

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

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## Cameron County Children and Youth Agency

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April 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

The Commissioners of Cameron County  
Cameron County Courthouse  
20 East Fifth Street  
Emporium, PA 15834

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Cameron County Children and Youth Agency, legally known as Cameron County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015 to June 30, 2016 pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance<sup>1</sup> 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.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards.

We performed a review of the agency's internal controls over its invoice review and approval process for the 2012-2013 through the 2015-2016 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms, before these invoices were approved for payment. Specifically, as detailed in the Finding in this report, for submitted In-Home Purchased Services invoices selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that the services

corresponding to the fees charged on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$411,489 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$837,498 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2013, 2014, 2015, and 2016 and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2013, 2014, 2015, and 2016, we cannot attest that services corresponding to the \$411,489 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph of the previous page, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by this matter.

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

- **For the 2012-2013 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share. The 2012-2013 Fiscal Reports are included in Section 1 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net Share. The 2013-2014 Fiscal Reports are included in Section 2 of this report.
- **For the 2014-2015 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. The adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$8,616. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$6,495. The one adjustment is detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 3 of this report.
- **For the 2015-2016 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the

agency's Final Net State Share. The 2015-2016 Fiscal Reports are included in Section 4 of this report.

We also identified the following internal control weakness, as detailed in Section 5 of this report:

Finding – Cameron County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Finally, we included the following current engagement observation, as detailed in Section 6 of this report:

Current Engagement Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law (CPSL)

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 10, 2018.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the 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 the staff of the Cameron County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

April 19, 2018

#### Endnote

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<sup>1</sup> The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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## **BACKGROUND**

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the 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.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Cameron County Children and Youth Agency provided in-home and placement services to 112 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

# **SECTION 1**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	335,424
Supplemental Act 148			<u>0</u>
Total State Allocation			335,424
State Share (CY348) <sup>2</sup>	\$	303,723	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	303,723	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable <sup>3</sup>	\$	303,723	
Actual Act 148 Revenues Received <sup>4</sup>		<u>303,723</u>	
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>	

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

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

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

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

<sup>5</sup> 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.



CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY348  
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	19,486	50	6,719	0	0	0	0	0	12,717	11,445	1,272
03. 80% REIMBURSEMENT	419,343	4,457	53,333	17,816	4,978	19,136	0	0	319,623	255,697	63,926
04. 60% REIMBURSEMENT	82,467	1,816	7,567	0	0	19,137	0	503	53,444	32,067	21,377
05. 50% REIMBURSEMENT	9,026	0	0	0	0	0	0	0	9,026	4,514	4,512
06. TOTAL NET CHILD WELFARE EXPEND.	530,322	6,323	67,619	17,816	4,978	38,273	0	503	394,810	303,723	91,087
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	3,278	0							3,278		3,278
09. TOTAL EXPENDITURES	533,600	6,323	67,619	17,816	4,978	38,273	0	503	398,088	303,723	94,365
10. TOTAL TITLE IV-D COLLECTIONS	5,885										
11. TITLE IV-D Collections for IV-E Children	1,671										
12. STATE ACT 148 - line 6	303,723										
13. STATE ACT 148 ALLOCATION	335,424										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	303,723										
INVOICE											
AMENDED STATE SHARE (ACT 148)	303,723										
ACT 148 AMOUNT RECEIVED	303,723										
ADJUSTMENT TO STATE SHARE	0										

