

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Cambria County Children and Youth Agency

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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 Cambria County  
Cambria County Courthouse  
200 South Center Street  
Ebensburg, PA 15931

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 Cambria County Children's Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019, July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2019, June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary, to enable us to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Cambria 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 2018-2019, 2019-2020, and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2018-2019 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$5,804. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$4,679.
- For the **2019-2020 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$8,370. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$6,735.
- For the **2020-2021 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

This report includes the following observation:

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 October 13, 2022.

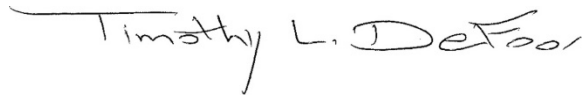
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

**CAMBRIA 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 <sup>1</sup>		\$ 6,858,367
Supplemental Act 148		<u>0</u>
Total State Allocation		6,858,367
State Share (CY348) <sup>2</sup>	\$ 6,512,169	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 6,512,169
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 6,512,169
Actual Act 148 Revenues Received <sup>4</sup>		<u>6,507,490</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ 4,679</u></u>

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

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

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

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

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



**CAMBRIA 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 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	150	53,803	0	0	0	0	0	253,763	253,763	0
02. 90% REIMBURSEMENT	870	31,984	151,280	1,703	0	0	0	174,734	157,261	17,473
03. 80% REIMBURSEMENT	161,802	2,548,601	378,946	74,228	0	0	0	6,929,524	5,543,620	1,385,904
04. 60% REIMBURSEMENT	39,711	216,457	0	55,221	52,368	0	2,744	811,027	486,617	324,410
05. 50% REIMBURSEMENT	0	5,982	0	0	0	0	0	141,816	70,908	70,908
06. TOTAL NET CHILD WELFARE EXPEND.	202,533	2,856,827	530,226	131,152	52,368	0	2,744	8,310,864	6,512,169	1,798,695

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	7,762							186,035	111,621	74,414

08. NON-REIMBURSABLE EXPENDITURES	0							100,600		100,600
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09. TOTAL EXPENDITURES	12,381,111	210,295	2,856,827	530,226	131,152	52,368	2,744	8,597,499	6,623,790	1,973,709
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10. TOTAL TITLE IV-D COLLECTIONS 120,746

11. TITLE IV-D Collections for IV-E Children 35,074

12. STATE ACT 148 - line 6 6,512,169

13. STATE ACT 148 ALLOCATION 6,858,367

14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,512,169

INVOICE										
AMENDED STATE SHARE (ACT 148)	6,512,169									
ACT 148 AMOUNT RECEIVED	6,507,490									
ADJUSTMENT TO STATE SHARE	4,679									

CAMBRIA 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
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	307,716	150		53,803	0			0	0	233,763	233,763	0
1-B ADOPTION ASSISTANCE	1,965,557	0	887,495	31,421				0	0	1,046,641	837,313	209,328
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	339,250	0	89,703	0				0	0	249,547	199,638	49,909
1-D COUNSELING - DEPENDENT	821,999	0		59,693	166,168	0	0	0	0	596,138	476,910	119,228
1-E COUNSELING - DELINQUENT	37,899	0		204	14,434	0	0	0	0	23,261	18,609	4,652
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	312,028	0		3,403	154,067	5,712	0	0	0	148,846	119,077	29,769
1-J INTAKE & REFERRAL	285,960	0		50,091	0	0	0	0	0	235,869	188,695	47,174
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	63,446	0		0	42,777	0	0	0	0	20,669	16,535	4,134
1-M PROTECTIVE SERVICE - CHILD ABUSE	509,031	0		85,385	1,500	0	0	0	0	422,146	337,717	84,429
1-N PROTECTIVE SERVICE - GENERAL	1,621,459	300		282,873	0	0	0	0	0	1,338,286	1,070,629	267,657
1-O SERVICE PLANNING	292,133	0		25,190	0	0	0	0	0	266,943	213,554	53,389
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	147,385	0		5,973	0	0	0	0	0	141,412	70,706	70,706
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	413	0		9	0	0	0	0	0	404	202	202
1-R SUBTOTAL IN-HOME	6,704,276	450	977,198	598,045	378,946	5,712	0	0	0	4,743,925	3,803,348	940,577
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	517,578	28,759	64,706	6,504	2,588	0	0	0	0	415,021	332,017	83,004
2-D COMMUNITY RESIDENTIAL - DELINQUENT	109,697	3,992	9,439	0	0	0	0	0	0	96,266	77,013	19,253
2-E EMERGENCY SHELTER - DEPENDENT	110,001	583	22,648	13	0	593	0	0	0	86,164	77,548	8,616
2-F EMERGENCY SHELTER - DELINQUENT	250,570	287	9,323	0	151,280	1,110	0	0	0	88,570	79,713	8,857
2-G FOSTER FAMILY - DEPENDENT	3,128,182	128,751	496,903	449,463	0	50,076	0	0	0	2,002,989	1,602,391	400,598
2-H FOSTER FAMILY - DELINQUENT	1,085	0	0	0	0	0	0	0	0	1,085	868	217
2-I SUP. INDEPENDENT LIVING - DEPENDENT	87,797	0	6,058	70	0	15,852	0	0	0	65,817	52,654	13,163
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	4,204,910	162,372	609,077	456,050	151,280	70,219	0	0	0	2,755,912	2,222,204	533,708
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	394,177	18,770	70,666	4,290	39,257	26,184	0	0	0	235,010	141,006	94,004
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	472,782	20,941	105,808	37	15,964	26,184	0	0	0	303,848	182,309	121,539
3-D SECURE RES. SERVICE (EXCEPT YDC)	106,831	0								106,831	64,099	42,732
3-E YDC SECURE	193,797	7,762								186,035	111,621	74,414
3-F SUBTOTAL INSTITUTIONAL	1,167,587	47,473	176,474	4,327	0	55,221	52,368	0	0	831,724	499,035	332,689
4 ADMINISTRATION	203,738	0		35,656	0	0	0	0	0	165,338	99,203	66,135
5 TOTAL REVENUES	12,280,511	210,295	1,762,749	1,094,078	530,226	131,152	52,368	0	2,744	8,496,899	6,623,790	1,873,109

