

AMENDED FISCAL REPORTS  
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

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Clinton County  
Children and Youth Agency

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November 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 Clinton County  
Clinton County Garden Building, Third Floor  
232 East Main Street  
Lock Haven, PA 17745

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 Clinton County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County and determining Act 148 subsidy entitlement 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 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 Clinton County and to determine whether the Clinton County Children and Youth agency received the Act 148 subsidy to which it was entitled, and to determine whether the Clinton County Children and Youth agency complied with certain provisions of 55 Pa. Code.

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 two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$651 and decreasing non-reimbursable expenditures by \$36,420. However, these adjustments have no effect on the Final State Share of

Expenditures because the agency's expenditures exceeded the Total Act 148 allocation by \$21,461, as detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$8,846 and decreasing non-reimbursable expenditures by \$49,252. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$22,755. Both adjustments are 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 10.

In addition, we found that the agency complied with the findings included in our prior released audit report, as detailed in Section Three of this report, beginning on page 17 of this report.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management during an email exit conference held on September 22, 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 Clinton County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

November 4, 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 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 4<sup>th</sup> 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**

**CLINTON 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 <sup>1</sup>	\$	1,896,167
Supplemental Act 148		<u>297,936</u>
Total State Allocation		2,194,103
State Share (CY348) <sup>2</sup>	\$	2,215,564
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,215,564
Less: Expenditures in Excess of the Approved State Allocation		<u>21,461</u>
Final Net State Share Payable <sup>3</sup>	\$	2,194,103
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,194,103</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</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 audit adjustments are considered.

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$21,461, as detailed above. While our adjustments resulted in a net increase of \$35,769 in expenditures for the agency for said fiscal year, as detailed on page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

CLINTON 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	TOTAL										
NET CHILD WELFARE EXPENDITURES												
01. 100% REIMBURSEMENT	24,046	0	3,698	0	0	0	0	0	0	20,348	20,348	0
02. 90% REIMBURSEMENT	124,907	1,506	21,605	28,945	0	0	0	0	0	72,851	65,566	7,285
03. 80% REIMBURSEMENT	3,041,801	242,865	505,793	78,619	20,539	57,345	0	0	0	2,136,640	1,709,311	427,329
04. 60% REIMBURSEMENT	681,334	20,983	74,863	0	0	18,119	0	0	1,108	566,261	339,756	226,505
05. 50% REIMBURSEMENT	162,966	1,802	0	0	0	0	0	0	0	161,164	80,583	80,581
06. TOTAL NET CHILD WELFARE EXPEND.	4,035,054	267,156	605,959	107,564	20,539	75,464	0	0	1,108	2,957,264	2,215,564	741,700

YDC/YFC PLACEMENT COSTS												
07. 60% DHS PARTICIPATION	136,601	10,071								126,530	75,918	50,612

08. NON-REIMBURSABLE EXPENDITURES	176,138	0	0							176,138		176,138
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09. TOTAL EXPENDITURES	4,347,793	277,227	605,959	107,564	20,539	75,464	0	0	1,108	3,259,932	2,291,482	968,450
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10. IL Grant Funds Reported 24,390

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 195,517

13. TITLE IV-D Collections for IV-E Children 51,345

14. STATE ACT 148 - line 6 2,215,564

15. STATE ACT 148 ALLOCATION 1,896,167

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,896,167

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,215,564
ACT 148 AMOUNT RECEIVED	2,194,103
ADJUSTMENT TO STATE SHARE	21,461

