



**CUMBERLAND COUNTY  
CHILDREN AND YOUTH AGENCY  
AMENDED FINANCIAL REPORT  
FOR THE PERIOD  
JULY 1, 2008 TO JUNE 30, 2009**

**COMMONWEALTH OF PENNSYLVANIA**  
**EUGENE A. DEPASQUALE - AUDITOR GENERAL**  
**DEPARTMENT OF THE AUDITOR GENERAL**



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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

The Commissioners of Cumberland County  
One Courthouse Square  
Carlisle, PA 17013

Dear Commissioners:

We have examined fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Cumberland 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, 2008 to June 30, 2009, 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 Fiscal Year End (FYE) 6/30/2009, certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

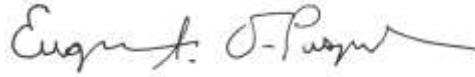
Preparation of these fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Cumberland County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the 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 5 adjustments to the attached Cumberland County Children and Youth Agency's fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$145 increase in Expenditures and the \$94,580 decrease in Revenues resulted in a net amount of \$76,740 due to the County.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Cumberland County Children and Youth Agency at an exit conference held on December 30, 2013.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare 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 Cumberland County Children and Youth Agency.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

EUGENE A. DEPASQUALE  
Auditor General

April 30, 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 Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW 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 DPW 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 DPW.

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, 4<sup>th</sup> Quarter fiscal forms submitted to the DPW, 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 DPW 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.

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

Approved State Allocation <sup>1</sup>		\$ 8,799,895
Supplemental Act 148		<u>0</u>
Total State Allocation		8,799,895
State Share (CY348) <sup>2</sup>	\$ 8,304,956	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 8,304,956
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 8,304,956
Actual Act 148 Revenues Received <sup>4</sup>		<u>8,228,216</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ 76,740</u></u>

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

<sup>2</sup> State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	243,767	15,305	32,159	0	0	0	0	0	196,303	196,303	0
02. 90% REIMBURSEMENT	761,152	10,816	107,113	34,475	0	0	0	0	608,748	547,874	60,874
03. 80% REIMBURSEMENT	11,102,982	370,776	1,530,560	238,165	133,593	0	92,575	0	8,737,313	6,989,851	1,747,462
04. 60% REIMBURSEMENT	734,664	43,874	47,748	0	0	28,064	0	4,042	610,936	366,562	244,374
05. 50% REIMBURSEMENT	408,730	0	0	0	0	0	0	0	408,730	204,366	204,364
06. TOTAL NET CHILD WELFARE EXPEND.	13,251,295	440,771	1,717,580	272,640	133,593	28,064	92,575	4,042	10,562,030	8,304,956	2,257,074

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

08. NON-REIMBURSABLE EXPENDITURES	79,561	0	0						79,561		79,561
09. TOTAL EXPENDITURES	13,330,856	440,771	1,717,580	272,640	133,593	28,064	92,575	4,042	10,641,591	8,304,956	2,336,635

