

AMENDED FINANCIAL REPORT

Northampton County Children and Youth Agency

For the Period
July 1, 2009 to June 30, 2010

December 2014



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable John Brown
County Executive
Northampton County Government Center
669 Washington Street
Easton, PA 18042

Dear County Executive Brown:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Northampton County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for the fiscal year ended June 30, 2010, as certified by the County Officials, and submitted to the Department of Human Services (DHS).

Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Northampton County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the attached amended fiscal forms and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code § 3140.1 *et seq.* and § 3170.1 *et seq.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

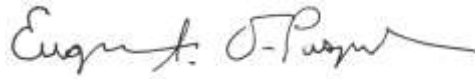
The results of the procedures performed during this engagement include five adjustments to the Northampton County Children and Youth Agency's submitted fiscal forms, as presented on pages 7 and 8. We determined that, based upon the state participation rates, the \$92,780 decrease in Expenditures and the \$26,906 increase in Revenues resulted in a net amount of \$96,408 due to the State.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Northampton County Children and Youth Agency at an exit conference held on Monday, November 24, 2014.

This report is being forwarded to the Department of Human Services, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Human Services of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

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

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale
Auditor General

December 18, 2014

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BACKGROUND

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

In accordance with the Public Welfare Code (62 P. S. § 703), the DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their 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 three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4th Quarter fiscal forms submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

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

Approved State Allocation ¹		\$	16,354,387
Supplemental Act 148			<u>281,121</u>
Total State Allocation			16,635,508
State Share (CY348) ²	\$		16,539,100
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	16,539,100
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	16,539,100
Actual Act 148 Revenues Received ⁴			<u>16,635,508</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(96,408)</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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	798,779	0	125,162	0	0	0	0	0	673,617	673,617	0
02. 90% REIMBURSEMENT	639,190	35	98,523	0	0	0	0	0	540,632	486,569	54,063
03. 80% REIMBURSEMENT	22,558,583	875,068	3,958,899	1,036,658	0	0	0	20,075	16,667,883	13,334,306	3,333,577
04. 60% REIMBURSEMENT	2,224,106	109,127	304,789	0	270,641	114,166	0	14,732	1,410,651	846,391	564,260
05. 50% REIMBURSEMENT	2,396,434	0	0	0	0	0	0	0	2,396,434	1,198,217	1,198,217
06. TOTAL NET CHILD WELFARE EXPEND.	28,617,092	984,230	4,487,373	1,036,658	270,641	114,166	0	34,807	21,689,217	16,539,100	5,150,117
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	383,232	17,305	0	0					365,927	219,556	146,371
08. NON-REIMBURSABLE EXPENDITURES	138,430	0	0	0					138,430		138,430
09. TOTAL EXPENDITURES	29,138,754	1,001,535	4,487,373	1,036,658	270,641	114,166	0	34,807	22,193,574	16,758,656	5,434,918
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	200,000										
12. TOTAL TITLE IV-D COLLECTIONS	572,623										
13. TITLE IV-D Collections for IV-E Children	83,861										
14. STATE ACT 148 - line 6	16,539,100										
15. STATE ACT 148 ALLOCATION	16,354,387										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	16,354,387										
INVOICE											
AMENDED STATE SHARE (ACT 148)	16,539,100										
ACT 148 AMOUNT RECEIVED	16,635,508										
ADJUSTMENT TO STATE SHARE	(96,408)										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 164,608	Number of Days 6,160	Number of Children 24								