**CAMBRIA 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
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 PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A ADOPTION SERVICE	187,659	60,052		65,581	0	1,488	314,780	9	0	7,064	0	0
I-B ADOPTION ASSISTANCE	0	0	1,965,557	0	0	0	1,965,557	0	240	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	339,250	0	0	0	339,250	0	45	0	0	0
I-D COUNSELING - DEPENDENT	212,838	77,315		57,735	480,421	1,700	830,009	57	166	8,010	0	0
I-E COUNSELING - DELINQUENT	0	0		1,199	36,700	0	37,899	0	43	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		19,337	292,691	0	312,028	0	119	0	0	0
I-J INTAKE & REFERRAL	157,417	95,379		38,686	0	1,488	292,970	4,810	0	7,010	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	63,446	0	63,446	0	27	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	286,127	119,446		93,140	20,613	2,763	522,089	718	12	13,058	0	0
I-N PROTECTIVE SERVICE - GENERAL	987,295	401,606		268,056	0	9,565	1,666,522	2,029	0	45,063	0	0
I-O SERVICE PLANNING	94,657	34,253		17,727	147,864	638	295,139	833	147	3,006	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				34,034	113,351		147,385	355	77	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				50	363		413	0	6	0	0	0
I-R SUBTOTAL IN-HOME	1,925,993	788,051	2,304,807	595,545	1,155,449	17,642	6,787,487			83,211	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
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	24,056	7,739	0	12,054	474,517	213	518,579	3,044	23	1,001	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	249	109,448	0	109,697	457	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	2,786	107,215	0	110,001	1,122	47	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	174	250,396	0	250,570	903	39	0	0	0
2-G FOSTER FAMILY - DEPENDENT	339,504	116,021	0	138,097	2,545,182	2,763	3,141,567	44,441	196	13,018	367	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,085	0	1,085	15	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	275	385	87,137	0	87,797	456	5	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	363,560	123,760	275	153,745	3,574,980	2,976	4,219,296	50,438	314	14,019	367	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
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	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	14,028	5,899	0	8,982	366,056	213	395,178	1,553	11	1,001	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	570	472,212	0	472,782	2,470	17	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	106,831	0	106,831	360	1	0	0	0
3-E YDC SECURE	0	0	0	0	193,797	0	193,797	353	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	14,028	5,899	0	9,552	1,138,896	213	1,168,588	4,736	30	1,001	0	0
4 ADMINISTRATION	63,321	25,009	0	116,985	0	425	205,740			2,002	0	0
5 TOTAL EXPENDITURES	2,366,902	942,719	2,305,082	875,827	5,869,325	21,256	12,381,111			100,233	367	0
County Indirect Costs = \$ 105,919												

