

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

York County Children and Youth Agency

February 2017



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 York County
York County Administrative Center
28 East Market Street
York, PA 17401

Dear Commissioners:

We have examined 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 York County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013 and June 30, 2014 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 above referenced fiscal years.

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.*).

We performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We found that agency staff periodically performed monitoring procedures to substantiate that services invoiced by both Placement Purchased Service and In Home Purchased Service providers were actually provided. However, we found that the agency's established internal controls over its monitoring process are ineffective in ensuring that all In Home Purchased Service providers' overbillings we identified are appropriately addressed by agency staff. Specifically, as detailed in the Finding, beginning on page 34 of this report, we found that the agency could only provide evidence of the appropriate resolution of 50% of the agency's identified provider overbillings; thus, indicating that established controls are ineffective in ensuring that all identified In Home Purchased Service providers' overbillings are appropriately addressed by agency staff.

Because of the agency's ineffective controls described in the preceding paragraph, we had no assurance that total expenditures of \$24,391,355 paid to In-Home Purchased Service providers and included in total Purchased Services' expenditures of \$105,720,034 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to DHS for the audit period included in the agency's respective general ledgers, were valid. It is vital to note that the agency's ineffective controls could possibly result in the agency's inaccurate invoicing of In-Home Purchased Service providers' overbillings to the Commonwealth DHS and, in turn the agency would receive Act 148 funds to which it may not be entitled. Therefore, we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years 2010-2011 through the 2013-2014 fiscal years. However, we cannot attest that the agency was refunded for all identified In Home Purchased Service provider overbillings found by the agency during its provider contract compliance reviews and there is a high risk that not all agency identified In Home Purchased Service provider overbillings were appropriately addressed by agency fiscal staff.

Despite the matter described in the last paragraph of page 1, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the last paragraph of page 1, and our assurance provided is limited by that matter.

The results of our procedures performed during this engagement were as follows:

- For **fiscal year ended 2011**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$6,424 and decreasing revenue by \$9,883. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$13,009. Both adjustments are detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 1 of this report, beginning on page 3.
- For **fiscal year ended 2012**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$25,982, increasing non-reimbursable expenditures by \$273,188, and increasing revenue by \$1,325. Based on the application of the state participation rates, the four adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$196,831. These adjustments are detailed in our amended fiscal reports for fiscal year 2011-2012, as included in Section 2 of this report, beginning on page 10.
- For **fiscal year ended 2013**, our engagement resulted in five adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$3,233, increasing non-reimbursable expenditures by \$241,512, and decreasing revenue by \$714. Based on the application of the state participation rates, the five adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to

the state totaling \$188,519. These adjustments are detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 3 of this report, beginning on page 18.

- For **fiscal year ended 2014**, our engagement resulted in six adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$150,738, increasing non-reimbursable expenditures by \$354,708, and increasing revenue by \$467. Based on the application of the state participation rates, the six adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$206,059. These adjustments are detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 4 of this report, beginning on page 26.

As previously discussed, we identified the following significant internal control deficiency, as detailed in Section 5 of this report, beginning on page 34.

Finding - A Lack of Effective Controls Exists Over the York County Children, Youth and Families' Established Monitoring Process over In-Home Purchased Service Providers Fails to Ensure that All Identified Overbillings Are Appropriately Addressed

We also included the following current engagement observation, for the period July 1, 2010 through June 30, 2014, and subsequent event observation, for the period July 1, 2014 through November 30, 2016, as detailed in Sections 6 and 7 of this report, beginning on pages 39 and 42, respectively:

Current Engagement Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth Agencies' Adherence to Child Protective Services Law Requirements

Subsequent Event Observation – York County Children, Youth and Families (YCCYF) Staff Turnover and Amendments to the Pennsylvania Child Protective Services Law Impacted the Effectiveness and Timeliness of Services which Resulted in the Commonwealth Department of Human Services Issuing YCCYF Four Provisional Certificates of Compliance.

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 January 25, 2017.

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 adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made 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 York County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

January 30, 2017

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 DHS. Details regarding these deficiencies are further outlined in the Observation beginning on page 39 of 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 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 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, 2010 to JUNE 30, 2011

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	25,373,005
Supplemental Act 148			<u>0</u>
Total State Allocation			25,373,005
State Share (CY348) ²	\$	19,190,120	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	19,190,120	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable ³	\$	19,190,120	
Actual Act 148 Revenues Received ⁴			<u>19,177,111</u>
Net Amount Due County/(State) ⁵	\$		<u><u>13,009</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.

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
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	481,711	0	57,913	0	0	0	0	0	423,798	423,798	0
02. 90% REIMBURSEMENT	2,183,166	12,398	223,515	0	0	0	0	0	1,947,253	1,752,527	194,726
03. 80% REIMBURSEMENT	23,484,158	374,590	3,500,114	1,229,336	229,930	160,466	0	0	17,989,722	14,391,777	3,597,945
04. 60% REIMBURSEMENT	3,646,156	170,027	208,834	0	0	0	0	9,353	3,257,942	1,954,765	1,303,177
05. 50% REIMBURSEMENT	1,344,630	10,125	0	0	0	0	0	0	1,334,505	667,253	667,252
06. TOTAL NET CHILD WELFARE EXPEND.	31,139,821	567,140	3,990,376	1,229,336	229,930	160,466	0	9,353	24,953,220	19,190,120	5,763,100

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	6,818,596	84,921							6,733,675	4,040,205	2,693,470

08. NON-REIMBURSABLE EXPENDITURES	250,807	5,159	0						245,648		245,648
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09. TOTAL EXPENDITURES	38,209,224	657,220	3,990,376	1,229,336	229,930	160,466	0	9,353	31,932,543	23,230,325	8,702,218
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 382,708

13. TITLE IV-D Collections for IV-E Children 38,920

14. STATE ACT 148 - line 6 19,190,120

15. STATE ACT 148 ALLOCATION 25,373,005

16. ADJUSTED STATE SHARE (lower of 14 or 15) 19,190,120

INVOICE	
AMENDED STATE SHARE (ACT 148)	19,190,120
ACT 148 AMOUNT RECEIVED	19,177,111
ADJUSTMENT TO STATE SHARE	13,009

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	1,020,385	34,087	108

YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
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													
1-A	ADOPTION SERVICE	481,711	0		57,913	0		0		0	423,798	423,798	0
1-B	ADOPTION ASSISTANCE	3,718,331	0	1,553,483						2,164,848	1,731,878	432,970	
1-C	COUNSELING - DEPENDENT	2,999,200	0			1,229,336	229,930	0	0	1,539,934	1,231,947	307,987	
1-D	COUNSELING - DELINQUENT	1,187,340	0		1,654	0	0	0	0	1,185,686	948,549	237,137	
1-E	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY TREATMENT - DEPENDENT	22,215	0		0	0	0	0	0	22,215	17,772	4,443	
1-G	DAY TREATMENT - DELINQUENT	439,274	0		0	0	0	0	0	439,274	351,419	87,855	
1-H	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	212,272	0		25,488	0	0	0	0	186,784	149,427	37,357	
1-J	LIFE SKILLS - DEPENDENT	260,077	0		0	0	0	0	0	260,077	208,062	52,015	
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	781,652	0		93,721	0			0	687,931	550,345	137,586	
1-M	PROTECTIVE SERVICE - GENERAL	1,967,693	44		231,014	0	0		0	1,736,635	1,389,308	347,327	
1-N	SERVICE PLANNING	1,992,718	0		239,795	0	0	0	0	1,752,923	1,402,338	350,585	
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	330,994	0		0		0	0	0	330,994	165,497	165,497	
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	44,776	0		0		0	0	0	44,776	22,388	22,388	
1-Q	SUBTOTAL IN-HOME	14,438,253	44	1,553,483	649,585	1,229,336	229,930	0	0	10,775,875	8,592,728	2,183,147	
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0		0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	185,624	5,978	20,403		0			0	159,243	127,394	31,849	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	898,540	28,275	176,621	32,456		0		0	661,188	528,950	132,238	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	2,109,454	81,063	33,474	0		0		0	1,994,917	1,595,934	398,983	
2-E	EMERGENCY SHELTER - DEPENDENT	928,474	7,559	186,842	17,896	0	0	0	0	716,177	644,559	71,618	
2-F	EMERGENCY SHELTER - DELINQUENT	1,254,692	4,839	18,777	0	0	0	0	0	1,231,076	1,107,968	123,108	
2-G	FOSTER FAMILY - DEPENDENT	6,499,296	245,020	508,726	562,869		160,466	0	0	5,022,215	4,017,772	1,004,443	
2-H	FOSTER FAMILY - DELINQUENT	210,472	14,210	11,004	9,406		0		0	175,852	140,682	35,170	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	SUBTOTAL CBP	12,086,552	386,944	955,847	622,627	0	160,466	0	0	9,960,668	8,163,259	1,797,409	
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	968,860	10,125						0	958,735	479,368	479,367	
3-B	RESIDENTIAL SERVICE - DEPENDENT	279,068	95,624	47,634	3,251		0		0	132,559	79,535	53,024	
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	595,310	29,115	5,824	0		0	0	0	560,371	336,223	224,148	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	1,507,878	33,229						0	1,474,649	884,789	589,860	
3-E	YDC/YFC (NON-SECURE)-Institutional	4,337,755	62,727							4,275,028	2,565,017	1,710,011	
3-F	YDC SECURE	2,480,841	22,194							2,458,647	1,475,188	983,459	
3-G	SUBTOTAL INSTITUTIONAL	10,169,712	253,014	53,458	3,251	0	0	0	0	9,859,989	5,820,120	4,039,869	
4	ADMINISTRATION	1,263,900	12,059		152,125		0	0		9,353	1,090,363	654,218	436,145
5	TOTAL REVENUES	37,958,417	652,061	2,562,788	1,427,588	1,229,336	229,930	160,466	0	9,353	31,686,895	23,230,325	8,456,570

