

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

---

## Jefferson County Children and Youth Agency

---

July 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

---



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Jefferson County  
Jefferson Place, Second Floor  
155 Main Street  
Brookville, PA 15825

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

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of the agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children resident within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code § 3140.1 *et seq.* and § 3170.1 *et seq.*). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Jefferson County.

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

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$19,087. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$15,270. This adjustment is detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing non-reimbursable expenditures by \$1,077. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$646. This adjustment is detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 10.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 30, 2015.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

July 14, 2015

# CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2008 to June 30, 2009	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report .....	6
Amended Summary of Expense and Expense Adjustments .....	7
Adjustment Schedule .....	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2009 to June 30, 2010	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report.....	12
Amended CY-370 - Expenditure Report .....	13
Amended Summary of Expense and Expense Adjustments .....	14
Adjustment Schedule .....	15
Report Distribution List .....	16

## **BACKGROUND**

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

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

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2008 to JUNE 30, 2009**

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

Approved State Allocation <sup>1</sup>	\$	1,832,260
Supplemental Act 148		<u>0</u>
Total State Allocation		1,832,260
State Share (CY348) <sup>2</sup>	\$	1,504,030
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,504,030
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	1,504,030
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,488,760</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>15,270</u></u>

---

<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 our adjustments are considered.

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	9,496	0	1,285	0	0	0	0	0	8,211	8,211	0
02. 90% REIMBURSEMENT	70,000	0	19,604	0	0	0	0	0	50,396	45,357	5,039
03. 80% REIMBURSEMENT	2,619,166	114,164	559,473	109,218	38,507	83,273	0	0	1,714,531	1,371,625	342,906
04. 60% REIMBURSEMENT	144,434	8,040	24,042	0	0	0	0	789	111,563	66,938	44,625
05. 50% REIMBURSEMENT	23,797	0	0	0	0	0	0	0	23,797	11,899	11,898
06. TOTAL NET CHILD WELFARE EXPEND.	2,866,893	122,204	604,404	109,218	38,507	83,273	0	789	1,908,498	1,504,030	404,468
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	51,180	0							51,180	30,708	20,472
08. NON-REIMBURSABLE EXPENDITURES	76	0	0	0					76		
09. TOTAL EXPENDITURES	2,918,149	122,204	604,404	109,218	38,507	83,273	0	789	1,959,754	1,534,738	425,016
10. IL Grant Funds Reported	9,923										
11. TOTAL HSDF used for Child Welfare	24,027										
12. TOTAL TITLE IV-D COLLECTIONS	60,553										
13. TITLE IV-D Collections for IV-E Children	22,649										
14. STATE ACT 148 - line 6	1,504,030										
15. STATE ACT 148 ALLOCATION	1,832,260										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,504,030										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,504,030										
ACT 148 AMOUNT RECEIVED	1,488,760										
ADJUSTMENT TO STATE SHARE	15,270										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	67,239	2,712	14



