

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Montour County Children and Youth Agency

April 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Montour County
Montour County Administration Building
435 East Front Street
Danville, PA 17821

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 Montour 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 Montour 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

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

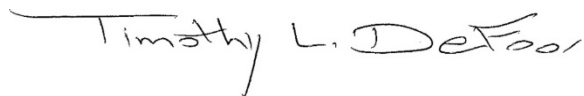
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing program income by \$808. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$646.
- For the **2021-2022 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 4, 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,



Timothy L. DeFoor
Auditor General
April 8, 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

**MONTOUR 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	\$	702,485
Supplemental Act 148		<u>0</u>
Total State Allocation		702,485
State Share (CY348) ²	\$	696,006
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	696,006
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	696,006
Actual Act 148 Revenues Received ⁴		<u>696,652</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(646)</u></u>

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

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

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

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

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

MONTOUR 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	1,551	0	130	0	0	0	0	0	1,421	1,421	0
02. 90% REIMBURSEMENT	11,535	0	1,948	0	0	0	0	0	9,587	8,628	959
03. 80% REIMBURSEMENT	1,050,545	18,658	183,604	7,068	8,995	14,303	0	0	817,917	654,333	163,584
04. 60% REIMBURSEMENT	59,963	0	10,147	0	0	0	0	443	49,373	29,624	19,749
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND.	1,127,594	18,658	195,829	7,068	8,995	14,303	0	443	882,298	696,006	186,292
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	1,127,594	18,658	195,829	7,068	8,995	14,303	0	443	882,298	696,006	186,292
10. TOTAL TITLE IV-D COLLECTIONS	7,184										
11. TITLE IV-D Collections for IV-E Children	3,179										
12. STATE ACT 148 - line 6	696,006										
13. STATE ACT 148 ALLOCATION	702,485										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	696,006										
INVOICE											
AMENDED STATE SHARE (ACT 148)	696,006										
ACT 148 AMOUNT RECEIVED	696,652										
ADJUSTMENT TO STATE SHARE	(646)										

MONTGOMERY 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	1,551	0		130	0		0	0	0	1,421	1,421	0
1-B ADOPTION ASSISTANCE	96,435	0	37,568	0			0	0	0	58,867	47,094	11,773
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	16,060	0	0	0			0	0	0	16,060	12,848	3,212
1-D COUNSELING - DEPENDENT	390	0		39	0		0	0	0	351	281	70
1-E COUNSELING - DELINQUENT	46,005	0		0	7,068	2,249	0	0	0	36,688	29,350	7,338
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	2,163	0		0	0	0	0	0	0	2,163	1,730	433
1-I HOMEMAKER SERVICE	8,758	0		1,484	0	0	0	0	0	7,274	5,819	1,455
1-J INTAKE & REFERRAL	23,320	0		3,949	0	0	0	0	0	19,371	15,497	3,874
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	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	95,406	0		16,063	0	0	0	0	0	79,343	63,474	15,869
1-N PROTECTIVE SERVICE - GENERAL	195,461	0		31,764	0	6,746	3,576	0	0	153,375	122,700	30,675
1-O SERVICE PLANNING	17,321	0		2,934	0	0	0	0	0	14,387	11,510	2,877
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0		0	0	0	0	0	0	4,000	2,000	2,000
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	506,870	0	37,568	56,363	7,068	8,995	3,576	0	0	393,300	313,724	79,576
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	80,088	69		380	0	0	0	0	0	79,639	63,711	15,928
2-D COMMUNITY RESIDENTIAL - DELINQUENT	66,169	2,128		0	0	0	0	0	0	64,041	51,233	12,808
2-E EMERGENCY SHELTER - DEPENDENT	11,535	0		1,948	0	0	0	0	0	9,587	8,628	959
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	393,413	16,461		58,287			10,727	0	0	278,041	222,433	55,608
2-H FOSTER FAMILY - DELINQUENT	2,239	0		2,239	0	0	0	0	0	2,239	1,791	448
2-I KINSHIP CARE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	7,317	0		1,239	0	0	0	0	0	6,078	4,862	1,216
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	560,761	18,658	29,897	61,854	0	0	10,727	0	0	439,625	352,658	86,967
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0										
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	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
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	0	0	0	0	0	0	0	0
4. ADMINISTRATION	59,963	0		10,147			0	0	443	49,373	29,624	19,749
TOTAL REVENUES	1,127,594	18,658	67,465	128,364	7,068	8,995	14,303	0	443	882,298	696,006	186,292