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
N-HOME	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	
	230,546	111,426		139,512	0	4,169	485,653	49	0	3,942	0	0	
	0	0	3,718,367	0	0	0	3,718,367	471	442	0	36	0	
	0	0		675	3,003,618	0	3,004,293	0	1,114	0	5,093	0	
	0	0		15,000	1,173,765	0	1,188,765	0	660	0	1,425	0	
	0	0		0	0	0	0	0	0	0	0	0	
	0	0		0	22,215	0	22,215	0	3	0	0	0	
	0	0		0	439,274	0	439,274	0	193	0	0	0	
	0	0		0	0	0	0	0	0	0	0	0	
	117,098	51,154		44,208	0	1,783	214,243	2,317	0	1,971	0	0	
	0	0		0	260,077	0	260,077	0	1,119	0	0	0	
	0	0		0	0	0	0	0	0	0	0	0	
	465,450	191,488		125,051	0	9,517	791,506	953	0	9,854	0	0	
	1,130,509	484,501		339,600	13,648	23,201	1,991,459	780	10	23,766	0	0	
1,188,128	503,249		300,921	963	24,092	2,017,353	2,256	3	24,635	0	0		
			336,469	0		336,469	0	0	5,475	0	0		
			44,776	0		44,776	0	0	0	0	0		
	3,131,731	1,341,818	3,718,367	1,346,212	4,913,560	62,762	14,514,450		69,643	6,554		2,858	
	Number of Children receiving only NON-PURCHASED IN-Home Services												
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable	
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	12	185,612	185,624	1,376	17	0	0	0	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	153,324	60,251	0	57,572	628,023	903,626	7,327	60	5,086	0	0	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,728	2,105,726	2,109,454	14,949	129	0	0	0	
2-E	EMERGENCY SHELTER - DEPENDENT	87,662	36,583	0	36,084	768,882	930,994	6,425	212	1,971	549	0	
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	10	1,254,682	1,254,692	3,411	174	0	0	0	
2-G	FOSTER FAMILY - DEPENDENT	914,057	389,899	1,020,385	359,850	3,953,533	6,654,686	104,098	434	18,897	136,493	4,490	
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	199	210,273	210,472	2,492	12	0	0	0	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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	
2-K	SUBTOTAL CBP	1,155,043	486,733	1,020,385	457,455	9,106,731	12,249,548	140,078	1,038	25,954	137,042	4,490	
	INSTITUTIONAL PLACEMENT												
3-A	JUVENILE DETENTION SERVICE	0	0		47,036	921,824	968,860	3,346	132	0	0	0	
3-B	RESIDENTIAL SERVICE - DEPENDENT	18,850	7,665		2,015	250,538	279,068	3,032	42	0	0	0	
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		1,160	594,150	595,310	7,172	78	0	0	0	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		4	1,507,874	1,507,878	5,673	31	0	0	0	
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0		0	4,337,755	4,337,755	11,697	84	0	0	0	
3-F	YDC SECURE	0	0		0	2,480,841	2,480,841	5,607	31	0	0	0	
3-G	SUBTOTAL INSTITUTIONAL	18,850	7,665	0	50,215	10,092,982	10,169,712	36,527	398	0	0	0	
4	ADMINISTRATION	528,988	269,165	0	474,198	0	1,275,514			11,614	0	669	
5	TOTAL EXPENDITURES	4,834,612	2,105,381	4,738,752	2,328,080	89,126	38,209,224			107,211	143,596	5,159	
	County Indirect Costs = \$ 389,504												

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 487,094	\$ (1,441)	\$ 485,653
Adoption Assistance	3,716,829	1,538	3,718,367
Counseling	4,166,047	27,011	4,193,058
Day Care	0	0	0
Day Treatment	461,489	0	461,489
Homemaker Service	0	0	0
Intake and Referral	214,971	(728)	214,243
Life Skills	260,077	0	260,077
Protective Service - Child Abuse	795,108	(3,602)	791,506
Protective Service - General	1,996,965	(5,506)	1,991,459
Service Planning	2,026,049	(8,696)	2,017,353
Juvenile Act Proceedings	381,245	0	381,245
Alternative Treatment	185,624	0	185,624
Community Residential	3,005,652	7,428	3,013,080
Emergency Shelter	2,186,093	(407)	2,185,686
Foster Family	6,869,758	(4,600)	6,865,158
Supervised Independent Living	0	0	0
Juvenile Detention Service	968,860	0	968,860
Residential Service	874,895	(517)	874,378
Secure Residential Service (Except YDC)	1,507,878	0	1,507,878
YDC/YFC (Non-Secure) - Institutional	4,337,755	0	4,337,755
YDC Secure	2,480,841	0	2,480,841
Administration	1,279,570	(4,056)	1,275,514
Combined Total Expense	38,202,800	6,424	38,209,224
Less Non-reimbursables	250,807	0	250,807
Total Net Expense	\$ 37,951,993	\$ 6,424	\$ 37,958,417

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,834,612	\$ 0	\$ 4,834,612
Employee Benefits	2,137,955	(32,574)	2,105,381
Subsidies	4,737,214	1,538	4,738,752
Operating	2,331,000	(2,920)	2,328,080
Purchased Services	24,072,890	40,383	24,113,273
Fixed Assets	89,129	(3)	89,126
Combined Total Expense	38,202,800	6,424	38,209,224
Less Non-reimbursables	250,807	0	250,807
Total Net Expense	\$ 37,951,993	\$ 6,424	\$ 37,958,417

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustment			
	1-A	2	1	Adoption Service - Employee Benefits	\$ 112,714	\$ (1,288)	\$ 111,426
	1-I	2		Intake & Referral - Employee Benefits	\$ 51,797	\$ (643)	\$ 51,154
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$ 194,707	\$ (3,219)	\$ 191,488
	1-M	2		Protective Service - General - Employee Benefits	\$ 492,226	\$ (7,725)	\$ 484,501
	1-N	2		Service Planning - Employee Benefits	\$ 511,296	\$ (8,047)	\$ 503,249
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 61,861	\$ (1,610)	\$ 60,251
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 37,226	\$ (643)	\$ 36,583
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 395,372	\$ (5,473)	\$ 389,899
	4	2		Administration - Employee Benefits	\$ 273,091	\$ (3,926)	\$ 269,165
	1-B	3		Adoption Assistance - Subsidies	\$ 3,716,829	\$ 1,538	\$ 3,718,367
	1-A	4		Adoption Service - Operating	\$ 139,665	\$ (153)	\$ 139,512
	1-I	4		Intake & Referral - Operating	\$ 44,293	\$ (85)	\$ 44,208
	1-L	4		Protective Service - Child Abuse - Operating	\$ 125,434	\$ (383)	\$ 125,051
	1-M	4		Protective Service - General - Operating	\$ 339,020	\$ 580	\$ 339,600
	1-N	4		Service Planning - Operating	\$ 301,570	\$ (649)	\$ 300,921
	2-C	4		Community Residential (Dep.) - Operating	\$ 57,766	\$ (194)	\$ 57,572
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 35,891	\$ 193	\$ 36,084
	2-G	4		Foster Family (Dep.) - Operating	\$ 361,952	\$ (2,102)	\$ 359,850
	4	4		Administration - Operating	\$ 474,325	\$ (127)	\$ 474,198
	1-C	5		Counseling (Dep.) - Purchased Services	\$ 2,976,536	\$ 27,082	\$ 3,003,618
	1-D	5		Counseling (Del.) - Purchased Services	\$ 1,173,836	\$ (71)	\$ 1,173,765
	1-M	5		Protective Service - General - Purchased Services	\$ 12,009	\$ 1,639	\$ 13,648
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 613,114	\$ 14,909	\$ 628,023
	2-D	5		Community Residential (Del.) - Purchased Services	\$ 2,111,403	\$ (5,677)	\$ 2,105,726
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 768,839	\$ 43	\$ 768,882
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 3,950,558	\$ 2,975	\$ 3,953,533
	3-B	5		Residential Services (Dep.) - Purchased Services	\$ 251,055	\$ (517)	\$ 250,538
	4	6		Administration - Fixed Assets	\$ 3,166	\$ (3)	\$ 3,163
				Total Adjustment Amount		\$ 6,424	
				To increase total expenditures by a net amount of \$6,424 to reconcile to the agency's final expenditure ledger. Employee Benefits were decreased by \$32,574; Subsidies were increased by \$1,538; Operating expenses were decreased by \$2,920; Purchased Services were increased by \$40,383; and Fixed Assets were decreased by \$3.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A				CY-370A Adjustment			
	1-M	2	2	Protective Service - General - Program Income	\$ -	\$ 44	\$ 44
	2-E	2		Emergency Shelter (Dep.) - Program Income	\$ 7,573	\$ (14)	\$ 7,559
	2-G	2		Foster Family (Dep.) - Program Income	\$ 251,823	\$ (6,803)	\$ 245,020
	3-C	2		Residential Service (Del.) - Program Income	\$ 32,214	\$ (3,099)	\$ 29,115
	4	2		Administration - Program Income	\$ 12,070	\$ (11)	\$ 12,059
				Total Adjustment Amount		\$ (9,883)	
				To decrease Program Income by \$9,883 to reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	22,755,721
Supplemental Act 148		<u>0</u>
Total State Allocation		22,755,721
State Share (CY348) ²	\$	22,139,166
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	22,139,166
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	22,139,166
Actual Act 148 Revenues Received ⁴		<u>22,335,997</u>
Net Amount Due County/(State) ⁵	\$	<u>(196,831)</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.

