

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

Blair County Children and Youth Agency

November 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Blair County
423 Allegheny Street, Suite 142
Hollidaysburg, PA 16648

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Blair County Children, Youth and Families (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2017 to June 30, 2018, July 1, 2018 to June 30, 2019, and July 1, 2019 to June 30, 2020. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2018, June 30, 2019, and June 30, 2020.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary, to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Blair County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2017-2018, 2018-2019, and 2019-2020 fiscal years based on the accrual basis of accounting.¹

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

- For the **2017-2018 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$59,699, decreasing non-reimbursable expenditures by \$2,027 and increasing Program Income by \$44,584. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$76,116.
- For the **2018-2019 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$42,851 and increasing Program Income by \$35,657. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$61,039.
- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$3,360 and increasing revenue by \$59,210. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$48,535.

This report includes the following findings and observation:

Finding No. 1 - Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers (Repeat Finding)

Finding No. 2 – Failure to Execute and Maintain Required Contracts with Service Providers (Repeat Finding)

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements

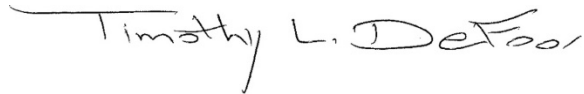
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on September 30, 2022.

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

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
October 18, 2022

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BACKGROUND

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	8,662,086
Supplemental Act 148			<u>0</u>
Total State Allocation			8,662,086
State Share (CY348) ²	\$		7,307,763
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,307,763
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,307,763
Actual Act 148 Revenues Received ⁴			<u>7,383,879</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(76,116)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	185,232	0	37,602	0	0	0	0	0	147,630	147,630	0
02. 90% REIMBURSEMENT	31,120	0	5,155	0	0	0	0	0	25,965	23,368	2,597
03. 80% REIMBURSEMENT	11,085,504	68,415	2,558,932	515,012	99,609	0	0	0	7,843,536	6,274,830	1,568,706
04. 60% REIMBURSEMENT	1,673,247	35,697	226,831	0	0	43,468	0	6,165	1,361,086	816,652	544,434
05. 50% REIMBURSEMENT	90,566	0	0	0	0	0	0	0	90,566	45,283	45,283
06. TOTAL NET CHILD WELFARE EXPEND.	13,065,668	104,112	2,828,520	515,012	99,609	43,468	0	6,165	9,468,782	7,307,763	2,161,019

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	42,659	0							42,659		42,659

09. TOTAL EXPENDITURES	13,108,327	104,112	2,828,520	515,012	99,609	43,468	0	6,165	9,511,441	7,307,763	2,203,678
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10. TOTAL TITLE IV-D COLLECTIONS 0

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 7,307,763

13. STATE ACT 148 ALLOCATION 8,662,086

14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,307,763

INVOICE	
AMENDED STATE SHARE (ACT 148)	7,307,763
ACT 148 AMOUNT RECEIVED	7,383,879
ADJUSTMENT TO STATE SHARE	(76,116)

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	185,232	0		37,602						147,630		0
I-B ADOPTION ASSISTANCE	2,785,085	0	1,134,589	12,154						1,638,342	1,310,674	327,668
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	151,753	0	26,083							125,670	100,536	25,134
I-D COUNSELING - DEPENDENT	717,782	0		10	233,385					484,387	387,510	96,877
I-E COUNSELING - DELINQUENT	133,070	0			9,060					124,010	99,208	24,802
I-F DAY CARE	0	0								0	0	0
I-G DAY TREATMENT - DEPENDENT	990	0								990	792	198
I-H DAY TREATMENT - DELINQUENT	770	0								770	616	154
I-I HOMEMAKER SERVICE	0	0								0	0	0
I-J INTAKE & REFERRAL	46,772	0		9,480						37,292	29,834	7,458
I-K LIFE SKILLS - DEPENDENT	563,105	0		45	96,921					466,139	372,911	93,228
I-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	537,276	0			99,659					437,617	350,094	87,523
I-N PROTECTIVE SERVICE - GENERAL	1,656,459	23		287,007	2,002					1,367,427	1,093,941	273,486
I-O SERVICE PLANNING	1,172,419	0		47,534	173,644					951,241	760,993	190,248
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	86,426	0								86,426	43,213	43,213
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	240	0								240	120	120
I-R SUBTOTAL IN-HOME	8,037,378	23	1,160,672	493,491	515,012	0	0	0	0	5,868,180	4,698,072	1,170,108

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	643,099	23,366	124,179	17,145		99,609				378,800	303,040	75,760
2-D COMMUNITY RESIDENTIAL - DELINQUENT	213,530	2,443		17						211,070	168,856	42,214
2-E EMERGENCY SHELTER - DEPENDENT	30,134	0	1,946	3,209						24,979	22,481	2,498
2-F EMERGENCY SHELTER - DELINQUENT	986	0								986	887	99
2-G FOSTER FAMILY - DEPENDENT	2,460,827	42,064	352,037	448,643						1,618,083	1,294,466	323,617
2-H FOSTER FAMILY - DELINQUENT	774	519								255	204	51
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,794	0		350						1,444	1,155	289
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-K SUBTOTAL CBP	3,351,144	68,392	478,162	469,364	0	99,609	0	0	0	2,235,617	1,791,089	444,528

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	3,900	0								3,900	1,950	1,950
3-B RESIDENTIAL SERVICE - DEPENDENT	771,564	26,150	64,685	21,088						637,906	382,744	255,162
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	180,437	8,671	1,389	55						148,589	89,153	59,436
3-D SECURE RES. SERVICE (EXCEPT YDC)	94,428	0								94,428	56,657	37,771
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,030,329	34,821	66,074	21,143	0	0	43,468	0	0	884,823	530,504	354,319

