099	8,079	2,020
1-F DAY TREATMENT - DEPENDENT	152,703	200	0	3,666	40,980	0	0	0	0	107,857	86,286	21,571
1-G DAY TREATMENT - DELINQUENT	66,264	0	0	0	0	0	0	0	0	66,264	53,011	13,253
1-H HOMEMAKER SERVICE	1,385	0	0	206	0	0	0	0	0	1,179	943	236
1-I INTAKE & REFERRAL	212,721	250	0	31,888	0	0	0	0	0	180,583	144,466	36,117
1-J LIFE SKILLS - DEPENDENT	5,598	0	0	700	0	0	0	0	0	4,898	3,918	980
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	135,908	0	0	20,241	0	0	0	0	0	115,667	92,534	23,133
1-M PROTECTIVE SERVICE - GENERAL	181,844	0	0	26,589	0	0	0	0	0	155,255	124,204	31,051
1-N SERVICE PLANNING	21,538	0	0	3,217	0	0	0	0	0	18,321	14,657	3,664
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	20,662	0	0	0	0	0	0	0	0	20,662	10,331	10,331
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	1,208,989	450	72,914	90,187	58,845	0	0	0	0	986,593	785,474	201,119
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	4,979	0	0	749	0	0	0	0	0	4,230	3,384	846
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	86,658	20,145	0	5,124	0	0	0	0	0	61,389	49,111	12,278
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	145,506	0	15,936	6,171	0	0	0	0	0	123,399	111,059	12,340
2-F EMERGENCY SHELTER - DELINQUENT	10,962	0	0	0	0	0	0	0	0	10,962	9,866	1,096
2-G FOSTER FAMILY - DEPENDENT	896,315	67,071	93,146	72,131	0	39,096	0	0	0	624,871	499,897	124,974
2-H FOSTER FAMILY - DELINQUENT	51,265	7,378	0	0	0	0	0	0	0	43,887	35,110	8,777
2-I SUP. INDEPENDENT LIVING - DEPENDENT	20,459	0	0	3,069	0	0	0	0	0	17,390	13,912	3,478
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,216,144	94,594	109,082	87,244	0	39,096	0	0	0	886,128	722,339	163,789
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	37,395	0	0	0	0	0	0	0	0	37,395	18,698	18,697
3-B RESIDENTIAL SERVICE - DEPENDENT	477,957	43,233	79,536	7,899	0	0	0	0	0	347,289	208,373	138,916
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	303,405	34,599	0	0	0	44,548	0	0	0	224,258	134,555	89,703
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	248,733	11,470	0	0	0	0	0	0	0	237,263	142,358	94,905
3-F YDC SECURE	1,067,490	89,302	79,536	7,899	0	44,548	0	0	0	846,205	503,984	342,221
4 ADMINISTRATION	105,339	8,845	0	15,978	0	0	0	0	1,608	78,908	47,345	31,563
5 TOTAL REVENUES	3,597,962	193,191	261,532	201,308	58,845	39,096	44,548	0	1,608	2,797,834	2,059,142	738,692

**CARRON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS,Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non- Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	292	93		90	11,589		12,064	9	14	0	0	0
I-B ADOPTION ASSISTANCE	3,586	3,030	153,700	1,666	0	26	162,008	3	3	0	4	0
I-C COUNSELING - DEPENDENT	7,896	4,991		2,705	185,937	55	201,584	0	62	0	9	0
I-D COUNSELING - DELINQUENT	0	0		0	24,624	0	24,624	0	18	0	0	0
I-E DAY CARE	0	0		0	10,099	0	10,099	0	3	0	0	0
I-F DAY TREATMENT - DEPENDENT	12,871	7,004		4,539	128,240	63	152,717	0	18	0	14	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	66,264	0	66,264	0	7	0	0	0
I-H HOME/MAKER SERVICE	729	385		269	0	2	1,385	2	0	0	0	0
I-I INTAKE & REFERRAL	117,330	51,555		43,219	0	744	212,848	1,097	0	0	127	0
I-J LIFE SKILLS - DEPENDENT	2,176	1,337		1,148	925	14	5,600	0	3	0	2	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	80,139	27,531		27,900	0	422	135,992	53	0	0	84	0
I-M PROTECTIVE SERVICE - GENERAL	96,094	46,464		34,471	4,308	608	181,945	197	94	0	101	0
I-N SERVICE PLANNING	13,394	5,428		2,709	0	17	21,548	48	0	0	10	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					20,662	0	20,662	52	101	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	334,507	147,818	153,700	118,716	452,648	1,951	1,209,340	1,111	1,111	0	351	0
COMMUNITY BASED PLACEMENT												190
2-A ALTERNATIVE TREATMENT - DEPENDENT	2,218	1,593	0	1,144	0	26	4,981	0	0	0	2	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,803	8,205	0	9,311	52,277	81	86,677	447	11	0	19	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,274	10,733	0	8,147	104,256	121	145,531	1,141	44	0	25	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	10,962	0	10,962	58	14	0	0	0
2-G FOSTER FAMILY - DEPENDENT	53,512	25,108	44,172	28,351	744,893	337	896,373	14,396	77	0	58	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	51,265	0	51,265	688	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	10,758	5,762	0	3,883	0	69	20,472	0	0	0	13	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	105,565	51,401	44,172	50,856	963,653	634	1,216,261	16,730	147	0	117	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0			37,395	0	37,395	129	11	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	28,047	13,387		11,610	424,786	157	477,987	3,301	23	0	30	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	303,405	0	303,405	1,612	11	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	248,733	0	248,733	492	7	0	0	0
3-G SUBTOTAL INSTITUTIONAL	28,047	13,387	0	11,610	1,014,319	157	1,067,520	5,534	52	0	30	0
ADMINISTRATION	24,906	7,385	0	72,952	0	115	105,358				19	0
TOTAL EXPENDITURES	493,025	219,991	197,872	254,114	2,430,620	2,857	3,598,479				517	0
				County Indirect Costs = \$	66,643							