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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	452,864	0	55,033	0	0	0	0	0	397,831	397,831	0
02. 90% REIMBURSEMENT	2,808,435	22,793	376,671	0	0	0	0	0	2,408,971	2,168,074	240,897
03. 80% REIMBURSEMENT	26,384,541	381,792	3,791,608	1,264,451	229,930	160,466	0	0	20,556,294	16,445,035	4,111,259
04. 60% REIMBURSEMENT	3,938,110	165,127	205,875	0	0	0	0	17,639	3,549,469	2,129,681	1,419,788
05. 50% REIMBURSEMENT	2,001,999	4,911	0	0	0	0	0	0	1,997,088	998,545	998,543
06. TOTAL NET CHILD WELFARE EXPEND.	35,585,949	574,623	4,429,187	1,264,451	229,930	160,466	0	17,639	28,909,653	22,139,166	6,770,487
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	6,660,471	80,161							6,580,310	3,948,186	2,632,124
08. NON-REIMBURSABLE EXPENDITURES	403,831	3,809							400,022		400,022
09. TOTAL EXPENDITURES	42,650,251	658,593	4,429,187	1,264,451	229,930	160,466	0	17,639	35,889,985	26,087,352	9,802,633
10. TOTAL TITLE IV-D COLLECTIONS	369,680										
11. TITLE IV-D Collections for IV-E Children	13,760										
12. STATE ACT 148 - line 6	22,139,166										
13. STATE ACT 148 ALLOCATION	22,755,721										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	22,139,166										
INVOICE											
AMENDED STATE SHARE (ACT 148)	22,139,166										
ACT 148 AMOUNT RECEIVED	22,335,997										
ADJUSTMENT TO STATE SHARE	(196,831)										

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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 ADOPTION SERVICE	452,864	0	0	55,033	0		0	0	0	397,831	397,831	0
1-B ADOPTION ASSISTANCE	3,649,955	0	1,388,264	7,376			0		0	2,254,315	1,803,452	450,863
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	870,216	0	0	0			0		0	870,216	696,173	174,043
1-D COUNSELING - DEPENDENT	3,426,188	0		2,864	#####	229,930	0	0	0	1,937,948	1,550,358	387,590
1-E COUNSELING - DELINQUENT	1,578,255	0		1,779	0	0	0	0	0	1,576,476	1,261,181	315,295
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	60,190	0		0	9,005	0	0	0	0	51,185	40,948	10,237
1-H DAY TREATMENT - DELINQUENT	431,054	0		0	0	0	0	0	0	431,054	344,843	86,211
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	296,302	0		35,733	0	0	0	0	0	260,569	208,455	52,114
1-K LIFE SKILLS - DEPENDENT	293,414	0		0	0	0	0	0	0	293,414	234,731	58,683
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	805,582	0		98,055	0	0		0	0	707,527	566,022	141,505
1-N PROTECTIVE SERVICE - GENERAL	2,323,598	0		278,897	0	0		0	0	2,044,701	1,635,761	408,940
1-O SERVICE PLANNING	2,232,813	0		271,849	0	0	0	0	0	1,960,964	1,568,771	392,193
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	719,053	0		0	0		0	0	0	719,053	359,527	359,526
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	341,897	0		0	0		0	0	0	341,897	170,949	170,948
1-R SUBTOTAL IN-HOME	17,481,381	0	1,388,264	751,586	#####	229,930	0	0	0	13,847,150	10,839,002	3,008,148
COMMUNITY BASED PLACEMENT	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	37,280	2,073	0	0		0	0		0	35,207	28,166	7,041
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,521,790	27,764	367,601	29,126		0	0		0	1,097,299	877,839	219,460
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,361,894	119,665	48,953	0		0	0		0	2,193,276	1,754,621	438,655
2-E EMERGENCY SHELTER - DEPENDENT	1,510,369	13,755	360,469	9,300	0	0	0	0	0	1,126,845	1,014,161	112,684
2-F EMERGENCY SHELTER - DELINQUENT	1,298,066	9,038	6,902	0	0	0	0	0	0	1,282,126	1,153,913	128,213
2-G FOSTER FAMILY - DEPENDENT	6,435,687	228,160	595,412	665,699		0	160,466	0	0	4,785,950	3,828,760	957,190
2-H FOSTER FAMILY - DELINQUENT	60,323	4,130	0	0		0	0		0	56,193	44,954	11,239
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K SUBTOTAL CBP	13,225,409	404,585	1,379,337	704,125	0	0	160,466	0	0	10,576,896	8,702,414	1,874,482
INSTITUTIONAL PLACEMENT	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	941,049	4,911						0	0	936,138	468,069	468,069
3-B RESIDENTIAL SERVICE - DEPENDENT	200,088	105,913	31,282	4,871		0	0		0	58,022	34,813	23,209
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	888,402	23,567	0	0		0	0		0	864,835	518,901	345,934
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,441,827	21,940								1,419,887	851,932	567,955
3-E YDC SECURE	6,660,471	80,161								6,580,310	3,948,186	2,632,124
3-F SUBTOTAL INSTITUTIONAL	10,131,837	236,492	31,282	4,871	0	0	0	0	0	9,859,192	5,821,901	4,037,291
4 ADMINISTRATION	1,407,793	13,707		169,722		0	0		17,639	1,206,725	724,035	482,690
5 TOTAL REVENUES	42,246,420	654,784	2,798,883	1,630,304	#####	229,930	160,466	0	17,639	35,489,963	26,087,352	9,402,611

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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		203,292	107,857		149,251	0	3,314	463,714	0	45	10,850	0	0
1-A ADOPTION SERVICE		0	0	3,649,955	0	0	0	3,649,955	25	428	0	0	0
1-B ADOPTION ASSISTANCE		0	0	870,216	0	0	0	870,216	2	92	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP		0	0		26,013	3,407,663	0	3,433,676	64	1,487	0	7,488	0
1-D COUNSELING - DEPENDENT		0	0		15,000	1,563,255	0	1,578,255	0	463	0	0	0
1-E COUNSELING - DELINQUENT		0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE		0	0		0	60,190	0	60,190	0	4	0	0	0
1-G DAY TREATMENT - DEPENDENT		0	0		0	431,054	0	431,054	0	185	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		176,298	90,668		33,104	0	1,657	301,727	2,362	0	5,425	0	0
1-K LIFE SKILLS - DEPENDENT		0	0		0	293,414	0	293,414	0	1,154	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		456,565	223,640		141,672	660	7,457	829,994	1,112	4	24,412	0	0
1-N PROTECTIVE SERVICE - GENERAL		1,270,399	668,528		409,710	23,987	21,541	2,394,165	912	15	70,524	43	0
1-O SERVICE PLANNING		1,265,886	639,402		374,353	270	20,713	2,300,624	2,353	1	67,811	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					5,589	714,904		720,493	0	89	1,440	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					21,120	320,777		341,897	0	417	0	0	0
SUBTOTAL IN-HOME		3,372,440	1,730,095	4,520,171	1,175,812	6,816,174	54,682	17,669,374			180,462	7,531	0
Number of Children receiving only NON-PURCHASED IN-Home Services		1,605											
COMMUNITY BASED PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
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	37,280	0	37,280	268	5	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT		108,176	57,495	0	81,007	1,284,628	4,142	1,533,448	7,702	91	13,562	96	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT		0	0	0	4,631	2,359,243	0	2,363,874	17,237	129	0	1,980	197
2-E EMERGENCY SHELTER - DEPENDENT		39,959	20,611	0	42,223	1,410,408	828	1,514,029	8,515	288	2,712	948	0
2-F EMERGENCY SHELTER - DELINQUENT		0	0	0	0	1,298,066	0	1,298,066	3,391	148	0	0	0
2-G FOSTER FAMILY - DEPENDENT		956,129	497,078	0	524,115	4,613,858	15,742	6,606,922	112,605	394	53,809	117,426	3,612
2-H FOSTER FAMILY - DELINQUENT		0	0	0	695	59,628	0	60,323	1,324	13	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
SUBTOTAL CBP		1,104,264	575,184	0	652,671	11,063,111	20,712	13,415,942	151,042	1,068	70,083	120,450	3,809
INSTITUTIONAL PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE		0	0	0	67,437	873,612	0	941,049	3,122	153	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT		27,702	12,772	0	929	158,685	0	200,088	3,472	38	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)		0	0	0	1,499	886,903	0	888,402	11,427	98	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)		0	0	0	84	1,441,743	0	1,441,827	5,263	26	0	0	0
3-E YDC SECURE		0	0	0	0	6,660,471	0	6,660,471	15,128	115	0	0	0
SUBTOTAL INSTITUTIONAL		27,702	12,772	0	69,949	10,021,414	0	10,131,837	38,412	430	0	0	0
ADMINISTRATION		509,872	344,081	0	571,689	0	7,456	1,433,098			25,305	0	0
TOTAL EXPENDITURES		5,014,278	2,662,132	4,520,171	2,470,121	27,900,699	82,850	42,650,251			275,850	127,981	3,809
County Indirect Costs = \$ 489,192													

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 462,922	\$ 792	\$ 463,714
Adoption Assistance	3,650,094	(139)	3,649,955
Subsidized Permanent Legal Custodianship	869,845	371	870,216
Counseling	5,018,499	(6,568)	5,011,931
Day Care	0	0	0
Day Treatment	491,244	0	491,244
Homemaker Service	0	0	0
Intake and Referral	301,330	397	301,727
Life Skills	293,414	0	293,414
Protective Service - Child Abuse	828,212	1,782	829,994
Protective Service - General	2,383,750	10,415	2,394,165
Service Planning	2,295,034	5,590	2,300,624
Juvenile Act Proceedings	1,062,390	0	1,062,390
Alternative Treatment	37,280	0	37,280
Community Residential	3,898,182	1,140	3,899,322
Emergency Shelter	2,811,887	208	2,812,095
Foster Family	6,658,087	9,158	6,667,245
Supervised Independent Living	0	0	0
Juvenile Detention Service	941,049	0	941,049
Residential Service	1,087,434	1,056	1,088,490
Secure Residential Service (Except YDC)	1,441,827	0	1,441,827
YDC Secure	6,660,471	0	6,660,471
Administration	1,431,318	1,780	1,433,098
Combined Total Expense	42,624,269	25,982	42,650,251
Less Non-reimbursables	130,643	273,188	403,831
Total Net Expense	\$ 42,493,626	\$ (247,206)	\$ 42,246,420

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,014,278	\$ 0	\$ 5,014,278
Employee Benefits	2,638,714	23,418	2,662,132
Subsidies	4,519,939	232	4,520,171
Operating	2,461,663	8,458	2,470,121
Purchased Services	27,903,203	(2,504)	27,900,699
Fixed Assets	86,472	(3,622)	82,850
Combined Total Expense	42,624,269	25,982	42,650,251
Less Non-reimbursables	130,643	273,188	403,831
Total Net Expense	\$ 42,493,626	\$ (247,206)	\$ 42,246,420