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	154,186	6,743	20



CLINTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	24,046	0		3,698	0		0		0	20,348	20,348	0
1-B ADOPTION ASSISTANCE	100,892	0	51,888				0		0	49,004	39,203	9,801
1-C COUNSELING - DEPENDENT	283,520	0		1,746	30,551	0	0	0	0	251,223	200,978	50,245
1-D COUNSELING - DELINQUENT	25,290	0		301	8,137	0	0	0	0	16,852	13,482	3,370
1-E DAY CARE	20,217	0			6,862	0	0	0	0	13,355	10,684	2,671
1-F DAY TREATMENT - DEPENDENT	27,923	0			22,710	0	0	0	0	5,213	4,170	1,043
1-G DAY TREATMENT - DELINQUENT	28,604	0			10,359	0	0	0	0	18,245	14,596	3,649
1-H HOMEMAKER SERVICE	12,410	0			0	0	0	0	0	12,410	9,928	2,482
1-I INTAKE & REFERRAL	193,614	0		33,252	0	0	0	0	0	160,362	128,290	32,072
1-J LIFE SKILLS - DEPENDENT	21,210	0		60	0	0	0	0	0	21,150	16,920	4,230
1-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	70,311	140		10,562	0	0			0	59,609	47,687	11,922
1-M PROTECTIVE SERVICE - GENERAL	340,750	2,083		45,743	0	0			0	292,924	234,339	58,585
1-N SERVICE PLANNING	141,719	0		24,297	0	0	0	0	0	117,422	93,938	23,484
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	35,825	0			0	0	0	0	0	35,825	17,913	17,912
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	<b>1,326,331</b>	<b>2,223</b>	<b>51,888</b>	<b>119,659</b>	<b>78,619</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,073,942</b>	<b>852,476</b>	<b>221,466</b>

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	3,639	3,273	0	0			0		0	366	293	73
2-B ALTERNATIVE TREATMENT - DELINQUENT	1,500	600	0	0			0		0	900	720	180
2-C COMMUNITY RESIDENTIAL - DEPENDENT	413,761	39,119	73,050	2,931			12,858			285,803	228,642	57,161
2-D COMMUNITY RESIDENTIAL - DELINQUENT	425,956	35,169	117,909	28			44,487			228,363	182,690	45,673
2-E EMERGENCY SHELTER - DEPENDENT	111,107	1,463	18,922	721	19,965	0	0	0	0	70,036	63,032	7,004
2-F EMERGENCY SHELTER - DELINQUENT	13,800	43	1,962		8,980	0	0	0	0	2,815	2,534	281
2-G FOSTER FAMILY - DEPENDENT	697,971	144,357	92,038	21,653		20,539	0	0	0	419,384	335,507	83,877
2-H FOSTER FAMILY - DELINQUENT	54,273	11,866	0	0			0	0	0	42,407	33,926	8,481
2-I SUP. INDEPENDENT LIVING - DEPENDENT	123,446	2,613	24,395	5,930			0	0	0	90,508	72,406	18,102
2-J SUP. INDEPENDENT LIVING - DELINQUENT	54,795	3,645	0	10			0	0	0	51,140	40,912	10,228
<b>SUBTOTAL CBP</b>	<b>1,900,248</b>	<b>242,148</b>	<b>328,276</b>	<b>31,273</b>	<b>28,945</b>	<b>20,539</b>	<b>57,345</b>	<b>0</b>	<b>0</b>	<b>1,191,722</b>	<b>960,662</b>	<b>231,060</b>

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	127,141	1,802							0	125,339	62,670	62,669
3-B RESIDENTIAL SERVICE - DEPENDENT	70,245	5,525	4,724	6,362			18,119			35,515	21,309	14,206
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	576	167	0	44			0			365	219	146
3-D SECURE RES. SERVICE (EXCEPT YDC)	180,235	15,181							0	165,054	99,032	66,022
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	136,601	10,071								126,530	75,918	50,612
<b>SUBTOTAL INSTITUTIONAL</b>	<b>514,798</b>	<b>32,746</b>	<b>4,724</b>	<b>6,406</b>	<b>0</b>	<b>18,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>452,803</b>	<b>259,148</b>	<b>193,655</b>

<b>4 ADMINISTRATION</b>	<b>430,278</b>	<b>110</b>		<b>63,733</b>		<b>0</b>	<b>0</b>		<b>1,108</b>	<b>365,327</b>	<b>219,196</b>	<b>146,131</b>
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<b>5 TOTAL REVENUES</b>	<b>4,171,655</b>	<b>277,227</b>	<b>384,888</b>	<b>221,071</b>	<b>107,564</b>	<b>20,539</b>	<b>75,464</b>	<b>0</b>	<b>1,108</b>	<b>3,083,794</b>	<b>2,291,482</b>	<b>792,312</b>
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**CLINTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non P\$Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A ADOPTION SERVICE	7,898	2,310		10,881	2,455	502	24,046	6	6	0	0	0
I-B ADOPTION ASSISTANCE	0	0	111,182		0	0	111,182	22	22	0	10,290	0
I-C COUNSELING - DEPENDENT	5,446	1,592		137,197	138,939	346	283,520	169	138	0	0	0
I-D COUNSELING - DELINQUENT	0	0		1,759	23,531	0	25,290	26	22	0	0	0
I-E DAY CARE	0	0		0	20,217	0	20,217	28	28	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	27,923	0	27,923	7	7	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	28,604	0	28,604	6	6	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	12,410	0	12,410	5	5	0	0	0
I-I INTAKE & REFERRAL	40,006	11,701		139,366	0	2,541	193,614	1,246	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		1,820	19,390	0	21,210	119	119	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	29,528	8,636		29,901	541	1,876	70,482	17	1	171	0	0
I-M PROTECTIVE SERVICE - GENERAL	70,413	20,595		245,545	55	4,472	341,080	306	3	300	30	0
I-N SERVICE PLANNING	49,609	14,509		74,450	0	3,151	141,719	299	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT				0	96,287	0	96,287	176	176	0	60,462	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	202,900	59,343	111,182	640,919	370,352	12,888	1,397,584			471	70,782	0