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	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
1-A	798,779	0	125,162	12,184	0	0	0	0	0	673,617	0	0
1-B	1,612,040	0	856,746	7,680	0	0	0	0	0	747,614	598,091	149,523
1-C	4,312,599	157,484	1,663,346	1,663,346	913,954	0	0	0	0	3,074,815	2,459,852	614,963
1-D	525,473	0	102,980	0	102,980	0	0	0	0	422,493	337,994	84,499
1-E	289,827	83,287	0	0	0	0	0	0	0	206,540	165,232	41,308
1-F	9,181	0	1,471	0	1,471	0	0	0	0	7,710	6,168	1,542
1-G	101,464	0	0	0	18,253	0	0	0	0	83,211	66,569	16,642
1-H	0	0	0	0	0	0	0	0	0	0	0	0
1-I	78,095	0	12,184	12,184	0	0	0	0	0	65,911	52,729	13,182
1-J	84,793	0	10,183	10,183	0	0	0	0	0	74,610	59,688	14,922
1-K	0	0	0	0	0	0	0	0	0	0	0	0
1-L	1,350,681	6,409	213,102	213,102	0	0	0	0	0	1,131,170	904,936	226,234
1-M	2,862,258	1,600	438,971	438,971	0	0	0	0	0	2,421,687	1,937,350	484,337
1-N	1,038,742	0	163,746	163,746	0	0	0	0	0	874,996	699,997	174,999
1-O	108,576	0	0	0	0	0	0	0	0	108,576	54,288	54,288
1-P	0	0	0	0	0	0	0	0	0	0	0	0
1-Q	13,172,508	248,780	856,746	1,137,374	1,036,658	0	0	0	0	9,892,950	8,016,511	1,876,439
SUBTOTAL IN-HOME												
COMMUNITY BASED PLACEMENT												
2-A	0	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	1,213,744	55,458	123,546	10,802	0	0	0	0	0	1,023,938	819,150	204,788
2-D	3,759,516	131,803	504,200	0	0	0	0	0	0	3,123,513	2,498,810	624,703
2-E	639,190	35	70,325	28,198	0	0	0	0	0	540,632	486,569	54,063
2-F	0	0	0	0	0	0	0	0	0	0	0	0
2-G	4,852,382	413,078	684,052	728,832	0	0	0	0	20,075	3,006,345	2,405,076	601,269
2-H	192,397	12,133	2,650	1,349	0	0	0	0	0	176,265	141,012	35,253
2-I	265,960	13,816	34,501	9	0	0	0	0	0	217,634	174,107	43,527
2-J	9,431	0	0	0	0	0	0	0	0	9,431	7,545	1,886
2-K	10,932,620	626,323	1,419,274	769,190	0	0	0	0	20,075	8,097,758	6,532,269	1,565,489
SUBTOTAL CBP												
INSTITUTIONAL PLACEMENT												
3-A	2,287,858	0	0	0	0	0	0	0	0	2,287,858	1,143,929	1,143,929
3-B	1,165,002	56,323	163,382	514	0	270,641	114,166	0	0	559,976	335,986	223,990
3-C	212,333	33,619	25,212	0	0	0	0	0	0	153,502	92,101	61,401
3-D	112,321	19,185	0	0	0	0	0	0	0	93,136	55,882	37,254
3-E	269,136	4,349	0	0	0	0	0	0	0	264,787	158,872	105,915
3-F	114,096	12,956	0	0	0	0	0	0	0	101,140	60,684	40,456
3-G	4,160,746	126,432	188,594	514	0	270,641	114,166	0	0	3,460,399	1,847,454	1,612,945
SUBTOTAL INSTITUTIONAL												
ADMINISTRATION	734,450	0	0	115,681	0	0	0	0	14,732	604,037	362,422	241,615
TOTAL REVENUES	29,000,324	1,001,535	2,464,614	2,022,759	1,036,658	270,641	114,166	0	34,807	22,055,144	16,738,656	5,296,488