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments			
	1-A	2	1	Adoption Service - Employee Benefits	\$ 106,921	\$ 936	\$ 107,857
	1-J	2		Intake & Referral - Employee Benefits	\$ 90,199	\$ 469	\$ 90,668
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 221,532	\$ 2,108	\$ 223,640
	1-N	2		Protective Service General - Employee Benefits	\$ 662,439	\$ 6,089	\$ 668,528
	1-O	2		Service Planning - Employee Benefits	\$ 633,546	\$ 5,856	\$ 639,402
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 56,324	\$ 1,171	\$ 57,495
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 20,378	\$ 233	\$ 20,611
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 492,629	\$ 4,449	\$ 497,078
	4	2		Administration - Employee Benefits	\$ 341,974	\$ 2,107	\$ 344,081
	1-B	3		Adoption Assistance - Subsidies	\$ 3,650,094	\$ (139)	\$ 3,649,955
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 869,845	\$ 371	\$ 870,216
	1-D	4		Counseling (Dep.) - Operating	\$ 28,013	\$ (2,000)	\$ 26,013
	1-N	4		Protective Service General - Operating	\$ 406,232	\$ 3,478	\$ 409,710
	1-O	4		Service Planning - Operating	\$ 373,789	\$ 564	\$ 374,353
	2-C	4		Community Residential (Dep.) - Operating	\$ 80,857	\$ 150	\$ 81,007
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 42,211	\$ 12	\$ 42,223
	2-G	4		Foster Family (Dep.) - Operating	\$ 518,045	\$ 6,070	\$ 524,115
	3-C	4		Residential Service (Del.) - Operating	\$ 1,315	\$ 184	\$ 1,499
	1-D	5		Counseling (Dep.) - Purchased Services	\$ 3,412,231	\$ (4,568)	\$ 3,407,663
	1-N	5		Protective Service General - Purchased Services	\$ 22,197	\$ 1,790	\$ 23,987
	1-O	5		Service Planning - Purchased Services	\$ 195	\$ 75	\$ 270
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 4,613,017	\$ 841	\$ 4,613,858
	2-H	5		Foster Family (Del.) - Purchased Services	\$ 61,142	\$ (1,514)	\$ 59,628
	3-B	5		Residential Service (Dep.) - Purchased Services	\$ 157,947	\$ 738	\$ 158,685
	3-C	5		Residential Service (Del.) - Purchased Services	\$ 886,769	\$ 134	\$ 886,903
	1-A	6		Adoption Service - Fixed Assets	\$ 3,458	\$ (144)	\$ 3,314
	1-J	6		Intake & Referral - Fixed Assets	\$ 1,729	\$ (72)	\$ 1,657
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 7,783	\$ (326)	\$ 7,457
	1-N	6		Protective Service General - Fixed Assets	\$ 22,483	\$ (942)	\$ 21,541
	1-O	6		Service Planning - Fixed Assets	\$ 21,618	\$ (905)	\$ 20,713
	2-C	6		Community Residential (Dep.) - Fixed Assets	\$ 4,323	\$ (181)	\$ 4,142
	2-E	6		Emergency Shelter (Dep.) - Fixed Assets	\$ 865	\$ (37)	\$ 828
	2-G	6		Foster Family (Dep.) - Fixed Assets	\$ 16,430	\$ (688)	\$ 15,742
	4	6		Administration - Fixed Assets	\$ 7,783	\$ (327)	\$ 7,456
				Total Adjustment Amount		\$ 25,982	
				To increase total expenditures by a net amount of \$25,982 to reconcile to the agency's final expenditure ledger. Employee Benefits were increased by \$23,418; Subsidies were increased by \$232; Operating expenses were increased by \$8,458; Purchased Services were decreased by \$2,504; and Fixed Assets were decreased by \$3,622.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments (Continued)			
	1-A	10	2	Adoption Service - Non-Reimb. Non PS/Sub.	\$ -	\$ 10,850	\$ 10,850
	1-J	10		Intake & Referral - Non-Reimb. Non PS/Sub.	\$ -	\$ 5,425	\$ 5,425
	1-M	10		Protective Service Child Abuse - Non-Reimb. Non PS/Sub.	\$ -	\$ 24,412	\$ 24,412
	1-N	10		Protective Service General - Non-Reimb. Non PS/Sub.	\$ -	\$ 70,524	\$ 70,524
	1-O	10		Service Planning - Non-Reimb. Non PS/Sub.	\$ -	\$ 67,811	\$ 67,811
	2-C	10		Community Residential (Dep.) - Non-Reimb. Non PS/Sub.	\$ -	\$ 13,562	\$ 13,562
	2-E	10		Emergency Shelter (Dep.) - Non-Reimb. Non PS/Sub.	\$ -	\$ 2,712	\$ 2,712
	2-G	10		Foster Family (Dep.) - Non-Reimb. Non PS/Sub.	\$ 1,159	\$ 52,650	\$ 53,809
	4	10		Administration - Non-Reimb. Non PS/Sub.	\$ 893	\$ 24,412	\$ 25,305
				Total Adjustment Amount		\$ 272,358	
				To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$272,358 to eliminate employee benefits paid to retired C&Y agency employees and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b) Act 148 Bulletin 3140-11-02, Appendix 2: Expenditure Report - Objects of Expenditure 2. Employee Benefits			
CY-370	2-G	11	3	Foster Family (Dep.) - Non-Reimb. PS/Sub.	\$ 116,596	\$ 830	\$ 117,426
				To increase Non-Reimbursable Purchased Services/Subsidies by \$830 to include unallowable purchased service expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A				CY-370A Adjustment			
	2-C	2	4	Community Residential (Dep.) - Program Income	\$ 27,749	\$ 15	\$ 27,764
	2-D	2		Community Residential (Del.) - Program Income	\$ 118,457	\$ 1,208	\$ 119,665
	2-E	2		Emergency Shelter (Dep.) - Program Income	\$ 13,167	\$ 588	\$ 13,755
	2-G	2		Foster Family (Dep.) - Program Income	\$ 228,646	\$ (486)	\$ 228,160
				Total Adjustment Amount		\$ 1,325	
				To increase Program Income by \$1,325 to include revenue not reported on the CY-370A Revenue Report submitted to the DHS and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**YORK 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	\$ 21,925,023
Supplemental Act 148	<u>217,939</u>
Total State Allocation	22,142,962
State Share (CY348) ²	\$ 21,954,443
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 21,954,443
Less: Expenditures in Excess of the Approved State Allocation	<u>0</u>
Final Net State Share Payable ³	\$ 21,954,443
Actual Act 148 Revenues Received ⁴	<u>22,142,962</u>
Net Amount Due County/(State) ⁵	\$ <u><u>(188,519)</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.

**YORK 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	461,899	0	60,500	0	0	0	0	0	401,399	401,399	0
02. 90% REIMBURSEMENT	2,675,182	17,403	46,502	0	0	80,232	0	0	2,531,045	2,277,941	253,104
03. 80% REIMBURSEMENT	27,046,087	317,659	4,024,596	1,264,451	229,930	80,234	0	0	21,129,217	16,903,373	4,225,844
04. 60% REIMBURSEMENT	3,309,610	163,652	193,141	0	0	0	0	18,143	2,934,674	1,760,804	1,173,870
05. 50% REIMBURSEMENT	1,232,231	10,379	0	0	0	0	0	0	1,221,852	610,926	610,926
06. TOTAL NET CHILD WELFARE EXPEND.	34,725,009	509,093	4,324,739	1,264,451	229,930	160,466	0	18,143	28,218,187	21,954,443	6,263,744

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	6,694,550	58,838							6,635,712	3,981,427	2,654,285

08. NON-REIMBURSABLE EXPENDITURES	306,331	2,828							303,503		303,503
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09. TOTAL EXPENDITURES	41,725,890	570,759	4,324,739	1,264,451	229,930	160,466	0	18,143	35,157,402	25,935,870	9,221,532
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10. TOTAL TITLE IV-D COLLECTIONS	332,497										
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11. TITLE IV-D Collections for IV-E Children	30,721										
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12. STATE ACT 148 - line 6	21,954,443										
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13. STATE ACT 148 ALLOCATION	22,142,962										
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14. ADJUSTED STATE SHARE (lower of 14 or 15)	21,954,443										
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INVOICE											
AMENDED STATE SHARE (ACT 148)	21,954,443										
ACT 148 AMOUNT RECEIVED	22,142,962										
ADJUSTMENT TO STATE SHARE	(188,519)										

YORK 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	
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 ADOPTION SERVICE														461,899	0			60,500	0		0		0	401,399	401,399	0
1-B ADOPTION ASSISTANCE														3,558,651	0	1,334,299	9,640			0			2,214,712	1,771,770	442,942	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP														776,399	0	0	0						776,399	621,119	155,280	
1-D COUNSELING - DEPENDENT														3,358,193	0		2,688	820,255	229,930	0	0	0	2,305,320	1,844,256	461,064	
1-E COUNSELING - DELINQUENT														1,733,563	0		1,567	426,870	0	0	0	0	1,305,126	1,044,101	261,025	
1-F DAY CARE														0	0			0	0	0	0	0	0	0	0	
1-G DAY TREATMENT - DEPENDENT														98,667	0			17,326	0	0	0	0	81,341	65,073	16,268	
1-H DAY TREATMENT - DELINQUENT														395,840	0			0	0	0	0	0	395,840	316,672	79,168	
1-I HOMEMAKER SERVICE														0	0			0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL														330,093	0		43,279	0	0	0	0	0	286,814	229,451	57,363	
1-K LIFE SKILLS - DEPENDENT														264,000	0			0	0	0	0	0	264,000	211,200	52,800	
1-L LIFE SKILLS - DELINQUENT														0	0			0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE														963,405	0		125,666	0	0			0	837,739	670,191	167,548	
1-N PROTECTIVE SERVICE - GENERAL														2,515,637	0		325,663	0	0			0	2,189,974	1,751,979	437,995	
1-O SERVICE PLANNING														1,833,233	0		240,819	0	0	0	0	0	1,592,414	1,273,931	318,483	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT														538,632	0			0	0			0	538,632	269,316	269,316	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT														3,500	0			0				0	3,500	1,750	1,750	
SUBTOTAL IN-HOME														16,831,712	0	1,334,299	809,822	1,264,451	229,930	0	0	0	13,193,210	10,472,208	2,721,002	
COMMUNITY BASED PLACEMENT														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
2-B ALTERNATIVE TREATMENT - DELINQUENT														42,632	461	0	0		0	0			42,171	33,737	8,434	
2-C COMMUNITY RESIDENTIAL - DEPENDENT														2,206,143	31,781	260,264	36,939		0	0			1,877,159	1,501,727	375,432	
2-D COMMUNITY RESIDENTIAL - DELINQUENT														1,737,364	52,210	47,206	0		0	0			1,637,948	1,310,358	327,590	
2-E EMERGENCY SHELTER - DEPENDENT														1,511,581	8,362	13,677	32,825	0	0	40,115	0	0	1,416,602	1,274,942	141,660	
2-F EMERGENCY SHELTER - DELINQUENT														1,163,601	9,041	0	0	0	0	40,117	0	0	1,114,443	1,002,999	111,444	
2-G FOSTER FAMILY - DEPENDENT														7,169,425	230,443	749,541	847,025		0	80,234	0	0	5,262,182	4,209,746	1,052,436	
2-H FOSTER FAMILY - DELINQUENT														62,842	2,764	0	0		0	0			60,078	48,062	12,016	
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	
SUBTOTAL CBP														13,893,588	335,062	1,070,688	916,789	0	0	160,466	0	0	11,410,583	9,381,571	2,029,012	
INSTITUTIONAL PLACEMENT														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														690,099	10,379							0	679,720	339,860	339,860	
3-B RESIDENTIAL SERVICE - DEPENDENT														163,102	108,748	18,148	2,652		0	0			33,554	20,132	13,422	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)														565,147	36,219	0	148		0	0			528,780	317,268	211,512	
3-D SECURE RES. SERVICE (EXCEPT YDC)														1,262,505	18,180								1,244,325	746,595	497,730	
3-E YDC SECURE														6,694,550	58,838								6,635,712	3,981,427	2,654,285	
SUBTOTAL INSTITUTIONAL														9,375,403	232,364	18,148	2,800	0	0	0	0	0	9,122,091	5,405,282	3,716,809	
4 ADMINISTRATION														1,318,856	505		172,193		0	0		18,143	1,128,015	676,809	451,206	
5 TOTAL REVENUES														41,419,559	567,931	2,423,135	1,901,604	1,264,451	229,930	160,466	0	18,143	34,853,899	25,935,870	8,918,029	

