

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

Montour County Children and Youth Agency

June 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Montour County
Montour County Courthouse
253 Mill 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 the Montour County Children and Youth Agency (agency), legally known as Montour County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015 to June 30, 2016, pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance¹ with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Montour County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2013, 2014, 2015, and 2016.

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

- **For the 2012-2013 fiscal year**, our engagement resulted in 1 adjustment being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$1,256. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$984. The one adjustment is detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 1 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share, which resulted in \$0 due to the county/state. Refer to Section 2 of this report.
- **For the 2014-2015 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share, which resulted in \$0 due to the county/state. Refer to Section 3 of this report.
- **For the 2015-2016 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share, which resulted in \$0 due to the county/state. Refer to Section 4 of this report.

In addition, we found that the agency did not comply with the finding included in our prior released audit report, as detailed in Section 5 of this report. Accordingly, we issued a repeat finding, as listed below and detailed in Section 6 of this report:

Finding No. 1 – Noncompliance: Failure to Perform Annual Physical Inventories of Fixed Assets

Furthermore, we conducted additional procedures beyond those necessary to ascertain and certify the total Commonwealth expenditures paid on behalf of children residing within the county. We performed those additional procedures to determine whether the agency implemented internal controls to sufficiently reduce the risk of overbillings or fraudulent billings by contracted In-Home Purchased Service Providers occurring and going undetected. Opportunities to strengthen the agency's internal controls over its invoice review and approval process for these expenditures were identified and are included in the finding listed below, as detailed in Section 6 of this report:

Finding No. 2 – The Montour County Children and Youth Agency Should Implement and Document Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL), as detailed in Section 7 of this report:

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on May 30, 2018.

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

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

Sincerely,



Eugene A. DePasquale
Auditor General

May 31, 2018

Endnote

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

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Montour County Children and Youth Agency provided in-home and placement services to 377 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

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

Approved State Allocation ¹	\$	571,302
Supplemental Act 148		<u>0</u>
Total State Allocation		571,302
State Share (CY348) ²	\$	541,135
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	541,135
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	541,135
Actual Act 148 Revenues Received ⁴		<u>542,119</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(984)</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 audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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 PERIOD JULY 1, 2012 TO JUNE 30, 2013
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	988	0	0	0	0	0	0	0	988	988	0
02. 90% REIMBURSEMENT	6,913	0	0	6,913	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	889,460	27,784	184,764	155	8,995	15,188	0	0	652,574	522,058	130,516
04. 60% REIMBURSEMENT	29,275	128	5,424	0	0	0	0	675	23,048	13,829	9,219
05. 50% REIMBURSEMENT	8,519	0	0	0	0	0	0	0	8,519	4,260	4,259
06. TOTAL NET CHILD WELFARE EXPEND.	935,155	27,912	190,188	7,068	8,995	15,188	0	675	685,129	541,135	143,994

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	180,670	0							180,670	108,402	72,268

08. NON-REIMBURSABLE EXPENDITURES	1,188	0							1,188		1,188
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09. TOTAL EXPENDITURES	1,117,013	27,912	190,188	7,068	8,995	15,188	0	675	866,987	649,537	217,450
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10. TOTAL TITLE IV-D COLLECTIONS 20,987

11. TITLE IV-D Collections for IV-E Children 430

12. STATE ACT 148 - line 6 541,135

13. STATE ACT 148 ALLOCATION 571,302

14. ADJUSTED STATE SHARE (lower of 12 or 13) 541,135

INVOICE	
AMENDED STATE SHARE (ACT 148)	541,135
ACT 148 AMOUNT RECEIVED	542,119
ADJUSTMENT TO STATE SHARE	(984)

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	988	0			0			0	0	988	988	0
I-B ADOPTION ASSISTANCE	157,632	0	77,131	0					0	80,501	64,401	16,100
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	47,300	0	10,385	0					0	36,915	29,532	7,383
I-D COUNSELING - DEPENDENT	0	0			0			0	0	0	0	0
I-E COUNSELING - DELINQUENT	561	0			0			0	0	561	449	112
I-F DAY CARE	1,001	0			0			0	0	1,001	801	200
I-G DAY TREATMENT - DEPENDENT	0	0			0			0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	1,860	0			155			0	0	1,705	1,364	341
I-I HOMEMAKER SERVICE	0	0			0			0	0	0	0	0
I-J INTAKE & REFERRAL	0	0			0			0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0			0			0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0			0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	58,280	0			11,321			0	0	46,959	37,407	9,552
I-N PROTECTIVE SERVICE - GENERAL	192,976	0			37,438			0	0	155,538	124,430	31,108
I-O SERVICE PLANNING	2,961	0			613			0	0	2,348	1,878	470
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0			0			0	0	4,000	2,000	2,000
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	467,559	0	87,516	49,572	155	0	0	0	0	330,316	263,250	67,066
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	570	0						0	0	570	456	114
2-C COMMUNITY RESIDENTIAL - DEPENDENT	26,246	2,718		213				0	0	23,315	18,652	4,663
2-D COMMUNITY RESIDENTIAL - DELINQUENT	194,096	11,595						0	0	182,501	146,001	36,500
2-E EMERGENCY SHELTER - DEPENDENT	0	0			0			0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	6,913	0			6,913			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	179,718	10,369	14,243	29,445		8,995	15,188	0	0	101,478	81,182	20,296
2-H FOSTER FAMILY - DELINQUENT	24,426	3,102	1,952	1,489		0	0	0	0	17,883	14,306	3,577
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,833	0		334		0	0	0	0	1,499	1,199	300
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	433,802	27,784	16,195	31,481	6,913	8,995	15,188	0	0	327,246	261,796	65,450
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	4,519	0						0	0	4,519	2,260	2,259
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0						0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YCO)	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	180,670	0						0	0	180,670	108,402	72,268
3-F SUBTOTAL INSTITUTIONAL	185,189	0	0	0	0	0	0	0	0	185,189	110,662	74,527
ADMINISTRATION	29,275	128		5,424		0	0		675	23,048	13,829	9,219
TOTAL REVENUES	1,115,825	27,912	103,711	86,477	7,068	8,995	15,188	0	675	865,799	649,537	216,262