COMMUNITY BASED PLACEMENT	Number of Children receiving only NON-PURCHASED IN-Home Services											
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P\$Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	204	3,435	0	3,639	44	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	1,500	0	1,500	15	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	6,737	1,970	0	10,577	398,960	428	418,672	2,969	23	0	4,911	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	324	429,931	0	430,255	2,580	20	114	4,185	0
2-E EMERGENCY SHELTER - DEPENDENT	1,291	378	0	2,463	110,035	82	114,249	1,412	63	0	3,142	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	13,800	0	13,800	83	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	26,818	7,844	154,186	154,628	352,961	1,703	698,140	12,841	85	2	167	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	54,273	0	54,273	589	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	15,026	3,500	853	59,481	44,568	18	123,446	245	2	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	222	54,573	0	54,795	331	2	0	0	0
2-K SUBTOTAL CBP	49,872	13,692	155,039	227,899	1,464,036	2,231	1,912,769	21,109	210	116	12,405	0

INSTITUTIONAL PLACEMENT	Number of Children receiving only NON-PURCHASED IN-Home Services											
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non P\$Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	568	167		210	126,160	36	127,141	429	22	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,885	1,722		30,184	32,080	374	70,245	441	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		576	0	0	576	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	180,235	0	180,235	684	4	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		7	136,594	0	136,601	326	2	0	0	0
3-G SUBTOTAL INSTITUTIONAL	6,453	1,889	0	30,977	475,069	410	514,798	1,880	33	0	0	0

4 ADMINISTRATION	153,184	47,037	0	321,255	300	866	522,642			92,364	0	0
5 TOTAL EXPENDITURES	412,409	121,961	266,221	1,221,050	2,309,757	16,395	4,347,793			92,951	83,187	0
County Indirect Costs = \$ 168,216												

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 24,046	\$ 0	\$ 24,046
Adoption Assistance	111,182	0	111,182
Counseling	308,810	0	308,810
Day Care	20,217	0	20,217
Day Treatment	56,527	0	56,527
Homemaker Service	12,410	0	12,410
Intake and Referral	193,614	0	193,614
Life Skills	21,210	0	21,210
Protective Service - Child Abuse	70,482	0	70,482
Protective Service - General	341,080	0	341,080
Service Planning	141,719	0	141,719
Juvenile Act Proceedings	96,287	0	96,287
Alternative Treatment	5,139	0	5,139
Community Residential	848,927	0	848,927
Emergency Shelter	128,049	0	128,049
Foster Family	752,413	0	752,413
Supervised Independent Living	178,241	0	178,241
Juvenile Detention Service	127,141	0	127,141
Residential Service	70,821	0	70,821
Secure Residential Service (Except YDC)	180,235	0	180,235
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	136,601	0	136,601
Administration	523,293	(651)	522,642
Combined Total Expense	4,348,444	(651)	4,347,793
Less Non-reimbursables	212,558	(36,420)	176,138
Total Net Expense	\$ 4,135,886	\$ 35,769	\$ 4,171,655

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 412,409	\$ 0	\$ 412,409
Employee Benefits	121,961	0	121,961
Subsidies	266,221	0	266,221
Operating	1,221,701	(651)	1,221,050
Purchased Services	2,309,757	0	2,309,757
Fixed Assets	16,395	0	16,395
Combined Total Expense	4,348,444	(651)	4,347,793
Less Non-reimbursables	212,558	(36,420)	176,138
Total Net Expense	\$ 4,135,886	\$ 35,769	\$ 4,171,655