4 ADMINISTRATION	626,818	876		139,614		0	0	0	6,165	480,163	288,098	192,065
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5 TOTAL REVENUES	13,065,668	104,112	1,704,908	1,123,612	515,012	99,609	43,468	0	6,165	9,468,782	7,307,763	2,161,019
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**BLAIR COUNTY & COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
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 (by county)	Children Served (Purchased)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	114,972	47,938		18,387	0	3,952	185,249	44	0	0	17	0
1-B ADOPTION ASSISTANCE	0	0	2,785,085	0	0	0	2,785,085	0	366	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	151,753	0	0	0	151,753	0	23	0	0	0
1-D COUNSELING - DEPENDENT	0	0		42	717,740	0	717,782	0	158	0	0	0
1-E COUNSELING - DELINQUENT	0	0		4,409	128,661	0	133,070	0	43	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	990	0	990	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	770	0	770	0	5	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	29,300	11,959		4,284	0	1,229	46,772	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		232	562,873	0	563,105	0	111	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	278,843	112,779		91,112	45,163	9,412	537,309	374	13	0	33	0
1-N PROTECTIVE SERVICE - GENERAL	880,567	355,163		196,885	195,125	28,740	1,656,480	1,291	84	0	21	0
1-O SERVICE PLANNING	142,817	57,769		27,767	939,133	4,933	1,172,419	1,417	54	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	86,426		86,426	0	300	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	240		240	0	1	0	0	0
1-R SUBTOTAL IN-HOME	1,446,499	585,608	2,936,838	343,118	2,677,121	48,266	8,037,449			0	71	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,975												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	43,853	17,600	0	33,788	546,538	1,320	643,099	2,830	26	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	4,131	209,399	0	213,530	1,048	17	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	10,927	3,607	0	784	14,466	350	30,134	210	8	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	986	0	986	3	8	0	0	0
2-G FOSTER FAMILY - DEPENDENT	378,577	152,796	0	191,899	1,725,101	12,454	2,460,827	28,513	257	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	774	0	774	8	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	1,794	0	0	1,794	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	433,357	174,003	0	232,396	2,497,264	14,124	3,351,144	32,612	319	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,900	0	3,900	15	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	58,989	23,775	0	53,813	633,073	1,916	771,566	2,614	24	0	2	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YC)	0	0	0	8,200	172,237	0	180,437	848	30	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	94,428	0	94,428	285	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	58,989	23,775	0	62,013	903,638	1,916	1,050,331	3,762	58	0	2	0
4 ADMINISTRATION	170,410	65,157	0	424,273	4,139	5,425	669,404			42,586	0	0
5 TOTAL EXPENDITURES	2,109,255	848,543	2,936,838	1,061,799	6,082,162	69,731	13,108,327			42,586	73	0
County Indirect Costs = \$ 255,219												

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 189,490	\$ (4,241)	\$ 185,249
Adoption Assistance	2,785,085	0	2,785,085
Subsidized Permanent Legal Custodianship	151,753	0	151,753
Counseling	850,852	0	850,852
Day Care	0	0	0
Day Treatment	1,760	0	1,760
Homemaker Service	0	0	0
Intake and Referral	47,599	(827)	46,772
Life Skills	563,105	0	563,105
Protective Service - Child Abuse	546,362	(9,053)	537,309
Protective Service - General	1,686,085	(29,606)	1,656,480
Service Planning	1,177,036	(4,617)	1,172,419
Juvenile Act Proceedings	86,666	0	86,666
Alternative Treatment	0	0	0
Community Residential	857,979	(1,351)	856,629
Emergency Shelter	31,509	(389)	31,120
Foster Family	2,467,059	(5,458)	2,461,601
Supervised Independent Living	1,794	0	1,794
Juvenile Detention Service	3,900	0	3,900
Residential Service	951,049	954	952,003
Secure Residential Service (Except YDC)	94,428	0	94,428
YDC Secure	0	0	0
Administration	674,515	(5,112)	669,404
Combined Total Expense	<u>13,168,026</u>	<u>(59,699)</u>	<u>13,108,327</u>
Less Non-reimbursables	<u>44,686</u>	<u>(2,027)</u>	<u>42,659</u>
Total Net Expense	<u>\$ 13,123,340</u>	<u>\$ (57,672)</u>	<u>\$ 13,065,668</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,109,255	\$ 0	\$ 2,109,255
Employee Benefits	848,543	0	848,543
Subsidies	2,936,838	0	2,936,838
Operating	1,121,497	(59,699)	1,061,799
Purchased Services	6,082,162	0	6,082,162
Fixed Assets	69,731	0	69,731
Combined Total Expense	<u>13,168,026</u>	<u>(59,699)</u>	<u>13,108,327</u>
Less Non-reimbursables	<u>44,686</u>	<u>(2,027)</u>	<u>42,659</u>
Total Net Expense	<u>\$ 13,123,340</u>	<u>\$ (57,672)</u>	<u>\$ 13,065,668</u>