MONTGOMERY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchase)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsides	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	0	0	0	0	988	0	988	0	2	0	0	0
I-B ADOPTION ASSISTANCE	0	0	157,632	0	0	0	157,632	0	20	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	47,300	0	0	0	47,300	0	7	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	561	0	561	0	1	0	0	0
I-F DAY CARE	0	0	0	0	1,001	0	1,001	0	1	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	1,860	0	1,860	0	1	0	0	0
I-I HOMEWORKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	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	37,959	11,216	4,424	3,875	806	58,280	58,280	184	11	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	103,894	60,240	11,189	12,908	4,745	192,976	192,976	233	21	0	0	0
I-O SERVICE PLANNING	1,613	1,143	130	0	75	2,961	2,961	69	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	4,000	0	4,000	0	37	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	143,466	72,599	204,932	15,743	25,193	5,626	467,559	0	0	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services										58	
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	570	0	570	5	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	950	25,296	0	26,246	174	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	194,096	0	194,096	1,093	12	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	6,913	0	6,913	22	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	57,645	28,252	16,550	75,608	2,851	180,906	1,649	13	5	0	1,188	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	116	24,310	0	24,426	397	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	1,833	0	0	1,833	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	57,645	28,252	0	19,449	326,793	2,851	434,990	3,340	34	0	1,188	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	149	4,370	0	4,519	19	3	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/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	180,670	0	180,670	285	1	0	0	0
3-E YDC SECURE	0	0	0	149	185,040	0	185,189	304	4	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	149	185,040	0	185,189	304	4	0	0	0
4 ADMINISTRATION	14,377	4,570	0	6,401	3,466	461	29,275	0	0	0	0	0
TOTAL EXPENDITURES	215,488	105,421	204,932	41,742	540,492	8,938	1,117,013	0	0	0	1,188	0
	County Indirect Costs = \$										0	

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 988	\$ 0	\$ 988
Adoption Assistance	157,632	0	157,632
Subsidized Permanent Legal Custodianship	47,300	0	47,300
Counseling	561	0	561
Day Care	1,001	0	1,001
Day Treatment	1,860	0	1,860
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	58,450	(170)	58,280
Protective Service - General	193,614	(638)	192,976
Service Planning	2,972	(11)	2,961
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	570	0	570
Community Residential	220,342	0	220,342
Emergency Shelter	6,913	0	6,913
Foster Family	205,660	(328)	205,332
Supervised Independent Living	1,833	0	1,833
Juvenile Detention Service	4,519	0	4,519
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	180,670	0	180,670
Administration	29,384	(109)	29,275
Combined Total Expense	1,118,269	(1,256)	1,117,013
Less Non-reimbursables	1,188	0	1,188
Total Net Expense	\$ 1,117,081	\$ (1,256)	\$ 1,115,825

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 215,488	\$ 0	\$ 215,488
Employee Benefits	106,677	(1,256)	105,421
Subsidies	204,932	0	204,932
Operating	41,742	0	41,742
Purchased Services	540,492	0	540,492
Fixed Assets	8,938	0	8,938
Combined Total Expense	1,118,269	(1,256)	1,117,013
Less Non-reimbursables	1,188	0	1,188
Total Net Expense	\$ 1,117,081	\$ (1,256)	\$ 1,115,825

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustment			
	1-M	2	1	Protective Service Child Abuse - Employee Benefits	\$ 37,959	\$ (170)	\$ 37,789
	1-N	2		Protective Service General - Employee Benefits	\$ 103,894	\$ (638)	\$ 103,256
	1-O	2		Service Planning - Employee Benefits	\$ 1,613	\$ (11)	\$ 1,602
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 57,645	\$ (328)	\$ 57,317
	4	2		Administration - Employee Benefits	\$ 14,377	\$ (109)	\$ 14,268
				Total Adjustment		<u>\$ (1,256)</u>	
			To decrease employee benefit expenditures by \$1,256 to include agency revisions made to the expenditure ledger subsequent to the submission of the fiscal reports to the Commonwealth Department of Human Services.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