**YORK 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											
		1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME		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
I-A	ADOPTION SERVICE	195,221	119,832		155,729	0	538	471,320	0	55	9,421	0	0
I-B	ADOPTION ASSISTANCE	0	0	3,558,651	0	0	0	3,558,651	20	433	0	0	0
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	776,399	0	0	0	776,399	0	94	0	0	0
I-D	COUNSELING - DEPENDENT	0	0		20,731	3,340,327	0	3,361,058	0	1,558	0	2,865	0
I-E	COUNSELING - DELINQUENT	0	0		11,736	1,721,827	0	1,733,563	0	435	0	0	0
I-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G	DAY TREATMENT - DEPENDENT	0	0		0	98,667	0	98,667	0	6	0	0	0
I-H	DAY TREATMENT - DELINQUENT	0	0		0	395,840	0	395,840	0	151	0	0	0
I-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J	INTAKE & REFERRAL	191,169	98,260		47,327	0	403	337,159	1,728	0	7,066	0	0
I-K	LIFE SKILLS - DEPENDENT	0	0		0	264,000	0	264,000	0	1,108	0	0	0
I-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	559,177	263,280		155,685	7,472	1,344	986,958	1,158	5	23,553	0	0
I-N	PROTECTIVE SERVICE - GENERAL	1,387,596	722,652		430,899	32,236	3,492	2,576,875	884	21	61,238	0	0
I-O	SERVICE PLANNING	1,055,432	516,993		303,384	1,844	2,686	1,880,339	2,179	5	47,106	0	0
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				770	537,862		538,632	0	53	0	0	0
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	3,500		3,500	0	1	0	0	0
I-R	SUBTOTAL IN-HOME	3,388,595	1,721,017	4,335,050	1,126,261	6,403,575	8,463	16,982,961			148,384	2,865	0
		Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
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	42,632	0	42,632	292	4	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	133,663	73,194	0	85,372	1,925,503	673	2,218,405	12,363	97	11,789	473	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,761	1,734,653	0	1,738,414	13,055	101	72	978	933
2-E	EMERGENCY SHELTER - DEPENDENT	138,039	70,877	0	66,980	1,242,367	403	1,518,666	8,106	255	7,085	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	199	1,163,414	0	1,163,613	3,108	156	12	0	0
2-G	FOSTER FAMILY - DEPENDENT	1,061,730	586,801	0	485,403	5,146,280	2,686	7,282,900	102,306	450	49,085	64,390	1,895
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	62,842	0	62,842	945	11	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	1,333,432	730,872	0	641,715	11,317,691	3,762	14,027,472	140,175	1,074	68,043	65,841	2,828
INSTITUTIONAL PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	0	58,178	631,921	0	690,099	2,263	114	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	13,231	6,795	0	2,087	140,989	0	163,102	3,579	11	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	6,651	558,496	0	565,147	8,918	47	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	1,262,505	0	1,262,505	4,549	20	0	0	0
3-E	YDC SECURE	0	0	0	0	6,694,550	0	6,694,550	12,483	96	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	13,231	6,795	0	66,916	9,288,461	0	9,375,403	31,792	288	0	0	0
4	ADMINISTRATION	528,843	253,434	0	556,571	0	1,206	1,340,054			21,198	0	0
5	TOTAL EXPENDITURES	5,264,101	2,712,118	4,335,050	2,391,463	27,009,727	13,431	41,725,890			237,625	68,706	2,828
		County Indirect Costs = \$ 487,513											

**YORK 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	\$ 471,321	\$ (1)	\$ 471,320
Adoption Assistance	3,559,172	(521)	3,558,651
Subsidized Permanent Legal Custodianship	776,398	1	776,399
Counseling	5,091,918	2,703	5,094,621
Day Care	0	0	0
Day Treatment	508,779	(14,272)	494,507
Homemaker Service	0	0	0
Intake and Referral	337,159	0	337,159
Life Skills	264,000	0	264,000
Protective Service - Child Abuse	981,755	5,203	986,958
Protective Service - General	2,575,781	1,094	2,576,875
Service Planning	1,880,334	5	1,880,339
Juvenile Act Proceedings	542,132	0	542,132
Alternative Treatment	42,632	0	42,632
Community Residential	3,956,446	373	3,956,819
Emergency Shelter	2,682,138	141	2,682,279
Foster Family	7,337,327	8,415	7,345,742
Supervised Independent Living	0	0	0
Juvenile Detention Service	690,099	0	690,099
Residential Service	728,137	112	728,249
Secure Residential Service (Except YDC)	1,262,525	(20)	1,262,505
YDC Secure	6,694,550	0	6,694,550
Administration	1,340,054	0	1,340,054
Combined Total Expense	41,722,657	3,233	41,725,890
Less Non-reimbursables	64,819	241,512	306,331
Total Net Expense	\$ <u>41,657,838</u>	\$ <u>(238,279)</u>	\$ <u>41,419,559</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,264,101	\$ 0	\$ 5,264,101
Employee Benefits	2,712,115	3	2,712,118
Subsidies	4,335,570	(520)	4,335,050
Operating	2,389,577	1,886	2,391,463
Purchased Services	27,007,863	1,864	27,009,727
Fixed Assets	13,431	0	13,431
Combined Total Expense	41,722,657	3,233	41,725,890
Less Non-reimbursables	64,819	241,512	306,331
Total Net Expense	\$ <u>41,657,838</u>	\$ <u>(238,279)</u>	\$ <u>41,419,559</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments			
	1-A	1	1	Adoption Service - Wages and Salaries	\$ 195,222	\$ (1)	\$ 195,221
	4	1		Administration - Wages and Salaries	\$ 528,842	\$ 1	\$ 528,843
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 263,278	\$ 2	\$ 263,280
	4	2		Administration - Employee Benefits	\$ 253,433	\$ 1	\$ 253,434
	1-B	3		Adoption Assistance - Subsidies	\$ 3,559,172	\$ (521)	\$ 3,558,651
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 776,398	\$ 1	\$ 776,399
	1-A	4		Adoption Service - Operating	\$ 155,731	\$ (2)	\$ 155,729
	1-M	4		Protective Service Child Abuse - Operating	\$ 155,683	\$ 2	\$ 155,685
	1-N	4		Protective Service General - Operating	\$ 430,784	\$ 115	\$ 430,899
	1-O	4		Service Planning - Operating	\$ 303,379	\$ 5	\$ 303,384
	2-C	4		Community Residential (Dep.) - Operating	\$ 84,832	\$ 540	\$ 85,372
	2-D	4		Community Residential (DeL) - Operating	\$ 3,546	\$ 215	\$ 3,761
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 66,829	\$ 151	\$ 66,980
	2-G	4		Foster Family (Dep.) - Operating	\$ 484,543	\$ 860	\$ 485,403
	3-C	4		Residential Service (DeL) - Operating	\$ 6,631	\$ 20	\$ 6,651
	3-D	4		Secure Residential Service - Operating	\$ 20	\$ (20)	\$ -
	1-D	5		Counseling (Dep.) - Purchased Services	\$ 3,339,389	\$ 938	\$ 3,340,327
	1-E	5		Counseling (DeL) - Purchased Services	\$ 1,720,062	\$ 1,765	\$ 1,721,827
	1-G	5		Day Treatment (Dep.) - Purchased Services	\$ 112,939	\$ (14,272)	\$ 98,667
	1-M	5		Protective Service Child Abuse - Purchased Services	\$ 2,273	\$ 5,199	\$ 7,472
	1-N	5		Protective Service General - Purchased Services	\$ 31,257	\$ 979	\$ 32,236
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 1,925,885	\$ (382)	\$ 1,925,503
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 1,242,377	\$ (10)	\$ 1,242,367
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 5,138,725	\$ 7,555	\$ 5,146,280
	3-C	5		Residential Service (DeL) - Purchased Services	\$ 558,404	\$ 92	\$ 558,496
	1-A	6		Adoption Service - Fixed Assets	\$ 536	\$ 2	\$ 538
	4	6		Administration - Fixed Assets	\$ 1,208	\$ (2)	\$ 1,206
				Total Adjustment Amount		\$ 3,233	
				To increase total expenditures by a net amount of \$3,233 to reconcile to the agency's final expenditure ledger. \$1 of Wages and Salaries was reclassified to the proper cost center; Employee Benefits were increased by \$3; Subsidies were decreased by \$520; Operating costs were increased by \$1,886; Purchased Services were increased by \$1,864; and \$2 of Fixed Assets were reclassified to the proper cost center.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-A	10	2	Adoption Service - Non-Reim. Non PS/Subsidies	\$ -	\$ 9,421	\$ 9,421
	1-J			Intake & Referral - Non-Reim. Non PS/Subsidies	\$ -	\$ 7,066	\$ 7,066
	1-M			Protective Service Child Abuse - Non-Reim. Non PS/Subsidies	\$ -	\$ 23,553	\$ 23,553
	1-N			Protective Service General - Non-Reim. Non PS/Subsidies	\$ -	\$ 61,238	\$ 61,238
	1-O			Service Planning - Non-Reim. Non PS/Subsidies	\$ -	\$ 47,106	\$ 47,106
	2-C			Comm. Residential (Dep.) - Non-Reim. Non PS/Subsidies	\$ 13	\$ 11,776	\$ 11,789
	2-E			Emergency Shelter (Dep.) - Non-Reim. Non PS/Subsidies	\$ 19	\$ 7,066	\$ 7,085
	2-G			Foster Family (Dep.) - Non-Reim. Non PS/Subsidies	\$ 1,979	\$ 47,106	\$ 49,085
	4			Administration - Non-Reim. Non PS/Subsidies	\$ -	\$ 21,198	\$ 21,198
				Total Adjustment Amount		\$ 235,530	
				To increase Non-Reimbursable Non Purchased Services/Subsidies by \$235,530 to eliminate employee benefits paid to retired C&Y agency employees and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b) Act 148 Bulletin 3140-11-02, Appendix 2: Expenditure Report Objects of Expenditure 2. Employee Benefits			