10. IL Grant Funds Reported 36,835

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 235,634

13. TITLE IV-D Collections for IV-E Children 36,445

14. STATE ACT 148 - line 6 8,304,956

15. STATE ACT 148 ALLOCATION 8,799,895

16. ADJUSTED STATE SHARE (lower of 14 or 15) 8,304,956

INVOICE	
AMENDED STATE SHARE (ACT 148)	8,304,956
ACT 148 AMOUNT AS SUBMITTED	8,228,216
ADJUSTMENT TO STATE SHARE	76,740

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 125,320	Number of Days 6,675	Number of Children 21
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**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	243,767	15,305		32,159	0		0	0	0	196,303	196,303	0
1-B ADOPTION ASSISTANCE	1,000,811	0	385,679	0			0	0	0	615,132	492,106	123,026
1-C COUNSELING - DEPENDENT	637,077	0			93,165	0	0	0	0	543,912	435,130	108,782
1-D COUNSELING - DELINQUENT	524,610	0			100,135	0	0	0	0	424,475	339,580	84,895
1-E DAY CARE	0	0			0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	5,521	0			0	0	0	0	0	5,521	4,417	1,104
1-G DAY TREATMENT - DELINQUENT	116,382	0			34,937	0	0	0	0	81,445	65,156	16,289
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	510,609	13,811		67,920	0	0	0	0	0	428,878	343,102	85,776
1-J LIFE SKILLS - DEPENDENT	169,853	0			0	0	0	0	0	169,853	135,882	33,971
1-K LIFE SKILLS - DELINQUENT	94,635	0			0	0	0	0	0	94,635	75,708	18,927
1-L PROTECTIVE SERVICE - CHILD ABUSE	557,821	0		64,990	0			0	0	492,831	394,265	98,566
1-M PROTECTIVE SERVICE - GENERAL	740,107	0		83,410	9,928	0		0	0	646,769	517,415	129,354
1-N SERVICE PLANNING	1,150,819	62,781		152,172	0	0	0	0	0	935,866	748,693	187,173
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	78,837	0			0	0	0	0	0	78,837	39,419	39,418
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	34,088	0			0	0	0	0	0	34,088	17,044	17,044
<b>SUBTOTAL IN-HOME</b>	<b>5,864,937</b>	<b>91,897</b>	<b>385,679</b>	<b>400,651</b>	<b>238,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,748,545</b>	<b>3,804,220</b>	<b>944,325</b>

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	65,512	0		0			0	0	0	65,512	52,410	13,102
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,079,199	60,002	123,972	10,176		0	0	0	0	885,049	708,039	177,010
2-D COMMUNITY RESIDENTIAL - DELINQUENT	461,158	0		200		0	0	0	0	460,958	368,766	92,192
2-E EMERGENCY SHELTER - DEPENDENT	733,959	10,816	80,248	26,865	34,475	0	0	0	0	581,555	523,400	58,155
2-F EMERGENCY SHELTER - DELINQUENT	27,193	0		0	0	0	0	0	0	27,193	24,474	2,719
2-G FOSTER FAMILY - DEPENDENT	3,832,953	234,182	219,807	385,399		133,593	0	92,575	0	2,767,397	2,213,918	553,479
2-H FOSTER FAMILY - DELINQUENT	119,056	0		0		0	0	0	0	119,056	95,245	23,811
2-I SUP. INDEPENDENT LIVING - DEPENDENT	36,859	0		36,835	0	0	0	0	0	24	19	5
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
<b>SUBTOTAL CBP</b>	<b>6,355,889</b>	<b>305,000</b>	<b>460,862</b>	<b>422,640</b>	<b>34,475</b>	<b>133,593</b>	<b>0</b>	<b>92,575</b>	<b>0</b>	<b>4,906,744</b>	<b>3,986,271</b>	<b>920,473</b>

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	295,805	0		0		0	28,064	0	0	295,805	147,903	147,902
3-B RESIDENTIAL SERVICE - DEPENDENT	242,253	43,874	0	4,399		0	0	0	0	165,916	99,550	66,366
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	166,182	0	0	0		0	0	0	0	166,182	99,709	66,473
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>704,240</b>	<b>43,874</b>	<b>0</b>	<b>4,399</b>	<b>0</b>	<b>0</b>	<b>28,064</b>	<b>0</b>	<b>0</b>	<b>627,903</b>	<b>347,162</b>	<b>280,741</b>