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0			0		0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	16,425	0	8,948							7,477	5,982	1,495
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0					0	0	0	0
1-D COUNSELING - DEPENDENT	37,226	0		918	7,220	0	0	0	0	29,088	23,270	5,818
1-E COUNSELING - DELINQUENT	28,342	0		0	10,596	0	0	0	0	17,746	14,197	3,549
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	6,984	0		896	0	0	0	0	0	6,088	4,870	1,218
1-K LIFE SKILLS - DEPENDENT	40,007	0		0	0	4,978	13,841	0	0	21,188	16,950	4,238
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	22,636	0		2,827	0	0		0	0	19,809	15,847	3,962
1-N PROTECTIVE SERVICE - GENERAL	182,943	0		23,330	0	0		0	0	159,623	127,698	31,925
1-O SERVICE PLANNING	7,173	0		919	0	0	0	0	0	6,254	5,003	1,251
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	3,160	0		0	0		0	0	0	3,160	1,580	1,580
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	125	0		0	0		0	0	0	125	63	62
<b>SUBTOTAL IN-HOME</b>	<b>345,031</b>	<b>0</b>	<b>8,948</b>	<b>28,890</b>	<b>17,816</b>	<b>4,978</b>	<b>13,841</b>	<b>0</b>	<b>0</b>	<b>270,558</b>	<b>215,460</b>	<b>55,098</b>
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0		0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0		0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,795	602	3,717	2		0	295		0	12,179	9,743	2,436
2-D COMMUNITY RESIDENTIAL - DELINQUENT	31,655	427	7,697	0		0	5,000		0	18,531	14,825	3,706
2-E EMERGENCY SHELTER - DEPENDENT	10,242	50	4,351	122	0	0	0	0	0	5,719	5,147	572
2-F EMERGENCY SHELTER - DELINQUENT	9,244	0	2,246	0	0	0	0	0	0	6,998	6,298	700
2-G FOSTER FAMILY - DEPENDENT	29,147	3,428	2,430	1,649		0	0	0	0	21,640	17,312	4,328
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0		0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0		0	0	0	0
<b>SUBTOTAL CBP</b>	<b>97,083</b>	<b>4,507</b>	<b>20,441</b>	<b>1,773</b>	<b>0</b>	<b>0</b>	<b>5,295</b>	<b>0</b>	<b>0</b>	<b>65,067</b>	<b>53,325</b>	<b>11,742</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	5,741	0						0	0	5,741	2,871	2,870
3-B RESIDENTIAL SERVICE - DEPENDENT	5,243	1,335	0	570		0	0		0	3,338	2,003	1,335
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	26,748	481	(56)	8		0	19,137		0	7,178	4,307	2,871
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0								0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>37,732</b>	<b>1,816</b>	<b>(56)</b>	<b>578</b>	<b>0</b>	<b>0</b>	<b>19,137</b>	<b>0</b>	<b>0</b>	<b>16,257</b>	<b>9,181</b>	<b>7,076</b>
<b>ADMINISTRATION</b>	<b>50,476</b>	<b>0</b>		<b>7,045</b>		<b>0</b>	<b>0</b>		<b>503</b>	<b>42,928</b>	<b>25,757</b>	<b>17,171</b>
<b>TOTAL REVENUES</b>	<b>530,322</b>	<b>6,323</b>	<b>29,333</b>	<b>38,286</b>	<b>17,816</b>	<b>4,978</b>	<b>38,273</b>	<b>0</b>	<b>503</b>	<b>394,810</b>	<b>303,723</b>	<b>91,087</b>

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
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	\$ 0	\$ 0	\$ 0
Adoption Assistance	16,425	0	16,425
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	65,568	0	65,568
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	6,984	0	6,984
Life Skills	40,007	0	40,007
Protective Service - Child Abuse	22,636	0	22,636
Protective Service - General	182,999	0	182,999
Service Planning	7,173	0	7,173
Juvenile Act Proceedings	3,285	0	3,285
Alternative Treatment	0	0	0
Community Residential	48,451	0	48,451
Emergency Shelter	19,486	0	19,486
Foster Family	29,337	0	29,337
Supervised Independent Living	0	0	0
Juvenile Detention Service	5,741	0	5,741
Residential Service	31,992	0	31,992
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	53,516	0	53,516
Combined Total Expense	533,600	0	533,600
Less Non-reimbursables	3,278	0	3,278
Total Net Expense	\$ 530,322	\$ 0	\$ 530,322

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 161,348	\$ 0	\$ 161,348
Employee Benefits	49,964	0	49,964
Subsidies	16,425	0	16,425
Operating	77,736	0	77,736
Purchased Services	222,347	0	222,347
Fixed Assets	5,780	0	5,780
Combined Total Expense	533,600	0	533,600
Less Non-reimbursables	3,278	0	3,278
Total Net Expense	\$ 530,322	\$ 0	\$ 530,322

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	499,393
Supplemental Act 148			<u>0</u>
Total State Allocation			499,393
State Share (CY348) <sup>2</sup>	\$	317,116	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	317,116	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable <sup>3</sup>	\$	317,116	
Actual Act 148 Revenues Received <sup>4</sup>		<u>317,116</u>	
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>	