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	2-G	11	3	<p style="text-align: center;">CY-370 Adjustments (Continued)</p> <p>Foster Family (Dep.) - Non-Reim. Purchased Services/Sub.</p> <p>To increase Non-Reimbursable Purchased Services/Subsidies by \$5,982 to report unallowable purchased service expenditures.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 58,408	\$ 5,982	\$ 64,390
CY-370A	2-D	2	4	<p style="text-align: center;">CY-370A Adjustments</p> <p>Community Residential (Del.) - Program Income</p> <p>To decrease Program Income by \$150 to properly report revenue received and reconcile to the agency's final revenue ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 52,360	\$ (150)	\$ 52,210
CY-370A	4	9	5	<p>Administration - Medical Assistance</p> <p>To decrease Medical Assistance by \$564 to properly report revenue received and reconcile to the agency's final revenue ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 18,707	\$ (564)	\$ 18,143

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**YORK 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		\$ 24,292,761
Supplemental Act 148		<u>0</u>
Total State Allocation		24,292,761
State Share (CY348) ²	\$ 23,717,304	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 23,717,304
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 23,717,304
Actual Act 148 Revenues Received ⁴		<u>23,923,363</u>
Net Amount Due County/(State) ⁵		<u>\$ (206,059)</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.

**YORK 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	506,402	0	58,599	0	0	0	0	0	447,803	447,803	0
02. 90% REIMBURSEMENT	2,971,672	11,397	41,802	0	0	75,556	0	0	2,842,917	2,558,625	284,292
03. 80% REIMBURSEMENT	28,521,035	329,975	3,965,092	1,264,451	229,930	75,557	0	0	22,656,030	18,124,825	4,531,205
04. 60% REIMBURSEMENT	3,495,315	77,026	175,797	0	0	0	0	16,422	3,226,070	1,935,642	1,290,428
05. 50% REIMBURSEMENT	1,304,546	3,672	57	0	0	0	0	0	1,300,817	650,409	650,408
06. TOTAL NET CHILD WELFARE EXPEND	36,798,970	422,070	4,241,347	1,264,451	229,930	151,113	0	16,422	30,473,637	23,717,304	6,756,333
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	4,943,135	41,308							4,901,827	2,941,096	1,960,731
08. NON-REIMBURSABLE EXPENDITURES	382,876	2,891							379,985		379,985
09. TOTAL EXPENDITURES	42,124,981	466,269	4,241,347	1,264,451	229,930	151,113	0	16,422	35,755,449	26,658,400	9,097,049
10. TOTAL TITLE IV-D COLLECTIONS	323,505										
11. TITLE IV-D Collections for IV-E Children	21,990										
12. STATE ACT 148 - line 6	23,717,304										
13. STATE ACT 148 ALLOCATION	24,292,761										
14. ADJUSTED STATE SHARE (lower of 14 or 15)	23,717,304										
INVOICE											
AMENDED STATE SHARE (ACT 148)	23,717,304										
ACT 148 AMOUNT RECEIVED	23,923,363										
ADJUSTMENT TO STATE SHARE	(206,059)										

**YORK 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
IN-HOME	TOTAL	PROGRAM	TITLE IV-E	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL	
	REIMBURSABLE EXPENDITURES	INCOME	MAINTENANCE	ADMIN.					ASSISTANCE	EXPENDITURES	ACT 148	SHARE	
	1-A	ADOPTION SERVICE	0		58,599			0	0	0	447,803	447,803	0
	1-B	ADOPTION ASSISTANCE	0	1,278,926	13,806			0	0	0	2,229,735	1,783,788	445,947
	1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANS/H	0	0	0			0	0	0	732,992	586,394	146,598
	1-D	COUNSELING - DEPENDENT	0		21	931,093	229,930	0	0	0	2,516,446	2,013,157	503,289
	1-E	COUNSELING - DELINQUENT	0		0	263,450	0	0	0	0	1,280,134	1,024,107	256,027
	1-F	DAY CARE	0		0	0	0	0	0	0	0	0	0
	1-G	DAY TREATMENT - DEPENDENT	0		0	0	0	0	0	0	77,982	62,386	15,596
	1-H	DAY TREATMENT - DELINQUENT	0		0	69,908	0	0	0	0	283,684	226,947	56,737
	1-I	HOMEMAKER SERVICE	0		0	0	0	0	0	0	0	0	0
	1-J	INTAKE & REFERRAL	0		32,146	0	0	0	0	0	248,629	198,903	49,726
	1-K	LIFE SKILLS - DEPENDENT	0		0	0	0	0	0	0	235,706	188,565	47,141
	1-L	LIFE SKILLS - DELINQUENT	0		0	0	0	0	0	0	0	0	0
COMMUNITY BASED PLACEMENT	TOTAL	PROGRAM	TITLE IV-E	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL	
	REIMBURSABLE EXPENDITURES	INCOME	MAINTENANCE	ADMIN.					ASSISTANCE	EXPENDITURES	ACT 148	SHARE	
	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	40,532	32,426	8,106	
	2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	224,857	39,412			0	0	2,225,210	1,780,168	445,042	
	2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	72,041	0			0	0	2,340,542	1,872,434	468,108	
	2-E	EMERGENCY SHELTER - DEPENDENT	0	11,194	30,608	0	0	75,556	0	1,782,908	1,604,617	178,291	
	2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	1,060,009	954,008	106,001	
	2-G	FOSTER FAMILY - DEPENDENT	0	1,429,724	237,764			75,557	0	5,456,230	4,364,984	1,091,246	
	2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	81,134	64,907	16,227	
	2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
	2-K	SUBTOTAL CBP	0	1,737,816	307,784	0	0	151,113	0	0	12,986,565	10,673,544	2,313,021
	INSTITUTIONAL PLACEMENT	TOTAL	PROGRAM	TITLE IV-E	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
REIMBURSABLE EXPENDITURES		INCOME	MAINTENANCE	ADMIN.					ASSISTANCE	EXPENDITURES	ACT 148	SHARE	
3-A		JUVENILE DETENTION SERVICE	0						0	746,684	373,342	373,342	
3-B		RESIDENTIAL SERVICE - DEPENDENT	0	3,537	990	0	0	0	0	103,911	62,347	41,564	
3-C		RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	7,322	251	0	0	0	0	641,545	384,927	256,618	
3-D		SECURE RES. SERVICE (EXCEPT YDC)	0						0	1,197,234	718,340	478,894	
3-E	YDC SECURE	0							4,901,827	2,941,096	1,960,731		
3-F	SUBTOTAL INSTITUTIONAL	0	10,859	1,241	0	0	0	0	7,591,201	4,480,052	3,111,149		
4	ADMINISTRATION	17			163,697	0	0	0	16,422	1,283,380	770,028	513,352	
5	TOTAL REVENUES		463,378	3,027,601	1,213,746	1,264,451	229,930	151,113	0	35,375,464	26,658,400	8,717,064	

YORK 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		181,971	112,350		221,622	0	2,142	518,085	0	30	11,683	0	0
1-A ADOPTION SERVICE		0	0	3,522,467	0	0	0	3,522,467	13	418	0	0	0
1-B ADOPTION ASSISTANCE		0	0	735,324	0	0	0	735,324	0	84	0	2,332	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP		0	0		150	3,683,445	0	3,683,595	22	1,417	0	6,105	0
1-D COUNSELING - DEPENDENT		0	0		156	1,543,428	0	1,543,584	227	434	0	0	0
1-E COUNSELING - DELINQUENT		0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE		0	0		0	77,982	0	77,982	0	3	0	0	0
1-G DAY TREATMENT - DEPENDENT		0	0		0	353,592	0	353,592	0	155	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		157,192	78,920		51,818	0	1,607	289,537	2,023	0	8,762	0	0
1-K LIFE SKILLS - DEPENDENT		0	0		0	235,706	0	235,706	0	890	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		603,097	283,110		175,284	573	5,356	1,067,420	1,279	5	29,208	0	0
1-N PROTECTIVE SERVICE - GENERAL		1,452,748	769,553		472,647	23,180	13,924	2,732,052	842	17	75,941	0	0
1-O SERVICE PLANNING		1,051,410	504,596		340,781	65	10,710	1,907,562	1,920	1	58,416	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					2,228	551,962		554,190	0	150	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME		3,446,418	1,748,529	4,257,791	1,264,686	6,469,933	33,739	17,221,096			184,010	8,437	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,439													
COMMUNITY BASED PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT		0	0	0	0	40,766	0	40,766	277	6	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT		0	0	0	0	2,225,823	2,678	2,567,743	12,444	118	14,604	2,138	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT		156,765	89,711	0	92,766	2,484,854	0	2,490,196	12,691	101	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT		0	0	0	5,342	1,628,912	1,606	1,916,999	7,662	257	8,762	399	0
2-E EMERGENCY SHELTER - DEPENDENT		147,416	75,772	0	63,293	1,063,807	0	1,064,129	2,933	137	0	295	0
2-F EMERGENCY SHELTER - DELINQUENT		0	0	0	322	5,229,142	10,711	7,459,997	106,605	481	58,974	14,216	2,751
2-G FOSTER FAMILY - DEPENDENT		1,078,375	604,683	0	537,086	83,664	0	84,208	985	13	0	0	0
2-H FOSTER FAMILY - DELINQUENT		0	0	0	544	0	0	0	0	0	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		1,382,556	770,166	0	699,353	12,756,968	14,995	15,624,038	143,597	1,113	82,340	17,048	2,751
INSTITUTIONAL PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE		0	0	0	56,187	694,169	0	750,356	2,585	94	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT		14,956	7,291	0	2,910	179,164	0	204,321	3,664	60	0	64,753	140
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)		0	0	0	6,847	669,259	0	676,106	5,703	71	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)		0	0	0	225	1,215,900	0	1,216,125	4,121	23	0	0	0
3-E YDC SECURE		0	0	0	0	4,943,135	0	4,943,135	11,288	80	0	0	0
3-F SUBTOTAL INSTITUTIONAL		14,956	7,291	0	66,169	7,701,627	0	7,790,043	27,361	328	0	64,753	140
ADMINISTRATION		462,664	246,428	0	775,892	0	4,820	1,489,804			26,288	0	0
TOTAL EXPENDITURES		5,306,594	2,772,414	4,257,791	2,806,100	26,928,528	53,554	42,124,981			292,638	90,238	2,891
County Indirect Costs = \$ 400,377													