**CARBON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 12,072	\$ (8)	\$ 12,064
Adoption Assistance	162,276	(268)	162,008
Counseling	226,649	(441)	226,208
Day Care	10,099	0	10,099
Day Treatment	219,600	(619)	218,981
Homemaker Service	1,419	(34)	1,385
Intake and Referral	217,403	(4,555)	212,848
Life Skills	5,718	(118)	5,600
Protective Service - Child Abuse	138,425	(2,433)	135,992
Protective Service - General	186,050	(4,105)	181,945
Service Planning	22,028	(480)	21,548
Juvenile Act Proceedings	20,662	0	20,662
Alternative Treatment	5,122	(141)	4,981
Community Residential	87,402	(725)	86,677
Emergency Shelter	157,441	(948)	156,493
Foster Family	949,856	(2,218)	947,638
Supervised Independent Living	20,981	(509)	20,472
Juvenile Detention Service	37,395	0	37,395
Residential Service	782,575	(1,183)	781,392
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	248,733	0	248,733
Administration	106,011	(653)	105,358
Combined Total Expense	<u>3,617,917</u>	<u>(19,438)</u>	<u>3,598,479</u>
Less Non-reimbursables	<u>517</u>	<u>0</u>	<u>517</u>
Total Net Expense	<u>\$ 3,617,400</u>	<u>\$ (19,438)</u>	<u>\$ 3,597,962</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 493,025	\$ 0	\$ 493,025
Employee Benefits	239,429	(19,438)	219,991
Subsidies	197,872	0	197,872
Operating	254,114	0	254,114
Purchased Services	2,430,620	0	2,430,620
Fixed Assets	2,857	0	2,857
Combined Total Expense	<u>3,617,917</u>	<u>(19,438)</u>	<u>3,598,479</u>
Less Non-reimbursables	<u>517</u>	<u>0</u>	<u>517</u>
Total Net Expense	<u>\$ 3,617,400</u>	<u>\$ (19,438)</u>	<u>\$ 3,597,962</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 101	\$ (8)	\$ 93
	1-B	2		Adoption Assistance - Employee Benefits	\$ 3,298	\$ (268)	\$ 3,030
	1-C	2		Counseling (Dependent) - Employee Benefits	\$ 5,432	\$ (441)	\$ 4,991
	1-F	2		Day Treatment (Dependent) - Employee Benefits	\$ 7,623	\$ (619)	\$ 7,004
	1-H	2		Homemaker Service - Employee Benefits	\$ 419	\$ (34)	\$ 385
	1-H	2		Intake and Referral - Employee Benefits	\$ 56,110	\$ (4,555)	\$ 51,555
	1-J	2		Life Skills (Dependent) - Employee Benefits	\$ 1,455	\$ (118)	\$ 1,337
	1-L	2		Protective Services C.A. - Employee Benefits	\$ 29,964	\$ (2,433)	\$ 27,531
	1-M	2		Protective Services General- Employee Benefits	\$ 50,569	\$ (4,105)	\$ 46,464
	1-N	2		Service Planning - Employee Benefits	\$ 5,908	\$ (480)	\$ 5,428
	2-A	2		Alternative Treatment - Employee Benefits	\$ 1,734	\$ (141)	\$ 1,593
	2-C	2		Community Residential - Employee Benefits	\$ 8,930	\$ (725)	\$ 8,205
	2-E	2		Emergency Shelter - Employee Benefits	\$ 11,681	\$ (948)	\$ 10,733
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 27,326	\$ (2,218)	\$ 25,108
	2-I	2		Supervised Ind. Living - Employee Benefits	\$ 6,271	\$ (509)	\$ 5,762
	3-B	2		Residential Services (Dep.) - Employee Benefits	\$ 14,570	\$ (1,183)	\$ 13,387
	4	2		Administration - Employee Benefits	\$ 8,038	\$ (653)	\$ 7,385
Total Adjustment Amount						\$ (19,438)	
<p>To decrease retirement employee benefits by \$19,438 to properly report the agency's allocation of the county pension contribution. An additional six months of retirement cost, which applied to the fiscal year ended June 30, 2011, was erroneously reported in the fiscal year ended June 30, 2010.</p> <p>Title 55, Pa Code, Chapter 3170.47(f)</p>							

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

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