**MONTOUR 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/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	0	0	0	1,414	0	137	1,551	14	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	96,434	1	0	0	96,435	49	49	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	16,060	0	0	0	16,060	6	6	8	0	0
I-D COUNSELING - DEPENDENT	0	0	0	379	0	11	390	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	1	46,004	0	46,005	10	22	0	0	0
I-F DAY CARE	0	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	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	2,163	0	2,163	4	8	0	0	0
I-I HOMEMAKER SERVICE	5,456	2,987	0	315	0	0	8,758	8	8	0	0	0
I-J INTAKE & REFERRAL	10,844	9,021	0	2,962	0	493	23,320	733	14	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	55,554	22,857	0	14,224	500	2,271	95,406	144	8	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	92,041	70,563	0	22,713	7,876	2,268	195,461	440	13	0	0	0
I-O SERVICE PLANNING	7,672	7,068	0	2,208	0	373	17,321	6	6	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	4,000	0	4,000	62	62	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	171,567	112,496	112,494	44,217	60,543	5,553	506,870	0	0	0	0	0
LRCNP = Legal Representation for Children in Placement = \$ 0 LRCNP = Legal Representation for Children Non-Placement = \$ 0 Number of Children receiving any NON-PS/REIM/PS/DB/HS/MS/HS/MS/HS Services												
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	0	0	0	1,921	77,824	343	80,088	972	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	66,169	0	66,169	378	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	6,210	4,730	0	542	0	53	11,535	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	31,419	24,649	0	19,265	317,190	890	393,413	3,990	50	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	2,239	0	2,239	24	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	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	3,166	3,010	0	1,002	0	139	7,317	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	40,795	32,389	0	22,730	463,422	1,425	560,761	5,364	65	0	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	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YTC)	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	0	0	0	0	0	0	0	0	0	0	0	0
4. ADMINISTRATION	28,850	16,442	0	3,033	0	11,638	59,963	0	0	0	0	0
5. TOTAL EXPENDITURES	241,212	161,327	112,494	69,980	523,965	18,616	1,127,594	0	0	0	0	0
County Indirect Costs = \$ 0												

**MONTOUR 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	\$ 1,551	\$ 0	\$ 1,551
Adoption Assistance	96,435	0	96,435
Subsidized Permanent Legal Custodianship	16,060	0	16,060
Counseling	46,395	0	46,395
Day Care	0	0	0
Day Treatment	2,163	0	2,163
Homemaker Service	8,758	0	8,758
Intake and Referral	23,320	0	23,320
Life Skills	0	0	0
Protective Service - Child Abuse	95,406	0	95,406
Protective Service - General	195,461	0	195,461
Service Planning	17,321	0	17,321
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	0	0	0
Community Residential	146,257	0	146,257
Emergency Shelter	11,535	0	11,535
Foster Family	395,652	0	395,652
Kinship Care	0	0	0
Supervised Independent Living	7,317	0	7,317
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	59,963	0	59,963
Combined Total Expense	<u>1,127,594</u>	<u>0</u>	<u>1,127,594</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,127,594</u>	<u>\$ 0</u>	<u>\$ 1,127,594</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 241,212	\$ 0	\$ 241,212
Employee Benefits	161,327	0	161,327
Subsidies	112,494	0	112,494
Operating	69,980	0	69,980
Purchased Services	523,965	0	523,965
Fixed Assets	18,616	0	18,616
Combined Total Expense	<u>1,127,594</u>	<u>0</u>	<u>1,127,594</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,127,594</u>	<u>\$ 0</u>	<u>\$ 1,127,594</u>

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-G	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To increase program income by \$808 to report a Social Security payment not included on the CY-370A Revenue Report submitted to the Commonwealth Department of Human Services and reconcile to the agency' program income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 15,653	\$ 808	\$ 16,461

