

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Bucks County
Children and Youth Agency

May 2015



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 Bucks County
Office of Commissioners
55 East Court Street
Doylestown, PA 18901

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 Bucks County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of the 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 resident within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code § 3140.1 *et seq.* and § 3170.1 *et seq.*). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Bucks County.

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

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$44,893 and, based on the application of the state participation rates, resulted in an amount due to the state totaling \$36,397. All three adjustments are detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, 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 decreasing agency expenditures by \$58,485 and increasing revenue by \$3,842, and based on the application of the state participation rates, resulted in an amount due to the state totaling \$59,529. All six adjustments are detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 10.

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 March 11, 2015 and in an email discussion held on April 22, 2015.

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 1 PA Code 31.1 *et seq.*, you will be afforded the opportunity by DHS to appeal their settlement process decision.

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

Sincerely,



Eugene A. DePasquale
Auditor General

April 23, 2015

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the 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, 2008 to JUNE 30, 2009

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

Approved State Allocation ¹		\$	32,836,013
Supplemental Act 148			<u>0</u>
Total State Allocation			32,836,013
State Share (CY348) ²	\$		31,383,416
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	31,383,416
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	31,383,416
Actual Act 148 Revenues Received ⁴			<u>31,419,813</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(36,397)</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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,210,455	0	206,102	0	0	0	0	0	1,004,353	1,004,353	0
02. 90% REIMBURSEMENT	1,827,185	39,437	127,308	0	0	0	0	0	1,660,440	1,494,396	166,044
03. 80% REIMBURSEMENT	36,636,125	1,075,467	5,736,430	3,088,165	481,442	146,929	0	0	26,107,692	20,886,153	5,221,539
04. 60% REIMBURSEMENT	8,860,917	323,092	798,545	0	0	0	0	13,704	7,725,576	4,635,347	3,090,229
05. 50% REIMBURSEMENT	6,799,055	72,399	323	0	0	0	0	0	6,726,333	3,363,167	3,363,166
06. TOTAL NET CHILD WELFARE EXPEND.	55,333,737	1,510,395	6,868,708	3,088,165	481,442	146,929	0	13,704	43,224,394	31,383,416	11,840,978
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	931,588	53,768							877,820	526,692	351,128
08. NON-REIMBURSABLE EXPENDITURES	21,503	0	0						21,503		21,503
09. TOTAL EXPENDITURES	56,286,828	1,564,163	6,868,708	3,088,165	481,442	146,929	0	13,704	44,123,717	31,910,108	12,213,609
10. IL Grant Funds Reported	71,678										
11. TOTAL HSDPF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	1,085,358										
13. TITLE IV-D Collections for IV-E Children	151,833										
14. STATE ACT 148 - line 6	31,383,416										
15. STATE ACT 148 ALLOCATION	32,836,013										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	31,383,416										
INVOICE											
AMENDED STATE SHARE (ACT 148)	31,383,416										
ACT 148 AMOUNT RECEIVED	31,419,813										
ADJUSTMENT TO STATE SHARE	(36,397)										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	351,998	17,685	59

**BUCKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	1,210,455	0	0	206,102	0	0	0	0	0	1,004,353	1,056,326	264,082
1-B ADOPTION ASSISTANCE	2,507,088	0	1,158,750	27,930	927,415	0	0	0	0	1,320,408	2,733,899	68,347
1-C COUNSELING - DEPENDENT	1,359,239	0	0	90,088	0	0	0	0	0	341,736	2,330,485	582,621
1-D COUNSELING - DELINQUENT	5,073,856	0	0	0	0	0	0	0	0	2,913,106	82,514	20,629
1-E DAY CARE	103,143	0	0	0	0	0	0	0	0	61,851	49,481	12,370
1-F DAY TREATMENT - DEPENDENT	61,851	0	0	0	0	0	0	0	0	220,916	176,733	44,183
1-G DAY TREATMENT - DELINQUENT	220,916	0	0	0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	1,298,735	0	0	221,403	0	0	0	0	0	1,077,332	861,866	215,466
1-J LIFE SKILLS - DEPENDENT	358,899	0	0	0	0	0	0	0	0	358,899	287,119	71,780
1-K LIFE SKILLS - DELINQUENT	2,848	0	0	426	0	0	0	0	0	2,422	1,938	484
1-L PROTECTIVE SERVICE - CHILD ABUSE	2,479,266	0	0	388,950	0	80,684	0	0	0	2,009,632	1,607,706	401,926
1-M PROTECTIVE SERVICE - GENERAL	5,288,332	0	0	776,274	0	0	0	0	0	4,512,058	3,609,646	902,412
1-N SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	497,030	0	0	0	0	0	0	0	0	497,030	248,515	248,515
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	73,429	0	0	323	0	0	0	0	0	73,106	36,553	36,553
1-Q SUBTOTAL IN-HOME	20,555,087	0	1,158,750	1,711,496	###	80,684	0	0	0	14,495,992	11,626,624	2,869,368
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	164,755	9,437	0	18	0	0	0	0	0	155,300	124,240	31,060
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,590,331	263,203	920,827	0	0	0	0	0	0	2,406,301	1,925,041	481,260
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,461,811	214,443	128,590	0	0	0	0	0	0	3,118,778	2,495,022	623,756
2-E EMERGENCY SHELTER - DEPENDENT	1,826,624	39,437	127,308	0	0	0	0	0	0	1,659,879	1,493,891	165,988
2-F EMERGENCY SHELTER - DELINQUENT	561	0	0	0	0	0	0	0	0	561	505	56
2-G FOSTER FAMILY - DEPENDENT	8,443,392	446,935	763,266	965,486	0	400,758	146,929	0	0	5,720,018	4,576,014	1,144,004
2-H FOSTER FAMILY - DELINQUENT	1,382,341	79,142	72,310	0	0	0	0	0	0	1,230,889	984,711	246,178
2-I SUP. INDEPENDENT LIVING - DEPENDENT	839,322	62,307	222,112	0	0	0	0	0	0	554,903	443,922	110,981
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	19,709,137	1,114,904	2,234,413	965,504	0	400,758	146,929	0	0	14,846,629	12,043,346	2,803,283
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	6,228,596	72,399	0	0	0	0	0	0	0	6,156,197	3,078,099	3,078,098
3-B RESIDENTIAL SERVICE - DEPENDENT	1,028,019	74,724	51,824	0	0	0	0	0	0	901,471	540,883	360,588
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	2,722,698	137,406	160,696	0	0	0	0	0	0	2,424,596	1,454,758	969,838
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,679,131	96,585	0	0	0	0	0	0	0	1,582,546	949,528	633,018
3-E YDC/YFC (NON-SECURE)-Institutional	551,359	31,545	0	0	0	0	0	0	0	519,814	311,888	207,926
3-F YDC SECURE	380,229	22,223	0	0	0	0	0	0	0	358,006	214,804	143,202
3-G SUBTOTAL INSTITUTIONAL	12,590,032	434,882	212,520	0	0	0	0	0	0	11,942,630	6,549,960	5,392,670
4 ADMINISTRATION	3,431,069	14,377	0	586,025	0	0	0	0	13,704	2,816,963	1,690,178	1,126,785
TOTAL REVENUES	56,265,325	1,564,163	3,605,683	3,263,025	###	481,442	146,929	0	13,704	44,102,214	31,910,108	12,192,106