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

Approved State Allocation ¹	\$	714,845
Supplemental Act 148		<u>0</u>
Total State Allocation		714,845
State Share (CY348) ²	\$	518,907
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	518,907
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	518,907
Actual Act 148 Revenues Received ⁴		<u>518,907</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 audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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 PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,438	0	204	0	0	0	0	0	2,234	2,234	0
02. 90% REIMBURSEMENT	12,242	0	0	6,977	0	0	0	0	5,265	4,738	527
03. 80% REIMBURSEMENT	837,452	32,017	167,108	0	8,995	14,303	0	0	615,029	492,024	123,005
04. 60% REIMBURSEMENT	40,188	130	9,634	0	0	0	0	573	29,851	17,911	11,940
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND.	896,320	32,147	176,946	6,977	8,995	14,303	0	573	656,379	518,907	137,472
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	183,770	0							183,770	110,262	73,508
08. NON-REIMBURSABLE EXPENDITURES	682	0							682		
09. TOTAL EXPENDITURES	1,080,772	32,147	176,946	6,977	8,995	14,303	0	573	840,831	629,169	211,662
10. TOTAL TITLE IV-D COLLECTIONS	23,378										
11. TITLE IV-D Collections for IV-E Children	3,339										
12. STATE ACT 148 - line 6	518,907										
13. STATE ACT 148 ALLOCATION	714,845										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	518,907										
INVOICE											
AMENDED STATE SHARE (ACT 148)	518,907										
ACT 148 AMOUNT RECEIVED	518,907										
ADJUSTMENT TO STATE SHARE	0										

MONTGOMERY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	2,438	0		204				0	0	2,234	0	0
1-B ADOPTION ASSISTANCE	158,268	0	44,058					0	0	114,210	91,368	22,842
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	56,210	0	12,939					0	0	43,271	34,617	8,654
1-D COUNSELING - DEPENDENT	0	0						0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0						0	0	0	0	0
1-F DAY CARE	5,766	0						0	0	5,766	4,613	1,153
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	990	0	251					0	0	739	591	148
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	0	0						0	0	0	0	0
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	55,153	0		13,447				0	0	41,706	33,365	8,341
1-N PROTECTIVE SERVICE - GENERAL	206,443	266		49,943				0	0	156,232	124,986	31,246
1-O SERVICE PLANNING	37,587	0		9,583				0	0	28,004	22,403	5,601
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0						0	0	4,000	2,000	2,000
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R SUBTOTAL IN-HOME	526,855	266	56,997	73,430	0	0	0	0	0	396,162	316,177	79,985
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	1,419	0						0	0	1,419	1,135	284
2-C COMMUNITY RESIDENTIAL - DEPENDENT	53,119	2,438		25				0	0	50,656	40,525	10,131
2-D COMMUNITY RESIDENTIAL - DELINQUENT	143,775	23,399						0	0	120,376	96,301	24,075
2-E EMERGENCY SHELTER - DEPENDENT	3,678	0						0	0	3,678	3,310	368
2-F EMERGENCY SHELTER - DELINQUENT	8,564	0			6,977			0	0	1,587	1,428	159
2-G FOSTER FAMILY - DEPENDENT	109,323	4,013	12,924	23,905		8,995	14,303	0	0	45,183	36,146	9,037
2-H FOSTER FAMILY - DELINQUENT	9,399	1,901		31				0	0	7,467	5,974	1,493
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-K SUBTOTAL CBP	329,277	31,751	12,924	23,961	6,977	8,995	14,303	0	0	230,366	184,819	45,547
INSTITUTIONAL PLACEMENT												
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/YTC)	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	183,770	0						0	0	183,770	110,262	73,508
3-F SUBTOTAL INSTITUTIONAL	183,770	0	0	0	0	0	0	0	0	183,770	110,262	73,508
ADMINISTRATION	40,188	130		9,634		0	0	0	0	29,851	17,911	11,940
TOTAL REVENUES	1,080,090	32,147	69,921	107,025	6,977	8,995	14,303	0	573	840,149	629,169	210,980