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	9,089	0	135	0	0	0	0	0	8,954	8,059	895
03. 80% REIMBURSEMENT	405,988	1,906	61,941	17,816	4,978	3,013	0	0	316,334	253,066	63,268
04. 60% REIMBURSEMENT	125,580	4,943	8,213	0	0	33,029	0	471	78,924	47,354	31,570
05. 50% REIMBURSEMENT	17,273	0	0	0	0	0	0	0	17,273	8,637	8,636
06. TOTAL NET CHILD WELFARE EXPEND.	557,930	6,849	70,289	17,816	4,978	36,042	0	471	421,485	317,116	104,369
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	271	0							271		271
09. TOTAL EXPENDITURES	558,201	6,849	70,289	17,816	4,978	36,042	0	471	421,756	317,116	104,640
10. TOTAL TITLE IV-D COLLECTIONS	2,071										
11. TITLE IV-D Collections for IV-E Children	301										
12. STATE ACT 148 - line 6	317,116										
13. STATE ACT 148 ALLOCATION	499,393										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	317,116										
INVOICE											
AMENDED STATE SHARE (ACT 148)	317,116										
ACT 148 AMOUNT RECEIVED	317,116										
ADJUSTMENT TO STATE SHARE	0										

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	0	0			0		0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	16,425	0	8,821	0			0	0	0	7,604	6,083	1,521
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	42,874	0		447	11,479	0	0	0	0	30,948	24,758	6,190
1-E	COUNSELING - DELINQUENT	18,190	0		6,337	0	0	0	0	0	11,853	9,482	2,371
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	1,673	0		224	0	0	0	0	0	1,449	1,159	290
1-K	LIFE SKILLS - DEPENDENT	40,007	0		0	0	4,978	3,013	0	0	32,016	25,613	6,403
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	36,652	0		4,879	0	0		0	0	31,773	25,418	6,355
1-N	PROTECTIVE SERVICE - GENERAL	181,719	0		24,166	0	0		0	0	157,553	126,042	31,511
1-O	SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	6,480	0		0	0		0	0	0	6,480	3,240	3,240
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	344,020	0	8,821	29,716	17,816	4,978	3,013	0	0	279,676	221,795	57,881
COMMUNITY BASED PLACEMENT		TOTAL	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												
		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-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	32,269	97	17,112	38		0	0	0	0	15,022	12,018	3,004
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	3,173	104	(56)	0		0	0	0	0	3,125	2,500	625
2-E	EMERGENCY SHELTER - DEPENDENT	4,674	0	0	135	0	0	0	0	0	4,539	4,085	454
2-F	EMERGENCY SHELTER - DELINQUENT	4,415	0	0	0	0	0	0	0	0	4,415	3,974	441
2-G	FOSTER FAMILY - DEPENDENT	33,006	1,705	4,122	2,188		0	0	0	0	24,991	19,993	4,998
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUBTOTAL CBP	77,537	1,906	21,178	2,361	0	0	0	0	0	52,092	42,570	9,522
INSTITUTIONAL PLACEMENT		TOTAL	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												
		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-B	RESIDENTIAL SERVICE - DEPENDENT	4,728	2,624	0	520		0	0	0	0	1,584	950	634
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	64,142	2,319	0	2		0	33,029	0	0	28,792	17,275	11,517
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	SUBTOTAL INSTITUTIONAL	79,663	4,943	0	522	0	0	33,029	0	0	41,169	23,622	17,547
4	ADMINISTRATION	56,710	0		7,691		0	0	0	471	48,548	29,129	19,419
5	TOTAL REVENUES	557,930	6,849	29,999	40,290	17,816	4,978	36,042	0	471	421,485	317,116	104,369

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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		0	0		0	0	0	0	0	0	0	0	0
1-A	ADOPTION SERVICE	0	0	16,425	0	0	0	16,425	3	3	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	1,642	552		1,126	39,527	27	42,874	9	9	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	18,190	0	18,190	0	5	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	821	276		562	0	14	1,673	112	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	0	0		0	40,007	0	40,007	7	89	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	23,848	5,479		7,226	0	150	36,703	25	0	51	0	0
1-N	PROTECTIVE SERVICE - GENERAL	105,623	35,029		40,225	0	916	181,793	109	0	74	0	0
1-O	SERVICE PLANNING	0	0		0	0	0	0	48	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	6,480		6,480	0	18	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	131,934	41,336	16,425	49,139	104,204	1,107	344,145			125	0	0
		Number of Children receiving only NON-PURCHASED IN-Home Services 193											
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	0	0	0	351	31,940	0	32,291	302	1	22	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	3,173	0	3,173	23	1	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	754	245	0	26	3,653	0	4,678	53	2	4	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	4,415	0	4,415	32	2	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	8,560	2,814	0	4,195	17,411	68	33,048	864	6	42	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	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	9,314	3,059	0	4,572	60,592	68	77,605	1,274	12	68	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	10,793	0	10,793	47	4	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	2,396	796	0	1,591	0	14	4,797	0	0	69	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	15	64,128	0	64,143	425	4	1	0	0
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	2,396	796	0	1,606	74,921	14	79,733	472	8	70	0	0
4	ADMINISTRATION	21,106	6,841	0	28,593	0	178	56,718			8	0	0
5	TOTAL EXPENDITURES	164,750	52,032	16,425	83,910	239,717	1,367	558,201			271	0	0
		County Indirect Costs = \$ 19,287											



