

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Northampton County Children and Youth Agency

February 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Lamont G. McClure
County Executive
Northampton County Government Center
669 Washington Street
Easton, PA 18042

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 Northampton County Children, Youth and Families Division (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

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

- For the **2021-2022 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$1,982 and decreasing revenue by \$399. Based on the application of the state participation rates, these adjustments resulted in an amount due to the county totaling \$2,999.
- For the **2022-2023 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency revenue by \$3,134. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$2,507.

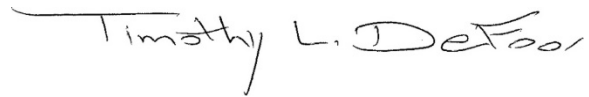
The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on February 5, 2025.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the word "Timothy".

Timothy L. DeFoor
Auditor General
February 7, 2025

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2021 to June 30, 2022	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2022 to June 30, 2023	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments	14
Adjustment Schedule	15
Report Distribution List	16

BACKGROUND

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

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

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

Approved State Allocation ¹		\$	22,035,505
Supplemental Act 148			<u>0</u>
Total State Allocation			22,035,505
State Share (CY348) ²	\$		21,304,431
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	21,304,431
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	21,304,431
Actual Act 148 Revenues Received ⁴			<u>21,301,432</u>
Net Amount Due County/(State) ⁵		\$	<u><u>2,999</u></u>

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

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

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

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

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

NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	795,554	0	89,031	0	0	0	0	0	706,523	706,523	0
02. 90% REIMBURSEMENT	272,600	825	46,204	0	0	0	0	0	225,571	203,014	22,557
03. 80% REIMBURSEMENT	29,141,599	795,555	4,756,396	893,488	270,641	107,512	0	54,822	22,263,185	17,810,548	4,452,637
04. 60% REIMBURSEMENT	3,706,597	113,213	211,576	0	0	0	0	13,143	3,368,665	2,021,199	1,347,466
05. 50% REIMBURSEMENT	1,130,075	3,783	0	0	0	0	0	0	1,126,292	563,147	563,145
06. TOTAL NET CHILD WELFARE EXPEND.	35,046,425	913,376	5,103,207	893,488	270,641	107,512	0	67,965	27,690,236	21,304,431	6,385,805

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	58,750	13,276							45,474	27,284	18,190

08. NON-REIMBURSABLE EXPENDITURES	215,792	13,898							201,894		201,894
-----------------------------------	---------	--------	--	--	--	--	--	--	---------	--	---------

09. TOTAL EXPENDITURES	35,320,967	940,550	5,103,207	893,488	270,641	107,512	0	67,965	27,937,604	21,331,715	6,605,889
------------------------	------------	---------	-----------	---------	---------	---------	---	--------	------------	------------	-----------

10. TOTAL TITLE IV-D COLLECTIONS 685,736

11. TITLE IV-D Collections for IV-E Children 78,175

12. STATE ACT 148 - line 6 21,304,431

13. STATE ACT 148 ALLOCATION 22,035,505

14. ADJUSTED STATE SHARE (lower of 12 or 13) 21,304,431

INVOICE											
AMENDED STATE SHARE (ACT 148)	21,304,431										
ACT 148 AMOUNT RECEIVED	21,301,432										
ADJUSTMENT TO STATE SHARE	2,999										

NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	795,554	0		89,031	0		0	0	0	706,523	706,523	0
I-B ADOPTION ASSISTANCE	3,280,370	0	1,750,554	11,839			0	0	0	1,517,977	1,214,382	303,595
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,057,824	0	238,706				0	0	0	819,118	655,294	163,824
I-D COUNSELING - DEPENDENT	5,402,232	18,202		118,345	883,886	0	0	0	0	4,381,799	3,505,439	876,360
I-E COUNSELING - DELINQUENT	116,871	0		0	9,602	0	0	0	0	107,269	85,815	21,454
I-F DAY CARE	400,795	0		0	0	0	0	0	0	400,795	320,636	80,159
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	14,082	0		1,576	0	0	0	0	0	12,506	10,005	2,501
I-K LIFE SKILLS - DEPENDENT	43,087	0		4,791	0	0	0	0	0	38,296	30,637	7,659
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,788,844	0		199,746	0	0	0	0	0	1,589,098	1,271,278	317,820
I-N PROTECTIVE SERVICE - GENERAL	4,262,190	1,485		460,633	0	0	0	0	0	3,800,072	3,040,058	760,014
I-O SERVICE PLANNING	1,025,263	0		114,672	0	0	0	0	0	910,591	728,473	182,118
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	123,710	3,783		0	0	0	0	0	0	119,927	59,964	59,963
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	18,310,822	23,470	1,989,260	1,000,633	893,488	0	0	0	0	14,403,971	11,628,504	2,775,467
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
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	1,819,632	52,874	180,913	40,943	0	0	0	0	0	1,544,902	1,235,922	308,980
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,347,101	60,342	99,902	9,495	0	0	0	0	0	2,177,362	1,741,890	435,472
2-E EMERGENCY SHELTER - DEPENDENT	272,600	825	20,018	26,186	0	0	0	0	0	225,571	203,014	22,557
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	4,833,851	227,774	432,764	588,466	0	270,641	107,512	0	0	3,206,694	2,565,355	641,339
2-H FOSTER FAMILY - DELINQUENT	202,237	24,074	0	0	0	0	0	0	0	178,163	142,530	35,633
2-I KINSHIP CARE - DEPENDENT	2,148,458	394,249	245,911	169,293	0	0	0	0	54,822	1,284,183	1,027,346	256,837
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	398,762	16,555	66,478	21,369	0	0	0	0	0	294,360	235,488	58,872
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	12,022,641	776,693	1,045,986	855,732	0	270,641	107,512	0	54,822	8,911,235	7,151,545	1,759,690
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	1,006,365	0								1,006,365	503,183	503,182
3-B RESIDENTIAL SERVICE - DEPENDENT	1,288,240	77,194	22,592	12,647	0	0	0	0	0	1,175,807	705,484	470,323
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	841,213	17,779	29,603	973	0	0	0	0	0	792,858	475,715	317,143
3-D SECURE RES. SERVICE (EXCEPT YDC)	265,906	18,240								247,666	148,600	99,066
3-E YDC SECURE	58,750	13,276								45,474	27,284	18,190
3-F SUBTOTAL INSTITUTIONAL	3,460,474	126,489	52,195	13,620	0	0	0	0	0	3,268,170	1,860,266	1,407,904
4 ADMINISTRATION	1,311,238	0		145,761		0	0	0	13,143	1,152,334	691,400	460,934
5 TOTAL REVENUES	35,105,175	926,652	3,087,441	2,015,766	893,488	270,641	107,512	0	67,965	27,735,710	21,331,715	6,403,995

NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022

AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	477,952	214,704		102,898	0	0	795,554	186	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,280,370	0	0	0	3,280,370	0	394	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	1,057,824	0	0	0	1,057,824	0	123	0	0	0
1-D COUNSELING - DEPENDENT	650,427	328,408		79,733	4,343,664	0	5,402,232	34	832	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	116,871	0	116,871	0	105	0	0	0
1-F DAY CARE	0	0		0	400,795	0	400,795	0	37	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	0	0		14,082	0	0	14,082	7,219	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	21,612	15,225		6,250	0	0	43,087	26	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	1,065,069	515,094		208,681	0	0	1,788,844	1,466	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,437,707	1,042,600		673,942	107,442	499	4,262,190	3,194	519	0	0	0
1-O SERVICE PLANNING	599,402	303,156		122,705	0	0	1,025,263	1,034	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	123,710		123,710	0	454	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	5,252,169	2,419,187	4,338,194	1,208,291	5,092,482	499	18,310,822			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED DL Services											
	0											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	36,851	16,022		14,334	1,752,425	0	1,819,632	6,641	70	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	2,347,101	0	2,347,101	3,650	22	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	55,600	28,007		16,569	172,424	0	272,600	2,281	88	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	267	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	665,185	312,702		155,310	3,700,654	0	4,833,851	39,102	172	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	202,237	0	202,237	931	5	0	0	0
2-I KINSHIP CARE - DEPENDENT	212,968	106,276		116,288	1,802,284	0	2,237,816	52,459	231	0	89,358	13,898
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	449	398,313	0	398,762	1,438	25	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	970,604	463,007	0	302,950	10,375,438	0	12,111,999	106,769	613	0	89,358	13,898
	SUBTOTAL CBP											
	3,612,213	174,979	0	823,456	0	0	1,359,648			48,410	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	1,006,365	0	1,006,365	2,411	90	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	4,946	1,361,318	0	1,366,264	5,483	49	0	78,024	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	841,213	0	841,213	1,468	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	265,906	0	265,906	792	4	0	0	0
3-E YDC SECURE	0	0	0	0	58,750	0	58,750	94	3	0	0	0
3-F	0	0	0	4,946	3,533,552	0	3,538,498	10,248	157	0	78,024	0
	SUBTOTAL INSTITUTIONAL											
	3,612,213	174,979	0	823,456	0	0	1,359,648			48,410	0	0
ADMINISTRATION												
4	6,583,986	3,057,173	4,338,194	2,339,643	19,001,472	499	35,320,967			48,410	167,382	13,898
	TOTAL EXPENDITURES											
	County Indirect Costs = \$ 740,998											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 795,583	\$ (29)	\$ 795,554
Adoption Assistance	3,280,370	0	3,280,370
Subsidized Permanent Legal Custodianship	1,058,574	(750)	1,057,824
Counseling	5,515,762	3,341	5,519,103
Day Care	400,795	0	400,795
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	14,082	0	14,082
Life Skills	43,087	0	43,087
Protective Service - Child Abuse	1,788,844	0	1,788,844
Protective Service - General	4,262,535	(345)	4,262,190
Service Planning	1,025,263	0	1,025,263
Juvenile Act Proceedings	127,393	(3,683)	123,710
Alternative Treatment	0	0	0
Community Residential	4,166,733	0	4,166,733
Emergency Shelter	272,600	0	272,600
Foster Family	5,036,088	0	5,036,088
Kinship Care	2,236,397	1,419	2,237,816
Supervised Independent Living	396,762	2,000	398,762
Juvenile Detention Service	1,006,365	0	1,006,365
Residential Service	2,207,448	29	2,207,477
Secure Residential Service (Except YDC)	265,906	0	265,906
YDC Secure	58,750	0	58,750
Administration	1,359,648	0	1,359,648
Combined Total Expense	<u>35,318,985</u>	<u>1,982</u>	<u>35,320,967</u>
Less Non-reimbursables	<u>215,792</u>	<u>0</u>	<u>215,792</u>
Total Net Expense	<u>\$ 35,103,193</u>	<u>\$ 1,982</u>	<u>\$ 35,105,175</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,583,986	\$ 0	\$ 6,583,986
Employee Benefits	3,057,173	0	3,057,173
Subsidies	4,338,944	(750)	4,338,194
Operating	2,339,811	(168)	2,339,643
Purchased Services	18,998,572	2,900	19,001,472
Fixed Assets	499	0	499
Combined Total Expense	<u>35,318,985</u>	<u>1,982</u>	<u>35,320,967</u>
Less Non-reimbursables	<u>215,792</u>	<u>0</u>	<u>215,792</u>
Total Net Expense	<u>\$ 35,103,193</u>	<u>\$ 1,982</u>	<u>\$ 35,105,175</u>

**NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-C	3	1	CY-370 Adjustment			
	1-A	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 1,058,574	\$ (750)	\$ 1,057,824
	1-N	3		Adoption Service - Operating	\$ 102,927	\$ (29)	\$ 102,898
	2-I	3		Protective Service (General) - Operating	\$ 674,287	\$ (345)	\$ 673,942
	3-B	3		Kinship Care (Dependent) - Operating	\$ 116,111	\$ 177	\$ 116,288
	1-D	3		Residential Service (Dependent) - Operating	\$ 4,917	\$ 29	\$ 4,946
	1-P	3		Counseling (Dependent) - Purchased Services	\$ 4,340,323	\$ 3,341	\$ 4,343,664
	2-I	3		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 127,393	\$ (3,683)	\$ 123,710
	2-I	3		Kinship Care (Dependent) - Purchased Services	\$ 1,801,042	\$ 1,242	\$ 1,802,284
	2-K	3		Supervised Independent Living (Dependent) - Purchased Services	\$ 396,313	\$ 2,000	\$ 398,313
	Total Adjustment Amount						\$ 1,982
				To increase expenditures by \$1,982 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services. Subsidies were decreased by \$750; Operating expenses were decreased by \$168; and Purchased Services were increased by \$2,900.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	1-N	2	2	CY-370A Adjustment			
				Protective Service (General) - Program Income	\$ 1,884	\$ (399)	\$ 1,485
				To decrease Program Income by \$399 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	23,839,233
Supplemental Act 148		<u>0</u>
Total State Allocation		23,839,233
State Share (CY348) ²	\$	22,247,971
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	22,247,971
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	22,247,971
Actual Act 148 Revenues Received ⁴		<u>22,250,478</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(2,507)</u></u>