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
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-A	4	1	Adoption Service - Operating	\$ 22,628	\$ (4,241)	\$ 18,387		
	1-J	4		Intake and Referral - Operating	\$ 5,111	\$ (827)	\$ 4,284		
	1-M	4		Protective Service Child Abuse - Operating	\$ 100,165	\$ (9,053)	\$ 91,112		
	1-N	4		Protective Service General - Operating	\$ 226,490	\$ (29,605)	\$ 196,885		
	1-O	4		Service Planning - Operating	\$ 32,384	\$ (4,617)	\$ 27,767		
	2-C	4		Community Residential (Dependent) - Operating	\$ 35,138	\$ (1,350)	\$ 33,788		
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 1,173	\$ (389)	\$ 784		
	2-G	4		Foster Family (Dependent) - Operating	\$ 197,357	\$ (5,458)	\$ 191,899		
	3-B	4		Residential Service (Dependent) - Operating	\$ 55,815	\$ (2,002)	\$ 53,813		
	3-C	4		Residential Service (Delinquent) - Operating	\$ 5,244	\$ 2,954	\$ 8,198		
	4	4		Administration - Operating	\$ 429,384	\$ (5,111)	\$ 424,273		
					Total Adjustment Amount		\$ (59,699)		
					To decrease expenditures by \$59,699 to properly report expenditures and reconcile to the agency's expenditure ledger. The agency made adjustments to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services.				
				Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	1-A	10	2	Adoption Service - Non-Reimbursable Non PS/Sub.	\$ 971	\$ (971)	\$ -		
	1-J	10		Intake and Referral - Non-Reimbursable Non PS/Sub.	\$ 187	\$ (187)	\$ -		
	1-M	10		Protective Service Child Abuse - Non-Reimbursable Non PS/Sub.	\$ 2,060	\$ (2,060)	\$ -		
	1-N	10		Protective Service General - Non-Reimbursable Non PS/Sub.	\$ 6,766	\$ (6,766)	\$ -		
	1-O	10		Service Planning - Non-Reimbursable Non PS/Sub.	\$ 1,041	\$ (1,041)	\$ -		
	2-C	10		Community Residential (Dependent) -Non-Reimbursable Non PS/Sub.	\$ 489	\$ (489)	\$ -		
	2-E	4		Emergency Shelter (Dependent) - Non-Reimbursable Non PS/Sub.	\$ 88	\$ (88)	\$ -		
	2-G	10		Foster Family (Dependent) - Non-Reimbursable Non PS/Sub.	\$ 2,848	\$ (2,848)	\$ -		
	3-B	10		Residential Service (Dependent) - Non-Reimbursable Non PS/Sub.	\$ 454	\$ (454)	\$ -		
	4	10		Administration - Non-Reimbursable Non PS/Sub.	\$ 29,709	\$ 12,877	\$ 42,586		
					Total Adjustment Amount		\$ (2,027)		
					To decrease Non-Reimbursable Non PS/Sub. expenditures by \$2,027 to properly report employee education expenditures which were applied to Child Welfare Education for Leadership (CWEL) program funds.				
					Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370A Adjustment									
CY-370A	1-N	2	3	Protective Service General - Program Income	\$ 13	\$ 10	\$ 23		
	2-C	2		Community Residential (Dependent) - Program Income	\$ 13,360	\$ 10,006	\$ 23,366		
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 1,397	\$ 1,046	\$ 2,443		
	2-G	2		Foster Family (Dependent) - Program Income	\$ 24,051	\$ 18,013	\$ 42,064		
	2-H	2		Foster Family (Delinquent) - Program Income	\$ 297	\$ 222	\$ 519		
	3-B	2		Residential Service (Dependent) - Program Income	\$ 14,952	\$ 11,198	\$ 26,150		
	3-C	2		Residential Service (Delinquent) (Non YDC/YFC) - Program Income	\$ 4,958	\$ 3,713	\$ 8,671		
	4	4		Administration- Program Income	\$ 500	\$ 376	\$ 876		
					Total Adjustment Amount		\$ 44,584		
				To increase Program Income by \$44,584 to include receipts received subsequent to the agency's submission of the Act 148 Invoice to the Commonwealth Department of Human Services and reconcile to the agency's Program Income ledger.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	8,697,066
Supplemental Act 148			<u>0</u>
Total State Allocation			8,697,066
State Share (CY348) ²	\$		7,589,837
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,589,837
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,589,837
Actual Act 148 Revenues Received ⁴			<u>7,650,876</u>
Net Amount Due County/(State) ⁵		\$	<u>(61,039)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	Demonstration	ASSISTANCE	TOTAL	ACT 148	SHARE
							Project Title IV-E				
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	160,513	0	31,449	0	0	0	0	0	129,064	129,064	0
02. 90% REIMBURSEMENT	46,336	0	7,821	0	0	0	0	0	38,515	34,664	3,851
03. 80% REIMBURSEMENT	11,324,730	88,676	2,560,563	515,012	99,609	0	0	0	8,060,870	6,448,696	1,612,174
04. 60% REIMBURSEMENT	1,989,544	18,870	372,836	0	0	43,468	0	3,232	1,551,138	930,683	620,455
05. 50% REIMBURSEMENT	93,460	0	0	0	0	0	0	0	93,460	46,730	46,730
06. TOTAL NET CHILD WELFARE EXPEND.	13,614,583	107,546	2,972,669	515,012	99,609	43,468	0	3,232	9,873,047	7,589,837	2,283,210

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	44,693	0							44,693		44,693

09. TOTAL EXPENDITURES	13,659,276	107,546	2,972,669	515,012	99,609	43,468	0	3,232	9,917,740	7,589,837	2,327,903
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- 10. TOTAL TITLE IV-D COLLECTIONS 0
- 11. TITLE IV-D Collections for IV-E Children 0
- 12. STATE ACT 148 - line 6 7,589,837
- 13. STATE ACT 148 ALLOCATION 8,697,066
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,589,837

INVOICE											
AMENDED STATE SHARE (ACT 148)	7,589,837										
ACT 148 AMOUNT RECEIVED	7,650,876										
ADJUSTMENT TO STATE SHARE	(61,039)										

BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	160,513	0	0	31,449	0	0	0	0	0	129,064	129,064	0
1-B ADOPTION ASSISTANCE	2,774,221	0	1,150,816	6,229	0	0	0	0	0	1,617,176	1,293,741	323,435
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	153,013	0	36,452	0	0	0	0	0	0	116,561	93,249	23,312
1-D COUNSELING - DEPENDENT	663,320	0	0	868	144,696	0	0	0	0	517,756	414,205	103,551
1-E COUNSELING - DELINQUENT	97,780	0	0	42	11,190	0	0	0	0	86,548	69,238	17,310
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	3,444	0	0	0	0	0	0	0	0	3,444	2,755	689
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	57,075	0	0	11,198	0	0	0	0	0	45,877	36,702	9,175
1-K LIFE SKILLS - DEPENDENT	608,014	0	0	120	64,733	0	0	0	0	543,161	434,529	108,632
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	598,237	0	0	100,517	0	0	0	0	0	497,720	398,176	99,544
1-N PROTECTIVE SERVICE - GENERAL	2,041,575	0	0	348,837	300	0	0	0	0	1,692,438	1,353,950	338,488
1-O SERVICE PLANNING	1,397,306	0	0	76,753	294,093	0	0	0	0	1,026,460	821,168	205,292
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	85,750	0	0	0	0	0	0	0	0	85,750	42,875	42,875
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	8,640,248	0	1,187,268	576,013	515,012	0	0	0	0	6,361,955	5,089,652	1,272,303
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	666,755	15,856	212,200	21,327	99,609	0	0	0	0	317,763	254,210	63,553
2-D COMMUNITY RESIDENTIAL - DELINQUENT	274,242	11,514	0	0	0	0	0	0	0	262,728	210,182	52,546
2-E EMERGENCY SHELTER - DEPENDENT	42,681	0	0	7,821	0	0	0	0	0	34,860	31,374	3,486
2-F EMERGENCY SHELTER - DELINQUENT	3,655	0	0	0	0	0	0	0	0	3,655	3,290	365
2-G FOSTER FAMILY - DEPENDENT	1,989,183	60,904	242,697	352,456	0	0	0	0	0	1,335,126	1,066,501	268,625
2-H FOSTER FAMILY - DELINQUENT	265	402	0	51	0	0	0	0	0	(188)	(150)	(38)
2-I SUP. INDEPENDENT LIVING - DEPENDENT	300	0	0	0	0	0	0	0	0	300	240	60
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	2,977,081	88,676	454,897	381,655	0	99,609	0	0	0	1,952,244	1,565,647	386,597
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	7,710	0	0	0	0	0	0	0	0	7,710	3,855	3,855
3-B RESIDENTIAL SERVICE - DEPENDENT	1,121,196	7,663	220,299	31,107	0	21,736	0	0	0	840,391	504,235	336,156
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	241,901	11,207	0	129	0	21,732	0	0	0	208,833	125,300	83,533
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,370,807	18,870	220,299	31,236	0	43,468	0	0	0	1,056,934	633,390	423,544
4 ADMINISTRATION	626,447	0	0	121,301	0	0	0	0	0	501,914	301,148	200,766
5 TOTAL REVENUES	13,614,583	107,546	1,862,464	1,110,205	515,012	99,609	43,468	0	3,232	9,873,047	7,589,837	2,283,210

BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	90,835	55,622		14,026	0	30	160,513	50	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	2,774,221	0	0	0	2,774,221	0	323	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	153,013	0	0	0	153,013	0	19	0	0	0
1-D COUNSELING - DEPENDENT	0	0	4,522	658,798	0	0	663,320	124	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	1,741	96,039	0	0	97,780	46	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	3,444	0	3,444	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	33,721	20,535	2,808	0	0	11	57,075	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	101,460	0	506,554	0	608,014	0	99	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	267,989	163,582	81,343	85,244	90	90	598,248	217	47	11	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,004,979	612,789	206,908	216,567	336	336	2,041,579	663	86	4	0	0
1-O SERVICE PLANNING	227,759	138,561	24,903	1,006,007	76	76	1,397,306	846	37	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,625,283	991,089	2,927,234	437,711	2,658,403	543	8,640,263	15	0	0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services: 549												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	56,183	34,245	0	22,030	554,278	19	666,755	3,978	27	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,530	272,712	0	274,242	1,091	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	23,599	14,344	0	1,910	2,820	8	42,681	70	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	3,655	0	3,655	14	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	295,486	180,765	0	163,959	1,348,874	99	1,989,183	25,010	123	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	265	0	0	265	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	300	0	0	300	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	375,268	229,354	0	189,994	2,182,339	126	2,977,081	30,163	163	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	7,710	0	7,710	29	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	84,860	51,669	0	29,418	955,221	28	1,121,196	3,824	24	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	4,205	237,696	0	241,901	1,226	20	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	84,860	51,669	0	33,623	1,200,627	28	1,370,807	5,079	46	0	0	0
4 ADMINISTRATION	152,942	80,379	0	437,765	0	39	671,125	0	0	44,678	0	0
5 TOTAL EXPENDITURES	2,238,353	1,352,491	2,927,234	1,099,093	6,041,369	736	13,659,276	0	0	44,693	0	0
County Indirect Costs = \$ 274,499												