**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	\$ 0	\$ 0	\$ 0
Adoption Assistance	16,425	0	16,425
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	61,064	0	61,064
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	1,673	0	1,673
Life Skills	40,007	0	40,007
Protective Service - Child Abuse	36,703	0	36,703
Protective Service - General	181,793	0	181,793
Service Planning	0	0	0
Juvenile Act Proceedings	6,480	0	6,480
Alternative Treatment	0	0	0
Community Residential	35,464	0	35,464
Emergency Shelter	9,093	0	9,093
Foster Family	33,048	0	33,048
Supervised Independent Living	0	0	0
Juvenile Detention Service	10,793	0	10,793
Residential Service	68,940	0	68,940
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	56,718	0	56,718
Combined Total Expense	558,201	0	558,201
Less Non-reimbursables	271	0	271
Total Net Expense	\$ 557,930	\$ 0	\$ 557,930

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 164,750	\$ 0	\$ 164,750
Employee Benefits	52,032	0	52,032
Subsidies	16,425	0	16,425
Operating	83,910	0	83,910
Purchased Services	239,717	0	239,717
Fixed Assets	1,367	0	1,367
Combined Total Expense	558,201	0	558,201
Less Non-reimbursables	271	0	271
Total Net Expense	\$ 557,930	\$ 0	\$ 557,930

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2014 to JUNE 30, 2015**

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	433,555
Supplemental Act 148		<u>0</u>
Total State Allocation		433,555
State Share (CY348) <sup>2</sup>	\$	339,713
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	339,713
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	339,713
Actual Act 148 Revenues Received <sup>4</sup>		<u>333,218</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>6,495</u>

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

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

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

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

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

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	14,884	112	201	0	0	0	0	0	14,571	13,114	1,457
03. 80% REIMBURSEMENT	448,741	9,658	24,581	17,816	4,978	36,042	0	0	355,666	284,533	71,133
04. 60% REIMBURSEMENT	67,884	448	2,673	0	0	0	0	484	64,279	38,568	25,711
05. 50% REIMBURSEMENT	6,995	0	0	0	0	0	0	0	6,995	3,498	3,497
06. TOTAL NET CHILD WELFARE EXPEND.	538,504	10,218	27,455	17,816	4,978	36,042	0	484	441,511	339,713	101,798
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	1,715	0							1,715		1,715
09. TOTAL EXPENDITURES	540,219	10,218	27,455	17,816	4,978	36,042	0	484	443,226	339,713	103,513
10. TOTAL TITLE IV-D COLLECTIONS	3,102										
11. TITLE IV-D Collections for IV-E Children	27										
12. STATE ACT 148 - line 6	339,713										
13. STATE ACT 148 ALLOCATION	433,555										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	339,713										
INVOICE											
AMENDED STATE SHARE (ACT 148)	339,713										
ACT 148 AMOUNT RECEIVED	333,218										
ADJUSTMENT TO STATE SHARE	6,495										