**BUCKS COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
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
1-A ADOPTION SERVICE	747,444	245,751		214,299	0	2,961	1,210,455	152	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	2,507,088	0	0	0	2,507,088	0	413	0	0	0
1-C COUNSELING - DEPENDENT	320,924	112,410		94,263	830,379	1,263	1,359,239	6,332	411	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	5,073,856	0	5,073,856	0	1,040	0	0	0
1-E DAY CARE	0	0		0	103,143	0	103,143	0	643	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	61,851	0	61,851	0	8	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	220,916	0	220,916	0	48	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	807,553	277,430		210,686	0	3,066	1,298,735	7,103	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	358,899	0	358,899	0	431	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		2,508	340	0	2,848	2	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	1,423,409	474,153		379,606	196,499	5,599	2,479,266	1,521	667	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	2,869,247	929,876		750,278	727,860	11,071	5,288,332	3,278	1,651	0	0	0
1-N SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	497,030	0	497,030	0	811	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		2,399	71,030	0	73,429	0	244	0	0	0
1-Q SUBTOTAL IN-HOME	6,168,577	2,039,620	2,507,088	1,654,039	8,141,803	23,960	20,535,087					6,266
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED	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	217	164,538	0	164,755	948	47	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	3,590,331	0	3,590,331	21,437	138	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	10,559	3,451,252	0	3,461,811	13,644	165	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	1,826,624	0	1,826,624	21,518	573	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	561	0	561	3	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,802,790	595,241	351,998	495,704	5,212,105	7,057	8,464,895	98,508	780	20,663	840	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	5,588	1,376,753	0	1,382,341	7,581	94	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	839,322	0	839,322	4,556	113	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	1,802,790	595,241	351,998	512,068	16,461,486	7,057	19,730,640	168,195	1,912	20,663	840	0
INSTITUTIONAL	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
3-A JUVENILE DETENTION SERVICE	0	0		2,295	6,226,301	0	6,228,596	7,757	525	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		0	1,028,019	0	1,028,019	7,499	33	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		4,668	2,718,030	0	2,722,698	13,302	218	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		2,195	1,676,936	0	1,679,131	6,412	56	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	551,359	0	551,359	1,241	19	0	0	0
3-F YDC SECURE	0	0		0	380,229	0	380,229	817	8	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	9,158	12,580,874	0	12,590,032	37,028	859	0	0	0
4 ADMINISTRATION	1,048,460	331,987	0	2,075,848	0	(25,226)	3,443,169			0	0	0
5 TOTAL EXPENDITURES	9,019,827	2,966,848	2,859,086	4,251,113	37,184,163	5,791	56,286,828			20,663	840	0
	County Indirect Costs = \$ 457,331											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,214,490	\$ (4,035)	\$ 1,210,455
Adoption Assistance	2,507,088	0	2,507,088
Counseling	6,434,941	(1,846)	6,433,095
Day Care	103,143	0	103,143
Day Treatment	282,767	0	282,767
Homemaker Service	0	0	0
Intake and Referral	1,303,290	(4,555)	1,298,735
Life Skills	361,747	0	361,747
Protective Service - Child Abuse	2,487,052	(7,786)	2,479,266
Protective Service - General	5,303,601	(15,269)	5,288,332
Service Planning	0	0	0
Juvenile Act Proceedings	570,459	0	570,459
Alternative Treatment	164,755	0	164,755
Community Residential	7,052,142	0	7,052,142
Emergency Shelter	1,827,185	0	1,827,185
Foster Family	9,857,010	(9,774)	9,847,236
Supervised Independent Living	839,322	0	839,322
Juvenile Detention Service	6,228,596	0	6,228,596
Residential Service	3,750,717	0	3,750,717
Secure Residential Service (Except YDC)	1,679,131	0	1,679,131
YDC/YFC (Non-Secure) - Institutional	551,359	0	551,359
YDC Secure	380,229	0	380,229
Administration	<u>3,432,697</u>	<u>(1,628)</u>	<u>3,431,069</u>
Combined Total Expense	56,331,721	(44,893)	56,286,828
Less Non-reimbursables	<u>21,503</u>	<u>0</u>	<u>21,503</u>
Total Net Expense	\$ <u>56,310,218</u>	\$ <u>(44,893)</u>	\$ <u>56,265,325</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,019,827	\$ 0	\$ 9,019,827
Employee Benefits	3,015,564	(48,716)	2,966,848
Subsidies	2,859,086	0	2,859,086
Operating	4,247,290	3,823	4,251,113
Purchased Services	37,184,163	0	37,184,163
Fixed Assets	<u>5,791</u>	<u>0</u>	<u>5,791</u>
Combined Total Expense	56,331,721	(44,893)	56,286,828
Less Non-reimbursables	<u>21,503</u>	<u>0</u>	<u>21,503</u>
Total Net Expense	\$ <u>56,310,218</u>	\$ <u>(44,893)</u>	\$ <u>56,265,325</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p align="center">CY-370 Adjustments</p> <p>Administration - Operating</p> <p>To increase indirect costs by \$3,823 to reconcile to the County Cost Allocation Plan. It could not be determined why reported indirect costs did not reconcile to the County Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 2,072,025	\$ 3,823	\$ 2,075,848
CY-370	1-A 1-C 1-I 1-L 1-M 2-G 4	2 2 2 2 2 2 2	2	<p>Adoption Service - Employee Benefits</p> <p>Counseling (Dep.) - Employee Benefits</p> <p>Intake & Referral - Employee Benefits</p> <p>Protective Services Child Abuse - Employee Benefits</p> <p>Protective Services General - Employee Benefits</p> <p>Foster Family (Dep.) - Employee Benefits</p> <p>Administration - Employee Benefits</p> <p>Total Adjustment Amount</p> <p>To decrease Employee Benefits by \$88,913 to eliminate retirement benefits for County employees which did not work for the Children and Youth Agency.</p> <p>Title 55 PA Code, Chapter 3170.47(f)</p>	<p>\$ 249,786</p> <p>\$ 114,256</p> <p>\$ 281,985</p> <p>\$ 481,939</p> <p>\$ 945,145</p> <p>\$ 605,015</p> <p>\$ 337,438</p>	<p>\$ (7,365)</p> <p>\$ (3,369)</p> <p>\$ (8,314)</p> <p>\$ (14,210)</p> <p>\$ (27,867)</p> <p>\$ (17,839)</p> <p>\$ (9,949)</p> <p>\$ (88,913)</p>	<p>\$ 242,421</p> <p>\$ 110,887</p> <p>\$ 273,671</p> <p>\$ 467,729</p> <p>\$ 917,278</p> <p>\$ 587,176</p> <p>\$ 327,489</p>
CY-370	1-A 1-C 1-I 1-L 1-M 2-G 4	2 2 2 2 2 2 2	3	<p>Adoption Service - Employee Benefits</p> <p>Counseling (Dep.) - Employee Benefits</p> <p>Intake & Referral - Employee Benefits</p> <p>Protective Services Child Abuse - Employee Benefits</p> <p>Protective Services General - Employee Benefits</p> <p>Foster Family (Dep.) - Employee Benefits</p> <p>Administration - Employee Benefits</p> <p>Total Adjustment Amount</p> <p>To increase retirement employee benefits by \$40,197 to include the agency's allocation of the 2008 and 2009 County pension contributions and include the agency's allocation of an amortization of a County paid pension bond which was issued in 2004 and amortized for 20 years.</p> <p>Title 55 PA Code, Chapter 3170.47(f)</p>	<p>\$ 242,421</p> <p>\$ 110,887</p> <p>\$ 273,671</p> <p>\$ 467,729</p> <p>\$ 917,278</p> <p>\$ 587,176</p> <p>\$ 327,489</p>	<p>\$ 3,330</p> <p>\$ 1,523</p> <p>\$ 3,759</p> <p>\$ 6,424</p> <p>\$ 12,598</p> <p>\$ 8,065</p> <p>\$ 4,498</p> <p>\$ 40,197</p>	<p>\$ 245,751</p> <p>\$ 112,410</p> <p>\$ 277,430</p> <p>\$ 474,153</p> <p>\$ 929,876</p> <p>\$ 595,241</p> <p>\$ 331,987</p>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