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 162,283	\$ (1,770)	\$ 160,513
Adoption Assistance	2,774,221	0	2,774,221
Subsidized Permanent Legal Custodianship	153,013	0	153,013
Counseling	761,100	0	761,100
Day Care	0	0	0
Day Treatment	3,444	0	3,444
Homemaker Service	0	0	0
Intake and Referral	57,731	(656)	57,075
Life Skills	608,014	0	608,014
Protective Service - Child Abuse	603,463	(5,215)	598,248
Protective Service - General	2,061,127	(19,548)	2,041,579
Service Planning	1,401,732	(4,426)	1,397,306
Juvenile Act Proceedings	85,750	0	85,750
Alternative Treatment	0	0	0
Community Residential	942,090	(1,093)	940,997
Emergency Shelter	46,794	(458)	46,336
Foster Family	1,995,203	(5,755)	1,989,448
Supervised Independent Living	300	0	300
Juvenile Detention Service	7,710	0	7,710
Residential Service	1,364,747	(1,650)	1,363,097
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	673,405	(2,280)	671,125
Combined Total Expense	<u>13,702,127</u>	<u>(42,851)</u>	<u>13,659,276</u>
Less Non-reimbursables	<u>44,693</u>	<u>0</u>	<u>44,693</u>
Total Net Expense	\$ <u>13,657,434</u>	\$ <u>(42,851)</u>	\$ <u>13,614,583</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,238,353	\$ 0	\$ 2,238,353
Employee Benefits	1,352,491	0	1,352,491
Subsidies	2,927,234	0	2,927,234
Operating	1,141,944	(42,851)	1,099,093
Purchased Services	6,041,369	0	6,041,369
Fixed Assets	736	0	736
Combined Total Expense	<u>13,702,127</u>	<u>(42,851)</u>	<u>13,659,276</u>
Less Non-reimbursables	<u>44,693</u>	<u>0</u>	<u>44,693</u>
Total Net Expense	\$ <u>13,657,434</u>	\$ <u>(42,851)</u>	\$ <u>13,614,583</u>

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
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	4	1	Adoption Service - Operating	\$ 15,796	\$ (1,770)	\$ 14,026
	1-J	4		Intake & Referral - Operating	\$ 3,464	\$ (656)	\$ 2,808
	1-M	4		Protective Service Child Abuse - Operating	\$ 86,558	\$ (5,215)	\$ 81,343
	1-N	4		Protective Service General - Operating	\$ 226,456	\$ (19,548)	\$ 206,908
	1-O	4		Service Planning - Operating	\$ 29,329	\$ (4,426)	\$ 24,903
	2-C	4		Community Residential (Dependent) - Operating	\$ 23,123	\$ (1,093)	\$ 22,030
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 2,368	\$ (458)	\$ 1,910
	2-G	4		Foster Family (Dependent) - Operating	\$ 169,714	\$ (5,755)	\$ 163,959
	3-B	4		Residential Service (Dependent) - Operating	\$ 31,068	\$ (1,650)	\$ 29,418
	4	4		Administration - Operating	\$ 440,045	\$ (2,280)	\$ 437,765
Total Adjustment Amount						\$ (42,851)	
				To decrease building related costs/maintenance in lieu of rent reported as direct costs by \$42,851, to reconcile to the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-C	2	2	Community Residential (Dependent) - Program Income	\$ 11,516	\$ 4,340	\$ 15,856
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 7,573	\$ 3,941	\$ 11,514
	2-G	2		Foster Family (Dependent) - Program Income	\$ 40,435	\$ 20,469	\$ 60,904
	3-B	2		Residential Service (Dependent) - Program Income	\$ 3,861	\$ 3,802	\$ 7,663
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 8,098	\$ 3,109	\$ 11,207
	4	2		Administration - Program Income	\$ 4	\$ (4)	\$ -
Total Adjustment Amount						\$ 35,657	
				To increase program income by \$35,657 to include receipts received subsequent to the agency's submission of the Act 148 invoice to Commonwealth DHS and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$	8,334,401
Supplemental Act 148			<u>0</u>
Total State Allocation			8,334,401
State Share (CY348) ²	\$		7,094,844
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,094,844
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,094,844
Actual Act 148 Revenues Received ⁴			<u>7,143,379</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(48,535)</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 AMENDED CY348
 FISCAL SUMMARY

A	B	C	D	E	F	G	H	I	J	K
GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	113,850	16,087	0	0	0	0	0	97,763	97,763	0
02. 90% REIMBURSEMENT	27,439	5,164	0	0	0	0	0	22,149	19,934	2,215
03. 80% REIMBURSEMENT	10,929,061	2,363,499	515,012	99,609	0	0	0	7,875,908	6,300,726	1,575,182
04. 60% REIMBURSEMENT	1,299,879	7,234	197,371	0	43,468	0	2,895	1,048,911	629,346	419,565
05. 50% REIMBURSEMENT	94,149	0	0	0	0	0	0	94,149	47,075	47,074
06. TOTAL NET CHILD WELFARE EXPEND.	12,464,378	2,582,121	515,012	99,609	43,468	0	2,895	9,138,880	7,094,844	2,044,036

YDCYFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	4,644	0						4,644	2,786	1,858

08. NON-REIMBURSABLE EXPENDITURES	2,792	0						2,792		2,792
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09. TOTAL EXPENDITURES	12,471,814	82,393	2,582,121	515,012	99,609	43,468	0	2,895	9,146,316	7,097,630	2,048,686
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- 10. TOTAL TITLE IV-D COLLECTIONS 0
- 11. TITLE IV-D Collections for IV-E Children 0
- 12. STATE ACT 148 - line 6 7,094,844
- 13. STATE ACT 148 ALLOCATION 8,334,401
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,094,844

INVOICE	
AMENDED STATE SHARE (ACT 148)	7,094,844
ACT 148 AMOUNT RECEIVED	7,143,379
ADJUSTMENT TO STATE SHARE	(48,535)

BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	113,850	0	0	16,087	0	0	0	0	0	97,763	0	0
1-B ADOPTION ASSISTANCE	2,890,040	0	1,307,756	15,950	0	0	0	0	0	1,582,284	1,253,067	313,267
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	176,786	0	52,067	0	0	0	0	0	0	124,719	99,775	24,944
1-D COUNSELING - DEPENDENT	731,926	0	0	2,996	189,698	0	0	0	0	539,232	431,586	107,846
1-E COUNSELING - DELINQUENT	136,239	0	0	0	6,505	0	0	0	0	129,734	103,787	25,947
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	173,254	0	0	24,949	0	0	0	0	0	148,305	118,644	29,661
1-K LIFE SKILLS - DEPENDENT	523,923	0	0	62	20,597	0	0	0	0	503,264	402,611	100,653
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	523,093	0	0	60,203	0	0	0	0	0	462,890	370,312	92,578
1-N PROTECTIVE SERVICE - GENERAL	1,839,956	40	0	232,285	39,112	0	0	0	0	1,568,519	1,254,815	313,704
1-O SERVICE PLANNING	1,187,595	0	0	45,259	259,100	0	0	0	0	883,236	706,589	176,647
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	85,749	0	0	0	0	0	0	0	0	85,749	42,875	42,874
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	8,382,411	40	1,359,823	397,791	515,012	0	0	0	0	6,109,745	4,881,624	1,228,121
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	317,861	8,007	27,144	13,261	99,609	0	0	0	0	169,840	135,872	33,968
2-D COMMUNITY RESIDENTIAL - DELINQUENT	199,877	15,418	0	10	0	0	0	0	0	184,449	147,559	36,890
2-E EMERGENCY SHELTER - DEPENDENT	27,439	126	1,600	3,564	0	0	0	0	0	22,149	19,934	2,215
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,442,906	50,800	186,902	208,625	0	0	0	0	0	996,579	797,263	199,316
2-H FOSTER FAMILY - DELINQUENT	280	768	0	0	0	0	0	0	0	(488)	(990)	(98)
2-I KINSHIP CARE - DEPENDENT	762,019	0	69,552	113,683	0	0	0	0	0	578,784	463,027	115,757
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	23,306	0	0	2,795	0	0	0	0	0	20,511	16,409	4,102
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,773,688	75,119	285,198	341,938	0	99,609	0	0	0	1,971,824	1,579,674	392,150
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	8,400	0	0	0	0	0	0	0	0	8,400	4,200	4,200
3-B RESIDENTIAL SERVICE - DEPENDENT	521,016	1,465	71,501	27,927	0	0	21,736	0	0	398,387	239,032	159,355
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	91,743	5,769	0	0	0	0	21,732	0	0	64,242	38,545	25,697
3-D SECURE RES. SERVICE (EXCEPT YDC)	4,644	0	0	0	0	0	0	0	0	4,644	2,786	1,858
3-E YDC SECURE	625,803	7,234	71,501	27,927	0	0	43,468	0	0	475,673	284,563	191,110
3-F SUBTOTAL INSTITUTIONAL	1,251,516	14,468	143,002	55,881	0	0	87,342	0	0	1,008,708	660,300	348,408
4 ADMINISTRATION	687,120	0	0	97,943	0	0	0	0	2,895	386,282	351,769	234,513
5 TOTAL REVENUES	12,469,022	82,393	1,716,522	865,599	515,012	99,609	43,468	0	2,895	9,143,524	7,097,630	2,045,894

**BLAIR COUNTY C&Y COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable	
IN-HOME												
1-A ADOPTION SERVICE	65,212	38,912	6,078	1,500	2,148	113,850	48	1	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	2,890,040	0	0	2,890,040	0	328	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	176,786	0	0	176,786	0	19	0	0	0	
1-D COUNSELING - DEPENDENT	0	0	20,743	711,183	0	731,926	186	172	0	0	0	
1-E COUNSELING - DELINQUENT	0	0	1,766	134,473	0	136,239	0	51	0	0	0	
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	100,966	59,503	9,318	71,581	3,467	173,254	271	1	0	0	0	
1-K LIFE SKILLS - DEPENDENT	0	0	0	452,342	0	452,342	0	117	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	214,218	127,607	71,130	103,041	7,097	523,093	369	72	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	917,059	545,297	144,702	202,327	30,571	1,839,956	1,265	73	0	0	0	
1-O SERVICE PLANNING	183,818	109,481	16,408	871,795	6,093	1,187,595	1,557	31	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	85,749	0	85,749	0	184	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	1,481,273	880,800	3,066,826	341,726	2,562,410	8,382,411	0	0	0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 3,254												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	31,600	18,938	0	23,242	1,025	317,861	1,114	10	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,158	197,719	199,877	831	7	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	13,813	8,272	0	1,299	3,605	27,439	30	2	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	181,806	149,721	0	103,941	6,830	1,442,906	15,085	84	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	280	0	280	1	1	0	0	0	
2-I KINSHIP CARE - DEPENDENT	183,396	66,712	0	75,873	5,482	762,019	13,487	78	0	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0	0	4,979	0	23,306	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	11,300	6,634	0	0	393	0	0	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	421,915	250,277	0	211,492	14,180	2,773,688	30,548	182	0	0	0	
ADMINISTRATION	155,369	90,695	0	438,688	0	689,912	0	0	2,792	0	0	
TOTAL EXPENDITURES	2,104,366	1,249,249	3,066,826	1,007,961	4,973,215	12,471,814	0	0	2,792	0	0	
County Indirect Costs = \$ 268,327												