JEFFERSON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	9,496	0		1,285	0				0	8,211	8,211	0
1-B ADOPTION ASSISTANCE	149,628	0	77,134	1,169					0	71,325	57,060	14,265
1-C COUNSELING - DEPENDENT	203,787	4,750		22	92,948	0		0	0	106,067	84,854	21,213
1-D COUNSELING - DELINQUENT	10,209	0			3,690	0		0	0	6,519	5,215	1,304
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	83,136	0		0	12,580	0	0	0	0	70,556	56,445	14,111
1-G DAY TREATMENT - DELINQUENT	11,174	2,444		0	0	0	0	0	0	8,730	6,984	1,746
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	49,440	0		8,716	0	0	0	0	0	40,724	32,579	8,145
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	56,316	190		9,452	0	0		0	0	46,674	37,339	9,335
1-M PROTECTIVE SERVICE - GENERAL	472,468	6,557		79,288	0	0		0	0	386,623	309,298	77,325
1-N SERVICE PLANNING	23,949	3,500		4,223	0	0		0	0	16,226	12,981	3,245
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	6,000	0		0	0	0	0	0	0	6,000	3,000	3,000
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	1,075,603	17,441	77,134	104,155	109,218	0	0	0	0	767,655	613,966	153,689
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0					0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	397,097	14,989	72,328	5,531		38,507	0		0	265,742	212,594	53,148
2-D COMMUNITY RESIDENTIAL - DELINQUENT	638,364	38,066	136,642				83,273		0	380,383	304,306	76,077
2-E EMERGENCY SHELTER - DEPENDENT	45,249	0	13,925		0	0	0	0	0	31,324	28,192	3,132
2-F EMERGENCY SHELTER - DELINQUENT	24,751	0	5,679		0	0	0	0	0	19,072	17,165	1,907
2-G FOSTER FAMILY - DEPENDENT	480,922	38,061	105,769	42,835			0	0	0	294,257	235,406	58,851
2-H FOSTER FAMILY - DELINQUENT	25,897	5,573	6,419				0	0	0	13,905	11,124	2,781
2-I SUP. INDEPENDENT LIVING - DEPENDENT	16,779	34	9,923	22			0	0	0	6,800	5,440	1,360
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	1,629,059	96,723	350,685	48,388	0	38,507	83,273	0	0	1,011,483	814,227	197,256
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	17,797	0						0	0	17,797	8,899	8,898
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0		0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0		0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	8,160	0						0	0	8,160	4,896	3,264
3-E YDC/YFC (NON-SECURE)-Institutional	33,448	0								33,448	20,069	13,379
3-F YDC SECURE	17,732	0								17,732	10,639	7,093
3-G <b>SUBTOTAL INSTITUTIONAL</b>	77,137	0	0	0	0	0	0	0	0	77,137	44,503	32,634
<b>ADMINISTRATION</b>	136,274	8,040		24,042		0	0		789	103,403	62,042	41,361
<b>TOTAL REVENUES</b>	2,918,073	122,204	427,819	176,585	109,218	38,507	83,273	0	789	1,959,678	1,534,738	424,940

JEFFERSON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	4,654	1,604		938	2,240	60	9,496	6	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	149,628	0	0	0	149,628	0	23	0	0	0
1-C COUNSELING - DEPENDENT	0	0		108	203,660	19	203,768	0	68	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	10,209	0	10,209	0	9	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	83,136	0	83,136	0	14	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	11,174	0	11,174	0	7	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	33,016	11,821		4,102	0	501	49,440	672	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	35,224	12,300		5,788	2,800	206	56,318	49	6	2	0	0
1-M PROTECTIVE SERVICE - GENERAL	288,088	90,651		66,791	23,619	3,362	472,511	826	14	43	0	0
1-N SERVICE PLANNING	17,176	4,631		2,002	0	140	23,949	224	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT							6,000	0	24	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT								0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	378,158	121,007	149,628	79,729	342,838	4,288	1,075,648			45	0	0
							Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services					857
<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	20,569	7,342		3,757	365,172	257	397,097	2,523	26	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	193	638,171	0	638,364	4,896	27	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	45,249	0	45,249	337	12	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	24,751	0	24,751	248	13	0	0	0
2-G FOSTER FAMILY - DEPENDENT	80,477	29,211	59,054	40,935	270,606	664	480,947	8,340	71	25	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	8,185	591	17,121	0	25,897	604	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	107	16,653	19	16,779	366	30	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	101,046	36,553	67,239	45,583	1,377,723	940	1,629,084	17,314	185	25	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		0	17,797	0	17,797	48	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	8,160	0	8,160	34	1	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	33,448	0	33,448	61	3	0	0	0
3-F YDC SECURE	0	0		0	17,732	0	17,732	44	1	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	0	77,137	0	77,137	187	14	0	0	0
<b>4 ADMINISTRATION</b>	50,356	15,222	0	70,187	0	515	136,280			6	0	0
<b>5 TOTAL EXPENDITURES</b>	529,560	172,782	216,867	195,499	1,797,698	5,743	2,918,149			76	0	0
				County Indirect Costs = \$	58,882							