**CLINTON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	CY-370 Adjustments			
				Administration - Operating	\$ 321,906	\$ (651)	\$ 321,255
				To decrease operating expenditures by \$651 to reconcile to the agency's final general ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ 128,784	\$ (36,420)	\$ 92,364
				To decrease Non-Reimbursable Expenditures by \$36,420 to properly report indirect costs which exceeded the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2009 to JUNE 30, 2010**

**CLINTON 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 <sup>1</sup>		\$ 1,837,651
Supplemental Act 148		<u>0</u>
Total State Allocation		1,837,651
State Share (CY348) <sup>2</sup>	\$ 1,780,692	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 1,780,692
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 1,780,692
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,757,937</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ 22,755</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 audit adjustments are considered.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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.

**CLINTON 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	12,112	0	1,941	0	0	0	0	0	10,171	10,171	0
02. 90% REIMBURSEMENT	32,419	536	8,790	5,898	0	0	0	0	17,195	15,476	1,719
03. 80% REIMBURSEMENT	2,280,806	161,085	354,712	45,688	20,539	37,732	0	0	1,661,050	1,328,840	332,210
04. 60% REIMBURSEMENT	748,849	27,419	89,444	0	0	37,732	0	2,003	592,251	355,350	236,901
05. 50% REIMBURSEMENT	143,968	2,261	0	0	0	0	0	0	141,707	70,855	70,852
06. TOTAL NET CHILD WELFARE EXPEND.	3,218,154	191,301	454,887	51,586	20,539	75,464	0	2,003	2,422,374	1,780,692	641,682

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	145,587	9,393							136,194	81,716	54,478

08. NON-REIMBURSABLE EXPENDITURES	116,080	0	0						116,080		116,080
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09. TOTAL EXPENDITURES	3,479,821	200,694	454,887	51,586	20,539	75,464	0	2,003	2,674,648	1,862,408	812,240
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 130,370

13. TITLE IV-D Collections for IV-E Children 29,585

14. STATE ACT 148 - line 6 1,780,692

15. STATE ACT 148 ALLOCATION 18,376,651

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,780,692

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,780,692										
ACT 148 AMOUNT RECEIVED	1,757,937										
ADJUSTMENT TO STATE SHARE	22,755										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	152,382	6,662	21

CLINTON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010  
 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	12,112	0		1,941	0		0	0	0	10,171	10,171	0
1-B ADOPTION ASSISTANCE	132,745	0	71,922	0			0		0	60,823	48,658	12,165
1-C COUNSELING - DEPENDENT	218,428	0		354	18,583	0	0	0	0	199,491	159,593	39,898
1-D COUNSELING - DELINQUENT	14,406	0		0	4,471	0	0	0	0	9,935	7,948	1,987
1-E DAY CARE	4,281	0		0	2,786	0	0	0	0	1,495	1,196	299
1-F DAY TREATMENT - DEPENDENT	1,545	0		79	0	0	0	0	0	1,466	1,173	293
1-G DAY TREATMENT - DELINQUENT	9,512	0		0	8,311	0	0	0	0	1,201	961	240
1-H HOMEMAKER SERVICE	9,796	0		0	7,665	0	0	0	0	2,131	1,705	426
1-I INTAKE & REFERRAL	190,091	0		33,381	0	0	0	0	0	156,710	125,368	31,342
1-J LIFE SKILLS - DEPENDENT	25,059	0		37	3,872	0	0	0	0	21,150	16,920	4,230
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	89,253	3,435		14,299	0	0	0	0	0	71,519	57,215	14,304
1-M PROTECTIVE SERVICE - GENERAL	361,398	1,447		43,851	0	0	0	0	0	316,100	252,880	63,220
1-N SERVICE PLANNING	103,392	0		18,209	0	0	0	0	0	85,183	68,146	17,037
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	19,277	0		0	0	0	0	0	0	19,277	9,639	9,638
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	6,443	0		0	0	0	0	0	0	6,443	3,222	3,221
<b>SUBTOTAL IN-HOME</b>	<b>1,197,738</b>	<b>4,882</b>	<b>71,922</b>	<b>112,151</b>	<b>45,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>963,095</b>	<b>764,795</b>	<b>198,300</b>