**YORK 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	\$ 519,659	\$ (1,574)	\$ 518,085
Adoption Assistance	3,520,799	1,668	3,522,467
Subsidized Permanent Legal Custodianship	734,706	618	735,324
Counseling	5,227,791	(612)	5,227,179
Day Care	0	0	0
Day Treatment	431,574	0	431,574
Homemaker Service	0	0	0
Intake and Referral	290,635	(1,098)	289,537
Life Skills	235,706	0	235,706
Protective Service - Child Abuse	1,071,016	(3,596)	1,067,420
Protective Service - General	2,742,700	(10,648)	2,732,052
Service Planning	1,914,759	(7,197)	1,907,562
Juvenile Act Proceedings	362,870	191,320	554,190
Alternative Treatment	40,766	0	40,766
Community Residential	5,062,839	(4,900)	5,057,939
Emergency Shelter	2,985,643	(4,515)	2,981,128
Foster Family	7,549,132	(4,927)	7,544,205
Supervised Independent Living	0	0	0
Juvenile Detention Service	750,356	0	750,356
Residential Service	880,427	0	880,427
Secure Residential Service (Except YDC)	1,216,125	0	1,216,125
YDC Secure	4,943,135	0	4,943,135
Administration	1,493,605	(3,801)	1,489,804
Combined Total Expense	41,974,243	150,738	42,124,981
Less Non-reimbursables	28,168	354,708	382,876
Total Net Expense	\$ 41,946,075	\$ (203,970)	\$ 41,742,105

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,306,594	\$ 0	\$ 5,306,594
Employee Benefits	2,817,217	(44,803)	2,772,414
Subsidies	4,255,355	2,436	4,257,791
Operating	2,808,019	(1,919)	2,806,100
Purchased Services	26,736,077	192,451	26,928,528
Fixed Assets	50,981	2,573	53,554
Combined Total Expense	41,974,243	150,738	42,124,981
Less Non-reimbursables	28,168	354,708	382,876
Total Net Expense	\$ 41,946,075	\$ (203,970)	\$ 41,742,105

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments			
	1-A	2	1	Adoption Service - Employee Benefits	\$ 114,143	\$ (1,793)	\$ 112,350
	1-J	2		Intake & Referral - Employee Benefits	\$ 80,264	\$ (1,344)	\$ 78,920
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 287,590	\$ (4,480)	\$ 283,110
	1-N	2		Protective Service General - Employee Benefits	\$ 781,202	\$ (11,649)	\$ 769,553
	1-O	2		Service Planning - Employee Benefits	\$ 513,557	\$ (8,961)	\$ 504,596
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 91,951	\$ (2,240)	\$ 89,711
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 77,115	\$ (1,343)	\$ 75,772
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 613,644	\$ (8,961)	\$ 604,683
	4	2		Administration - Employee Benefits	\$ 250,460	\$ (4,032)	\$ 246,428
	1-B	3		Adoption Assistance - Subsidies	\$ 3,520,799	\$ 1,668	\$ 3,522,467
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 734,556	\$ 768	\$ 735,324
	1-A	4		Adoption Service - Operating	\$ 221,506	\$ 116	\$ 221,622
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 150	\$ (150)	\$ -
	1-D	4		Counseling (Dep.) - Operating	\$ 645	\$ (495)	\$ 150
	1-J	4		Intake & Referral - Operating	\$ 51,649	\$ 169	\$ 51,818
	1-M	4		Protective Service Child Abuse - Operating	\$ 174,658	\$ 626	\$ 175,284
	1-N	4		Protective Service General - Operating	\$ 472,315	\$ 332	\$ 472,647
	1-O	4		Service Planning - Operating	\$ 339,531	\$ 1,250	\$ 340,781
	1-P	4		Juvenile Act Proceedings (Dep.) - Operating	\$ 2,356	\$ (128)	\$ 2,228
	2-C	4		Community Residential (Dep.) - Operating	\$ 92,619	\$ 147	\$ 92,766
	2-D	4		Community Residential (Del.) - Operating	\$ 5,338	\$ 4	\$ 5,342
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 63,269	\$ 24	\$ 63,293
	2-G	4		Foster Family (Dep.) - Operating	\$ 540,900	\$ (3,814)	\$ 537,086
	1-E	5		Counseling (Dep.) - Purchased Services	\$ 3,683,562	\$ (117)	\$ 3,683,445
	1-P	5		Juvenile Act Proceedings (Dep.) - Purchased Services	\$ 360,514	\$ 191,448	\$ 551,962
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 2,228,763	\$ (2,940)	\$ 2,225,823
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 1,632,480	\$ (3,568)	\$ 1,628,912
	2-F	5		Emergency Shelter (Del.) - Purchased Services	\$ 1,063,512	\$ 295	\$ 1,063,807
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 5,223,615	\$ 5,527	\$ 5,229,142
	2-H	5		Foster Family (Del.) - Purchased Services	\$ 81,858	\$ 1,806	\$ 83,664
	1-A	6		Adoption Service - Fixed Assets	\$ 2,039	\$ 103	\$ 2,142
	1-J	6		Intake & Referral - Fixed Assets	\$ 1,530	\$ 77	\$ 1,607
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 5,098	\$ 258	\$ 5,356
	1-N	6		Protective Service General - Fixed Assets	\$ 13,255	\$ 669	\$ 13,924
	1-O	6		Service Planning - Fixed Assets	\$ 10,196	\$ 514	\$ 10,710
	2-C	6		Community Residential (Dep.) - Fixed Assets	\$ 2,549	\$ 129	\$ 2,678
	2-E	6		Emergency Shelter (Dep.) - Fixed Assets	\$ 1,529	\$ 77	\$ 1,606
	2-G	6		Foster Family (Dep.) - Fixed Assets	\$ 10,196	\$ 515	\$ 10,711
	4	6		Administration - Fixed Assets	\$ 4,589	\$ 231	\$ 4,820
				Total Adjustment Amount		\$ 150,738	
				To increase total expenditures by a net amount of \$150,738 to reconcile to the agency's final expenditure ledger. Employee Benefits decreased by \$44,803; Subsidies were increased by \$2,436; Operating costs were decreased by \$1,919; Purchased Services were increased by \$192,451; and Fixed Assets were increased by \$2,573.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	10	2	Adoption Service - Non-Reim. Non PS/Subsidies	\$ -	\$ 11,683	\$ 11,683
	1-J	10		Intake & Referral - Non-Reim. Non PS/Subsidies	\$ -	\$ 8,762	\$ 8,762
	1-M	10		Protective Service Child Abuse - Non-Reim. Non PS/Subsidies	\$ -	\$ 29,208	\$ 29,208
	1-N	10		Protective Service General - Non-Reim. Non PS/Subsidies	\$ -	\$ 75,941	\$ 75,941
	1-O	10		Service Planning - Non-Reim. Non PS/Subsidies	\$ -	\$ 58,416	\$ 58,416
	2-C	10		Comm. Residential (Dep.) - Non-Reim. Non PS/Subsidies	\$ -	\$ 14,604	\$ 14,604
	2-E	10		Emergency Shelter (Dep.) - Non-Reim. Non PS/Subsidies	\$ -	\$ 8,762	\$ 8,762
	2-G	10		Foster Family (Dep.) - Non-Reim. Non PS/Subsidies	\$ 559	\$ 58,415	\$ 58,974
	4	10		Administration - Non-Reim. Non PS/Subsidies	\$ -	\$ 26,288	\$ 26,288
				Total Adjustment Amount		\$ 292,079	
				To increase Non-Reimbursable Non Purchased Services/Subsidies by \$292,079 to eliminate employee benefits paid to retired C&Y agency employees and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	2-E	11	3	Emergency Shelter (Dep.) - Non-Reim. Purchased Services/Sub.	\$ 210	\$ 189	\$ 399
	2-F			Emergency Shelter (Del.) - Non-Reim. Purchased Services/Sub.	\$ -	\$ 295	\$ 295
	2-G			Foster Family (Dep.) - Non-Reim. Purchased Services/Sub.	\$ 16,824	\$ (2,608)	\$ 14,216
				Total Adjustment Amount		\$ (2,124)	
				To decrease Non-Reimbursable Purchased Services/Subsidies by \$2,124 to reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	3-B	11	4	Residential Service (Dep.) - Non Reimbursable Purchased Services/Sub.	\$ -	\$ 64,753	\$ 64,753
				To increase Non-Reimbursable Purchased Services/Subsidies by \$64,753 to disallow out-of-state mental health treatment expenditures for one client. The County purchased these unallowable services during the fiscal year and was not reimbursed by the Commonwealth's Department of Education.			
				Title 55 PA Code, Chapter 3140.21(c)			
CY-370A				CY-370A Adjustments			
	2-B	2	5	Alternative Treatment (Del.) - Program Income	\$ 171	\$ 63	\$ 234
	2-D	2		Community Residential (Del.) - Program Income	\$ 77,676	\$ (63)	\$ 77,613
	2-G	2		Foster Family (Dep.) - Program Income	\$ 186,782	\$ 750	\$ 187,532
				Total Adjustment Amount		\$ 750	
				To increase program income by \$750 to properly report the total amount received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	4	9	6	Administration - Medical Assistance	\$ 16,705	\$ (283)	\$ 16,422
				To decrease Medical Assistance by \$283 to properly report revenue received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding – A Lack of Effective Controls Exists Over the York County Children, Youth and Families’ Established Monitoring Process over In-Home Purchased Service Providers Fails to Ensure that All Identified Overbillings Are Appropriately Addressed

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, we found that a lack of effective controls exists over the York County Children, Youth and Families’ (agency) established monitoring process of In-Home Purchased Service providers to ensure that all identified In-Home Purchased Service provider overbillings are appropriately addressed. During our current engagement for the aforementioned fiscal years, we performed a review of the agency’s internal controls over its review and approval process of invoices submitted from In-Home Purchased Service providers. While we found the agency’s contract manager and staff member(s) periodically performed monitoring procedures to substantiate that invoiced services were actually provided, we found the controls are ineffective in ensuring that all overbillings identified during the monitoring process are appropriately addressed by agency fiscal staff.

