

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

York County Children and Youth Agency

April 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 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 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 York 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 four adjustments being made to the agency's submitted fiscal reports. All of these adjustments impacted the agency's Final Net State Share by decreasing agency expenditures by \$32,201, increasing non-reimbursable expenditures by \$22,292 and increasing revenue by \$194,036. 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 \$189,791. All four 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 five adjustments being made to the agency's submitted fiscal reports. All of these adjustments impacted the agency's Final Net State Share by decreasing agency expenditures by \$225,747, increasing non-reimbursable expenditures by \$5,711 and increasing revenue by \$103,633. 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 \$254,225. All five 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 11.

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 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 York County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

March 4, 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

**YORK 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		\$	25,549,213
Supplemental Act 148			<u>0</u>
Total State Allocation			25,549,213
State Share (CY348) ²	\$		22,599,673
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	22,599,673
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	22,599,673
Actual Act 148 Revenues Received ⁴			<u>22,789,464</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(189,791)</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, 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	400,149	0	51,858	0	0	0	0	0	348,291	348,291	0
02. 90% REIMBURSEMENT	1,706,804	17,551	165,433	0	0	0	0	0	1,523,820	1,371,438	152,382
03. 80% REIMBURSEMENT	28,972,356	807,545	5,119,974	1,467,064	229,930	160,466	0	0	21,187,377	16,949,902	4,237,475
04. 60% REIMBURSEMENT	6,122,273	207,073	705,661	0	0	0	0	7,956	5,201,583	3,120,949	2,080,634
05. 50% REIMBURSEMENT	1,633,273	15,087	0	0	0	0	0	0	1,618,186	809,093	809,093
06. TOTAL NET CHILD WELFARE EXPEND.	38,834,855	1,047,256	6,042,926	1,467,064	229,930	160,466	0	7,956	29,879,257	22,599,673	7,279,584
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	3,776,350	78,678							3,697,672	2,218,603	1,479,069
08. NON-REIMBURSABLE EXPENDITURES	111,527	4,547	0						106,980		106,980
09. TOTAL EXPENDITURES	42,722,732	1,130,481	6,042,926	1,467,064	229,930	160,466	0	7,956	33,683,909	24,818,276	8,865,633
10. IL Grant Funds Reported	160,778										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	768,651										
13. TITLE IV-D Collections for IV-E Children	81,121										
14. STATE ACT 148 - line 6	22,599,673										
15. STATE ACT 148 ALLOCATION	25,549,213										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	22,599,673										
INVOICE											
AMENDED STATE SHARE (ACT 148)	22,599,673										
ACT 148 AMOUNT RECEIVED	22,789,464										
ADJUSTMENT TO STATE SHARE	(189,791)										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 377,196	Number of Days 14,067	Number of Children 51								

**YORK 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												
I-A ADOPTION SERVICE	400,149	0		51,858	0		0	0	0	348,291	348,291	0
I-B ADOPTION ASSISTANCE	3,384,143	0	1,399,618	0						1,984,525	1,587,620	396,905
I-C COUNSELING - DEPENDENT	3,620,234	0			1,465,448	229,930	0	0	0	1,924,856	1,539,885	384,971
I-D COUNSELING - DELINQUENT	1,333,468	0			0	0	0	0	0	1,333,468	1,066,774	266,694
I-E DAY CARE	0	0			0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	16,203	0			1,616	0	0	0	0	14,587	11,670	2,917
I-G DAY TREATMENT - DELINQUENT	484,864	0			0	0	0	0	0	484,864	387,891	96,973
I-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	262,223	0			33,999	0	0	0	0	228,224	182,579	45,645
I-J LIFE SKILLS - DEPENDENT	247,233	0			0	0	0	0	0	247,233	197,786	49,447
I-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	529,547	0			68,255	0	0	0	0	461,292	369,034	92,258
I-M PROTECTIVE SERVICE - GENERAL	2,156,978	0			274,323	0	0	0	0	1,882,655	1,506,124	376,531
I-N SERVICE PLANNING	1,046,249	0			135,479	0	0	0	0	910,770	728,616	182,154
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	56,098	0			0	0	0	0	0	56,098	28,049	28,049
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	97,770	0			0	0	0	0	0	97,770	48,885	48,885
I-Q SUBTOTAL IN-HOME	13,635,159	0	1,399,618	563,914	1,467,064	229,930	0	0	0	9,974,633	8,003,204	1,971,429
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	4,811	354		0			0			4,457	3,566	891
2-B ALTERNATIVE TREATMENT - DELINQUENT	277,768	9,560	41,622	0			0			226,586	181,269	45,317
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,991,151	162,883	447,884	53,016			0			2,327,368	1,861,894	465,474
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,950,843	118,615	347,227	0			0			2,485,001	1,988,001	497,000
2-E EMERGENCY SHELTER - DEPENDENT	1,241,232	12,774	137,413	17,076			0			1,073,969	966,572	107,397
2-F EMERGENCY SHELTER - DELINQUENT	465,572	4,777	10,944	0			0			449,851	404,866	44,985
2-G FOSTER FAMILY - DEPENDENT	8,674,121	459,986	1,803,460	263,761			160,466			5,986,539	4,789,231	1,197,308
2-H FOSTER FAMILY - DELINQUENT	53,804	5,762	7,590	0			0			40,452	32,362	8,090
2-I SUP. INDEPENDENT LIVING - DEPENDENT	871,522	45,732	218,000	25,740			0			582,050	465,640	116,410
2-J SUP. INDEPENDENT LIVING - DELINQUENT	67,103	4,653	0	0			0			62,450	49,960	12,490
2-K SUBTOTAL CBP	17,598,018	825,096	3,014,140	359,593	0	0	160,466	0	0	13,238,723	10,743,361	2,495,362
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,479,405	15,087								1,464,318	732,159	732,159
3-B RESIDENTIAL SERVICE - DEPENDENT	1,067,448	66,379	201,158	17,471			0			782,440	469,464	312,976
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,909,685	106,205	239,936	0			0			1,563,544	938,126	625,418
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,391,149	33,722								1,357,427	814,456	542,971
3-E YDC/YFC (NON-SECURE)-Institutional	903,203	30,781								872,422	348,969	523,453
3-F YDC SECURE	2,873,147	47,897								2,825,250	1,695,150	1,130,100
3-G SUBTOTAL INSTITUTIONAL	9,624,037	300,071	441,094	17,471	0	0	0	0	0	8,865,401	5,172,808	3,692,593
ADMINISTRATION	1,753,991	767		247,096		0	0		7,956	1,498,172	898,903	599,269
TOTAL REVENUES	42,611,205	1,125,934	4,854,852	1,188,074	1,467,064	229,930	160,466	0	7,956	33,576,929	24,818,276	8,758,653