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
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	0	0		0	0		0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	16,425	0	8,582	0			0	0	0	7,843	6,274	1,569
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	58,076	0		181	14,429	0	3,373	0	0	40,093	32,074	8,019
1-E	COUNSELING - DELINQUENT	4,764	0		0	3,387	0	0	0	0	1,377	1,102	275
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	6,368	0		321	0	0	0	0	0	6,047	4,838	1,209
1-K	LIFE SKILLS - DEPENDENT	40,007	0		0	0	4,978	32,669	0	0	2,360	1,888	472
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	21,215	4		1,094	0	0		0	0	20,117	16,094	4,023
1-N	PROTECTIVE SERVICE - GENERAL	231,051	0		11,759	0	0		0	0	219,292	175,434	43,858
1-O	SERVICE PLANNING	3,546	0		181	0	0	0	0	0	3,365	2,692	673
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	2,585	0		0	0		0	0	0	2,585	1,293	1,292
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	660	0		0	0		0	0	0	660	330	330
1-R	SUBTOTAL IN-HOME	384,697	4	8,582	13,536	17,816	4,978	36,042	0	0	303,739	242,019	61,720
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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	38,847	1,994	0	405		0	0	0	0	36,448	29,158	7,290
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	47	(13)	0		0	0	0	0	(34)	(27)	(7)
2-E	EMERGENCY SHELTER - DEPENDENT	14,884	112	0	201	0	0	0	0	0	14,571	13,114	1,457
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	28,442	7,613	1,359	712		0	0	0	0	18,758	15,006	3,752
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUBTOTAL CBP	82,173	9,766	1,346	1,318	0	0	0	0	0	69,743	57,251	12,492
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	3,750	0							0	3,750	1,875	1,875
3-B	RESIDENTIAL SERVICE - DEPENDENT	4,873	448	0	240		0	0	0	0	4,185	2,511	1,674
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,893	0	0	0		0	0	0	0	2,893	1,736	1,157
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	SUBTOTAL INSTITUTIONAL	11,516	448	0	240	0	0	0	0	0	10,828	6,122	4,706
4	ADMINISTRATION	60,118	0		2,433		0	0	0	484	57,201	34,321	22,880
5	TOTAL REVENUES	538,504	10,218	9,928	17,527	17,816	4,978	36,042	0	484	441,511	339,713	101,798

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
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>												
I-A ADOPTION SERVICE	0	0			0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	16,425	0	0	0	16,425	3	3	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DEPENDENT	1,895	785		529	54,607	260	58,076	0	14	0	0	0
I-E COUNSELING - DELINQUENT	76	0		0	4,688	0	4,764	0	3	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		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	3,480	1,309		1,061	0	518	6,368	98	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	40,007	0	40,007	3	88	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	14,471	2,748		2,671	325	1,035	21,250	30	1	35	0	0
I-N PROTECTIVE SERVICE - GENERAL	123,753	47,241		42,006	0	18,118	231,118	121	0	67	0	0
I-O SERVICE PLANNING	1,971	785		531	0	259	3,546	45	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	2,635		2,635	0	18	0	50	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	660		660	0	0	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	145,646	52,868	16,425	46,798	102,922	20,190	384,849			102	50	0
Number of Children receiving only NON-PURCHASED IN-Home Services 191												
<b>COMMUNITY BASED PLACEMENT</b>	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	4,236	1,571	0	1,866	30,454	776	38,903	218	2	56	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,264	786	0	687	10,889	258	14,884	78	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	5,283	1,833	0	5,337	14,983	1,035	28,471	845	3	0	29	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>2-K SUBTOTAL CBP</b>	11,783	4,190	0	7,890	56,326	2,069	82,258	1,141	8	56	29	0
<b>INSTITUTIONAL PLACEMENT</b>	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	3,750	0	3,750	15	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,725	1,047	0	850	0	258	4,880	0	0	7	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	2,893	0	2,893	10	1	0	0	0
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
<b>3-F SUBTOTAL INSTITUTIONAL</b>	2,725	1,047	0	850	6,643	258	11,523	25	2	7	0	0
<b>4 ADMINISTRATION</b>	21,130	7,335	0	29,758	0	3,366	61,589			1,471	0	0
<b>5 TOTAL EXPENDITURES</b>	181,284	65,440	16,425	85,296	165,891	25,883	540,219			1,636	79	0
County Indirect Costs = \$ 20,086												

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
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	\$ 0	\$ 0	\$ 0
Adoption Assistance	16,425	0	16,425
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	62,753	87	62,840
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	6,214	154	6,368
Life Skills	40,007	0	40,007
Protective Service - Child Abuse	20,653	597	21,250
Protective Service - General	225,661	5,457	231,118
Service Planning	3,459	87	3,546
Juvenile Act Proceedings	2,635	660	3,295
Alternative Treatment	0	0	0
Community Residential	38,715	188	38,903
Emergency Shelter	14,784	100	14,884
Foster Family	28,238	233	28,471
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,750	0	3,750
Residential Service	7,653	120	7,773
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	60,656	933	61,589
Combined Total Expense	531,603	8,616	540,219
Less Non-reimbursables	1,715	0	1,715
Total Net Expense	\$ 529,888	\$ 8,616	\$ 538,504