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	0	0	816	0	1,622	0	2,438	0	2	0	0	0
1-B ADOPTION ASSISTANCE	0	0	158,268	0	0	0	158,268	0	81	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	56,210	0	0	0	56,210	0	28	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	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	5,766	0	5,766	0	5	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	990	0	0	0	990	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	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	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	38,237	10,373	3,071	2,274	1,198	0	55,153	73	18	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	106,702	70,614	12,502	10,238	6,387	0	206,443	312	55	0	0	0
1-O SERVICE PLANNING	20,982	14,535	1,094	976	4,000	0	37,587	69	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	34	0	0	0
1-R SUBTOTAL IN-HOME	165,921	95,522	214,478	18,473	23,900	8,561	526,855	0	0	0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 41												
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	1,419	0	1,419	14	3	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	100	0	53,019	0	53,119	251	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	143,775	0	143,775	862	9	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	3,678	0	3,678	21	1	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	8,564	0	8,564	40	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	28,335	19,378	0	7,755	52,876	1,661	110,005	1,152	11	0	682	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	120	9,279	0	9,399	187	4	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	28,335	19,378	0	7,975	272,610	1,661	329,959	2,527	36	0	682	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/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	2,000	181,770	0	183,770	365	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	2,000	181,770	0	183,770	365	1	0	0	0
4 ADMINISTRATION	22,233	7,288	0	7,443	2,349	875	40,188	0	0	0	0	0
TOTAL EXPENDITURES	216,489	122,188	214,478	35,891	480,629	11,097	1,080,772	0	0	0	682	0
County Indirect Costs = \$ 0												

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,438	\$ 0	\$ 2,438
Adoption Assistance	158,268	0	158,268
Subsidized Permanent Legal Custodianship	56,210	0	56,210
Counseling	0	0	0
Day Care	5,766	0	5,766
Day Treatment	990	0	990
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	55,153	0	55,153
Protective Service - General	206,443	0	206,443
Service Planning	37,587	0	37,587
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	1,419	0	1,419
Community Residential	196,894	0	196,894
Emergency Shelter	12,242	0	12,242
Foster Family	119,404	0	119,404
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	183,770	0	183,770
Administration	40,188	0	40,188
Combined Total Expense	<u>1,080,772</u>	<u>0</u>	<u>1,080,772</u>
Less Non-reimbursables	<u>682</u>	<u>0</u>	<u>682</u>
Total Net Expense	<u>\$ 1,080,090</u>	<u>\$ 0</u>	<u>\$ 1,080,090</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

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

Approved State Allocation ¹	\$	677,614
Supplemental Act 148		<u>0</u>
Total State Allocation		677,614
State Share (CY348) ²	\$	627,152
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	627,152
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	627,152
Actual Act 148 Revenues Received ⁴		<u>627,152</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 audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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 PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY348
FISCAL SUMMARY**

A	B	C	D	E	F	G	H	I	J	K
	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	52,144	11,488	0	0	0	0	0	40,656	40,656	0
02. 90% REIMBURSEMENT	2,882	0	2,882	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	849,265	12,542	4,186	8,995	14,303	0	0	663,764	531,011	132,753
04. 60% REIMBURSEMENT	104,625	2,891	12,013	0	0	0	580	89,141	53,485	35,656
05. 50% REIMBURSEMENT	4,000	0	0	0	0	0	0	4,000	2,000	2,000
06. TOTAL NET CHILD WELFARE EXPEND.	1,012,916	168,976	7,068	8,995	14,303	0	580	797,561	627,152	170,409

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	87,648	0						87,648	52,589	35,059

08. NON-REIMBURSABLE EXPENDITURES	1,232	0						1,232		1,232
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09. TOTAL EXPENDITURES	1,101,796	168,976	7,068	8,995	14,303	0	580	886,441	679,741	206,700
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10. TOTAL TITLE IV-D COLLECTIONS 8,548

11. TITLE IV-D Collections for IV-E Children 2,285

12. STATE ACT 148 - line 6 627,152

13. STATE ACT 148 ALLOCATION 677,614

14. ADJUSTED STATE SHARE (lower of 12 or 13) 627,152

INVOICE										
AMENDED STATE SHARE (ACT 148)	627,152									
ACT 148 AMOUNT RECEIVED	627,152									
ADJUSTMENT TO STATE SHARE	0									

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	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	52,144	0		11,488				0	0	40,656	40,656	0
1-B ADOPTION ASSISTANCE	165,260	0	45,769	0				0	0	119,491	95,593	23,898
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	48,928	0	11,162	0				0	0	37,766	30,213	7,553
1-D COUNSELING - DEPENDENT	0	0						0	0	0	0	0
1-E COUNSELING - DELINQUENT	341	0						0	0	341	273	68
1-F DAY CARE	4,915	0			4,186			0	0	729	583	146
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	1,760	0		453				0	0	1,307	1,046	261
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	0	0						0	0	0	0	0
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	59,921	0		12,602				0	0	47,319	37,855	9,464
1-N PROTECTIVE SERVICE - GENERAL	295,329	128		60,101				0	0	235,100	188,080	47,020
1-O SERVICE PLANNING	8,281	0		1,806				0	0	6,475	5,180	1,295
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,000	0						0	0	4,000	2,000	2,000
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R SUBTOTAL IN-HOME	640,879	128	56,931	86,450	4,186	0	0	0	0	493,184	401,479	91,705
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	750	0						0	0	750	600	150
2-C COMMUNITY RESIDENTIAL - DEPENDENT	59,083	1,916					10,728	0	0	46,439	37,151	9,288
2-D COMMUNITY RESIDENTIAL - DELINQUENT	88,479	7,691					3,575	0	0	77,213	61,770	15,443
2-E EMERGENCY SHELTER - DEPENDENT	0	0						0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	2,882	0			2,882			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	108,658	2,807		7,382		8,995		0	0	83,274	66,619	16,655
2-H FOSTER FAMILY - DELINQUENT	7,560	0						0	0	7,560	6,048	1,512
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-K SUBTOTAL CBP	267,412	12,414	6,200	7,382	2,882	8,995	14,303	0	0	215,236	172,188	43,048
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	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)	47,863	0						0	0	47,863	28,718	19,145
3-E YDC SECURE	87,648	0								87,648	52,589	35,059
3-F SUBTOTAL INSTITUTIONAL	135,511	0	0	0	0	0	0	0	0	135,511	81,307	54,204
4 ADMINISTRATION	56,762	2,891		12,013				0	0	580	24,767	16,511
5 TOTAL REVENUES	1,100,564	15,433	65,131	105,845	7,068	8,995	14,303	0	580	885,209	679,741	205,468