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	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	1,200	135		0			0	0	0	1,065	852	213
2-C COMMUNITY RESIDENTIAL - DEPENDENT	189,165	20,724	33,622	1,427		0	2,457		0	130,935	104,748	26,187
2-D COMMUNITY RESIDENTIAL - DELINQUENT	236,425	14,033	42,706	49		0	35,275		0	144,362	115,490	28,872
2-E EMERGENCY SHELTER - DEPENDENT	26,441	536	6,138	1,185	5,898		0	0	0	12,684	11,416	1,268
2-F EMERGENCY SHELTER - DELINQUENT	5,978	0	1,467	0	0		0	0	0	4,511	4,060	451
2-G FOSTER FAMILY - DEPENDENT	612,427	114,276	61,370	27,637		20,539	0	0	0	388,605	310,884	77,721
2-H FOSTER FAMILY - DELINQUENT	23,752	6,279	178	115		0	0	0	0	17,180	13,744	3,436
2-I SUP. INDEPENDENT LIVING - DEPENDENT	43,378	756	0	5,476		0	0	0	0	37,146	29,717	7,429
2-J SUP. INDEPENDENT LIVING - DELINQUENT	14,553	0	0	0		0	0	0	0	14,553	11,642	2,911
<b>SUBTOTAL CBP</b>	<b>1,153,319</b>	<b>156,739</b>	<b>145,481</b>	<b>35,889</b>	<b>5,898</b>	<b>20,539</b>	<b>37,732</b>	<b>0</b>	<b>0</b>	<b>751,041</b>	<b>602,553</b>	<b>148,488</b>

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	118,248	2,261						0	0	115,987	57,994	57,993
3-B RESIDENTIAL SERVICE - DEPENDENT	52,077	2,574	2,332	3,361		0	0		0	43,810	26,286	17,524
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	110,891	13,945	9,524	0		0	37,732		0	49,690	29,814	19,876
3-D SECURE RES. SERVICE (EXCEPT YDC)	111,040	10,448							0	100,592	60,355	40,237
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	145,587	9,393								136,194	81,716	54,478
<b>SUBTOTAL INSTITUTIONAL</b>	<b>537,843</b>	<b>38,621</b>	<b>11,856</b>	<b>3,361</b>	<b>0</b>	<b>0</b>	<b>37,732</b>	<b>0</b>	<b>0</b>	<b>446,273</b>	<b>256,165</b>	<b>190,108</b>
<b>4 ADMINISTRATION</b>	<b>474,841</b>	<b>452</b>		<b>74,227</b>		<b>0</b>	<b>0</b>		<b>2,003</b>	<b>398,159</b>	<b>238,895</b>	<b>159,264</b>
<b>5 TOTAL REVENUES</b>	<b>3,363,741</b>	<b>200,694</b>	<b>229,259</b>	<b>225,628</b>	<b>51,586</b>	<b>20,539</b>	<b>75,464</b>	<b>0</b>	<b>2,003</b>	<b>2,558,568</b>	<b>1,862,408</b>	<b>696,160</b>