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 174,266	\$ 7,018	\$ 181,284
Employee Benefits	64,502	938	65,440
Subsidies	16,425	0	16,425
Operating	85,296	0	85,296
Purchased Services	165,231	660	165,891
Fixed Assets	25,883	0	25,883
Combined Total Expense	531,603	8,616	540,219
Less Non-reimbursables	1,715	0	1,715
Total Net Expense	\$ 529,888	\$ 8,616	\$ 538,504

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN	NO.				
CY-370				CY370 Adjustment			
	1-E	1	1	Counseling Dependent-Wages and Salaries	\$ 1,895	\$ 76	\$ 1,971
	1-J	1		Intake and Referral-Wages and Salaries	\$ 3,345	\$ 135	\$ 3,480
	1-M	1		Protective Service-Child Abuse-Wages and Salaries	\$ 13,913	\$ 558	\$ 14,471
	1-N	1		Protective Service-General-Wages and Salaries	\$ 118,967	\$ 4,786	\$ 123,753
	1-O	1		Service Planning-Wages and Salaries	\$ 1,895	\$ 76	\$ 1,971
	2-C	1		Community Residential-Dependent-Wages and Salaries	\$ 4,071	\$ 165	\$ 4,236
	2-E	1		Emergency Shelter-Dependent-Wages and Salaries	\$ 2,176	\$ 88	\$ 2,264
	2-G	1		Foster Family-Dependent-Wages and Salaries	\$ 5,077	\$ 206	\$ 5,283
	3-B	1		Residential Service-Dependent-Wages and Salaries	\$ 2,620	\$ 105	\$ 2,725
	4	1		Administration-Wages and Salaries	\$ 20,307	\$ 823	\$ 21,130
	1-D	2		Counseling Dependent-Employee Benefits	\$ 774	\$ 11	\$ 785
	1-J	2		Intake and Referral-Employee Benefits	\$ 1,290	\$ 19	\$ 1,309
	1-M	2		Protective Service-Child Abuse-Employee Benefits	\$ 2,709	\$ 39	\$ 2,748
	1-N	2		Protective Service-General-Employee Benefits	\$ 46,570	\$ 671	\$ 47,241
	1-O	2		Service Planning-Employee Benefits	\$ 774	\$ 11	\$ 785
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 1,548	\$ 23	\$ 1,571
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 774	\$ 12	\$ 786
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 1,806	\$ 27	\$ 1,833
	3-B	2		Residential Service-Dependent-Employee Benefits	\$ 1,032	\$ 15	\$ 1,047
	4	2		Administration-Employee Benefits	\$ 7,225	\$ 110	\$ 7,335
	1-Q	5		Juvenile Act Proceedings-Delinquent-Purchased Services	\$ -	\$ 660	\$ 660
						<u>\$ 8,616</u>	
				To increase expenditures in the amount of \$8,616 to reconcile the Revised CY-370 with the originally submitted CY-370 Expenditure Report and to agree to the final ledger report. Wages Salaries increased by \$7,018; Employee Benefits increased by \$938; and Purchased Services increased by \$660.			
				Title 55 PA Code, Chapter 3170.41(a)			



# **SECTION 4**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2015 to JUNE 30, 2016**

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	446,146
Supplemental Act 148			<u>0</u>
Total State Allocation			446,146
State Share (CY348) <sup>2</sup>	\$	356,228	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	356,228	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable <sup>3</sup>	\$	356,228	
Actual Act 148 Revenues Received <sup>4</sup>		<u>356,228</u>	
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>	

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

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

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

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

<sup>5</sup> 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.

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016**  
**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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	1,440	0	0	0	0	0	0	0	1,440	1,296	144
03. 80% REIMBURSEMENT	507,704	14,370	36,042	17,816	4,978	36,042	0	0	398,456	318,764	79,692
04. 60% REIMBURSEMENT	64,831	2,100	4,223	0	0	0	0	448	58,060	34,836	23,224
05. 50% REIMBURSEMENT	2,670	0	7	0	0	0	0	0	2,663	1,332	1,331
06. TOTAL NET CHILD WELFARE EXPEND.	576,645	16,470	40,272	17,816	4,978	36,042	0	448	460,619	356,228	104,391
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	183	0							183		183
09. TOTAL EXPENDITURES	576,828	16,470	40,272	17,816	4,978	36,042	0	448	460,802	356,228	104,574
10. TOTAL TITLE IV-D COLLECTIONS	5,896										
11. TITLE IV-D Collections for IV-E Children	200										
12. STATE ACT 148 - line 6	356,228										
13. STATE ACT 148 ALLOCATION	446,146										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	356,228										
INVOICE											
AMENDED STATE SHARE (ACT 148)	356,228										
ACT 148 AMOUNT RECEIVED	356,228										
ADJUSTMENT TO STATE SHARE	0										