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchase)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	24,295	15,061		2,752	1,453	8,583	52,144	4	5	0	0	0
I-B ADOPTION ASSISTANCE	0	0	165,260	0	0	0	165,260	0	83	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	48,928	0	0	0	48,928	0	21	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	0	0		0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	341	0	341	0	1	0	0	0
I-F DAY CARE	0	0		0	4,915	0	4,915	0	3	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0		0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		1,760	0	0	1,760	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0		0	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0	0		0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	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
I-M PROTECTIVE SERVICE - CHILD ABUSE	36,498	7,830		5,627	3,857	6,109	59,921	82	16	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	130,112	69,025		19,751	30,034	46,407	295,329	414	24	0	0	0
I-O SERVICE PLANNING	5,192	975		513	0	1,601	8,281	52	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	4,000		4,000	0	18	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	196,097	92,891	214,188	30,403	44,600	62,700	640,879					
Number of Children receiving only NON-PURCHASED IN-Home 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	750	0	750	6	2	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	59,083	0	59,083	302	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	88,479	0	88,479	520	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	2,882	0	2,882	17	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	8,176	3,546	0	3,398	92,297	2,473	109,890	1,153	20	0	1,232	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	7,560	0	7,560	90	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	8,176	3,546	0	3,398	251,051	2,473	268,644	2,088	39	0	1,232	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/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	47,863	0	47,863	159	3	0	0	0
3-E YDC SECURE	0	0	0	0	87,648	0	87,648	176	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	135,511	0	135,511	335	5	0	0	0
ADMINISTRATION	31,102	5,402	0	8,862	3,831	7,565	56,762					
TOTAL EXPENDITURES	235,375	101,839	214,188	42,663	434,993	72,738	1,101,796				1,232	0
Country Indirect Costs = \$ 0												

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 52,144	\$ 0	\$ 52,144
Adoption Assistance	165,260	0	165,260
Subsidized Permanent Legal Custodianship	48,928	0	48,928
Counseling	341	0	341
Day Care	4,915	0	4,915
Day Treatment	1,760	0	1,760
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	59,921	0	59,921
Protective Service - General	295,329	0	295,329
Service Planning	8,281	0	8,281
Juvenile Act Proceedings	4,000	0	4,000
Alternative Treatment	750	0	750
Community Residential	147,562	0	147,562
Emergency Shelter	2,882	0	2,882
Foster Family	117,450	0	117,450
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	0	0	0
Secure Residential Service (Except YDC)	47,863	0	47,863
YDC Secure	87,648	0	87,648
Administration	56,762	0	56,762
Combined Total Expense	<u>1,101,796</u>	<u>0</u>	<u>1,101,796</u>
Less Non-reimbursables	<u>1,232</u>	<u>0</u>	<u>1,232</u>
Total Net Expense	<u>\$ 1,100,564</u>	<u>\$ 0</u>	<u>\$ 1,100,564</u>
OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 235,375	\$ 0	\$ 235,375
Employee Benefits	101,839	0	101,839
Subsidies	214,188	0	214,188
Operating	42,663	0	42,663
Purchased Services	434,993	0	434,993
Fixed Assets	72,738	0	72,738
Combined Total Expense	<u>1,101,796</u>	<u>0</u>	<u>1,101,796</u>
Less Non-reimbursables	<u>1,232</u>	<u>0</u>	<u>1,232</u>
Total Net Expense	<u>\$ 1,100,564</u>	<u>\$ 0</u>	<u>\$ 1,100,564</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