CLINTON 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										7	8	9	10	11	12		
	1	2	3	4	5	6	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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS												
<b>IN-HOME</b>																		
I-A ADOPTION SERVICE	0	0	0	12,112	0	0	12,112	7	1	0	0	0	0	0	0	0		
I-B ADOPTION ASSISTANCE	0	0	137,676	0	0	0	137,676	24	24	0	0	4,931	0	0	0	0		
I-C COUNSELING - DEPENDENT	0	0	0	119,441	98,987	0	218,428	145	101	0	0	0	0	0	0	0		
I-D COUNSELING - DELINQUENT	0	0	0	0	14,406	0	14,406	29	27	0	0	0	0	0	0	0		
I-E DAY CARE	0	0	0	0	4,281	0	4,281	20	20	0	0	0	0	0	0	0		
I-F DAY TREATMENT - DEPENDENT	266	86	0	79	1,105	9	1,545	4	4	0	0	0	0	0	0	0		
I-G DAY TREATMENT - DELINQUENT	0	0	0	0	9,512	0	9,512	5	5	0	0	0	0	0	0	0		
I-H HOMEMAKER SERVICE	0	0	0	0	9,796	0	9,796	6	6	0	0	0	0	0	0	0		
I-I INTAKE & REFERRAL	22,587	7,198	0	159,606	0	700	190,091	1,256	0	0	0	0	0	0	0	0		
I-J LIFE SKILLS - DEPENDENT	0	0	0	2,674	22,385	0	25,059	97	97	0	0	0	0	0	0	0		
I-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-L PROTECTIVE SERVICE - CHILD ABUSE	30,406	9,691	0	48,494	0	942	89,533	14	14	0	280	0	0	0	0	0		
I-M PROTECTIVE SERVICE - GENERAL	72,360	23,063	0	265,982	999	2,243	364,647	242	1	2,250	999	0	0	0	0	0		
I-N SERVICE PLANNING	17,478	5,571	0	79,801	0	542	103,392	261	0	0	0	0	0	0	0	0		
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	61,264	0	61,264	89	89	0	0	41,987	0	0	0	0		
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	10,340	0	10,340	31	31	0	0	3,897	0	0	0	0		
I-Q <b>SUBTOTAL IN-HOME</b>	143,097	45,609	137,676	688,189	233,075	4,436	1,252,082	1,252,082	1,252,082	2,530	51,814	0	0	0	0	0		
Number of Children receiving <b>only</b> 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	0	0	0	0		
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	1,200	0	1,200	8	1	0	0	0	0	0	0	0		
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	10,554	179,678	0	190,232	1,187	16	0	0	1,067	0	0	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	967	235,458	0	236,425	17	17	0	0	0	0	0	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	4,042	1,288	0	1,192	19,794	125	26,441	426	33	0	0	0	0	0	0	0		
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	5,978	0	5,978	49	1	0	0	0	0	0	0	0		
2-G FOSTER FAMILY - DEPENDENT	34,424	10,972	154,472	160,365	253,523	1,786	615,542	8,749	53	1,025	2,090	0	0	0	0	0		
2-H FOSTER FAMILY - DELINQUENT	0	0	0	625	23,127	0	23,752	239	2	0	0	0	0	0	0	0		
2-I SUP. INDEPENDENT LIVING - DEPENDENT	20,166	6,428	0	6,154	10,005	625	43,378	55	1	0	0	0	0	0	0	0		
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	14,553	0	14,553	80	2	0	0	0	0	0	0	0		
2-K <b>SUBTOTAL CBP</b>	58,632	18,688	154,472	179,857	743,316	2,536	1,157,501	12,190	126	1,025	3,157	0	0	0	0	0		
<b>INSTITUTIONAL PLACEMENT</b>																		
3-A JUVENILE DETENTION SERVICE	0	0	0	0	118,248	0	118,248	359	15	0	0	0	0	0	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	19,609	33,149	0	52,758	294	3	0	0	681	0	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	111,873	0	111,873	868	10	0	0	982	0	0	0	0		
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	285	110,755	0	111,040	406	3	0	0	0	0	0	0	0		
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3-F YDC SECURE	0	0	0	399	145,188	0	145,587	327	2	0	0	0	0	0	0	0		
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	20,293	519,213	0	539,506	2,254	33	0	0	1,663	0	0	0	0		
4 <b>ADMINISTRATION</b>	188,878	60,136	0	280,468	0	1,250	530,732	0	0	55,891	0	0	0	0	0	0		
5 <b>TOTAL EXPENDITURES</b>	390,607	124,433	292,148	1,168,807	1,495,604	8,222	3,479,821	0	0	59,446	56,634	0	0	0	0	0		
County Indirect Costs = \$ 128,076																		