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 to JUNE 30, 2019  
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	\$ 314,410	\$ 370	\$ 314,780
Adoption Assistance	1,965,557	0	1,965,557
Subsidized Permanent Legal Custodianship	339,250	0	339,250
Counseling	867,432	476	867,908
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	312,028	0	312,028
Intake and Referral	292,383	587	292,970
Life Skills	63,446	0	63,446
Protective Service - Child Abuse	521,354	735	522,089
Protective Service - General	1,664,049	2,473	1,666,522
Service Planning	294,928	211	295,139
Juvenile Act Proceedings	147,798	0	147,798
Alternative Treatment	0	0	0
Community Residential	628,228	48	628,276
Emergency Shelter	360,571	0	360,571
Foster Family	3,141,938	714	3,142,652
Supervised Independent Living	87,797	0	87,797
Juvenile Detention Service	0	0	0
Residential Service	867,924	36	867,960
Secure Residential Service (Except YDC)	106,831	0	106,831
YDC Secure	193,797	0	193,797
Administration	205,586	154	205,740
Combined Total Expense	<u>12,375,307</u>	<u>5,804</u>	<u>12,381,111</u>
Less Non-reimbursables	<u>100,600</u>	<u>0</u>	<u>100,600</u>
Total Net Expense	<u>\$ 12,274,707</u>	<u>\$ 5,804</u>	<u>\$ 12,280,511</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 2,366,902	\$ 0	\$ 2,366,902
Employee Benefits	936,915	5,804	942,719
Subsidies	2,305,082	0	2,305,082
Operating	875,827	0	875,827
Purchased Services	5,869,325	0	5,869,325
Fixed Assets	21,256	0	21,256
Combined Total Expense	<u>12,375,307</u>	<u>5,804</u>	<u>12,381,111</u>
Less Non-reimbursables	<u>100,600</u>	<u>0</u>	<u>100,600</u>
Total Net Expense	<u>\$ 12,274,707</u>	<u>\$ 5,804</u>	<u>\$ 12,280,511</u>

**CAMBRIA 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				CY-370 Adjustment			
	1-A	2	1	Adoption Service - Employee Benefits	\$ 59,682	\$ 370	\$ 60,052
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 76,839	\$ 476	\$ 77,315
	1-J	2		Intake and Referral - Employee Benefits	\$ 94,792	\$ 587	\$ 95,379
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 118,711	\$ 735	\$ 119,446
	1-N	2		Protective Service General - Employee Benefits	\$ 399,133	\$ 2,473	\$ 401,606
	1-O	2		Service Planning - Employee Benefits	\$ 34,042	\$ 211	\$ 34,253
	2-C	2		Comm. Residential (Dependent)- Employee Benefits	\$ 7,691	\$ 48	\$ 7,739
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 115,307	\$ 714	\$ 116,021
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 5,863	\$ 36	\$ 5,899
	4	2		Administration - Employee Benefits	\$ 24,855	\$ 154	\$ 25,009
				Total Adjustment Amount		\$ 5,804	
				To increase expenditures by \$5,804 to properly report expenditures and reconcile to the agency's final expenditure ledger. The agency did not report paid unemployment compensation benefits, for active employees.			
			Title 55 PA Code, Chapter 3170.47(d)				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 7,108,746
Supplemental Act 148		<u>0</u>
Total State Allocation		7,108,746
State Share (CY348) <sup>2</sup>	\$ 5,747,261	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 5,747,261
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 5,747,261
Actual Act 148 Revenues Received <sup>4</sup>		<u>5,740,526</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ 6,735</u>

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

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

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

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

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

**CAMBRIA 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	234,203	0	42,823	0	0	0	0	0	191,380	191,380	0
02. 90% REIMBURSEMENT	195,974	369	11,285	115,272	0	0	0	0	69,048	62,143	6,905
03. 80% REIMBURSEMENT	9,250,561	77,527	2,712,458	414,954	75,312	0	0	0	5,970,310	4,776,248	1,194,062
04. 60% REIMBURSEMENT	1,451,353	34,934	239,408	0	55,840	52,368	0	2,899	1,065,904	639,543	426,361
05. 50% REIMBURSEMENT	160,280	0	4,387	0	0	0	0	0	155,893	77,947	77,946
06. TOTAL NET CHILD WELFARE EXPEND.	11,292,371	112,830	3,010,361	530,226	131,152	52,368	0	2,899	7,452,535	5,747,261	1,705,274

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	108,360	0							108,360	65,016	43,344