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

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

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

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

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

NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	706,951	0	81,588	0	0	0	0	0	625,363	625,363	0
02. 90% REIMBURSEMENT	310,787	0	37,316	0	0	0	0	0	273,471	246,124	27,347
03. 80% REIMBURSEMENT	28,736,338	693,752	4,607,930	893,489	270,641	107,512	0	64,156	22,098,858	17,679,086	4,419,772
04. 60% REIMBURSEMENT	4,801,874	151,787	206,871	0	0	0	0	35,275	4,407,941	2,644,764	1,763,177
05. 50% REIMBURSEMENT	2,107,659	2,391	0	0	0	0	0	0	2,105,268	1,052,634	1,052,634
06. TOTAL NET CHILD WELFARE EXPEND.	36,663,609	847,930	4,933,705	893,489	270,641	107,512	0	99,431	29,510,901	22,247,971	7,262,930
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	93,072	3,316							89,756	53,854	35,902
08. NON-REIMBURSABLE EXPENDITURES	379,903	12,694							367,209		367,209
09. TOTAL EXPENDITURES	37,136,584	863,940	4,933,705	893,489	270,641	107,512	0	99,431	29,967,866	22,301,825	7,666,041
10. TOTAL TITLE IV-D COLLECTIONS	645,853										
11. TITLE IV-D Collections for IV-E Children	31,722										
12. STATE ACT 148 - line 6	22,247,971										
13. STATE ACT 148 ALLOCATION	23,839,233										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	22,247,971										
INVOICE											
AMENDED STATE SHARE (ACT 148)	22,247,971										
ACT 148 AMOUNT RECEIVED	22,250,478										
ADJUSTMENT TO STATE SHARE	(2,507)										

NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
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 Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	706,951	0	0	81,588	0	0	0	0	0	625,363	625,363	0
I-B ADOPTION ASSISTANCE	3,477,387	0	1,831,950	44,041	0	0	0	0	0	1,601,396	1,281,117	320,279
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,279,210	0	289,170	0	0	0	0	0	0	990,040	792,032	198,008
I-D COUNSELING - DEPENDENT	5,478,647	11,728	0	130,009	893,489	0	0	0	0	4,443,421	3,554,737	888,684
I-E COUNSELING - DELINQUENT	246,020	0	0	0	0	0	0	0	0	246,020	196,816	49,204
I-F DAY CARE	358,468	0	0	0	0	0	0	0	0	358,468	286,774	71,694
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	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	15,868	0	0	1,801	0	0	0	0	0	14,067	11,254	2,813
I-K LIFE SKILLS - DEPENDENT	88,372	0	2,121,120	10,167	0	0	0	0	0	78,205	62,564	15,641
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	1,802,288	400	0	206,714	0	0	0	0	0	1,595,174	1,276,139	319,035
I-N PROTECTIVE SERVICE - GENERAL	4,449,748	14,762	0	486,791	0	0	0	0	0	3,948,195	3,158,556	789,639
I-O SERVICE PLANNING	1,021,079	0	0	117,700	0	0	0	0	0	903,379	722,703	180,676
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	151,845	2,391	0	0	0	0	0	0	0	149,454	74,727	74,727
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	19,075,883	29,281	2,121,120	1,078,811	893,489	0	0	0	0	14,953,182	12,042,782	2,910,400

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 Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,038,082	61,877	286,025	84,021	0	0	0	0	2,606,159	2,084,927	521,232	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,287,664	67,581	11,579	5,615	0	0	0	0	1,202,889	962,311	240,578	0
2-E EMERGENCY SHELTER - DEPENDENT	310,787	0	8,548	28,768	0	0	0	0	273,471	246,124	27,347	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	3,776,121	162,819	278,934	452,339	0	270,641	107,512	17,243	2,486,633	1,989,306	497,327	0
2-H FOSTER FAMILY - DELINQUENT	236,330	20,206	4,434	3,033	0	0	0	0	208,657	166,926	41,731	0
2-I KINSHIP CARE - DEPENDENT	1,687,547	325,355	229,239	114,814	0	0	0	46,913	971,226	776,981	194,245	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	493,507	29,024	10,420	9,134	0	0	0	0	444,929	355,943	88,986	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	10,830,038	666,862	829,179	697,724	0	270,641	107,512	64,156	8,193,964	6,582,518	1,611,446	0