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

Approved State Allocation ¹	\$	31,829,505
Supplemental Act 148		<u>0</u>
Total State Allocation		31,829,505
State Share (CY348) ²	\$	30,574,754
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	30,574,754
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	30,574,754
Actual Act 148 Revenues Received ⁴		<u>30,634,283</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(59,529)</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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,387,693	0	245,212	0	0	0	0	0	1,142,481	1,142,481	0
02. 90% REIMBURSEMENT	1,678,644	31,375	133,484	0	0	0	0	0	1,513,785	1,362,407	151,378
03. 80% REIMBURSEMENT	35,773,018	913,261	5,911,950	3,088,167	481,442	146,929	0	0	25,231,269	20,185,016	5,046,253
04. 60% REIMBURSEMENT	8,379,771	289,962	747,044	0	0	0	0	27,806	7,314,959	4,388,976	2,925,983
05. 50% REIMBURSEMENT	7,060,990	68,377	867	0	0	0	0	0	6,991,746	3,495,874	3,495,872
06. TOTAL NET CHILD WELFARE EXPEND.	54,280,116	1,302,975	7,038,557	3,088,167	481,442	146,929	0	27,806	42,194,240	30,574,754	11,619,486
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	769,905	38,900							731,005	438,603	292,402
08. NON-REIMBURSABLE EXPENDITURES	3,765	0	0						3,765		3,765
09. TOTAL EXPENDITURES	55,053,786	1,341,875	7,038,557	3,088,167	481,442	146,929	0	27,806	42,929,010	31,013,357	11,915,653
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	861,074										
13. TITLE IV-D Collections for IV-E Children	185,810										
14. STATE ACT 148 - line 6	30,574,754										
15. STATE ACT 148 ALLOCATION	31,829,505										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	30,574,754										
INVOICE											
AMENDED STATE SHARE (ACT 148)	30,574,754										
ACT 148 AMOUNT RECEIVED	30,634,283										
ADJUSTMENT TO STATE SHARE	(59,529)										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 378,679	Number of Days 19,122	Number of Children 64								