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

Approved State Allocation ¹	\$	602,426
Supplemental Act 148		<u>0</u>
Total State Allocation		602,426
State Share (CY348) ²	\$	576,006
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	576,006
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	576,006
Actual Act 148 Revenues Received ⁴		<u>576,006</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 audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit 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 PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	3,727	4	860	0	0	0	0	0	2,863	2,863	0
02. 90% REIMBURSEMENT	42,383	0	5,331	0	0	0	0	0	37,052	33,347	3,705
03. 80% REIMBURSEMENT	818,013	7,705	184,831	7,068	8,995	14,303	0	0	595,111	476,090	119,021
04. 60% REIMBURSEMENT	105,357	41	9,833	0	0	0	0	526	94,957	56,974	37,983
05. 50% REIMBURSEMENT	14,011	549	0	0	0	0	0	0	13,462	6,732	6,730
06. TOTAL NET CHILD WELFARE EXPEND.	983,491	8,299	200,855	7,068	8,995	14,303	0	526	743,445	576,006	167,439

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	983,491	8,299	200,855	7,068	8,995	14,303	0	526	743,445	576,006	167,439
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10. TOTAL TITLE IV-D COLLECTIONS	5,165										
11. TITLE IV-D Collections for IV-E Children	2,106										
12. STATE ACT 148 - line 6	576,006										
13. STATE ACT 148 ALLOCATION	602,426										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	576,006										

INVOICE											
AMENDED STATE SHARE (ACT 148)	576,006										
ACT 148 AMOUNT RECEIVED	576,006										
ADJUSTMENT TO STATE SHARE	0										

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TITLE IV-E 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	3,727	4		860	0			0	0	2,863	2,863	0
1-B ADOPTION ASSISTANCE	153,870	0	37,789	312				0	0	115,769	92,615	23,154
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	40,260	0	12,553	0				0	0	27,707	22,166	5,541
1-D COUNSELING - DEPENDENT	6,637	0		0	0			0	0	6,637	5,310	1,327
1-E COUNSELING - DELINQUENT	19,177	0		0	0			0	0	19,177	15,342	3,835
1-F DAY CARE	9,664	0		0	7,068			0	0	2,596	2,077	519
1-G DAY TREATMENT - DEPENDENT	1,245	0		0	0			0	0	1,245	996	249
1-H DAY TREATMENT - DELINQUENT	1,920	0		0	0			0	0	1,920	1,536	384
1-I HOME/MAKER SERVICE	0	0		0	0			0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0			0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	95,281	102		21,967	0			0	0	73,212	58,570	14,642
1-N PROTECTIVE SERVICE - GENERAL	271,977	590		38,482	0			0	0	212,905	170,324	42,581
1-O SERVICE PLANNING	0	0		0	0			0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,261	0		0	0			0	0	4,261	2,131	2,130
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2,500	0		0	0			0	0	2,500	1,250	1,250
1-R SUBTOTAL IN-HOME	610,519	696	50,342	81,621	7,068	0	0	0	0	470,792	375,180	95,612
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,197	67		3				0	0	16,127	12,902	3,225
2-D COMMUNITY RESIDENTIAL - DELINQUENT	67,368	4,638		0	6,746			0	0	55,984	44,787	11,197
2-E EMERGENCY SHELTER - DEPENDENT	22,522	0	3,690	1,641	0			0	0	17,191	15,472	1,719
2-F EMERGENCY SHELTER - DELINQUENT	19,861	0		0	0			0	0	19,861	17,875	1,986
2-G FOSTER FAMILY - DEPENDENT	124,429	2,308	27,656	26,069			14,303	0	0	54,093	43,274	10,819
2-H FOSTER FAMILY - DELINQUENT	9,988	0		0	2,249			0	0	7,739	6,191	1,548
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0			0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0			0	0	0	0	0
2-K SUBTOTAL CBP	260,365	7,013	31,346	27,713	8,995	14,303	0	0	0	170,995	140,501	30,494
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	7,250	549								6,701	3,351	3,350
3-B RESIDENTIAL SERVICE - DEPENDENT	7,675	0		0				0	0	7,675	4,605	3,070
3-C RES. SERVICE - DELINQUENT (NON YDC/PC)	0	0		0				0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	55,088	0						0	0	55,088	33,053	22,035
3-E YDC SECURE	0	0						0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	70,013	549	0	0	0	0	0	0	0	69,464	41,009	28,455
4 ADMINISTRATION	42,594	41		9,833				0	0	32,194	19,316	12,878
5 TOTAL REVENUES	983,491	8,299	81,688	119,167	7,068	8,995	14,303	0	526	743,445	576,006	167,439