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
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
		0	0		0	0		0	0	0	0	0	0
	1-A ADOPTION SERVICE	18,294	0	9,506	0			0	0	0	8,788	7,030	1,758
	1-B ADOPTION ASSISTANCE	0	0	0	0			0	0	0	0	0	0
	1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	71,485	0		850	17,816	4,978	9,009	0	0	38,832	31,066	7,766
	1-D COUNSELING - DEPENDENT	1,141	0		0	0	0	0	0	0	1,141	913	228
	1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	5,160	0		376	0	0	0	0	0	4,784	3,827	957
	1-K LIFE SKILLS - DEPENDENT	40,007	0		0	0	0	27,033	0	0	12,974	10,379	2,595
COMMUNITY BASED PLACEMENT	1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
	1-M PROTECTIVE SERVICE - CHILD ABUSE	22,057	0		1,591	0	0		0	0	20,466	16,373	4,093
	1-N PROTECTIVE SERVICE - GENERAL	196,626	0		14,317	0	0		0	0	182,309	145,847	36,462
	1-O SERVICE PLANNING	18,224	0		1,311	0	0	0	0	0	16,913	13,530	3,383
	1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	2,670	0		7	0		0	0	0	2,663	1,332	1,331
	1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
	SUBTOTAL IN-HOME	375,664	0	9,506	18,452	17,816	4,978	36,042	0	0	288,870	230,297	58,573
	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	61,775	3,908	0	618		0	0	0	0	57,249	45,799	11,450
INSTITUTIONAL PLACEMENT	2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
	2-E EMERGENCY SHELTER - DEPENDENT	1,440	0	0	0	0	0	0	0	0	1,440	1,296	144
	2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
	2-G FOSTER FAMILY - DEPENDENT	72,935	10,462	4,142	3,331		0	0	0	0	55,000	44,000	11,000
	2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
	2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
	2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
	SUBTOTAL CBP	136,150	14,370	4,142	3,949	0	0	0	0	0	113,689	91,095	22,594
	3-A JUVENILE DETENTION SERVICE	0	0							0	0	0	0
	3-B RESIDENTIAL SERVICE - DEPENDENT	2,987	0	0	221		0	0	0	0	2,766	1,660	1,106
SUBTOTAL INSTITUTIONAL	3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0	0	0	0	0	0
	3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
	3-E YDC SECURE	0	0								0	0	0
	SUBTOTAL INSTITUTIONAL	2,987	0	0	221	0	0	0	0	0	2,766	1,660	1,106
4 ADMINISTRATION	61,844	2,100		4,002			0	0	0	448	55,294	33,176	22,118
5 TOTAL REVENUES	576,645	16,470	13,648	26,624	17,816	4,978	36,042	0	448	460,619	356,228	104,391	

## EXPENDITURE REPORT

County Indirect Costs = \$	18,183
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**CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
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	\$ 0	\$ 0	\$ 0
Adoption Assistance	18,294	0	18,294
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	72,626	0	72,626
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	5,160	0	5,160
Life Skills	40,007	0	40,007
Protective Service - Child Abuse	22,057	0	22,057
Protective Service - General	196,628	0	196,628
Service Planning	18,224	0	18,224
Juvenile Act Proceedings	2,670	0	2,670
Alternative Treatment	0	0	0
Community Residential	61,891	0	61,891
Emergency Shelter	1,440	0	1,440
Foster Family	72,988	0	72,988
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	2,987	0	2,987
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	61,856	0	61,856
Combined Total Expense	576,828	0	576,828
Less Non-reimbursables	183	0	183
Total Net Expense	\$ 576,645	\$ 0	\$ 576,645

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 176,165	\$ 0	\$ 176,165
Employee Benefits	63,869	0	63,869
Subsidies	18,294	0	18,294
Operating	84,104	0	84,104
Purchased Services	210,203	0	210,203
Fixed Assets	24,193	0	24,193
Combined Total Expense	576,828	0	576,828
Less Non-reimbursables	183	0	183
Total Net Expense	\$ 576,645	\$ 0	\$ 576,645

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – The Cameron County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided**

Condition: During the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Cameron County Children and Youth Agency paid 11 In-Home Purchased Service providers a total of \$411,489. We evaluated the agency's internal control procedures over its invoice review and approval process by judgmentally selecting 2 providers that were utilized during the aforementioned fiscal years and, from those providers, judgmentally selecting 4 invoices totaling \$19,725. While the agency provided the approved invoices corresponding to the \$19,725 expended, we found that the agency failed to obtain reasonable assurance that these providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider.