08. NON-REIMBURSABLE EXPENDITURES	98,116	0							98,116		98,116
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09. TOTAL EXPENDITURES	11,498,847	112,830	3,010,361	530,226	131,152	52,368	0	2,899	7,659,011	5,812,277	1,846,734
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10. TOTAL TITLE IV-D COLLECTIONS	93,472										
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11. TITLE IV-D Collections for IV-E Children	29,576										
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12. STATE ACT 148 - line 6	5,747,261										
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13. STATE ACT 148 ALLOCATION	7,108,746										
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14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,747,261										
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INVOICE											
AMENDED STATE SHARE (ACT 148)	5,747,261										
ACT 148 AMOUNT RECEIVED	5,740,526										
ADJUSTMENT TO STATE SHARE	6,735										



**CAMBRIA 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	234,203	0	0	42,823	0	0	0	0	0	191,380	191,380	0
1-B	ADOPTION ASSISTANCE	2,280,384	0	1,136,322	32,656	0	0	0	0	0	1,111,406	889,125	222,281
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	359,375	0	103,658	0	0	0	0	0	0	255,717	204,574	51,143
1-D	COUNSELING - DEPENDENT	629,271	0	0	68,708	164,742	16,511	0	0	0	379,310	303,448	75,862
1-E	COUNSELING - DELINQUENT	37,655	0	0	222	28,994	0	0	0	0	8,439	6,751	1,688
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	258,642	0	2,288	2,288	175,893	16,387	0	0	0	64,074	51,259	12,815
1-J	INTAKE & REFERRAL	195,471	0	35,758	35,758	0	0	0	0	0	159,713	127,770	31,943
1-K	LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	45,826	0	0	0	40,125	2,120	0	0	0	3,581	2,865	716
1-M	PROTECTIVE SERVICE - CHILD ABUSE	474,320	0	21,141	83,808	5,200	300	0	0	0	385,012	308,010	77,002
1-N	PROTECTIVE SERVICE - GENERAL	1,752,643	200	(125)	320,535	0	0	0	0	0	1,431,908	1,145,526	286,382
1-O	SERVICE PLANNING	266,178	0	943	29,460	0	0	0	0	0	236,718	189,374	47,344
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	148,533	0	7,886	4,340	0	0	0	0	0	144,193	72,097	72,096
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	891	0	357,880	0	0	0	0	0	0	844	422	422
1-R	<b>SUBTOTAL IN-HOME</b>	6,683,392	200	463,329	1,239,980	414,954	35,318	0	0	0	4,372,295	3,492,601	879,694

COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	290,621	13,052	21,141	10,523	0	12,313	0	0	0	233,592	186,874	46,718
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	7,955	1,782	(125)	0	0	0	0	0	0	6,298	5,038	1,260
2-E	EMERGENCY SHELTER - DEPENDENT	25,205	0	943	222	0	0	0	0	0	24,040	21,636	2,404
2-F	EMERGENCY SHELTER - DELINQUENT	170,769	369	7,886	2,234	115,272	0	0	0	0	45,008	40,507	4,501
2-G	FOSTER FAMILY - DEPENDENT	2,137,641	54,447	357,880	355,903	0	18,399	0	0	0	1,351,012	1,080,810	270,202
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	444,892	2,965	75,604	77,354	0	9,282	0	0	0	279,687	223,750	55,937
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	69,687	5,081	0	763	0	0	0	0	0	63,843	51,074	12,769
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	3,146,770	77,696	463,329	446,999	115,272	39,994	0	0	0	2,003,480	1,609,689	393,791

INSTITUTIONAL PLACEMENT		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	10,856	0	0	0	0	0	0	0	0	10,856	5,428	5,428
3-B	RESIDENTIAL SERVICE - DEPENDENT	517,486	17,773	65,295	15,395	0	38,528	26,184	0	0	354,311	212,587	141,724
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	595,467	16,046	102,848	14,114	0	17,312	26,184	0	0	418,963	251,378	167,585
3-D	SECURE RES. SERVICE (EXCEPT YDC)	109,257	1,115	0	0	0	0	0	0	0	108,142	64,885	43,257
3-E	YDC SECURE	108,360	0	0	0	0	0	0	0	0	108,360	65,016	43,344
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	1,341,426	34,934	168,143	29,509	0	55,840	52,368	0	0	1,000,632	599,294	401,338
4	<b>ADMINISTRATION</b>	229,143	0	0	41,756	0	0	0	0	0	184,488	110,693	73,795
5	<b>TOTAL REVENUES</b>	11,400,731	112,830	1,871,452	1,138,909	530,226	131,152	52,368	0	2,899	7,560,895	5,812,277	1,748,618