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 9,496	\$ 0	\$ 9,496
Adoption Assistance	130,541	19,087	149,628
Counseling	213,996	0	213,996
Day Care	0	0	0
Day Treatment	94,310	0	94,310
Homemaker Service	0	0	0
Intake and Referral	49,440	0	49,440
Life Skills	0	0	0
Protective Service - Child Abuse	56,318	0	56,318
Protective Service - General	472,511	0	472,511
Service Planning	23,949	0	23,949
Juvenile Act Proceedings	6,000	0	6,000
Alternative Treatment	0	0	0
Community Residential	1,035,461	0	1,035,461
Emergency Shelter	70,000	0	70,000
Foster Family	506,844	0	506,844
Supervised Independent Living	16,779	0	16,779
Juvenile Detention Service	17,797	0	17,797
Residential Service	0	0	0
Secure Residential Service (Except YDC)	8,160	0	8,160
YDC/YFC (Non-Secure) - Institutional	33,448	0	33,448
YDC Secure	17,732	0	17,732
Administration	<u>136,280</u>	<u>0</u>	<u>136,280</u>
Combined Total Expense	2,899,062	19,087	2,918,149
Less Non-reimbursables	<u>76</u>	<u>0</u>	<u>76</u>
Total Net Expense	<u>\$ 2,898,986</u>	<u>\$ 19,087</u>	<u>\$ 2,918,073</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 529,560	\$ 0	\$ 529,560
Employee Benefits	172,782	0	172,782
Subsidies	197,780	19,087	216,867
Operating	195,499	0	195,499
Purchased Services	1,797,698	0	1,797,698
Fixed Assets	<u>5,743</u>	<u>0</u>	<u>5,743</u>
Combined Total Expense	2,899,062	19,087	2,918,149
Less Non-reimbursables	<u>76</u>	<u>0</u>	<u>76</u>
Total Net Expense	<u>\$ 2,898,986</u>	<u>\$ 19,087</u>	<u>\$ 2,918,073</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-B	3	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Adoption Assistance - Subsidies</p> <p>To increase Adoption Assistance Subsidy payments by \$19,087 to reconcile with the agency's general ledger and properly report expenditures.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 130,541	\$ 19,087	\$ 149,628

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

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

Approved State Allocation <sup>1</sup>		\$	1,506,091
Supplemental Act 148			<u>0</u>
Total State Allocation			1,506,091
State Share (CY348) <sup>2</sup>	\$		1,432,599
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,432,599
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,432,599
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,433,245</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(646)</u></u>

---

<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 our adjustments are considered.

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	5,393	0	167	0	0	0	0	0	5,226	5,226	0
02. 90% REIMBURSEMENT	46,108	0	10,188	0	0	0	0	0	35,920	32,329	3,591
03. 80% REIMBURSEMENT	2,527,447	72,946	559,396	109,218	38,508	83,272	0	0	1,664,107	1,331,287	332,820
04. 60% REIMBURSEMENT	124,933	0	22,051	0	0	0	0	1,620	101,262	60,757	40,505
05. 50% REIMBURSEMENT	6,000	0	0	0	0	0	0	0	6,000	3,000	3,000
06. TOTAL NET CHILD WELFARE EXPEND.	2,709,881	72,946	591,802	109,218	38,508	83,272	0	1,620	1,812,515	1,432,599	379,916

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	113,076	0							113,076	67,846	45,230

08. NON-REIMBURSABLE EXPENDITURES	1,124	0	0						1,124		1,124
-----------------------------------	-------	---	---	--	--	--	--	--	-------	--	-------

09. TOTAL EXPENDITURES	2,824,081	72,946	591,802	109,218	38,508	83,272	0	1,620	1,926,715	1,500,445	426,270
------------------------	-----------	--------	---------	---------	--------	--------	---	-------	-----------	-----------	---------

10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 1,513

12. TOTAL TITLE IV-D COLLECTIONS 49,990

13. TITLE IV-D Collections for IV-E Children 30,790

14. STATE ACT 148 - line 6 1,432,599

15. STATE ACT 148 ALLOCATION 1,506,091

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,432,599

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,432,599										
ACT 148 AMOUNT RECEIVED	1,433,245										
ADJUSTMENT TO STATE SHARE	(646)										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	110,145	4,440	19