MONTEUR COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 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												
1-A ADOPTION SERVICE	2,592	616		477	0	42	3,727	2	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	153,870	0	0	0	153,870	0	22	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	40,260	0	0	0	40,260	0	5	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	6,637	0	6,637	0	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	19,177	0	19,177	0	6	0	0	0
1-F DAY CARE	0	0		0	9,664	0	9,664	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	1,245	0	1,245	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	1,920	0	1,920	0	1	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	67,932	18,282		7,984	0	1,083	95,281	108	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	155,198	75,649		20,348	17,200	3,582	271,977	336	21	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				261	4,000		4,261	0	10	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	2,500		2,500	0	1	0	0	0
1-R SUBTOTAL IN-HOME	225,722	94,547	194,130	29,070	62,343	4,707	610,519					
Number of Children receiving only NON-PURCHASED IN-Home Services: 21												
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	23	16,174	0	16,197	79	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	195	67,173	0	67,368	349	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	379	22,143	0	22,522	180	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	19,861	0	19,861	113	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	4,228	1,417	0	5,359	113,338	87	124,429	1,884	7	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	9,988	0	9,988	98	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	4,228	1,417	0	5,956	248,677	87	260,365	2,703	15	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	7,250	0	7,250	29	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	7,675	0	7,675	50	1	0	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	55,088	0	55,088	180	1	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	70,013	0	70,013	259	4	0	0	0
ADMINISTRATION	28,519	6,777	0	6,835	0	463	42,594					
TOTAL EXPENDITURES	258,469	102,741	194,130	41,861	381,033	5,257	983,491					
County Indirect Costs = \$ 0												

**MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 3,727	\$ 0	\$ 3,727
Adoption Assistance	153,870	0	153,870
Subsidized Permanent Legal Custodianship	40,260	0	40,260
Counseling	25,814	0	25,814
Day Care	9,664	0	9,664
Day Treatment	3,165	0	3,165
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	95,281	0	95,281
Protective Service - General	271,977	0	271,977
Service Planning	0	0	0
Juvenile Act Proceedings	6,761	0	6,761
Alternative Treatment	0	0	0
Community Residential	83,565	0	83,565
Emergency Shelter	42,383	0	42,383
Foster Family	134,417	0	134,417
Supervised Independent Living	0	0	0
Juvenile Detention Service	7,250	0	7,250
Residential Service	7,675	0	7,675
Secure Residential Service (Except YDC)	55,088	0	55,088
YDC Secure	0	0	0
Administration	42,594	0	42,594
Combined Total Expense	<u>983,491</u>	<u>0</u>	<u>983,491</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 983,491</u>	<u>\$ 0</u>	<u>\$ 983,491</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 258,469	\$ 0	\$ 258,469
Employee Benefits	102,741	0	102,741
Subsidies	194,130	0	194,130
Operating	41,861	0	41,861
Purchased Services	381,033	0	381,033
Fixed Assets	5,257	0	5,257
Combined Total Expense	<u>983,491</u>	<u>0</u>	<u>983,491</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 983,491</u>	<u>\$ 0</u>	<u>\$ 983,491</u>

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

Prior Engagement Finding – Noncompliance: Failure to Perform Annual Physical Inventories of Fixed Assets

In our two prior audit reports, for the fiscal years July 1, 2006 to June 30, 2007 and July 1, 2008 to June 30, 2010, we cited the agency for failing to perform annual physical inventories of fixed assets.

During our current engagement, the Montour County Children and Youth Agency (agency), again, failed to perform annual physical inventories of fixed assets for the fiscal years 2012-2013, 2013-2014 and 2014-2015. As such, a repeat finding is included in the Current Engagement Findings and Recommendations section (Section 6) of this report. It should be noted that for the 2015-2016 fiscal year, which is the last year included in our four year engagement scope period, the agency conducted a physical inventory of fixed assets and developed and implemented corresponding policy and procedures.

SECTION 6

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance: Failure to Perform Annual Physical Inventories of Fixed Assets

Condition: As detailed in our Status of Prior Engagement Finding and Recommendation section (Section 5) of this report, during our current engagement, we found that the agency again failed to perform annual physical inventories of fixed assets for the fiscal years 2012-2013, 2013-2014, and 2014-2015. While the agency maintained a fixed assets listing for each of the four fiscal years included in our engagement scope period, the agency failed to verify the existence of the fixed assets included on the respective fixed assets inventory listings through the performance of annual physical inventories for these three fiscal years. Regarding the 2015-2016 fiscal year, during this fiscal year, agency management performed a physical inventory of fixed assets and developed and implemented corresponding policy and procedures.

Criteria: Title 55 Pa. Code, § 3170.77 (f) (4), related to ownership of fixed assets, states:

Ownership Responsibilities. In accordance with sound business practice, the holder of fixed assets shall:

Perform an annual physical inventory at the end of the funding period/fiscal year by sighting and verifying the inventory listing. Discrepancies shall be documented and kept on file with the invoices, inventory reports, and other papers which are subject to audit.

Cause: Even though the agency was made aware of DHS' requirements to perform an annual physical inventory of fixed assets and to establish a corresponding written policy during the conduct of our two prior engagements, the agency failed to take corrective action to ensure these procedures were completed and documented during the 2012-2013, 2013-2014, and 2014-2015 fiscal years.

Effect: Agency assets might not have been properly acquired, secured or disposed of in accordance with funding regulations, which could lead to loss/misuse of assets and inappropriate reimbursement of state/federal funds.

Recommendation: During the 2015-2016 fiscal year, the agency conducted a physical inventory of the agency's fixed assets and developed and implemented corresponding policy and procedures to requiring the performance of annual physical inventories of fixed assets. We recommend that agency management ensures that physical inventories of fixed assets are conducted annually.