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

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 113,850	\$ 0	\$ 113,850
Adoption Assistance	2,889,424	616	2,890,040
Subsidized Permanent Legal Custodianship	176,786	0	176,786
Counseling	868,165	0	868,165
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	173,254	0	173,254
Life Skills	527,879	(3,956)	523,923
Protective Service - Child Abuse	523,093	0	523,093
Protective Service - General	1,839,568	388	1,839,956
Service Planning	1,187,595	0	1,187,595
Juvenile Act Proceedings	85,749	0	85,749
Alternative Treatment	0	0	0
Community Residential	517,738	0	517,738
Emergency Shelter	27,439	0	27,439
Foster Family	1,443,186	0	1,443,186
Kinship Care	762,019	0	762,019
Supervised Independent Living	23,306	0	23,306
Juvenile Detention Service	8,400	0	8,400
Residential Service	613,167	(408)	612,759
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	4,644	0	4,644
Administration	689,912	0	689,912
Combined Total Expense	<u>12,475,174</u>	<u>(3,360)</u>	<u>12,471,814</u>
Less Non-reimbursables	<u>2,792</u>	<u>0</u>	<u>2,792</u>
Total Net Expense	<u>\$ 12,472,382</u>	<u>\$ (3,360)</u>	<u>\$ 12,469,022</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,104,366	\$ 0	\$ 2,104,366
Employee Benefits	1,248,861	388	1,249,249
Subsidies	3,066,210	616	3,066,826
Operating	1,011,548	(3,587)	1,007,961
Purchased Services	4,973,992	(777)	4,973,215
Fixed Assets	70,197	0	70,197
Combined Total Expense	<u>12,475,174</u>	<u>(3,360)</u>	<u>12,471,814</u>
Less Non-reimbursables	<u>2,792</u>	<u>0</u>	<u>2,792</u>
Total Net Expense	<u>\$ 12,472,382</u>	<u>\$ (3,360)</u>	<u>\$ 12,469,022</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-N	2	1	CY370 Adjustment			
	1-B	3		Protective Service General - Employee Benefits	\$ 544,909	\$ 388	\$ 545,297
	1-B	4		Adoption Assistance - Subsidies	\$ 2,889,424	\$ 616	\$ 2,890,040
	1-K	5		Life Skills (Dependent) - Operating	\$ 75,168	\$ (3,587)	\$ 71,581
	3-C	5		Life Skills (Dependent) - Purchased Services	\$ 452,711	\$ (369)	\$ 452,342
				Residential Service (Delinquent) - Purchased Services	\$ 90,106	\$ (408)	\$ 89,698
				Total Adjustment Amount		\$ (3,360)	
			To decrease expenditures by \$3,360 to properly report expenditures and reconcile to the agency's expenditure ledger.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370A	2-C	2	2	CY370A Adjustment			
	2-D	2		Community Residential (Dependent) - Program Income	\$ 4,772	\$ 3,235	\$ 8,007
	2-E	2		Community Residential (Delinquent) - Program Income	\$ 5,257	\$ 10,161	\$ 15,418
	2-G	2		Emergency Shelter (Dependent) - Program Income	\$ 270	\$ (144)	\$ 126
	2-H	2		Foster Family (Dependent) - Program Income	\$ 8,556	\$ 42,244	\$ 50,800
	2-I	2		Foster Family (Delinquent) - Program Income	\$ -	\$ 768	\$ 768
	3-B	2		Kinship Care (Dependent) - Program Income	\$ 4,183	\$ (4,183)	\$ -
	3-C	2		Residential Service (Dependent) - Program Income	\$ -	\$ 1,465	\$ 1,465
				Residential Service (Delinquent) - Program Income	\$ 106	\$ 5,663	\$ 5,769
				Total Adjustment Amount		\$ 59,209	
			To increase program income by \$59,209 to include payments received subsequent to the agency's submission of the Act 148 invoice to Commonwealth DHS and reconcile to the agency's final Program Income ledger.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 4

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

The prior report included the following findings:

Finding No. 1 – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

In our prior engagement report, for the fiscal years July 1, 2014, to June 30, 2017, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we determined the issuance of a repeat finding is warranted since these control deficiencies and corresponding risks continued to exist for invoices submitted by In-Home Purchased Service providers during our current engagement period.

Finding No. 2 – Failure to Execute and Maintain Required Contracts with Service Providers

In our prior engagement report, for the fiscal years July 1, 2014 to June 30, 2017, we cited the agency for failing to execute written contracts with two In-Home Purchased Service providers court-appointed counseling and legal services on behalf of at-risk children and their families.

During the conduct of our current engagement, we determined the issuance of a repeat finding is warranted since contracts were not executed with these providers during our current engagement period.

SECTION 5

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Unresolved Prior Engagement Recommendations – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 3) of this report, the Blair County Children and Youth Agency (agency) lacked internal control policies, and corresponding procedures, designed to sufficiently reduce the risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers and failed to obtain reasonable assurance that services related to costs invoiced by these providers were actually provided and provided in adherence to executed contract terms. For contracted Fee-For-Service In-Home Purchased Service providers, the agency could not provide evidence substantiating the validity of the number of units invoiced for individuals listed on invoices submitted by these providers.

During the conduct of our current engagement, in response to the recommendations included in our prior engagement report, agency management developed formal written policy and procedures, but the policy and procedures were not implemented.

Criteria: The following section of 55 Pa. Code Chapter 3140, Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs:

Section 3140.21. Reimbursement for Services. General. “(a) Under section 704.1 of the Human Services Code (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the Human Services Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).*

The following sections of 55 Pa. Code § 3170, Allowable Costs and Procedures for County Children and Youth:

- *Section 3170.2. Definitions. Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.*
- *Section 3170.23(a). Purchase of Service. Purchase of service funding may be by unit of service funding or by program funding.*
- *Section 3170.85. Responsibility of the County. “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”*
- *Section 3170.91. County Responsibility. “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”*
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance. “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature*

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claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: The agency did not implement policy and procedures during our current engagement period due to insufficient fiscal staffing.