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 Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	1,955,814	0	0	0	0	0	0	0	1,955,814	977,907	977,907	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,807,263	114,203	30,673	29,510	0	0	0	0	1,632,877	979,726	653,151	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,519,945	31,957	5,815	968	0	0	0	0	1,481,205	888,723	592,482	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	257,742	5,627	0	0	0	0	0	0	252,115	151,269	100,846	0
3-E YDC SECURE	93,072	3,316	0	0	0	0	0	0	89,756	53,854	35,902	0
3-F SUBTOTAL INSTITUTIONAL	5,633,836	155,103	36,488	30,478	0	0	0	0	5,411,767	3,051,479	2,360,288	0

4 ADMINISTRATION	1,216,924	0	0	139,905	0	0	0	0	35,275	1,041,744	625,046	416,698
5 TOTAL REVENUES	36,756,681	851,246	2,986,787	1,946,918	893,489	270,641	107,512	99,431	29,600,657	22,301,825	7,298,832	0

**NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 706,951	\$ 0	\$ 706,951
Adoption Assistance	3,477,387	0	3,477,387
Subsidized Permanent Legal Custodianship	1,279,210	0	1,279,210
Counseling	5,724,667	0	5,724,667
Day Care	358,468	0	358,468
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	15,868	0	15,868
Life Skills	88,372	0	88,372
Protective Service - Child Abuse	1,802,288	0	1,802,288
Protective Service - General	4,449,748	0	4,449,748
Service Planning	1,021,079	0	1,021,079
Juvenile Act Proceedings	151,845	0	151,845
Alternative Treatment	0	0	0
Community Residential	4,325,746	0	4,325,746
Emergency Shelter	310,787	0	310,787
Foster Family	4,012,771	0	4,012,771
Kinship Care	1,753,547	0	1,753,547
Supervised Independent Living	493,507	0	493,507
Juvenile Detention Service	1,955,814	0	1,955,814
Residential Service	3,597,133	0	3,597,133
Secure Residential Service (Except YDC)	257,742	0	257,742
YDC Secure	93,072	0	93,072
Administration	1,260,582	0	1,260,582
Combined Total Expense	<u>37,136,584</u>	<u>0</u>	<u>37,136,584</u>
Less Non-reimbursables	<u>379,903</u>	<u>0</u>	<u>379,903</u>
Total Net Expense	<u>\$ 36,756,681</u>	<u>\$ 0</u>	<u>\$ 36,756,681</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,252,868	\$ 0	\$ 6,252,868
Employee Benefits	3,217,062	0	3,217,062
Subsidies	4,756,597	0	4,756,597
Operating	2,414,723	0	2,414,723
Purchased Services	20,401,770	0	20,401,770
Fixed Assets	93,564	0	93,564
Combined Total Expense	<u>37,136,584</u>	<u>0</u>	<u>37,136,584</u>
Less Non-reimbursables	<u>379,903</u>	<u>0</u>	<u>379,903</u>
Total Net Expense	<u>\$ 36,756,681</u>	<u>\$ 0</u>	<u>\$ 36,756,681</u>

**NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A	2-H	2	1	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Delinquent) - Program Income</p> <p>To increase Program Income by \$3,134 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 17,072	\$ 3,134	\$ 20,206

NORTHAMPTON COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

The Honorable Lamont G. McClure
County Executive
Northampton County Council

Ms. Valerie A. Arkoosh, MD, MPH
Secretary
Department of Human Services

Ms. Susan Wandalowski
Director
Northampton County Human Services

Mr. Laval Miller-Wilson
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Maria Torres
Administrator
Northampton County Children & Youth Agency

Ms. Evelyn Cruz
Director
Division of County Programs
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Paula Karabasz, MBA, M.Ed.
Accountant III
Northampton County Children & Youth Agency

Ms. Tara Zrinski
Controller
Northampton County

Mr. Jim Flanagan
Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. Michael Burns, CPA
Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. David Bryan, CPA, CGMA
Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Heather Rudy
Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Melanie Retherford
Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Melissa Erazo, Director
Bureau of Budget and Fiscal Support

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.