

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Cameron County Children and Youth Agency

January 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

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

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Cameron County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2020 to June 30, 2021 and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

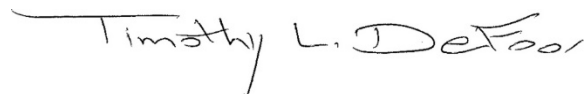
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on January 2, 2024.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement 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 to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

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

Timothy L. DeFoor
Auditor General
January 3, 2024

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

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BACKGROUND

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

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

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

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	647,394
Supplemental Act 148		0
Total State Allocation		647,394
State Share (CY348) ²	\$	403,392
Less: Major Service Category Adjustment		0
Net State Share	\$	403,392
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable ³	\$	403,392
Actual Act 148 Revenues Received ⁴		403,392
Net Amount Due County/(State) ⁵	\$	0

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	4,766	0	2,156	0	0	0	0	0	2,610	2,349	261
03. 80% REIMBURSEMENT	574,456	14,913	131,912	17,816	2,488	0	0	0	407,327	325,862	81,465
04. 60% REIMBURSEMENT	175,688	6,116	13,246	0	2,490	36,042	0	327	117,467	70,480	46,987
05. 50% REIMBURSEMENT	9,401	0	0	0	0	0	0	0	9,401	4,701	4,700
06. TOTAL NET CHILD WELFARE EXPEND.	764,311	21,029	147,314	17,816	4,978	36,042	0	327	536,805	403,392	133,413

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	302	0							302		302
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09. TOTAL EXPENDITURES	764,613	21,029	147,314	17,816	4,978	36,042	0	327	537,107	403,392	133,715
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10. TOTAL TITLE IV-D COLLECTIONS 13,349

11. TITLE IV-D Collections for IV-E Children 6,411

12. STATE ACT 148 - line 6 403,392

13. STATE ACT 148 ALLOCATION 647,394

14. ADJUSTED STATE SHARE (lower of 12 or 13) 403,392

INVOICE											
AMENDED STATE SHARE (ACT 148)	403,392										
ACT 148 AMOUNT RECEIVED	403,392										
ADJUSTMENT TO STATE SHARE	0										

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	0	0		0	0		0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	21,525	0	12,574	0				0	0	8,951	7,161	1,790
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	23,725	0	7,463	0			0	0	0	16,262	13,010	3,252
1-D COUNSELING - DEPENDENT	39,237	0			17,816	2,488		0	0	18,933	15,146	3,787
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	1,691	0		339	0	0	0	0	0	1,352	1,082	270
1-K LIFE SKILLS - DEPENDENT	8,773	0		0	0	0	0	0	0	8,773	7,018	1,755
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	48,442	0		9,603	0	0	0	0	0	38,839	31,071	7,768
1-N PROTECTIVE SERVICE - GENERAL	179,095	0		35,608	0	0	0	0	0	143,487	114,790	28,697
1-O SERVICE PLANNING	20,993	0		4,191	0	0	0	0	0	16,802	13,442	3,360
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	9,401	0		0	0		0	0	0	9,401	4,701	4,700
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	352,882	0	20,037	49,741	17,816	2,488	0	0	0	262,800	207,421	55,379

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	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	7,479	0		1,483				0	0	5,996	4,797	1,199
2-D COMMUNITY RESIDENTIAL - DELINQUENT	80,643	3,403	0			0	0	0	0	77,240	61,792	15,448
2-E EMERGENCY SHELTER - DEPENDENT	4,766	0	1,197	959	0	0	0	0	0	2,610	2,349	261
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	44,898	344	8,756	12,064		0	0	0	0	23,734	18,987	4,747
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	97,955	11,166	20,196	19,635		0	0	0	0	46,958	37,566	9,392
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M SUBTOTAL CBP	235,741	14,913	30,149	34,141	0	0	0	0	0	156,538	125,491	31,047

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	0	0		0				0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	113,512	6,107	0	336		2,490	36,042	0	68,537	41,122	27,415	
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)	0	0						0	0	0	0	
3-E YDC SECURE	0	0						0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	113,512	6,107	0	336	0	2,490	36,042	0	68,537	41,122	27,415	
4 ADMINISTRATION	62,176	9		12,910		0	0	0	327	48,930	29,358	19,572
5 TOTAL REVENUES	764,311	21,029	50,186	97,128	17,816	4,978	36,042	0	327	536,805	403,392	133,413