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	139,436	46,386		52,460	0	1,928	240,210	9	0	6,007	0	0
1-B ADOPTION ASSISTANCE	0	0	2,280,384	0	0	0	2,280,384	0	269	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	359,375	0	0	0	359,375	0	48	0	0	0
1-D COUNSELING - DEPENDENT	234,276	91,962		54,809	253,663	2,571	637,281	59	105	8,010	0	0
1-E COUNSELING - DELINQUENT	0	0		1,186	36,469	0	37,655	0	38	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		13,450	246,275	0	259,725	0	107	1,083	0	0
1-J INTAKE & REFERRAL	127,229	42,474		28,084	0	1,607	199,394	4,817	0	3,923	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	45,826	0	45,826	0	25	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	274,449	110,621		80,541	16,187	3,535	485,333	272	18	11,013	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,065,565	432,391		286,639	0	15,104	1,799,699	1,225	0	47,056	0	0
1-O SERVICE PLANNING	97,376	42,851		23,606	105,065	1,285	270,183	630	100	4,005	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				23,424	125,109		148,533	248	75	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				265	626		891	0	2	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,938,331	766,685	2,639,759	564,464	829,220	26,030	6,764,489			81,097	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	19,852	6,361		6,199	258,887	322	291,621	1,384	10	1,000	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	7,955	0	7,955	32	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	25,205	0	25,205	356	13	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	170,769	0	170,769	599	31	0	0	0
2-G FOSTER FAMILY - DEPENDENT	291,350	93,445		129,342	1,632,343	4,177	2,150,657	27,606	147	13,016	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	51,241	16,140		13,630	363,238	643	444,892	5,754	33	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	3,075	924		443	59,780	0	69,687	302	2	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	365,518	116,870	5,465	149,614	2,518,177	5,142	3,160,786	36,033	238	14,016	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	10,856	0	10,856	36	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	4,485	1,329		2,175	509,497	0	517,486	2,415	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,222	594,245	0	595,467	2,729	18	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	109,257	0	109,257	315	1	0	0	0
3-E YDC SECURE	0	0	0	0	108,360	0	108,360	210	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	4,485	1,329	0	3,397	1,332,215	0	1,341,426	5,705	35	0	0	0
<b>4 ADMINISTRATION</b>	76,937	29,318	0	124,927	0	964	232,146			3,003	0	0
<b>5 TOTAL EXPENDITURES</b>	2,385,271	914,202	2,645,224	842,402	4,679,612	32,136	11,498,847			98,116	0	0
	County Indirect Costs = \$ 109,188											

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020**  
**AMENDED**  
**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 239,745	\$ 465	\$ 240,210
Adoption Assistance	2,280,384	0	2,280,384
Subsidized Permanent Legal Custodianship	359,375	0	359,375
Counseling	674,119	817	674,936
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	259,725	0	259,725
Intake and Referral	198,968	426	199,394
Life Skills	45,826	0	45,826
Protective Service - Child Abuse	484,369	964	485,333
Protective Service - General	1,795,841	3,858	1,799,699
Service Planning	269,832	351	270,183
Juvenile Act Proceedings	149,424	0	149,424
Alternative Treatment	0	0	0
Community Residential	299,510	66	299,576
Emergency Shelter	195,974	0	195,974
Foster Family	2,149,693	964	2,150,657
Kinship Care	444,723	169	444,892
Supervised Independent Living	69,677	10	69,687
Juvenile Detention Service	10,856	0	10,856
Residential Service	1,112,939	14	1,112,953
Secure Residential Service (Except YDC)	109,257	0	109,257
YDC Secure	108,360	0	108,360
Administration	231,880	266	232,146
Combined Total Expense	<u>11,490,477</u>	<u>8,370</u>	<u>11,498,847</u>
Less Non-reimbursables	<u>98,116</u>	<u>0</u>	<u>98,116</u>
Total Net Expense	<u>\$ 11,392,361</u>	<u>\$ 8,370</u>	<u>\$ 11,400,731</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,379,281	\$ 5,990	\$ 2,385,271
Employee Benefits	911,931	2,271	914,202
Subsidies	2,645,224	0	2,645,224
Operating	842,293	109	842,402
Purchased Services	4,679,612	0	4,679,612
Fixed Assets	32,136	0	32,136
Combined Total Expense	<u>11,490,477</u>	<u>8,370</u>	<u>11,498,847</u>
Less Non-reimbursables	<u>98,116</u>	<u>0</u>	<u>98,116</u>
Total Net Expense	<u>\$ 11,392,361</u>	<u>\$ 8,370</u>	<u>\$ 11,400,731</u>