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**MONTOUR 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	\$	818,731
Supplemental Act 148		<u>0</u>
Total State Allocation		818,731
State Share (CY348) ²	\$	539,297
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	539,297
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	539,297
Actual Act 148 Revenues Received ⁴		<u>539,297</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

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

MONTGOMERY 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	15,520	0	2,056	0	0	0	0	0	13,464	13,464	0
02. 90% REIMBURSEMENT	10,199	0	0	0	0	0	0	0	10,199	9,179	1,020
03. 80% REIMBURSEMENT	772,001	24,203	115,809	7,068	8,995	14,303	0	0	601,623	481,299	120,324
04. 60% REIMBURSEMENT	64,368	0	8,831	0	0	0	0	463	55,074	33,044	22,030
05. 50% REIMBURSEMENT	4,621	0	0	0	0	0	0	0	4,621	2,311	2,310
06. TOTAL NET CHILD WELFARE EXPEND.	866,709	24,203	126,696	7,068	8,995	14,303	0	463	684,981	539,297	145,684
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	866,709	24,203	126,696	7,068	8,995	14,303	0	463	684,981	539,297	145,684
10. TOTAL TITLE IV-D COLLECTIONS	18,178										
11. TITLE IV-D Collections for IV-E Children	2,939										
12. STATE ACT 148 - line 6	539,297										
13. STATE ACT 148 ALLOCATION	818,731										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	539,297										
INVOICE											
AMENDED STATE SHARE (ACT 148)	539,297										
ACT 148 AMOUNT RECEIVED	539,297										
ADJUSTMENT TO STATE SHARE	0										

**MONTOUR 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
	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
IN-HOME												
1-A ADOPTION SERVICE	15,520	0		2,056	0			0	0	13,464	0	0
1-B ADOPTION ASSISTANCE	103,896	0	42,169	2				0	0	61,725	49,380	12,345
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	12,826	0						0	0	12,826	10,261	2,565
1-D COUNSELING - DEPENDENT	28,432	0			5,351			0	0	23,081	18,465	4,616
1-E COUNSELING - DELINQUENT	24,098	0			1,717			0	0	22,381	17,905	4,476
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	568	0						0	0	568	454	114
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	55,172	0		7,484	0			0	0	47,688	38,150	9,538
1-K LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0						0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	52,669	0		7,248	0			0	0	45,421	36,337	9,084
1-N PROTECTIVE SERVICE - GENERAL	119,130	0		16,207	0	8,995		0	0	93,928	75,142	18,786
1-O SERVICE PLANNING	8,084	0		1,107	0			0	0	6,977	5,582	1,395
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,598	0			0			0	0	4,598	2,299	2,299
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	23	0			0			0	0	23	12	11
1-R SUBTOTAL IN-HOME	425,016	0	42,169	34,104	7,068	8,995	0	0	0	332,680	267,451	65,229
COMMUNITY BASED PLACEMENT								Child Welfare Denomination Project Title IV-E				
2-A ALTERNATIVE TREATMENT - DEPENDENT	600	0						0	0	600	480	120
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	62,624	3,837		7,248	1			0	0	58,786	47,029	11,757
2-D COMMUNITY RESIDENTIAL - DELINQUENT	37,099	3,067		16,207	0	8,995		0	0	34,032	27,226	6,806
2-E EMERGENCY SHELTER - DEPENDENT	10,199	0			0			0	0	10,199	9,179	1,020
2-F EMERGENCY SHELTER - DELINQUENT	0	0			0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	213,701	11,291	15,314	24,967			14,303	0	0	147,826	118,261	29,565
2-H FOSTER FAMILY - DELINQUENT	36,073	6,008						0	0	30,065	24,052	6,013
2-I KINSHIP CARE - DEPENDENT	7,215	0		11				0	0	7,204	5,763	1,441
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	9,814	0		1,299				0	0	8,515	6,812	1,703
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M SUBTOTAL CBP	377,325	24,203	15,314	26,278	0	8,995	14,303	0	0	297,227	238,802	58,425
INSTITUTIONAL PLACEMENT								Child Welfare Denomination Project Title IV-E				
3-A JUVENILE DETENTION SERVICE	0	0						0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0						0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0						0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	0	0						0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	0	0	0	0	0	0	0	0
4 ADMINISTRATION	64,368	0		8,831			0	0	463	55,074	33,044	22,030
5 TOTAL REVENUES	866,709	24,203	57,483	69,213	7,068	8,995	14,303	0	463	684,981	539,297	145,684