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsides	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	21,525	0	0	0	21,525	0	4	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	23,725	0	0	0	23,725	0	2	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	39,237	0	0	39,237	0	15	0	0	0
1-E COUNSELING - DELINQUENT	0	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	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	828	299	0	564	0	0	1,691	177	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	8,773	0	8,773	0	37	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	32,381	8,597	0	7,464	0	0	48,442	27	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	105,445	38,726	0	34,952	0	0	179,123	84	0	28	0	0
1-O SERVICE PLANNING	12,514	4,526	0	3,953	0	0	20,993	36	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	9,401	0	9,401	0	19	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	151,168	52,148	45,250	46,933	57,411	0	352,910	245	28	0	0	0
LRCNP = Legal Representation for Children in Placement = \$ 0												
LRCNP = Legal Representation for Children Non-Placement = \$ 0												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,611	1,739	0	1,129	0	0	7,479	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	80,643	0	80,643	338	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	4,766	0	4,766	90	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	5,533	2,086	0	2,479	34,830	0	44,928	498	2	30	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	1,844	695	0	2,404	93,057	0	98,000	1,955	8	45	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	11,988	4,520	0	6,012	213,296	0	235,816	2,881	14	75	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	828	298	0	673	111,797	0	113,596	365	1	84	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	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
3-F SUBTOTAL INSTITUTIONAL	828	298	0	673	111,797	0	113,596	365	1	84	0	0
ADMINISTRATION	20,288	7,649	0	33,854	0	500	62,291	0	115	0	0	0
TOTAL EXPENDITURES	184,272	64,615	45,250	87,472	382,504	500	764,613	302	302	0	0	0
County Indirect Costs = \$ 22,496												

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	21,525	0	21,525
Subsidized Permanent Legal Custodianship	23,725	0	23,725
Counseling	39,237	0	39,237
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	1,691	0	1,691
Life Skills	8,773	0	8,773
Protective Service - Child Abuse	48,442	0	48,442
Protective Service - General	179,123	0	179,123
Service Planning	20,993	0	20,993
Juvenile Act Proceedings	9,401	0	9,401
Alternative Treatment	0	0	0
Community Residential	88,122	0	88,122
Emergency Shelter	4,766	0	4,766
Foster Family	44,928	0	44,928
Kinship Care	98,000	0	98,000
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	113,596	0	113,596
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	62,291	0	62,291
Combined Total Expense	<u>764,613</u>	<u>0</u>	<u>764,613</u>
Less Non-reimbursables	<u>302</u>	<u>0</u>	<u>302</u>
Total Net Expense	<u>\$ 764,311</u>	<u>\$ 0</u>	<u>\$ 764,311</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 184,272	\$ 0	\$ 184,272
Employee Benefits	64,615	0	64,615
Subsidies	45,250	0	45,250
Operating	87,472	0	87,472
Purchased Services	382,504	0	382,504
Fixed Assets	500	0	500
Combined Total Expense	<u>764,613</u>	<u>0</u>	<u>764,613</u>
Less Non-reimbursables	<u>302</u>	<u>0</u>	<u>302</u>
Total Net Expense	<u>\$ 764,311</u>	<u>\$ 0</u>	<u>\$ 764,311</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	588,603
Supplemental Act 148			<u>0</u>
Total State Allocation			588,603
State Share (CY348) ²	\$		396,593
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	396,593
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	396,593
Actual Act 148 Revenues Received ⁴			<u>396,593</u>
Net Amount Due County/(State) ⁵		\$	<u>0</u>

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

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

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

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	FAMILY FIRST TRANSITION ACT	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	2,136	0	432	0	0	0	0	0	1,704	1,534	170
03. 80% REIMBURSEMENT	670,353	23,993	194,042	17,816	4,978	0	22,825	0	406,699	325,360	81,339
04. 60% REIMBURSEMENT	169,136	4,871	15,098	0	0	36,042	0	392	112,733	67,640	45,093
05. 50% REIMBURSEMENT	6,385	0	2,267	0	0	0	0	0	4,118	2,059	2,059
06. TOTAL NET CHILD WELFARE EXPEND.	848,010	28,864	211,839	17,816	4,978	36,042	22,825	392	525,254	396,593	128,661

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	560	3							557		557
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09. TOTAL EXPENDITURES	848,570	28,867	211,839	17,816	4,978	36,042	22,825	392	525,811	396,593	129,218
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10. TOTAL TITLE IV-D COLLECTIONS 25,774

11. TITLE IV-D Collections for IV-E Children 18,584

12. STATE ACT 148 - line 6 396,593

13. STATE ACT 148 ALLOCATION 588,603

14. ADJUSTED STATE SHARE (lower of 12 or 13) 396,593

INVOICE											
AMENDED STATE SHARE (ACT 148)	396,593										
ACT 148 AMOUNT RECEIVED	396,593										
ADJUSTMENT TO STATE SHARE	0										

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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	Family First Transition Act	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	18,133	0	10,653	0			0	0	0	7,480	5,984	1,496
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	42,807	0	18,741	0			0	0	0	24,066	19,253	4,813
1-D COUNSELING - DEPENDENT	49,407	0		0	17,816	4,978	0	0	0	26,613	21,290	5,323
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	1,987	0		401	0	0	0	0	0	1,586	1,269	317
1-K LIFE SKILLS - DEPENDENT	23,100	0		0	0	0	0	22,825	0	275	220	55
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	34,280	0		6,941	0	0	0	0	0	27,339	21,871	5,468
1-N PROTECTIVE SERVICE - GENERAL	200,584	0		40,384	0	0	0	0	0	160,200	128,160	32,040
1-O SERVICE PLANNING	23,510	0		4,760	0	0	0	0	0	18,750	15,000	3,750
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	6,385	0		2,267	0	0	0	0	0	4,118	2,059	2,059
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	400,193	0	29,394	54,753	17,816	4,978	0	22,825	0	270,427	215,106	55,321