The cited providers were contracted as Fee-for-Service providers. The approved contracts for the Fee-for-Service providers included an agreed upon fee-for-service rate per unit (days/hours/session/evaluation/assessment), and costs invoiced by these types of providers were calculated by multiplying the contracted service rate by the number of units each respective Fee-for-Service provider listed on its submitted invoices. While the monthly invoices submitted by the Fee-for-Service providers included the names of individuals who received services, the agency did not provide evidence of the validity of the number of units invoiced for each individual.

Furthermore, regarding the remaining In-Home Purchased Services providers for whom we performed no testing procedures, agency management informed us that they did not require these providers to submit any documentation other than submitted invoices during the aforementioned fiscal years.

Criteria: 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).”



CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- *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).*

In addition, 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 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 failed to implement fiscal-related monitoring procedures that would provide reasonable assurance that invoiced, and paid for, contracted In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. Agency management informed us that, during the fiscal years included in our engagement scope period, they checked invoices for proper rates, dates of service and proper

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coding; however, no fiscal-related monitoring procedures were performed to obtain reasonable assurance that the contracted services related to In-Home Purchased Service fees invoiced were actually provided on the dates, and for the number of units, for each individual listed on these providers' submitted invoices. Management informed us that they are developing fiscal-related monitoring procedures for In-Home Providers and plan on implementing them in fiscal year 2017- 2018.

Effect: The agency's failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided and provided in adherence to the requirements of the respective provider's executed contract terms and therefore in adherence to DHS regulations increases 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.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, were provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management implement routine, fiscal-related monitoring policy and procedures that provide reasonable assurance that contracted services related to the fees invoiced by In-Home Purchased Services providers were actually provided, and provided in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices. The implemented fiscal-related monitoring procedures must be sufficient to assess the validity of units invoiced by Fee-for-Service providers.
- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including

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assessing the validity of the number of units invoiced by Fee-for-Service providers, and that related services were actually provided according to executed contract terms.

- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.
- Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware 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.

We further recommend that the agency maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms.

Agency Representative Response:

Our agency is in agreement with the audit findings regarding the fiscal adjustments. In regards to the In Home Purchased Services invoice monitoring findings, our agency acknowledges the deficiencies in agency practices and in provider practices that are necessary to ensure that all invoiced services have been provided. In our defense, no prior auditors have pointed out these deficiencies, and we were unaware that our current practices were inadequate. Our agency is in the process of putting procedures into place to comply with the recommendations of this report. This includes (1) contacting providers regarding the necessity of obtaining appropriate backup documents, client signatures (if needed when services are provided face to face to clients), along with necessary clearances for staff that are required to have them, (2) modifying Service Agreements to include the providers' responsibility with regard to obtaining documents to substantiate the accuracy of their billing and their responsibility in maintaining current clearances for those staff that work with children, (3) addressing in the agency procedures manual the correct procedures for monitoring in-home purchased services invoices and implementing those procedures, and (4) creating checklists and spreadsheets that will allow agency staff to complete periodic monitoring of each in home provider annually, which includes obtaining copies of clearances for staff having contact with children.

Auditor's Conclusion:

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We commend Cameron County Children and Youth Agency for recognizing deficiencies in its In-Home Purchased Services providers monitoring practices and its effort in putting procedures and policies into place to comply with recommendations of this report. During our next audit of the agency, we will follow up on the agency's development and implementation of formal, written monitoring procedures of In-Home Purchased Service providers. In addition, we will follow up on the development and implementation of agency's formal, written procedures to ensure agency staff responsible for reviewing and approving submitted invoices for payment are made aware of the results of monitoring reviews of 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.

## SECTION 6

# CURRENT ENGAGEMENT OBSERVATION

CAMERON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)**

The Child Protective Services Law<sup>1</sup> (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).<sup>2</sup> To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>3</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Cameron County Children and Youth Agency provided in-home and placement services to 112 children residing within the County during the 2015-2016 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters,

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<sup>1</sup> Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

<sup>2</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>3</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

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posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>4</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

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<sup>4</sup> 23 Pa.C.S. § 6344.4.

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

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