Agency Response: Montour County Children and Youth Agency performs and documents the annual physical inventories of its fixed assets in conjunction with the preparation of the annual Needs Based Budget and Plan. The Agency established a formal, written policy with regards to

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CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

the inventory of fixed assets and included appropriate procedures for gathering, documenting and maintenance of the information related to the agency's fixed assets. The agency shall continue to comply with the fixed asset policy.

Auditor's Conclusion: We commend the agency for taking action to complete a physical inventory of fixed assets during the 2015-2016 fiscal year. We will follow up on the agency's implementation of its fixed asset inventory procedures during the conduct of our next audit of the agency.

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – The Montour County Children and Youth Agency Should Implement and Document Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Condition: During the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Montour County Children and Youth Services Agency (agency) paid contracted Fee-for-Service In-Home Purchased Service providers¹ (providers) a total of \$156,036.

We evaluated the agency’s internal control procedures over its invoice review and approval process related to reducing the risk that overbillings or fraudulent billings included on invoices submitted by these providers for services rendered directly² to at-risk children and their families occurring and going undetected.

We found that for Fee-For-Service In-Home Purchased Service providers the agency did not substantiate the number of units invoiced for each listed individual and, thus, could not provide reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided for the number of units invoiced for each listed individual and in adherence to the requirements of the respective provider’s executed contract terms..

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

Section 3140.21. Reimbursement for Services. General. “(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012;*

¹ Agency management stated that 11 providers were utilized during the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$156,036 during the noted engagement scope period.

² When evaluating the agency’s internal control procedures over its invoice review and approval process, we excluded Juvenile Act Proceedings costs and/or Adoption Assistance costs totaling \$22,563 from the \$156,036 total the agency paid to contracted In-home Purchased Service providers during our engagement scope period because, due to the nature of these costs, they are not subject to the same risks as costs invoiced by In-Home Purchased Service Providers rendering services directly to at-risk children and their families.

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Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* "...the county executive officers shall be responsible for the effective execution of each purchase of service agreement..."
- *Section 3170.91. County Responsibility.* "The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program."
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* "County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed..."

Cause: Agency management informed us that, during the fiscal years included in our engagement scope period, invoiced rates were verified by comparing these rates to the rates included in the corresponding executed contracts and procedures were performed to verify that each child listed on these providers' submitted invoices were authorized to receive the invoiced services. However, we concluded that those procedures were insufficient in providing reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided for the number of units invoiced for each listed individual and in adherence to the requirements of the respective provider's executed contract terms.

Effect: The agency's failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided for the number of units invoiced for each listed individual and in adherence to the requirements of the respective provider's executed

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CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

contract terms (and therefore in adherence to DHS regulations) increases agency management's risk of paying, and not detecting, overbillings and fraudulent billings submitted by these types of contracted providers. This could result in the agency inappropriately billing the Commonwealth DHS for improper payments and the receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management implement routine, fiscal-related monitoring policy and procedures to ensure that contracted services related to invoiced In-Home Purchased Services fees were actually provided, and if provided, provided for the number of units invoiced for each listed individual and in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results, including assessing the validity of the number of units invoiced by Fee-for-Service providers, and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices.
- Performance of on-site monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided, and provided for the number of units invoiced for each listed individual and according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.³
- Ensuring that agency staff responsible for reviewing and approving these submitted invoices for payment are made aware of the results of monitoring reviews of these respective providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's invoice review and approval process for these providers.

³ Should the agency contract with program-funded providers in the future, fiscal-related monitoring should include verification of the providers' operating costs invoiced to the agency.

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CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided for the number units invoiced for each listed individual and in adherence to DHS regulations and executed contract terms.

Agency Response: Montour County Children and Youth Agency has developed and implemented policy, as of March 28, 2018, to address the finding recommendations by reviewing In-Home Purchased Services provider invoices given to the agency to determine the validity of services provided and billed for. The policy gives guidance to the fiscal, administrative, and staff responsible for contracting and referring to In-Home services as to how provider invoices will be handled to determine the validity of information presented on the invoice about those served, hours served, and services billed for.

Auditor's Conclusion: We commend the Montour County Children and Youth Services management on acknowledging the deficiencies that existed in the agency's current invoice payment process for In-Home Purchased Services providers and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for their contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the agency's policy and procedures to determine whether the agency implemented internal controls to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services providers going undetected.

SECTION 7

CURRENT ENGAGEMENT OBSERVATION

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law⁴ (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).⁵ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁶ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Montour County Children and Youth Agency provided in-home and placement services to 377 children residing within the County during the 2015-2016 fiscal year.

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

⁴ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

⁵ 23 Pa.C.S. §§ 6344 and 6344.2.

⁶ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

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

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

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.⁷ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

⁷ 23 Pa.C.S. § 6344.4.

MONTOUR COUNTY CHILDREN AND YOUTH AGENCY
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