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,318	579	0	748		0	0	0	0	5,991	4,793	1,198
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	8	0	0		0	0	0	0	(8)	(6)	(2)
2-E EMERGENCY SHELTER - DEPENDENT	2,136	0	0	432	0	0	0	0	0	1,704	1,534	170
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	63,589	105	12,868	17,095		0	0	0	0	33,521	26,817	6,704
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	205,638	23,301	23,824	57,627		0	0	0	0	100,886	80,709	20,177
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M SUBTOTAL CBP	278,681	23,993	36,692	75,902	0	0	0	0	0	142,094	113,847	28,247

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	97,452	4,871	0	689		0	36,042	0	0	55,850	33,510	22,340
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										
3-E YDC SECURE	0	0										
3-F SUBTOTAL INSTITUTIONAL	97,452	4,871	0	689	0	0	36,042	0	0	55,850	33,510	22,340
4 ADMINISTRATION	71,684	0		14,409		0	0	0	392	56,883	34,130	22,753
5 TOTAL REVENUES	848,010	28,864	66,086	145,753	17,816	4,978	36,042	22,825	392	525,254	396,593	128,661

CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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												
I-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	18,133	0	0	0	18,133	0	3	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	42,807	0	0	0	42,807	0	6	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	49,407	0	49,407	0	23	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G IDAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H IDAY 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	957	314		687	0	29	1,987	167	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		22,825	275	0	23,100	0	2	0	0	3
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	22,211	5,940		5,899	0	230	34,280	36	0	24	0	0
I-N PROTECTIVE SERVICE - GENERAL	115,958	41,983		41,000	0	1,667	200,608	95	0	0	0	0
I-O SERVICE PLANNING	14,399	4,814		4,125	0	172	23,510	38	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	930		6,385	0	20	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	153,525	53,051	60,940	74,536	50,612	2,098	400,217			24	0	3
	LRCBP = Legal Representation for Children in Placement = \$ 4,868											
	LRCNP = Legal Representation for Children Non-Placement = \$ 587											
	Number of Children receiving only NON-PURCHASED III Services										0	
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,007	833	0	850	3,634	29	7,353	23	1	35	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	1,003	416	0	688	0	29	2,136	0	0	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	6,930	2,710	0	2,854	51,056	115	63,665	730	2	76	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	11,808	4,486	0	3,864	185,350	144	205,652	3,097	12	14	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	21,748	8,445	0	8,256	240,040	317	278,806	3,850	15	125	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,960	731	0	1,031	93,982	28	97,732	342	1	280	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	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
3-F SUBTOTAL INSTITUTIONAL	1,960	731	0	1,031	93,982	28	97,732	342	1	280	0	0
4 ADMINISTRATION	26,087	10,828	0	34,469	0	431	71,815			131	0	0
TOTAL EXPENDITURES	203,320	73,055	60,940	118,292	384,634	2,874	848,570			560	0	3
	County Indirect Costs = \$ 20,900											

**CAMERON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	18,133	0	18,133
Subsidized Permanent Legal Custodianship	42,807	0	42,807
Counseling	49,407	0	49,407
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	1,987	0	1,987
Life Skills	23,100	0	23,100
Protective Service - Child Abuse	34,280	0	34,280
Protective Service - General	200,608	0	200,608
Service Planning	23,510	0	23,510
Juvenile Act Proceedings	6,385	0	6,385
Alternative Treatment	0	0	0
Community Residential	7,353	0	7,353
Emergency Shelter	2,136	0	2,136
Foster Family	63,665	0	63,665
Kinship Care	205,652	0	205,652
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	97,732	0	97,732
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>71,815</u>	<u>0</u>	<u>71,815</u>
Combined Total Expense	848,570	0	848,570
Less Non-reimbursables	<u>560</u>	<u>0</u>	<u>560</u>
Total Net Expense	<u>\$ 848,010</u>	<u>\$ 0</u>	<u>\$ 848,010</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 203,320	\$ 0	\$ 203,320
Employee Benefits	73,055	0	73,055
Subsidies	60,940	0	60,940
Operating	118,292	0	118,292
Purchased Services	384,634	0	384,634
Fixed Assets	<u>2,874</u>	<u>0</u>	<u>2,874</u>
Combined Total Expense	843,115	0	843,115
Less Non-reimbursables	<u>560</u>	<u>0</u>	<u>560</u>
Total Net Expense	<u>\$ 842,555</u>	<u>\$ 0</u>	<u>\$ 842,555</u>

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

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