**CAMBRIA 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 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 139,086	\$ 350	\$ 139,436
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 233,688	\$ 588	\$ 234,276
	1-J	1		Intake & Referral - Wages and Salaries	\$ 126,909	\$ 320	\$ 127,229
	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 273,760	\$ 689	\$ 274,449
	1-N	1		Protective Service General - Wages and Salaries	\$ 1,062,890	\$ 2,675	\$ 1,065,565
	1-O	1		Service Planning - Wages and Salaries	\$ 97,131	\$ 245	\$ 97,376
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 19,802	\$ 50	\$ 19,852
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 290,618	\$ 732	\$ 291,350
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 51,112	\$ 129	\$ 51,241
	2-K	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 3,067	\$ 8	\$ 3,075
	3-B	1		Residential Service (Dependent) - Wages and Salaries	\$ 4,474	\$ 11	\$ 4,485
	4	1		Administration - Wages and Salaries	\$ 76,744	\$ 193	\$ 76,937
	1-A	2		Adoption Service - Employee Benefits	\$ 46,271	\$ 115	\$ 46,386
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 91,733	\$ 229	\$ 91,962
	1-J	2		Intake & Referral - Employee Benefits	\$ 42,368	\$ 106	\$ 42,474
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 110,346	\$ 275	\$ 110,621
	1-N	2		Protective Service General - Employee Benefits	\$ 431,317	\$ 1,074	\$ 432,391
	1-O	2		Service Planning - Employee Benefits	\$ 42,745	\$ 106	\$ 42,851
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 6,345	\$ 16	\$ 6,361
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 93,213	\$ 232	\$ 93,445
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 16,100	\$ 40	\$ 16,140
	2-K	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 922	\$ 2	\$ 924
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 1,326	\$ 3	\$ 1,329
	4	2		Administration - Employee Benefits	\$ 29,245	\$ 73	\$ 29,318
	1-N	4		Protective Service General - Operating	\$ 286,530	\$ 109	\$ 286,639
				Total Adjustment Amount		\$ 8,370	
				To increase expenditures by \$8,370 to properly report expenditures and reconcile to the agency's final expenditure ledger. \$8,261 of Wages & Salaries and Employee Benefits were erroneously reported with the State Safe Care Grant and \$109 were Operating costs that exceeded the agency's State Housing Grant allocation.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 7,897,400
Supplemental Act 148		<u>0</u>
Total State Allocation		7,897,400
State Share (CY348) <sup>2</sup>	\$ 5,497,397	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 5,497,397
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 5,497,397
Actual Act 148 Revenues Received <sup>4</sup>		<u>5,497,397</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 auditor's adjustments are considered.

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

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

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

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021  
AMENDED CY348  
FISCAL SUMMARY**

A	B	C	D	E	F	G	H	I	J	K
GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	181,470	31,841	0	0	0	0	0	149,629	149,629	0
02. 90% REIMBURSEMENT	124,722	4,260	57,874	2,989	0	0	0	59,599	53,639	5,960
03. 80% REIMBURSEMENT	9,542,697	46,515	472,352	58,805	0	713	0	6,055,867	4,844,693	1,211,174
04. 60% REIMBURSEMENT	857,784	13,143	102,373	69,358	52,368	0	3,639	616,903	370,142	246,761
05. 50% REIMBURSEMENT	163,007	0	4,421	0	0	0	0	158,586	79,294	79,292
06. TOTAL NET CHILD WELFARE EXPEND.	10,869,680	3,051,340	530,226	131,152	52,368	713	3,639	7,040,584	5,497,397	1,543,187

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	313,276	0						313,276	187,966	125,310

08. NON-REIMBURSABLE EXPENDITURES	87,113	0						87,113		87,113
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09. TOTAL EXPENDITURES	11,270,069	3,051,340	530,226	131,152	52,368	713	3,639	7,440,973	5,685,363	1,755,610
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10. TOTAL TITLE IV-D COLLECTIONS 52,434

11. TITLE IV-D Collections for IV-E Children 26,621

12. STATE ACT 148 - line 6 5,497,397

13. STATE ACT 148 ALLOCATION 7,897,400

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,497,397

INVOICE										
AMENDED STATE SHARE (ACT 148)	5,497,397									
ACT 148 AMOUNT RECEIVED	5,497,397									
ADJUSTMENT TO STATE SHARE	0									