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	5,393	0		167	0		0	0	0	5,226	5,226	0
1-B ADOPTION ASSISTANCE	167,611	0	90,583	574						76,454	61,163	15,291
1-C COUNSELING - DEPENDENT	186,562	1,513		12,246	46,241	0	0	0	0	126,562	101,250	25,312
1-D COUNSELING - DELINQUENT	17,379	0		0	847	0	0	0	0	16,532	13,226	3,306
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	121,458	0			60,829	0	0	0	0	60,629	48,503	12,126
1-G DAY TREATMENT - DELINQUENT	2,626	1,383		0	1,301	0	0	0	0	(58)	(46)	(12)
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	51,646	0		9,035	0	0	0	0	0	42,611	34,089	8,522
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	34,394	0		0	0	0	0	0	0	34,394	27,515	6,879
1-L PROTECTIVE SERVICE - CHILD ABUSE	302,392	294	10,661	0	0					291,437	233,150	58,287
1-M PROTECTIVE SERVICE - GENERAL	276,238	405	83,587	0	0					192,246	153,797	38,449
1-N SERVICE PLANNING	7,391	0	3,012	0	0	0	0	0	0	4,379	3,503	876
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	6,000	0		0	0					6,000	3,000	3,000
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0					0	0	0
<b>SUBTOTAL IN-HOME</b>	<b>1,179,090</b>	<b>3,595</b>	<b>90,583</b>	<b>119,282</b>	<b>109,218</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>856,412</b>	<b>684,376</b>	<b>172,036</b>

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	376,043	16,167	104,857	9,044		38,508	0			207,467	165,974	41,493
2-D COMMUNITY RESIDENTIAL - DELINQUENT	331,862	22,037	63,010	4		83,272	0			163,539	130,831	32,708
2-E EMERGENCY SHELTER - DEPENDENT	31,871	0	9,326	0	0	0	0	0	0	22,545	20,291	2,254
2-F EMERGENCY SHELTER - DELINQUENT	14,237	0	862	0	0	0	0	0	0	13,375	12,038	1,337
2-G FOSTER FAMILY - DEPENDENT	474,814	23,893	107,669	30,400			0	0	0	312,852	250,282	62,570
2-H FOSTER FAMILY - DELINQUENT	31,286	7,231	1,215	189			0	0	0	22,651	18,121	4,530
2-I SUP. INDEPENDENT LIVING - DEPENDENT	62,870	23	3,979	0			0	0	0	58,868	47,094	11,774
2-J SUP. INDEPENDENT LIVING - DELINQUENT	82,875	0	29,331	0			0	0	0	53,544	42,835	10,709
<b>SUBTOTAL CBP</b>	<b>1,405,858</b>	<b>69,351</b>	<b>320,249</b>	<b>39,637</b>	<b>0</b>	<b>38,508</b>	<b>83,272</b>	<b>0</b>	<b>0</b>	<b>854,841</b>	<b>687,466</b>	<b>167,375</b>

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0						0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0			0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0			0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	113,076	0								113,076	67,846	45,230
3-F YDC SECURE	0	0								0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>113,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,076</b>	<b>67,846</b>	<b>45,230</b>

4 ADMINISTRATION	124,933	0		22,051			0			1,620	60,757	40,505
------------------	---------	---	--	--------	--	--	---	--	--	-------	--------	--------

5 TOTAL REVENUES	2,822,957	72,946	410,832	180,970	109,218	38,508	83,272	0	1,620	1,925,591	1,500,445	425,146
------------------	-----------	--------	---------	---------	---------	--------	--------	---	-------	-----------	-----------	---------



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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12 Program Income related to all Non- Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.		11 Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	436	0		490	4,467	0	5,393	0	2	0	0	0
1-B ADOPTION ASSISTANCE	0	0	165,861	1,750	0	0	167,611	0	24	0	0	0
1-C COUNSELING - DEPENDENT	67,168	1,690		0	117,453	251	186,562	0	41	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	17,379	0	17,379	0	10	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	121,458	0	121,458	0	37	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	2,626	0	2,626	0	5	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	29,481	10,141		10,518	0	1,506	51,646	470	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	34,394	0		0	0	0	34,394	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	260,412	11,831		12,977	15,420	1,756	302,396	63	18	4	0	0
1-M PROTECTIVE SERVICE - GENERAL	9,827	89,583		114,775	48,782	13,297	276,264	1,064	31	26	0	0
1-N SERVICE PLANNING	0	3,380		3,509	0	502	7,391	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				0	6,000		6,000	0	25	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0			0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	401,718	116,625	165,861	144,019	333,585	17,312	1,179,120			30	0	0
								Number of Children receiving only NON-PURCHASED IN-Home Services				1,143
<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	29,481	10,141		10,567	324,348	1,506	376,043	1,948	17	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	20	331,842	0	331,862	2,105	21	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	189	10	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	14,237	0	14,237	167	13	0	0	0
2-G FOSTER FAMILY - DEPENDENT	54,047	18,593	95,170	42,201	262,059	2,760	474,830	11,545	59	16	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	14,975	1,560	14,751	0	31,286	919	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	194	62,676	0	62,870	548	3	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	82,875	0	82,875	746	6	0	0	0
2-K <b>SUBTOTAL CBP</b>	83,528	28,734	110,145	54,542	1,124,659	4,266	1,405,874	18,167	135	16	0	0
<b>ADMINISTRATION</b>	6,098	23,663	0	92,737	0	3,513	126,011			1,078	0	0
<b>TOTAL EXPENDITURES</b>	491,344	169,022	276,006	291,298	1,571,320	25,091	2,824,081			1,124	0	0
			County Indirect Costs = \$		61,414							