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	1,387,693	0	245,212	0	0	0	0	0	0	1,142,481	1,142,481	0
I-B ADOPTION ASSISTANCE	2,821,540	0	1,345,427	30,251	0	0	0	0	0	1,445,862	1,156,690	289,172
I-C COUNSELING - DEPENDENT	1,480,970	0	100,373	927,415	0	0	0	0	0	453,182	362,546	90,636
I-D COUNSELING - DELINQUENT	4,433,220	0	0	0	0	0	0	0	0	2,323,055	1,858,444	464,611
I-E DAY CARE	85,785	0	27	0	0	0	0	0	0	85,758	68,606	17,152
I-F DAY TREATMENT - DEPENDENT	8,710	0	0	0	0	0	0	0	0	8,710	6,968	1,742
I-G DAY TREATMENT - DELINQUENT	169,769	0	495	50,587	0	0	0	0	0	118,687	94,950	23,737
I-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	1,535,745	0	273,137	0	0	0	0	0	0	1,262,608	1,010,086	252,522
I-J LIFE SKILLS - DEPENDENT	349,146	0	0	0	0	0	0	0	0	349,146	279,317	69,829
I-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	2,793,526	0	460,193	0	87,460	0	0	0	0	2,245,873	1,796,698	449,175
I-M PROTECTIVE SERVICE - GENERAL	5,903,216	0	913,705	0	0	0	0	0	0	4,989,511	3,991,609	997,902
I-N SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	537,387	0	0	0	0	0	0	0	0	537,387	268,694	268,693
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	175,891	0	867	0	0	0	0	0	0	175,024	87,512	87,512
I-Q SUBTOTAL IN-HOME	21,682,598	0	1,345,427	2,024,260	0	87,460	0	0	0	15,137,284	12,124,601	3,012,683
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	73,788	3,526	0	0	0	0	0	0	0	70,262	56,210	14,052
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,224,146	219,581	898,626	822	0	0	0	0	0	2,105,117	1,684,094	421,023
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,465,772	174,735	213,609	0	0	0	0	0	0	3,077,428	2,461,942	615,486
2-E EMERGENCY SHELTER - DEPENDENT	1,674,234	31,150	133,203	281	0	0	0	0	0	1,509,600	1,358,640	150,960
2-F EMERGENCY SHELTER - DELINQUENT	4,410	225	0	0	0	0	0	0	0	4,185	3,767	418
2-G FOSTER FAMILY - DEPENDENT	8,429,758	464,721	648,713	942,420	0	393,982	146,929	0	0	5,832,993	4,666,394	1,166,599
2-H FOSTER FAMILY - DELINQUENT	997,927	50,698	84,104	48	0	0	0	0	0	863,077	690,462	172,615
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	17,870,035	944,636	1,978,255	943,571	0	393,982	146,929	0	0	13,462,662	10,921,509	2,541,153
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	6,347,712	68,377	0	0	0	0	0	0	0	6,279,335	3,139,668	3,139,667
3-B RESIDENTIAL SERVICE - DEPENDENT	657,227	59,579	(3,051)	351	0	0	0	0	0	600,348	360,209	240,139
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	3,099,696	154,747	144,558	0	0	0	0	0	0	2,800,391	1,680,235	1,120,156
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,234,259	62,155	0	0	0	0	0	0	0	1,172,104	703,262	468,842
3-E YDC/YFC (NON-SECURE)-Institutional	286,092	14,171	0	0	0	0	0	0	0	271,921	163,153	108,768
3-F YDC SECURE	483,813	24,729	0	0	0	0	0	0	0	459,084	275,450	183,634
3-G SUBTOTAL INSTITUTIONAL	12,108,799	383,758	141,507	351	0	0	0	0	0	11,583,183	6,321,977	5,261,206
4 ADMINISTRATION	3,388,589	13,481	0	605,186	0	0	0	0	27,806	2,742,116	1,645,270	1,096,846
5 TOTAL REVENUES	55,050,021	1,341,875	3,465,189	3,573,368	0	481,442	146,929	0	27,806	42,925,245	31,013,357	11,911,888