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
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	181,470	0		31,841	0		0	0	0	149,629	149,629	0
1-B	ADOPTION ASSISTANCE	2,427,720	0	1,315,264	16,533			0	0	0	1,095,923	876,738	219,185
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	398,575	0	138,264	0			0	0	0	260,311	208,249	52,062
1-D	COUNSELING - DEPENDENT	962,328	0		74,475	219,023		0	0	0	668,830	535,064	133,766
1-E	COUNSELING - DELINQUENT	38,838	102		358	20,346	86	0	0	0	17,946	14,357	3,589
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	303,483	0		2,676	201,975	5,119	0	0	0	93,713	74,970	18,743
1-J	INTAKE & REFERRAL	187,170	0		32,815	0	0	0	0	0	154,355	123,484	30,871
1-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	38,301	0		0	27,008	0	0	0	0	11,293	9,034	2,259
1-M	PROTECTIVE SERVICE - CHILD ABUSE	432,657	0		73,129	4,000	0	0	0	0	355,528	284,422	71,106
1-N	PROTECTIVE SERVICE - GENERAL	1,721,651	550		301,645	0	0	0	0	0	1,419,456	1,135,565	283,891
1-O	SERVICE PLANNING	229,884	0		27,659	0	0	0	0	0	202,225	161,780	40,445
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	160,388	0		4,415	0	0	0	0	0	155,973	77,987	77,986
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	773	0		6	0	0	0	0	0	767	384	383
1-R	<b>SUBTOTAL IN-HOME</b>	<b>7,083,238</b>	<b>652</b>	<b>1,453,528</b>	<b>565,552</b>	<b>472,352</b>	<b>5,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,585,949</b>	<b>3,651,663</b>	<b>934,286</b>

COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	439,609	7,922	90,185	19,594	8,465	0	0	0	0	313,443	250,754	62,689
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	14,053	329	6,922	0	0	0	0	0	0	6,802	5,442	1,360
2-E	EMERGENCY SHELTER - DEPENDENT	22,537	0	0	479	0	2,989	0	0	0	19,069	17,162	1,907
2-F	EMERGENCY SHELTER - DELINQUENT	102,185	0	3,030	751	57,874	0	0	0	0	40,530	36,477	4,053
2-G	FOSTER FAMILY - DEPENDENT	1,647,859	24,558	268,517	278,944	15,206	0	0	713	0	1,059,921	847,937	211,984
2-H	FOSTER FAMILY - DELINQUENT	13,664	1,823	0	0	0	0	0	0	0	11,841	9,473	2,368
2-I	KINSHIP CARE - DEPENDENT	606,503	11,231	134,092	125,696	29,929	0	0	0	0	305,555	244,444	61,111
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	80,402	0	817	860	0	0	0	0	0	78,725	62,980	15,745
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	<b>2,926,812</b>	<b>45,863</b>	<b>503,563</b>	<b>426,324</b>	<b>57,874</b>	<b>56,589</b>	<b>0</b>	<b>713</b>	<b>0</b>	<b>1,835,886</b>	<b>1,474,669</b>	<b>361,217</b>

INSTITUTIONAL PLACEMENT		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	1,846	0							0	1,846	923	923
3-B	RESIDENTIAL SERVICE - DEPENDENT	407,141	2,534	50,494	8,846	41,832	26,184	0	0	0	277,251	166,351	110,900
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	158,515	10,098	6,839	1,789	27,526	26,184	0	0	0	86,079	51,647	34,432
3-D	SECURE RES. SERVICE (EXCEPT YDC)	95,853	511							0	95,342	57,205	38,137
3-E	YDC SECURE	313,276	0								313,276	187,966	125,310
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	<b>976,631</b>	<b>13,143</b>	<b>57,333</b>	<b>10,635</b>	<b>69,358</b>	<b>52,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>773,794</b>	<b>464,092</b>	<b>309,702</b>

4	ADMINISTRATION	196,275	0		34,405	0	0	0	0	0	158,231	94,939	63,292
5	<b>TOTAL REVENUES</b>	<b>11,182,956</b>	<b>59,658</b>	<b>2,014,424</b>	<b>1,036,916</b>	<b>530,226</b>	<b>131,152</b>	<b>52,368</b>	<b>713</b>	<b>3,639</b>	<b>7,353,860</b>	<b>5,685,363</b>	<b>1,668,497</b>