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 12,112	\$ 0	\$ 12,112
Adoption Assistance	137,676	0	137,676
Counseling	232,834	0	232,834
Day Care	4,281	0	4,281
Day Treatment	11,067	(10)	11,057
Homemaker Service	9,796	0	9,796
Intake and Referral	190,916	(825)	190,091
Life Skills	25,059	0	25,059
Protective Service - Child Abuse	90,644	(1,111)	89,533
Protective Service - General	367,290	(2,643)	364,647
Service Planning	104,031	(639)	103,392
Juvenile Act Proceedings	71,604	0	71,604
Alternative Treatment	1,200	0	1,200
Community Residential	426,657	0	426,657
Emergency Shelter	32,567	(148)	32,419
Foster Family	640,552	(1,258)	639,294
Supervised Independent Living	58,668	(737)	57,931
Juvenile Detention Service	118,248	0	118,248
Residential Service	164,631	0	164,631
Secure Residential Service (Except YDC)	111,040	0	111,040
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	145,587	0	145,587
Administration	532,207	(1,475)	530,732
Combined Total Expense	<u>3,488,667</u>	<u>(8,846)</u>	<u>3,479,821</u>
Less Non-reimbursables	<u>165,332</u>	<u>(49,252)</u>	<u>116,080</u>
Total Net Expense	<u>\$ 3,323,335</u>	<u>\$ 40,406</u>	<u>\$ 3,363,741</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 399,453	\$ (8,846)	\$ 390,607
Employee Benefits	124,433	0	124,433
Subsidies	292,148	0	292,148
Operating	1,168,807	0	1,168,807
Purchased Services	1,495,604	0	1,495,604
Fixed Assets	8,222	0	8,222
Combined Total Expense	<u>3,488,667</u>	<u>(8,846)</u>	<u>3,479,821</u>
Less Non-reimbursables	<u>165,332</u>	<u>(49,252)</u>	<u>116,080</u>
Total Net Expense	<u>\$ 3,323,335</u>	<u>\$ 40,406</u>	<u>\$ 3,363,741</u>

**CLINTON 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 Adjustments			
CY-370	1-F	1	1	Day Treatment (Dep.) - Wages and Salaries	\$ 276	\$ (10)	\$ 266
	1-I	1		Intake & Referral - Wages and Salaries	\$ 23,412	\$ (825)	\$ 22,587
	1-L	1		Protective Service Child Abuse - Wages and Salaries	\$ 31,517	\$ (1,111)	\$ 30,406
	1-M	1		Protective Service General - Wages and Salaries	\$ 75,003	\$ (2,643)	\$ 72,360
	1-N	1		Service Planning - Wages and Salaries	\$ 18,117	\$ (639)	\$ 17,478
	2-E	1		Emergency Shelter (Dep.) - Wages and Salaries	\$ 4,190	\$ (148)	\$ 4,042
	2-G	1		Foster Family (Dep.) - Wages and Salaries	\$ 35,682	\$ (1,258)	\$ 34,424
	2-I	1		Sup. Independent Living - Wages and Salaries	\$ 20,903	\$ (737)	\$ 20,166
	4	1		Administration - Wages and Salaries	\$ 190,353	\$ (1,475)	\$ 188,878
				Total Adjustment Amount		\$ (8,846)	
				To decrease Wages & Salaries by \$8,846 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW1171 Roster of Personnel by the Commonwealth Department of Human Services Bureau of Human Resources cited three agency employee which exceeded the maximum compensation limits.			
				Title 55 PA Code, Chapter 3170.42(a) OCYF Bulletin 3140-06-06			
CY-370	4	10	2	Administration - Non-Reimbursable Non PS/Sub.	\$ 105,143	\$ (49,252)	\$ 55,891
				To decrease Non-Reimbursable Expenditures by \$49,252 to properly report indirect costs which exceeded the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

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

Finding No. 1: Clinton County Children and Youth Services (CCCYS) did not perform an annual physical inventory of fixed assets.

During our current engagement scope period, we found that, beginning with the fiscal year ended June 30, 2010, CCCYS performed and documented an annual physical inventory of fixed assets.

Finding No. 2: Clinton County Children and Youth Services (CCCYS) did not maintain a written policy regarding money belonging to children in placement.

During our current engagement scope period, we found that, beginning with the fiscal year ended June 30, 2008, CCCYS developed and implemented a written policy regarding money belonging to children in placement.

Finding No. 3: Clinton County Children and Youth Services (CCCYS) did not file its quarterly reports on time.

While the Clinton County Children and Youth agency did not file all quarterly reports with the Department of Human Services (DHS) in a timely manner during the current audit period, this finding will not be repeated because DHS's implementation of significant changes to the child welfare reporting system caused unavoidable delays in the filing of these reports.

Finding No. 4: Clinton County Children and Youth Services (CCCYS) did not maintain a signed written agreement with two contractors, as required by the Department of Human Services (DHS) regulations.

During our current engagement scope period, we found that, beginning with the fiscal year ended June 30, 2008, CCCYS developed and implemented procedures to maintain signed written agreements with all contractors, including contractors not used on a regular basis.

CLINTON 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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Department of Human Services

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