Effect: The agency’s lack of internal control procedures increased agency management’s risk of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management ensure the recently developed fiscal-related monitoring policy, and corresponding procedures, are designed to sufficiently reduce the agency’s risk of paying overbillings and fraudulent billings submitted by contracted In-Home Purchased Service providers. We further recommend that agency management obtain reasonable assurance that contracted In-Home Purchased Services were actually provided for the number of units detailed for each individual listed on invoices submitted by Fee-For-Service providers and, if applicable, that operating costs invoiced by contracted Program Funded providers are substantiated.

We further recommend agency management:

- Notify agency staff responsible for reviewing and approving submitted In-Home Purchased Service providers’ invoices for payment of the results of fiscal-related monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency’s review and approval process for these providers.
- Maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that contracted In-Home Purchased Services performed by providers were provided in adherence to DHS regulations and executed contracted terms and to reduce the agency’s risk of erroneous and/or fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

Agency Response: Blair Children, Youth and Families (CYF) management staff understands the issue surrounding the validation of services by In-Home Service providers. In September 2022, Blair CYF staff in conjunction with a consultant discussed and developed a policy and procedures involving Contract Monitoring of all Service Providers. Blair CYF identifies this practice needs to be implemented, but we are currently struggling with a lack of employees in the fiscal department and also agency wide. There are many variables that come into play in our county that are presenting barriers to retaining effective efficient long-term employees. Recruitment efforts are underway with the current priority being given to casework staff. Vacancies within other areas have shown to have an impact on the fiscal department as well. Previously, service authorizations within our case management system were completed that allowed fiscal staff to verify that the number of units actually provided matched the number of units the provider invoiced. This practice is currently not being done, but discussions occurred on how and when to re-implement this practice with an implementation date goal of January 1, 2023. This process will allow better monitoring of requested vs. delivered services. This system promotes better communication between agency caseworkers/supervisors and the provider and ultimately accounts for better services to the families by forcing more consistent, timely conversations with all parties. Blair CYF has also requested that service providers use and maintain sign-in sheets along with their invoices that demonstrate that families were in attendance for group sessions and attended scheduled visits. These documents allow for further clarification of interaction between family and provider. While there is a specific position within the fiscal department that was created for contract related functions, this position has been consistently vacant since March 2020. The lack of staff within the fiscal department has caused us to restructure and absorb many tasks that normally required multiple staff to complete. We have found implementing the monitoring piece to be extremely difficult.

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Auditor's Conclusion: We commend Blair County Children and Youth Agency management on acknowledging the deficiencies that existed in the agency's invoice review and approval process for In-Home Purchased Services providers during the fiscal years included in our engagement scope period and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for these contracted In-Home Purchased Services providers. During our next engagement, we will review the agency's implemented policy and procedures and determine whether they are sufficient to reduce the agency's risk of overbillings and fraudulent billings by contracted In-Home Purchased Services providers going undetected.

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Finding No. 2 - Unresolved Prior Engagement Recommendations – Failure to Execute and Maintain Required Contracts with Service Providers

Condition: The Blair County Children and Youth Agency (agency) failed to execute written contracts with In-Home service providers that the agency used during the 2017-2018 to 2019-2020 fiscal years. These providers were used for the provision of court testimony related to counseling services and for legal services provided by attorneys appointed by a judge on behalf of at-risk children and their families.

Criteria: Title 55, Pa. Code § 3170.23(b) and § 3170.93(b) related to purchase of service and contract requirements, state, in part:

- *Section 3170.23(b).Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.
- *Section 3170.93(b).Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Cause: Since the providers were appointed by the courts to provide legal services in Juvenile Act Proceedings, the agency assumed that Purchase of Service agreements with the provider were not necessary, as the agency had no choice in who was appointed.

Effect: The agency's failure to execute and maintain contracts with the respective service providers for the fiscal years included in our current engagement period is a violation of Commonwealth DHS regulations noted above. The provision of services in the absence of legally binding contracts could result in misunderstandings between the agency and service providers as to the types of services requested and the approved rates to be charged for each respective service. However, based on DHS' position that because the legal service costs were incurred by the agency and were considered allowable expenses during these fiscal years, we did not issue adjustments to disallow the costs.

Recommendation: We recommend that the agency establish policies and procedures to ensure the agency properly executes written contracts with all contracted service providers to whom clients are regularly referred or with which the agency, juvenile court, and juvenile probation office have a continuing relationship, in accordance with DHS regulations. In addition, agency management should ensure that all DHS contracting requirements, along with the agency's established policies and procedures, are communicated to and understood by all agency staff in order to prevent future misunderstandings regarding the proper execution of contracts with providers of legal services.

Agency Response: Blair County has historically not maintained contracts for court appointed counsel for children as these individuals are court ordered, by a judge, to represent Children and Youth clients. An order that outlines the rate of pay for these services is maintained by the Court Administrators office and remains in effect until the attorney ceases to provide these services. This order represents the agreement between counsel and the County of Blair. As a result of a previous Auditor General engagement we sought advice from the Agency Solicitor on how to proceed with obtaining a minimized agreement with these individuals going forward. This process was implemented during the 2020-2021 fiscal year. The Contract Specialist position, within the Fiscal Department, has been vacant since March 2020. Currently, other positions within the Fiscal Department remain vacant as well causing the current agency staff to absorb the many required duties. A new procedure named "Procedures for Annual Contracts for Provider" was approved and will be implemented as of January 1, 2023. The new Procedure will delegate these duties to the agency Program Specialist until the Contract Specialist position is filled.

Auditor's Conclusion: We commend Blair County Children and Youth Agency management on their efforts to develop and implement procedures. We will follow up on this issue during our next engagement.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

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Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

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Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.
- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

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Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.ⁱ

Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

⁵ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

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ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

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This report was originally distributed to the following:

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