<b>ADMINISTRATION</b>	326,229	0		43,349		0	0	0	4,042	278,838	167,303	111,535
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<b>TOTAL REVENUES</b>	<b>13,251,295</b>	<b>440,771</b>	<b>846,541</b>	<b>871,039</b>	<b>272,640</b>	<b>133,593</b>	<b>28,064</b>	<b>92,575</b>	<b>4,042</b>	<b>10,562,030</b>	<b>8,304,956</b>	<b>2,257,074</b>
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**CUMBERLAND COUNTY CHILDREN AND YOUTH SERVICES  
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											Program Income Reimbursable	
	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 Reimbursable
<b>IN-HOME</b>													
1-A ADOPTION SERVICE	170,150	61,474		9,670	2,473	243,767	0	0	9	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	1,000,811	0	0	1,000,811	0	148	0	0	0	0	
1-C COUNSELING - DEPENDENT	0	0			637,077	637,077	0	217	0	0	0	0	
1-D COUNSELING - DELINQUENT	0	0			524,610	524,610	0	223	0	0	0	0	
1-E DAY CARE	0	0			0	0	0	0	0	0	0	0	
1-F DAY TREATMENT - DEPENDENT	0	0			5,521	5,521	0	1	0	0	0	0	
1-G DAY TREATMENT - DELINQUENT	0	0			116,382	116,382	0	73	0	0	0	0	
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0	
1-I INTAKE & REFERRAL	383,272	127,337			0	510,609	1,534	0	0	0	0	0	
1-J LIFE SKILLS - DEPENDENT	0	0			169,853	169,853	0	95	0	0	0	0	
1-K LIFE SKILLS - DELINQUENT	0	0			94,635	94,635	0	311	0	0	0	0	
1-L PROTECTIVE SERVICE - CHILD ABUSE	317,348	96,618		73,721	68,386	557,821	51	100	0	0	0	0	
1-M PROTECTIVE SERVICE - GENERAL	347,641	129,472		147,678	112,021	740,307	523	93	0	200	0	0	
1-N SERVICE PLANNING	586,463	197,410		348,146	8,971	1,150,819	0	829	5	0	0	0	
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					78,837	78,837	0	809	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					34,088	34,088	0	475	0	0	0	0	
<b>1-Q SUBTOTAL IN-HOME</b>	<b>1,804,874</b>	<b>612,311</b>	<b>1,000,811</b>	<b>579,215</b>	<b>1,852,854</b>	<b>5,865,137</b>				<b>0</b>	<b>200</b>	<b>0</b>	
							Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services					<b>2,003</b>	
<b>COMMUNITY BASED PLACEMENT</b>													
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	65,512	65,512	414	9	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	55,930	20,412	0	1,129	1,001,728	1,079,199	5,251	66	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,501	459,657	461,158	3,775	44	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	152,093	49,643	0	337	532,136	734,209	2,524	102	0	250	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	27,193	27,193	116	8	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	529,262	173,595	125,320	288,098	2,718,830	3,841,221	45,130	502	0	8,268	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	119,056	119,056	1,365	13	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	16,786	4,505	11,946	1,917	1,705	36,859	0	0	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
<b>2-K SUBTOTAL CBP</b>	<b>754,071</b>	<b>248,155</b>	<b>137,266</b>	<b>292,982</b>	<b>4,924,112</b>	<b>6,364,407</b>	<b>58,575</b>	<b>744</b>	<b>0</b>	<b>8,518</b>	<b>0</b>	<b>0</b>	
							Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services					<b>2,003</b>	
<b>INSTITUTIONAL PLACEMENT</b>													
3-A JUVENILE DETENTION SERVICE	0	0	0	3,895	362,753	366,648	1,669	68	3,895	66,948	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	24,607	9,925	0	817	206,904	242,253	4,878	13	0	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	166,182	166,182	848	8	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/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0	
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0	
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>24,607</b>	<b>9,925</b>	<b>0</b>	<b>4,712</b>	<b>735,839</b>	<b>775,083</b>	<b>7,395</b>	<b>89</b>	<b>3,895</b>	<b>66,948</b>	<b>0</b>	<b>0</b>	
<b>4 ADMINISTRATION</b>	<b>62,730</b>	<b>17,765</b>	<b>0</b>	<b>245,079</b>	<b>0</b>	<b>326,229</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,646,282</b>	<b>888,156</b>	<b>1,138,077</b>	<b>1,121,988</b>	<b>7,512,805</b>	<b>13,330,856</b>			<b>3,895</b>	<b>75,666</b>	<b>0</b>	<b>0</b>	
							County Indirect Costs = \$					<b>211,944</b>	