**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	106,928	33,839		46,036	0	186,803	9	0	5,333	0	0	
1-B ADOPTION ASSISTANCE	0	2,427,720		0	0	2,427,720	0	285	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	398,575		0	0	398,575	0	54	0	0	0	
1-D COUNSELING - DEPENDENT	236,481	92,964		102,336	537,658	969,439	61	251	7,111	0	0	
1-E COUNSELING - DELINQUENT	0	0		2,031	36,807	38,838	0	35	0	0	0	
1-F DAY CARE	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	
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-I HOMEMAHER SERVICE	123,317	40,484		27,814	288,223	479,838	4,158	144	4,445	0	0	
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	38,301	38,301	0	116	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	247,152	97,559		83,407	14,317	442,435	390	24	9,778	0	0	
1-N PROTECTIVE SERVICE - GENERAL	1,066,323	417,183		279,925	0	1,763,431	2,013	0	41,780	0	0	
1-O SERVICE PLANNING	97,025	41,335		23,002	72,078	233,440	816	200	3,556	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				25,036	135,352	160,388	257	81	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				34	739	773	0	3	0	0	0	
1-R <b>SUBTOTAL IN-HOME</b>	1,877,226	723,364	2,826,295	604,881	1,123,475	7,155,241			72,003	0	0	
	LRCB = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED IT Services 0											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	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	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	19,537	5,819		7,248	407,893	440,497	1,974	8	888	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	14,053	14,053	51	1	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	5	3		1,161	21,368	22,537	357	15	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	102,185	102,185	377	15	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	263,615	80,170		124,189	1,191,441	1,659,415	20,314	107	11,556	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0		0	13,664	13,664	182	1	0	0	0	
2-I KINSHIP CARE - DEPENDENT	46,285	14,468		13,584	532,166	606,503	8,480	42	0	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	2,975	906	2,960	1,310	72,251	80,402	365	1	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
2-M <b>SUBTOTAL CBP</b>	332,417	101,366	2,960	147,492	2,355,021	2,939,256	32,100	190	12,444	0	0	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		0	1,846	1,846	6	1	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	378	159		665	405,939	407,141	1,782	9	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		977	157,538	158,515	815	11	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	95,853	95,853	272	2	0	0	0	
3-E YDC SECURE	0	0		0	313,276	313,276	578	2	0	0	0	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	378	159	0	1,642	974,452	976,631	3,453	25	0	0	0	
<b>ADMINISTRATION</b>	60,101	19,534	0	119,306	0	198,941			2,666	0	0	
<b>TOTAL EXPENDITURES</b>	2,270,122	844,423	2,829,255	873,321	4,452,948	11,270,069			87,113	0	0	
	County Indirect Costs = \$ 104,468											

**CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 186,803	\$ 0	\$ 186,803
Adoption Assistance	2,427,720	0	2,427,720
Subsidized Permanent Legal Custodianship	398,575	0	398,575
Counseling	1,008,277	0	1,008,277
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	303,483	0	303,483
Intake and Referral	191,615	0	191,615
Life Skills	38,301	0	38,301
Protective Service - Child Abuse	442,435	0	442,435
Protective Service - General	1,763,431	0	1,763,431
Service Planning	233,440	0	233,440
Juvenile Act Proceedings	161,161	0	161,161
Alternative Treatment	0	0	0
Community Residential	454,550	0	454,550
Emergency Shelter	124,722	0	124,722
Foster Family	1,673,079	0	1,673,079
Kinship Care	606,503	0	606,503
Supervised Independent Living	80,402	0	80,402
Juvenile Detention Service	1,846	0	1,846
Residential Service	565,656	0	565,656
Secure Residential Service (Except YDC)	95,853	0	95,853
YDC Secure	313,276	0	313,276
Administration	198,941	0	198,941
Combined Total Expense	<u>11,270,069</u>	<u>0</u>	<u>11,270,069</u>
Less Non-reimbursables	<u>87,113</u>	<u>0</u>	<u>87,113</u>
Total Net Expense	<u>\$ 11,182,956</u>	<u>\$ 0</u>	<u>\$ 11,182,956</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,270,122	\$ 0	\$ 2,270,122
Employee Benefits	844,423	0	844,423
Subsidies	2,829,255	0	2,829,255
Operating	873,321	0	873,321
Purchased Services	4,452,948	0	4,452,948
Fixed Assets	0	0	0
Combined Total Expense	<u>11,270,069</u>	<u>0</u>	<u>11,270,069</u>
Less Non-reimbursables	<u>87,113</u>	<u>0</u>	<u>87,113</u>
Total Net Expense	<u>\$ 11,182,956</u>	<u>\$ 0</u>	<u>\$ 11,182,956</u>

# SECTION 4

## CURRENT ENGAGEMENT OBSERVATION

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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.<sup>2</sup> 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.<sup>3</sup>

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).<sup>4</sup> 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.

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<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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.

## CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

### **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.<sup>5</sup>

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.<sup>1</sup>

### **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.

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

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

<sup>i</sup> **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.

CAMBRIA COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

**The Honorable Megan Snead**  
Acting Secretary  
Department of Human Services

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Office of Children, Youth and Families  
Department of Human Services

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