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non-Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non-Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS										
IN-HOME	474,409	232,924	85,821	5,625	0	798,779	131	5	0	0	0	0	0	0	0	
I-A ADOPTION SERVICE	0	0	1,612,040	0	0	1,612,040	0	289	0	0	0	0	0	0	0	
I-B ADOPTION ASSISTANCE	721,949	290,028	61,551	3,256,156	0	4,329,664	0	828	17,065	0	0	0	0	0		
I-C COUNSELING - DEPENDENT	0	0	0	525,473	0	525,473	0	159	0	0	0	0	0	0		
I-D COUNSELING - DELINQUENT	0	0	0	289,827	0	289,827	0	73	0	0	0	0	0	0		
I-E DAY CARE	0	0	9,181	0	0	9,181	0	2	0	0	0	0	0	0		
I-F DAY TREATMENT - DEPENDENT	0	0	101,464	0	0	101,464	0	17	0	0	0	0	0	0		
I-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-H HOMEMAKER SERVICE	0	0	78,095	0	0	78,095	4,917	0	0	0	0	0	0	0		
I-I INTAKE & REFERRAL	40,662	20,098	3,702	20,331	0	84,793	0	5	0	0	0	0	0	0		
I-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-K LIFE SKILLS - DELINQUENT	743,346	388,329	219,006	0	0	1,350,681	716	0	0	0	0	0	0	0		
I-L PROTECTIVE SERVICE - CHILD ABUSE	1,590,950	705,896	575,325	0	4,425	2,876,596	3,410	0	14,338	0	0	0	0	0		
I-M PROTECTIVE SERVICE - GENERAL	616,663	274,647	150,978	0	0	1,042,288	3,219	0	3,546	0	0	0	0	0		
I-N SERVICE PLANNING	0	0	0	108,576	0	108,576	0	418	0	0	0	0	0	0		
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
I-Q SUBTOTAL IN-HOME	4,187,979	1,911,922	1,612,040	1,174,458	4,316,633	13,207,457	0	0	34,949	0	0	0	0	0		
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES										34,949	0	0	0	0	
COMMUNITY BASED PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	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	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	38,483	19,918	13,541	1,141,802	0	1,213,744	7,372	111	0	0	0	0	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,759,516	0	3,759,516	10,703	104	0	0	0	0	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	47,301	18,816	32,503	541,099	0	639,719	5,022	222	529	0	0	0	0	0		
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2-G FOSTER FAMILY - DEPENDENT	682,690	324,578	164,608	285,498	3,408,015	4,865,389	66,277	302	13,007	0	0	0	0	0		
2-H FOSTER FAMILY - DELINQUENT	0	0	0	192,397	0	192,397	1,633	8	0	0	0	0	0	0		
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	265,960	0	265,960	1,519	11	0	0	0	0	0	0		
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	9,431	9,431	115	2	0	0	0	0	0	0		
2-K SUBTOTAL CBP	768,474	363,312	331,542	9,318,220	0	10,946,156	92,641	760	13,536	0	0	0	0	0		
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES										89,945	0	0	0	0	
INSTITUTIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3-A JUVENILE DETENTION SERVICE	0	0	0	2,287,858	0	2,287,858	6,811	235	0	0	0	0	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	10,746	1,154,256	0	1,165,002	5,889	59	0	0	0	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	212,333	0	212,333	2,837	18	0	0	0	0	0	0		
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	112,321	0	112,321	365	1	0	0	0	0	0	0		
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	269,136	0	269,136	800	6	0	0	0	0	0	0		
3-F YDC SECURE	0	0	0	114,096	0	114,096	302	2	0	0	0	0	0	0		
3-G SUBTOTAL INSTITUTIONAL	0	0	10,746	4,150,000	0	4,160,746	17,004	321	0	0	0	0	0	0		
ADMINISTRATION	243,944	171,359	0	409,092	0	824,395	0	0	89,945	0	0	0	0	0		
TOTAL EXPENDITURES	5,200,397	2,446,593	1,776,648	1,925,838	17,784,853	29,138,754	4,425	0	138,430	0	0	0	0	0		
	County Indirect Costs = \$										369,600	0	0	0	0	