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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 5,393	\$ 0	\$ 5,393
Adoption Assistance	167,611	0	167,611
Counseling	203,941	0	203,941
Day Care	0	0	0
Day Treatment	124,084	0	124,084
Homemaker Service	0	0	0
Intake and Referral	51,646	0	51,646
Life Skills	34,394	0	34,394
Protective Service - Child Abuse	302,396	0	302,396
Protective Service - General	276,264	0	276,264
Service Planning	7,391	0	7,391
Juvenile Act Proceedings	6,000	0	6,000
Alternative Treatment	0	0	0
Community Residential	707,905	0	707,905
Emergency Shelter	46,108	0	46,108
Foster Family	506,116	0	506,116
Supervised Independent Living	145,745	0	145,745
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	113,076	0	113,076
YDC Secure	0	0	0
Administration	126,011	0	126,011
Combined Total Expense	<u>2,824,081</u>	<u>0</u>	<u>2,824,081</u>
Less Non-reimbursables	<u>47</u>	<u>1,077</u>	<u>1,124</u>
Total Net Expense	<u>\$ 2,824,034</u>	<u>\$ (1,077)</u>	<u>\$ 2,822,957</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	\$ 491,344	\$ 0	\$ 491,344
Employee Benefits	169,022	0	169,022
Subsidies	276,006	0	276,006
Operating	291,298	0	291,298
Purchased Services	1,571,320	0	1,571,320
Fixed Assets	25,091	0	25,091
Combined Total Expense	<u>2,824,081</u>	<u>0</u>	<u>2,824,081</u>
Less Non-reimbursables	<u>47</u>	<u>1,077</u>	<u>1,124</u>
Total Net Expense	<u>\$ 2,824,034</u>	<u>\$ (1,077)</u>	<u>\$ 2,822,957</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non Reimbursable Non PS/Sub.</p> <p>To claim Non-Reimbursable Expenditures of \$1,077 to report indirect costs that exceeded the 2 percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ -	\$ 1,077	\$ 1,077

JEFFERSON COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania

Ms. Gloria Gilligan  
Acting Bureau Director  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

Ms. Stephanie Weigle  
Division Director  
Division of Administration  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

Mr. Jim Flanagan  
Section Chief  
Financial Reporting and Payments Section  
Division of Financial Policy and Operations  
Bureau of Financial Operations  
Department of Human Services

Mr. David Bryan, CPA, CGMA  
Manager  
Audit Resolution Section  
Bureau of Financial Operations  
Department of Human Services

Ms. Linda Swick  
Audit Specialist  
Audit Resolution Section  
Bureau of Financial Operations  
Department of Human Services

The Commissioners of Jefferson County

Ms. Cindy Cornwell  
Director  
Jefferson County Children & Youth Agency

Ms. Debra Cowfer  
Fiscal Officer  
Jefferson County Children & Youth Agency

Ms. Debby Hackett  
Director of Finance & Human Resources  
Jefferson County

Mr. Michael Burns, CPA  
Director  
Bureau of Accounting & Financial Management  
Office of Comptroller Operations  
Office of the Budget

Mr. R. Dennis Welker  
Special Audit Services  
Bureau of Audits  
Office of the Budget

Ms. Melanie Retherford  
Human Services Program Specialist Supervisor  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).