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	782,173	356,870		241,416	3,752	3,482	1,387,693	130	7	0	0	0
1-B ADOPTION ASSISTANCE	0	0	2,819,826	1,714	0	0	2,821,540	0	446	0	0	0
1-C COUNSELING - DEPENDENT	294,287	165,029		102,503	917,795	1,356	1,480,970	6,401	452	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	4,433,220	0	4,433,220	0	796	0	0	0
1-E DAY CARE	0	0		0	85,785	0	85,785	0	636	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	8,710	0	8,710	0	2	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		2,695	167,074	0	169,769	0	39	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	854,538	412,014		265,595	0	3,598	1,535,745	8,826	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0		0	349,146	0	349,146	0	353	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	1,430,247	682,089		475,232	199,765	6,193	2,793,526	1,422	460	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	2,858,393	1,372,848		879,460	780,264	12,251	5,903,216	3,635	999	0	0	0
1-N SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					537,387		537,387	0	746	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				3,116	172,775		175,891	0	274	0	0	0
1-Q SUBTOTAL IN-HOME	6,219,638	2,988,850	2,819,826	1,971,731	7,655,673	26,880	21,682,598					
	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	73,788	0	73,788	555	18	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	5,881	3,218,265	0	3,224,146	22,764	116	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,571	3,464,201	0	3,465,772	17,352	107	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	3,353	1,670,881	0	1,674,234	22,536	948	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	(46)	4,456	0	4,410	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,828,853	862,441	378,434	596,665	4,759,388	7,742	8,433,523	94,144	442	0	3,765	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,651	996,276	0	997,927	7,548	62	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	1,828,853	862,441	378,434	609,075	14,187,255	7,742	17,873,800	164,909	1,694	0	3,765	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
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	Program Income related to all Non- Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	1,998	6,345,714	0	6,347,712	9,461	385	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	4,012	653,215	0	657,227	3,660	16	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	2,855	3,096,841	0	3,099,696	20,296	167	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,833	1,232,426	0	1,234,259	5,876	34	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0		286,092	0	286,092	883	7	0	0	0
3-F YDC SECURE	0	0	0		483,813	0	483,813	1,139	4	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	10,698	12,098,101	0	12,108,799	41,315	613	0	0	0
4 ADMINISTRATION	1,066,755	484,060	0	1,833,208	0	4,566	3,388,589					
5 TOTAL EXPENDITURES	9,115,246	4,335,351	3,198,260	4,424,712	33,941,029	39,188	55,053,786				3,765	0
	County Indirect Costs = \$ 523,803											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,382,396	\$ 5,297	\$ 1,387,693
Adoption Assistance	2,819,742	1,798	2,821,540
Counseling	5,916,607	(2,417)	5,914,190
Day Care	85,785	0	85,785
Day Treatment	178,479	0	178,479
Homemaker Service	0	0	0
Intake and Referral	1,535,391	354	1,535,745
Life Skills	349,146	0	349,146
Protective Service - Child Abuse	2,786,496	7,030	2,793,526
Protective Service - General	5,916,265	(13,049)	5,903,216
Service Planning	0	0	0
Juvenile Act Proceedings	697,956	15,322	713,278
Alternative Treatment	73,788	0	73,788
Community Residential	6,718,682	(28,764)	6,689,918
Emergency Shelter	1,678,690	(46)	1,678,644
Foster Family	9,523,174	(91,724)	9,431,450
Supervised Independent Living	0	0	0
Juvenile Detention Service	6,354,469	(6,757)	6,347,712
Residential Service	3,685,474	71,449	3,756,923
Secure Residential Service (Except YDC)	1,234,259	0	1,234,259
YDC/YFC (Non-Secure) - Institutional	286,092	0	286,092
YDC Secure	483,813	0	483,813
Administration	<u>3,405,567</u>	<u>(16,978)</u>	<u>3,388,589</u>
Combined Total Expense	55,112,271	(58,485)	55,053,786
Less Non-reimbursables	<u>3,765</u>	<u>0</u>	<u>3,765</u>
Total Net Expense	\$ <u>55,108,506</u>	\$ <u>(58,485)</u>	\$ <u>55,050,021</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,332,645	\$ (217,399)	\$ 9,115,246
Employee Benefits	4,174,139	161,212	4,335,351
Subsidies	3,198,421	(161)	3,198,260
Operating	4,426,980	(2,268)	4,424,712
Purchased Services	33,969,079	(28,050)	33,941,029
Fixed Assets	<u>11,007</u>	<u>28,181</u>	<u>39,188</u>
Combined Total Expense	55,112,271	(58,485)	55,053,786
Less Non-reimbursables	<u>3,765</u>	<u>0</u>	<u>3,765</u>
Total Net Expense	\$ <u>55,108,506</u>	\$ <u>(58,485)</u>	\$ <u>55,050,021</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustments			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 792,650	\$ (30)	\$ 792,620
	1-C	1		Counseling (Dep.) - Wages and Salaries	\$ 301,857	\$ (1)	\$ 301,856
	2-G	1		Foster Family (Dep.) - Wages and Salaries	\$ 1,877,193	\$ (526)	\$ 1,876,667
		4	2	Administration - Employee Benefits	\$ 466,061	\$ (1)	\$ 466,060
	1-B	3		Adoption Assistance - Subsidies	\$ 2,819,742	\$ 84	\$ 2,819,826
	2-G	3		Foster Family (Dep.) - Subsidies	\$ 378,679	\$ (245)	\$ 378,434