**MONROE 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/Stub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	8,299	4,513		1,799	665	244	15,520	6	5	0	0	0
1-B ADOPTION ASSISTANCE	0	0	103,878	18	0	0	103,896	54	7	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	12,826	0	0	0	12,826	7	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	28,432	0	28,432	30	30	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	24,098	0	24,098	11	11	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	568	0	568	2	2	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	29,296	20,432		4,566	0	878	55,172	862	250	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	35,096	13,360		3,555	0	658	52,669	147	53	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	69,904	35,060		12,288	0	1,878	119,130	392	95	0	0	0
1-O SERVICE PLANNING	4,667	2,324		922	0	171	8,084	5	5	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	4,598		4,598	29	29	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	23		23	1	1	0	0	0
1-R	147,262	75,689	116,704	23,148	58,384	3,829	425,016					
SUBTOTAL IN-HOME												
	Number of Children receiving any Non-PS/Stub. at Service: 5											
	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	600	0	600	5	5	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	13	62,611	0	62,624	328	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	37,099	0	37,099	239	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	10,199	0	10,199	121	5	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	40,466	29,458	0	14,357	128,274	1,146	213,701	1,837	25	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	36,073	0	36,073	365	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	87	7,128	0	7,215	198	3	0	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	5,329	3,181	0	1,068	41	195	9,814	3	5	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	45,795	32,639	0	15,525	282,025	1,341	377,325	3,096	55	0	0	0
SUBTOTAL CBP												
	WAGES AND SALARIES: 39,410											
	EMPLOYEE BENEFITS: 19,754											
	SUBSIDIES: 0											
	OPERATING: 4,376											
	PURCHASED SERVICES: 0											
	FIXED ASSETS: 828											
	TOTAL EXPENDITURES: 64,368											
	DAYS OF CARE: 0											
	CHILDREN SERVED (PURCHASED): 0											
	NON-REIMBURSABLE NON-PS/STUB.: 0											
	NON-REIM. PURCHASED SERV./SUBSIDIES: 0											
	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE: 0											
ADMINISTRATION												
4	39,410	19,754	0	4,376	0	828	64,368					
TOTAL EXPENDITURES												
5	232,467	128,082	116,704	43,049	340,409	5,998	866,709					
	County Indirect Costs = \$ 0											

**MONTOUR 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	\$ 15,520	\$ 0	\$ 15,520
Adoption Assistance	103,896	0	103,896
Subsidized Permanent Legal Custodianship	12,826	0	12,826
Counseling	52,530	0	52,530
Day Care	0	0	0
Day Treatment	568	0	568
Homemaker Service	0	0	0
Intake and Referral	55,172	0	55,172
Life Skills	0	0	0
Protective Service - Child Abuse	52,669	0	52,669
Protective Service - General	119,130	0	119,130
Service Planning	8,084	0	8,084
Juvenile Act Proceedings	4,621	0	4,621
Alternative Treatment	600	0	600
Community Residential	99,723	0	99,723
Emergency Shelter	10,199	0	10,199
Foster Family	249,774	0	249,774
Kinship Care	7,215	0	7,215
Supervised Independent Living	9,814	0	9,814
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	64,368	0	64,368
Combined Total Expense	<u>866,709</u>	<u>0</u>	<u>866,709</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 866,709</u>	<u>\$ 0</u>	<u>\$ 866,709</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 232,467	\$ 0	\$ 232,467
Employee Benefits	128,082	0	128,082
Subsidies	116,704	0	116,704
Operating	43,049	0	43,049
Purchased Services	340,409	0	340,409
Fixed Assets	5,998	0	5,998
Combined Total Expense	<u>866,709</u>	<u>0</u>	<u>866,709</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 866,709</u>	<u>\$ 0</u>	<u>\$ 866,709</u>

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

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Office of Children, Youth and Families
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