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 244,069	\$ (302)	\$ 243,767
Adoption Assistance	1,000,811	0	1,000,811
Counseling	1,161,687	0	1,161,687
Day Care	0	0	0
Day Treatment	121,903	0	121,903
Homemaker Service	0	0	0
Intake and Referral	510,488	121	510,609
Life Skill	264,488	0	264,488
Protective Service - Child Abuse	557,301	520	557,821
Protective Service - General	739,610	697	740,307
Service Planning	1,152,437	(1,618)	1,150,819
Juvenile Act Proceedings	112,925	0	112,925
Alternative Treatment	65,512	0	65,512
Community Residential	1,540,395	(38)	1,540,357
Emergency Shelter	761,135	267	761,402
Foster Family	3,959,953	324	3,960,277
Supervised Independent Living	36,835	24	36,859
Juvenile Detention Service	366,648	0	366,648
Residential Service	408,381	54	408,435
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC/YFC Secure	0	0	0
Administration	326,133	96	326,229
<b>Combined Total Expense</b>	<b>13,330,711</b>	<b>145</b>	<b>13,330,856</b>
<b>Less Non-reimbursables</b>	<b>79,561</b>	<b>0</b>	<b>79,561</b>
<b>Total Net Expense</b>	<b>\$ 13,251,150</b>	<b>\$ 145</b>	<b>\$ 13,251,295</b>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,650,498	\$ (4,216)	\$ 2,646,282
Employee Benefits	883,795	4,361	888,156
Subsidies	1,138,077	0	1,138,077
Operating	1,121,988	0	1,121,988
Purchased Services	7,512,805	0	7,512,805
Fixed Assets	23,548	0	23,548
<b>Combined Total Expense</b>	<b>13,330,711</b>	<b>145</b>	<b>13,330,856</b>
<b>Less Non-reimbursables</b>	<b>79,561</b>	<b>0</b>	<b>79,561</b>
<b>Total Net Expense</b>	<b>\$ 13,251,150</b>	<b>\$ 145</b>	<b>\$ 13,251,295</b>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	AMENDED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370 Adjustments									
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 170,783	\$ (633)	\$ 170,150		
	1-I	1		Intake & Referral - Wages and Salaries	\$ 383,837	\$ (565)	\$ 383,272		
	1-N	1		Service Planning - Wages and Salaries	\$ 589,032	\$ (2,569)	\$ 586,463		
	2-C	1		Community Residential (Dep.) - Wages and Salaries	\$ 55,976	\$ (46)	\$ 55,930		
	2-G	1		Foster Family (Dep.) - Wages and Salaries	\$ 529,665	\$ (403)	\$ 529,262		
					Total Adjustment Amount		\$ (4,216)		
				To decrease Wages and Salaries \$4,216 because the agency reported 100% of salaries for three employees that participated in the Child Welfare Education for Leadership (CWEL) program. Only 95% of salaries are eligible for reimbursement.					
				Title 55 PA Code, Chapter 3170.92(c) CYF Bulletin 3140-06-06					
CY-370	1-N	2	2	Service Planning - Employee Benefits	\$ 196,459	\$ (113)	\$ 196,346		
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 20,404	\$ (102)	\$ 20,302		
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 172,868	\$ (209)	\$ 172,659		
					Total Adjustment Amount		\$ (424)		
				To decrease Employee Benefits \$424 because the benefits for three employees that participated in the CWEL program exceeded the 40.7% maximum percentage of the individual's bi-weekly salary.					
				Title 55 PA Code, Chapter 3170.92(c) CYF Bulletin 3140-06-06					
CY-370	1-A	2	3	Adoption Service - Employee Benefits	\$ 61,143	\$ 331	\$ 61,474		
	1-I	2		Intake & Referral - Employee Benefits	\$ 126,651	\$ 686	\$ 127,337		
	1-L	2		Protective Service-Child Abuse - Employee Benefits	\$ 96,098	\$ 520	\$ 96,618		
	1-M	2		Protective Service-General - Employee Benefits	\$ 128,775	\$ 697	\$ 129,472		
	1-N	2		Service Planning - Employee Benefits	\$ 196,346	\$ 1,064	\$ 197,410		
	2-G	2		Community Residential (Dep) - Employee Benefits	\$ 20,302	\$ 110	\$ 20,412		
	2-E	2		Emergency Shelter (Dep) - Employee Benefits	\$ 49,376	\$ 267	\$ 49,643		
	2-G	2		Foster Family (Dep) - Employee Benefits	\$ 172,659	\$ 936	\$ 173,595		
	2-I	2		Supervised Independent Living (Dep)-Employee Benefits	\$ 4,481	\$ 24	\$ 4,505		
	3-B	2		Residential Service (Dep) - Employee Benefits	\$ 9,871	\$ 54	\$ 9,925		
	4	2		Administration - Employee Benefits	\$ 17,669	\$ 96	\$ 17,765		
					Total Adjustment Amount		\$ 4,785		
					To increase retirement Employee Benefits \$4,785 to properly report the agency's allocation of the 2008 and 2009 county pension contributions. Estimated rates were used in the agency/county calculation.				
				Title 55 PA Code, Chapter 3170.47(f)					