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 807,612	\$ (8,833)	\$ 798,779
Adoption Assistance	1,612,040	0	1,612,040
Counseling	4,866,136	(10,999)	4,855,137
Day Care	289,827	0	289,827
Day Treatment	110,645	0	110,645
Homemaker Service	0	0	0
Intake and Referral	78,095	0	78,095
Life Skills	85,555	(762)	84,793
Protective Service - Child Abuse	1,365,407	(14,726)	1,350,681
Protective Service - General	2,903,365	(26,769)	2,876,596
Service Planning	1,052,703	(10,415)	1,042,288
Juvenile Act Proceedings	108,576	0	108,576
Alternative Treatment	0	0	0
Community Residential	4,974,015	(755)	4,973,260
Emergency Shelter	640,433	(714)	639,719
Foster Family	5,070,095	(12,309)	5,057,786
Supervised Independent Living	275,391	0	275,391
Juvenile Detention Service	2,287,858	0	2,287,858
Residential Service	1,377,335	0	1,377,335
Secure Residential Service (Except YDC)	112,321	0	112,321
YDC/YFC (Non-Secure) - Institutional	269,136	0	269,136
YDC Secure	114,096	0	114,096
Administration	830,893	(6,498)	824,395
Combined Total Expense	<u>29,231,534</u>	<u>(92,780)</u>	<u>29,138,754</u>
Less Non-reimbursables	<u>138,430</u>	<u>0</u>	<u>138,430</u>
Total Net Expense	<u>\$ 29,093,104</u>	<u>\$ (92,780)</u>	<u>\$ 29,000,324</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,200,397	\$ 0	\$ 5,200,397
Employee Benefits	2,539,373	(92,780)	2,446,593
Subsidies	1,776,648	0	1,776,648
Operating	1,925,838	0	1,925,838
Purchased Services	17,784,853	0	17,784,853
Fixed Assets	4,425	0	4,425
Combined Total Expense	<u>29,231,534</u>	<u>(92,780)</u>	<u>29,138,754</u>
Less Non-reimbursables	<u>138,430</u>	<u>0</u>	<u>138,430</u>
Total Net Expense	<u>\$ 29,093,104</u>	<u>\$ (92,780)</u>	<u>\$ 29,000,324</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 241,757	\$ (8,833)	\$ 232,924
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 301,027	\$ (10,999)	\$ 290,028
	1-J	2		Life Skills (Dep.) - Employee Benefits	\$ 20,860	\$ (762)	\$ 20,098
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 403,055	\$ (14,726)	\$ 388,329
	1-M	2		Protective Service General - Employee Benefits	\$ 732,665	\$ (26,769)	\$ 705,896
	1-N	2		Service Planning - Employee Benefits	\$ 285,062	\$ (10,415)	\$ 274,647
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 20,673	\$ (755)	\$ 19,918
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 19,530	\$ (714)	\$ 18,816
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 336,887	\$ (12,309)	\$ 324,578
	4	2		Administration - Employee Benefits	\$ 177,857	\$ (6,498)	\$ 171,359
					Total Adjustment Amount		\$ (92,780)
				To decrease Retirement Employee Benefits \$92,780 to properly report the agency's allocation of the 2009 and 2010 county pension contributions. Estimated, and not actual, rates were used in the county retirement calculation.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370A Adjustments							
CY-370A	1-B	3	2	Adoption Assistance - Title IV-E Maintenance	\$ 864,426	\$ (7,680)	\$ 856,746
	2-C	3		Community Residential (Dep.) - Title IV-E Maintenance	\$ 119,740	\$ 3,806	\$ 123,546
	2-D	3		Community Residential (DeL.) - Title IV-E Maintenance	\$ 504,205	\$ (5)	\$ 504,200
	2-E	3		Emergency Shelter (Dep.) - Title IV-E Maintenance	\$ 69,640	\$ 685	\$ 70,325
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$ 663,477	\$ 20,575	\$ 684,052
	2-H	3		Foster Family (DeL.) - Title IV-E Maintenance	\$ 3,405	\$ (755)	\$ 2,650
	2-I	3		Sup. Independent Living (Dep.) - Title IV-E Maintenance	\$ 31,821	\$ 2,680	\$ 34,501
	3-B	3		Residential Service (Dep.) - Title IV-E Maintenance	\$ 163,504	\$ (122)	\$ 163,382
	1-B	4		Adoption Assistance - Title IV-E Administration	\$ -	\$ 7,680	\$ 7,680
	2-G	4		Foster Family (Dep.) - Title IV-E Administration	\$ 728,851	\$ (19)	\$ 728,832
	2-H	4		Foster Family (DeL.) - Title IV-E Administration	\$ 593	\$ 756	\$ 1,349
			Total Adjustment Amount		\$ 27,601		
				To increase Title IV-E revenue by \$27,601 to include nine supplemental invoices not reported on the CY-370A fiscal report submitted to the Department of Public Welfare.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE DECREASE	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A Adjustments (Continued)							
CY-370A	1-C	2	3	Counseling (Dep.) - Program Income	\$ 157,593	\$ (109)	\$ 157,484
	1-E	2		Day Care - Program Income	\$ 83,345	\$ (58)	\$ 83,287
	1-L	2		Protective Service Child Abuse - Program Income	\$ 6,413	\$ (4)	\$ 6,409
	1-M	2		Protective Service General - Program Income	\$ 1,601	\$ (1)	\$ 1,600
	2-C	2		Community Residential (Dep.) - Program Income	\$ 55,496	\$ (38)	\$ 55,458
	2-D	2		Community Residential (Del.) - Program Income	\$ 131,894	\$ (91)	\$ 131,803
	2-G	2		Foster Family (Dep.) - Program Income	\$ 413,364	\$ (286)	\$ 413,078
	2-H	2		Foster Family (Del.) - Program Income	\$ 12,141	\$ (8)	\$ 12,133
	2-I	2		Supervised Ind. Living (Dep.) - Program Income	\$ 13,826	\$ (10)	\$ 13,816
	3-B	2		Residential Service (Dep.) - Program Income	\$ 56,362	\$ (39)	\$ 56,323
	3-C	2		Residential Service (Del.) - Program Income	\$ 33,642	\$ (23)	\$ 33,619
	3-D	2		Secure Residential Service - Program Income	\$ 19,198	\$ (13)	\$ 19,185
	3-E	2		YDC/YFC - Program Income	\$ 4,355	\$ (6)	\$ 4,349
	3-F	2		YDC Secure - Program Income	\$ 12,965	\$ (9)	\$ 12,956
				Total Adjustment Amount		\$ (695)	
				To decrease Program Income by \$695 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348 Adjustments							
CY-348	12	A	4	Total Title IV-D Collections	\$ 572,360	\$ 263	\$ 572,623
				To increase Title IV-D Collections by \$263 to properly report the total amount received. This adjustment does not have an affect on the state share of expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348	13	A	5	Total Title IV-D Collections for IV-E Children	\$ 82,720	\$ 1,141	\$ 83,861
				To increase Title IV-D Collections for IV-E Children by \$1,141 to properly report the total amount received. This adjustment does not have an affect on the state share of expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

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