	1-A	4		Adoption Service - Operating	\$ 241,416	\$ 1,714	\$ 243,130
	1-C	4		Counseling (Dep.) - Operating	\$ 102,492	\$ 11	\$ 102,503
	1-I	4		Intake & Referral - Operating	\$ 265,868	\$ (273)	\$ 265,595
	1-L	4		Protective Service Child Abuse - Operating	\$ 475,286	\$ (54)	\$ 475,232
	1-M	4		Protective Service General - Operating	\$ 880,436	\$ (976)	\$ 879,460
	1-P	4		Juvenile Act Proceedings (Del.) - Operating	\$ 4,844	\$ (1,728)	\$ 3,116
	2-C	4		Community Residential (Dep.) - Operating	\$ 6,517	\$ (636)	\$ 5,881
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 3,353	\$ (46)	\$ 3,307
	2-G	4		Foster Family (Dep.) - Operating	\$ 597,645	\$ (980)	\$ 596,665
		4	4	Administration - Operating	\$ 1,832,508	\$ 700	\$ 1,833,208
	1-C	5		Counseling (Dep.) - Purchased Services	\$ 915,774	\$ 2,021	\$ 917,795
	1-D	5		Counseling (Del.) - Purchased Services	\$ 4,437,211	\$ (3,991)	\$ 4,433,220
	1-L	5		Protective Service Child Abuse - Purchased Services	\$ 199,798	\$ (33)	\$ 199,765
	1-M	5		Protective Service General - Purchased Services	\$ 780,130	\$ 134	\$ 780,264
	1-P	5		Juvenile Act Proceedings (Del.) - Purchased Services	\$ 155,725	\$ 17,050	\$ 172,775
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 3,230,080	\$ (11,815)	\$ 3,218,265
	2-D	5		Community Residential (Del.) - Purchased Services	\$ 3,480,514	\$ (16,313)	\$ 3,464,201
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 4,839,183	\$ (79,795)	\$ 4,759,388
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 6,352,471	\$ (6,757)	\$ 6,345,714
	3-B	5		Residential Service (Dep.) - Purchased Services	\$ 581,766	\$ 71,449	\$ 653,215
	1-A	6		Adoption Service - Fixed Assets	\$ 978	\$ 2,504	\$ 3,482
	1-C	6		Counseling (Dep.) - Fixed Assets	\$ 381	\$ 975	\$ 1,356
	1-I	6		Intake & Referral - Fixed Assets	\$ 1,011	\$ 2,587	\$ 3,598
	1-L	6		Protective Service Child Abuse - Fixed Assets	\$ 1,739	\$ 4,454	\$ 6,193
	1-M	6		Protective Service General - Fixed Assets	\$ 3,440	\$ 8,811	\$ 12,251
	2-G	6		Foster Family (Dep.) - Fixed Assets	\$ 2,176	\$ 5,566	\$ 7,742
		4	6	Administration - Fixed Assets	\$ 1,282	\$ 3,284	\$ 4,566
				Total Adjustment Amount		\$ (2,856)	
				To decrease expenditures by \$2,856 to include fiscal year end adjustments, made by the agency, after the submission of the fourth quarter financial reports to the State Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-A	1	2	CY-370 Adjustments (Continued)				
	1-C	1		Adoption Service - Wages & Salaries	\$ 792,620	\$ (10,447)	\$ 782,173	
	1-I	1		Counseling (Dep.) - Wages & Salaries	\$ 301,856	\$ (7,569)	\$ 294,287	
	1-L	1		Intake & Referral - Wages & Salaries	\$ 871,819	\$ (17,281)	\$ 854,538	
	1-M	1		Protective Service Child Abuse - Wages & Salaries	\$ 1,452,948	\$ (22,701)	\$ 1,430,247	
	2-G	1		Protective Service General - Wages & Salaries	\$ 2,930,462	\$ (72,069)	\$ 2,858,393	
	4	1		Foster Family (Dep.) - Wages & Salaries	\$ 1,876,667	\$ (47,814)	\$ 1,828,853	
				Administration - Wages & Salaries	\$ 1,105,716	\$ (38,961)	\$ 1,066,755	
				Total Adjustment Amount		\$ (216,842)		
				To decrease Wages & Salaries by \$216,842 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW1171 Roster of Personnel by the State Department of Human Services Bureau of Human Resources cited 73 agency employees which exceeded the maximum compensation limits.				
		Title 55 PA Code, Chapter 3170.42(a) OCYF Bulletin 3140-06-06						
CY-370	1-A	2	3	Adoption Service - Employee Benefits	\$ 343,600	\$ (10,131)	\$ 333,469	
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 158,892	\$ (4,685)	\$ 154,207	
	1-I	2		Intake & Referral - Employee Benefits	\$ 396,693	\$ (11,696)	\$ 384,997	
	1-L	2		Protective Services Child Abuse - Employee Benefits	\$ 656,725	\$ (19,363)	\$ 637,362	
	1-M	2		Protective Services General - Employee Benefits	\$ 1,321,797	\$ (38,972)	\$ 1,282,825	
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 830,371	\$ (24,483)	\$ 805,888	
	4	2		Administration - Employee Benefits	\$ 466,061	\$ (13,742)	\$ 452,319	
				Total Adjustment Amount		\$ (123,072)		
		To decrease Employee Benefits by \$123,072 to eliminate retirement benefits for County employees which did not work for the Children and Youth Agency.						
		Title 55 PA Code, Chapter 3170.47(f)						
CY-370	1-A	2	4	Adoption Service - Employee Benefits	\$ 333,469	\$ 23,401	\$ 356,870	
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ 154,207	\$ 10,822	\$ 165,029	
	1-I	2		Intake & Referral - Employee Benefits	\$ 384,997	\$ 27,017	\$ 412,014	
	1-L	2		Protective Services Child Abuse - Employee Benefits	\$ 637,362	\$ 44,727	\$ 682,089	
	1-M	2		Protective Services General - Employee Benefits	\$ 1,282,825	\$ 90,023	\$ 1,372,848	
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 805,888	\$ 56,553	\$ 862,441	
	4	2		Administration - Employee Benefits	\$ 452,319	\$ 31,742	\$ 484,061	
				Total Adjustment Amount		\$ 284,285		
		To increase retirement employee benefits by \$284,285 to include the agency's allocation of the 2009 and 2010 County pension contributions and include the agency's allocation of an amortization of a County paid pension bond which was issued in 2004 and amortized for 20 years.						
		Title 55 PA Code, Chapter 3170.47(f) Administrative Bulletin 99-93-08						