Specifically, as part of our evaluation of the agency’s controls over its In Home Purchased Service providers monitoring process, we found the agency had formal, written monitoring procedures in place whereby periodic site visits of In-Home Purchased Service providers were performed, which included the completion of a standardized *Provider Contract Compliance Review* form checklist during each site visit. We requested for review 6 out of 43 In-Home Purchased Service *Provider Contract Compliance Review* form checklists completed during provider site visits conducted during our engagement scope period. Of these 6 *Provider Contract Compliance Review* form checklists, we found that 2 forms cited provider overbilling errors identified by the agency’s contract staff during the conduct of their monitoring visits; we requested that the agency provide our auditors with the documentation substantiating the final resolution of these identified provider over billing errors, whether through refund payments to the agency and/or the issuance of credits by the provider. However, the agency could only provide evidence of the appropriate resolution of 1 of these 2 provider overbillings; thus, indicating that a lack of effective controls over the agency’s established In Home providers monitoring process exists to ensure that all identified overbillings are timely and appropriately addressed by the agency.

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 Public Welfare Code (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

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

amount of State funds allocated to the county under section 709.3 of the Public Welfare 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; 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: While the agency did have formal, written monitoring procedures in place, the written procedures failed to outline how In-Home Purchased Service provider over-billings identified during the agency’s conduct of monitoring site visits would be communicated to agency fiscal staff and appropriately resolved, who would be responsible for ensuring the identified deficiencies would be addressed, and how these identified billing deficiencies would impact the future review and approval process of those In-Home Purchased Service providers’ submitted invoices. According to the agency fiscal officer, the former contract manager stated that the agency’s practice was to notify the fiscal technician supervisor of any such instance and that position was responsible for contacting the provider to obtain a refund or issue the difference due to the provider; however, the former contract manager did acknowledge that there were no

YORK COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

documented procedures for handling over/under billings identified during the monitoring reviews.

Effect: The agency's inability to provide documentation substantiating the appropriate resolution of 1 of the 2 agency identified In-Home Purchased Service providers' overbillings we selected for review indicates a lack of effective controls over the agency's established monitoring process of In-Home Purchased Service providers to ensure that all identified overbilling errors are timely and appropriately addressed by the agency, thus, resulting in the possibility of the agency's inaccurate invoicing of these overbillings to the Commonwealth DHS and, in turn, the agency's receipt of Act 148 funds to which it may not be entitled.

Recommendation: We recommend that agency management implement effective controls over the agency's process for monitoring In-Home Purchased Service providers to ensure that all billing errors identified during the on-site monitoring reviews are timely and appropriately addressed by responsible agency staff. This can be accomplished by amending the agency's formal, written monitoring procedures to include, but not be limited to, the following additional, detailed procedures:

- Development of formal policies and procedures detailing how identified In-Home Purchased Service providers' overbillings are to be resolved and the individuals responsible for ensuring that all identified overbillings are appropriately and timely addressed and documented in the monitoring review file.
- Development of formal policies and procedures requiring that agency contract staff responsible for monitoring In-Home Purchased Service providers ensure that agency fiscal staff responsible for reviewing and approving submitted In-Home Purchased Service invoices for payment are made aware of the results of the agency's monitoring reviews of these providers and the impact on the fiscal staff's approval of these providers' submitted invoices for which overbillings were identified.
- Establishment of a requirement for the maintenance of substantiation evidencing that all billing errors identified during the conduct of on-site monitoring reviews of In-Home Purchased Services providers are timely and appropriately addressed by designated agency staff.

Agency Response: The York County Children and Youth Agency provided the following written response to the above finding: "While the agency does agree that effective controls were not in place for the handling of over/under billings discovered during on-site monitoring, it is noted that the agency was able to provide documentation in one instance to substantiate that the provider did in fact refund the agency for the overbilled amount; however the agency was unable to provide documentation to substantiate that the second instance whereby the agency was overbilled in the amount of \$156.42 and that such overbilling was refunded to the agency. While the agency did make reasonable efforts to locate documentation to substantiate that a refund was received in the second instance we were unable to find such records. The

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

agency further indicates that while reasonable efforts were made to locate documentation, it is entirely possible that a more extensive review may have resulted in recovering such documentation; however, because the cost to reasonably locate the documentation already outweighed the cost of the item in question, the agency did not spend additional time and resources to conduct a more extensive review to determine if any documentation could be recovered. Consequently, the agency believes there is a demonstrated understanding that procedures were in place for handling over/under billings as evidenced by the refund which we provided documentation of; however, because the agency's controls were not documented in a written manner, we accept this finding and will develop such documented written procedures by June 30, 2017."

Auditor's Conclusion: We commend the York County Children and Youth Agency on the establishment and implementation of fiscal related on-site monitoring visits of In-Home Purchased Service Providers, which were performed throughout our engagement scope years, to determine whether appropriate supporting documentation exists to substantiate the invoiced costs and that related services were actually provided according to executed contract terms.

During our next audit of the agency, we will follow-up on the agency's development of formal, written policies and procedures to document how all identified overbilling errors will be timely and appropriately addressed by agency contract staff and fiscal staff and documented in the monitoring review file, as well as the proper implementation and effectiveness of these procedures.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

YORK COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law¹ (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).² 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.

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, as detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2015, via Finding 2015-020), the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**.

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, 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

¹ 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/about/cpsl/index.htm>

² 23 Pa.C.S. §§ 6344 and 6344.2.

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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. Furthermore, in correspondence with agency management during the course of audit engagements conducted to date during this operating year, we have found that the agency management staffs of these C&Y agencies are under the assumption that DHS OCYF was licensing all providers and, as a result, there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers, as DHS would be reviewing the certifications during their licensing process. As a consequence of this assumption, neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of employees and volunteers of contracted in-home preventative service providers, thus, putting the safety of the children receiving in-home preventative type services 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.³ 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.

³ 23 Pa.C.S. § 6344.4.

SECTION 7

SUBSEQUENT EVENT OBSERVATION

YORK COUNTY CHILDREN AND YOUTH AGENCY
SUBSEQUENT EVENT OBSERVATION

Subsequent Event Observation – York County Children, Youth, and Families (YCCYF) Agency Staff Turnover and Amendments to the Pennsylvania Child Protective Services Law (CPSL) Impacted the Effectiveness and Timeliness of Services which Resulted in the Commonwealth Department of Human Services Issuing YCCYF Four Provisional Certificates of Compliance

During the fiscal years ended June 30, 2014 and June 30, 2015, YCCYF experienced changes in administration as the administrator, fiscal officer and a division manager left the agency. In addition, veteran caseworkers retired or left the agency and new caseworkers were hired. The new caseworkers spent significant amounts of time in training and the remaining veteran caseworkers were responsible for working on higher numbers of complex cases. To assist during this time of transition, supervisory staff were given cases, which in turn decreased the amount of one-on-one time the supervisors had with the caseworkers.

Also, as noted earlier in the report, Pennsylvania's Child Protective Services Law (CPSL) was extensively amended in 2013, 2014, and 2015 with many of the amendments being effective on December 31, 2014. These changes impacted the statutory requirements of children and youth agencies and the providers with whom these agencies contract to provide services to resident at risk youth pertaining to the mandatory reporting of suspected child abuse and reports of child abuse that were previously referred to law-enforcement agencies but now are required to be investigated by County Children and Youth Agencies. As a result, York County experienced a significant increase in child abuse referrals which increased child abuse investigations and cases. During the 2014-2015 fiscal year, YCCYF experienced a 49% increase in child abuse referral investigations when compared to the 2013-2014 fiscal year. For the 2015-2016 fiscal year, YCCYF experienced a 41% increase in child abuse referral investigations and an 18% increase in children being serviced in the York County Children and Youth system when compared to the 2014-2015 fiscal year.

This significant increase in child abuse referrals resulted in a burden on the direct service casework staff and supervisory staff. The combination of YCCYF staff turnover and the resulting increased staff workload and stress contributed towards a decreased level of services for children, families and service providers, which led to YCCYF receiving a provisional certificate of compliance from the Commonwealth Department of Human Services (DHS), for the period November 15, 2014 to May 15, 2015. Further, YCCYF received a **second** provisional certificate of compliance for the period May 15, 2015 to November 15, 2015; a **third provisional** certificate of compliance for the period November 15, 2015 to May 15, 2016; and a **fourth provisional** certificate of compliance for the period May 15, 2016 to November 15, 2016.

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DHS conducted a provisional licensing inspection of the agency, on October 5 and 6, 2016, and determined YCCYF made significant progress on their implementation of the plan of correction. The agency's corrections included, among others, the following:

- reorganizing and dividing into three service divisions which resulted in a clearer understanding of each staff person's role within the agency;
- reducing the number of screened out General Protective Service reports and performing more initial assessments;
- focusing on reducing the number of placements;
- receiving ongoing training during weekly staff meetings; the agency utilizing the Child Welfare Resource Center to assist in training and practice enhancements;
- developing an internal Continuous Quality Improvement Division to review cases and
- providing feedback which is used for training; receiving ongoing support and review/monitoring of agency practices by the State Department of Human Services; filling 25 agency staff vacancies between May 16, 2016 and October 4, 2016; and
- participating in the formal state-supported Quality Service Review process.

As a result of these corrective actions, DHS issued YCCYF a full certificate of compliance, for the period November 15, 2016 to November 15, 2017. We will follow up on the YCCYF certificate of compliance during our next audit of the agency.

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

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