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE OR DECREASE	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A Adjustments							
CY-370A	1-B	3	4	Adoption Assistance -Title IV-E Maintenance	\$ 379,620	\$ 6,059	\$ 385,679
	2-C	3		Community Residential (Dep.) - Title IV-E Maintenance	\$ 155,363	\$ (31,391)	\$ 123,972
	2-E	3		Emergency Shelter (Dep.) - Title IV-E Maintenance	\$ 90,482	\$ (10,234)	\$ 80,248
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$ 350,415	\$ (38,033)	\$ 312,382
	2-G	4		Foster Family (Dep.) - Title IV-E Administration	\$ 406,380	\$ (20,981)	\$ 385,399
					Total Adjustment Amount		\$ (94,580)
				To decrease Federal Title IV-E Revenue \$94,580 to include supplemental payments not reported by the agency.			
				Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-08-01			
CY-370A	2-G	3	5	Foster Family (Dep.) - Title IV-E Maintenance	\$ 312,382	\$ (92,575)	\$ 219,807
	2-G	8		Foster Family (Dep.) - Other Funding	\$ -	\$ 92,575	\$ 92,575
				To reclassify \$92,575 of Title IV-E funding to Other Funding due to a portion of two Title IV-E invoices being processed against state funds as a result of the claims exceeding the two year limit for federal grants.			
				Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-08-01			

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
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Compliance with Prior Audit Findings and Recommendations

Finding No. 1 – Cumberland County Children and Youth Agency Reported Expenditures that Exceeded the Maximum Rates of State Participation for Employee Subsistence

This finding has been resolved. During the current audit period, the employee subsistence rates within the Cumberland County Children and Youth agency were consistent with the Commonwealth's allowable subsistence rates.

Finding No. 2 – Cumberland County Children and Youth Agency Did Not File its Quarterly Reports on Time

While the Cumberland County Children and Youth Agency did not file all quarterly reports with the Department of Public Welfare (DPW) in a timely manner during the current audit period, this finding will not be repeated because of DPW's implementation of significant changes to the child welfare reporting system which caused unavoidable delays in the filing of these reports.

Finding No. 3 – Cumberland County Children and Youth Agency Submitted a CY-383 Fee for Service Schedule Report which did not Reconcile to the Agency General Ledger and Invoices.

This finding has been resolved, as during the current audit period, the Cumberland County Children and Youth Agency performed quarterly reconciliations between the agency's general ledger and submitted invoices, and a final reconciliation between the agency's submitted CY-383 report and the agency's general ledger.

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

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