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370A	1-B	3	5	CY-370A Adjustments				
	2-G	4		Adoption Assistance - Title IV-E Maintenance	\$ 1,346,068	\$ (641)	\$ 1,345,427	
				Foster Family (Dep.) - Title IV-E Administration	\$ 942,541	\$ (121)	\$ 942,420	
				Total Adjustment Amount		\$ (762)		
				To decrease Federal Title IV-E revenue by \$762 to include a supplemental invoice which was not included in the Title IV-E Reconciliation Calculation performed by the State Dept. of Human Services - Office of Children, Youth & Families.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370A	2-B	2	6	Alternative Treatment (Del.) - Program Income	\$ 3,480	\$ 46	\$ 3,526	
	2-C	2		Community Residential (Dep.) - Program Income	\$ 232,808	\$ (13,227)	\$ 219,581	
	2-D	2		Community Residential (Del.) - Program Income	\$ 173,279	\$ 1,456	\$ 174,735	
	2-E	2		Emergency Shelter (Dep.) - Program Income	\$ 33,125	\$ (1,975)	\$ 31,150	
	2-F	2		Emergency Shelter (Del.) - Program Income	\$ 214	\$ 11	\$ 225	
	2-G	2		Foster Family (Dep.) - Program Income	\$ 458,486	\$ 6,235	\$ 464,721	
	2-H	2		Foster Family (Del.) - Program Income	\$ 50,284	\$ 414	\$ 50,698	
	3-B	2		Residential Service (Dep.) - Program Income	\$ 51,128	\$ 8,451	\$ 59,579	
	3-C	2		Residential Service (Del.) (Non-YDC/YFC) - Program Income	\$ 152,700	\$ 2,047	\$ 154,747	
	3-D	2		Secure Residential Service (Except YDC) - Program Income	\$ 61,405	\$ 750	\$ 62,155	
	3-E	2		YDC/YFC (Non-Secure) Institutional - Program Income	\$ 13,927	\$ 244	\$ 14,171	
	3-F	2		YDC Secure - Program Income	\$ 24,617	\$ 112	\$ 24,729	
	4	2		Administration - Program Income	\$ 13,441	\$ 40	\$ 13,481	
					Total Adjustment Amount		\$ 4,604	
						To increase Program Income by \$4,604 to properly report the total amount received. The agency received Social Security checks after submitting the fourth quarter financial reports to the State Department of Human Services.		
				Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

BUCKS COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

STATUS OF PRIOR AUDIT FINDINGS FOR FISCAL YEAR
JULY 1, 2006 TO JUNE 30, 2007

Finding No. 1 – Bucks County Children and Youth Services (BCCYS) did not file its quarterly reports on time.

While the Bucks County Children and Youth Agency did not file all quarterly reports with the State Department of Human Services (DHS) in a timely manner, this finding will not be repeated due to DHS implementing significant changes to the child welfare reporting system which caused unavoidable delays.

Finding No. 2 – Bucks County Children and Youth Services (BCCYS) did not maintain an adequate listing of fixed assets and did not document if an annual physical inventory of fixed assets was performed.

During our current engagement scope period, we found that the County Children and Youth Agency maintained a fixed assets listing and performed and documented annual physical inventories of fixed assets. The agency began this process during the 2008-2009 fiscal year. Therefore, we concluded that the agency implemented appropriate corrective action to address our prior engagement finding.

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

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Governor
Commonwealth of Pennsylvania

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Office of Children, Youth and Families
Department of Human Services

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