**YORK 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										12 Program Income related to all Non- Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by count)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.		11 Non-Reim. Purchased Serv/ Subsidies
IN-HOME												
I-A ADOPTION SERVICE	202,097	96,434		99,805	0	1,849	400,185	86	0	36	0	0
I-B ADOPTION ASSISTANCE	0	0	3,384,143		0	0	3,384,143	479	0	0	0	0
I-C COUNSELING - DEPENDENT	0	0	(1,410)		3,625,697	0	3,624,287	0	1,175	0	4,053	0
I-D COUNSELING - DELINQUENT	0	0	10,024		1,324,321	0	1,334,345	0	604	0	877	0
I-E DAY CARE	0	0			0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0			16,203	0	16,203	4	4	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0			484,864	0	484,864	0	208	0	0	0
I-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	139,293	66,805		55,037	0	1,110	262,245	2,494	0	22	0	0
I-J LIFE SKILLS - DEPENDENT	0	0			247,233	0	247,233	0	1,014	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	297,529	137,940		92,265	0	1,849	529,583	995	0	36	0	0
I-M PROTECTIVE SERVICE - GENERAL	1,216,562	560,063		372,475	263	7,766	2,157,129	955	2	151	0	0
I-N SERVICE PLANNING	578,287	265,271		197,976	0	4,808	1,046,342	1,784	0	93	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT							58,266	0	0	2,168	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT							99,398	0	0	1,628	0	0
I-Q SUBTOTAL IN-HOME	2,433,768	1,126,513	3,384,143	983,836	5,698,581	17,382	13,644,223			4,134	4,930	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											2,736
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	4,811	0	4,811	34	3	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	88	277,790	0	277,878	1,461	22	0	110	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	222,118	101,442	0	97,202	2,568,576	1,849	2,991,187	22,464	166	36	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	5,292	2,945,836	0	2,951,128	19,007	126	230	55	230
2-E EMERGENCY SHELTER - DEPENDENT	69,554	33,218	0	47,561	1,090,345	739	1,241,417	8,656	295	14	171	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	12	465,560	0	465,572	1,749	104	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,073,031	481,891	377,196	585,786	6,224,535	9,245	8,751,684	129,253	592	1,545	75,927	3,974
2-H FOSTER FAMILY - DELINQUENT	0	0	0	121	53,683	0	53,804	680	8	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	160,376	81,104	16,393	192,278	419,921	1,479	871,551	6,950	37	29	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	153	66,950	0	67,103	470	6	0	0	0
2-K SUBTOTAL CBP	1,525,079	697,655	393,589	928,493	14,118,007	13,312	17,676,135	190,724	1,359	1,854	76,263	4,204
	Number of Children receiving only NON-PURCHASED IN-Home Services											2,736
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	72,485	32,598	0	15,116	1,464,683	0	1,479,799	5,173	234	14	394	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0			951,977	739	1,089,754	9,240	75	235	22,292	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0			1,908,171	0	1,909,920	16,158	132	235	0	143
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0			10	0	1,391,149	5,347	29	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0			903,203	0	903,203	3,295	0	0	0	0
3-F YDC SECURE	0	0			2,873,147	0	2,873,147	8,074	49	0	0	0
3-G SUBTOTAL INSTITUTIONAL	72,485	32,598	0	48,830	9,492,320	739	9,646,972	47,287	557	249	22,686	143
4 ADMINISTRATION	687,329	321,682	0	740,844	0	5,547	1,755,402			1,411	0	200
TOTAL EXPENDITURES	4,718,661	2,178,448	3,777,732	2,702,003	29,308,908	36,980	42,722,732			7,648	103,879	4,547
	County Indirect Costs = \$											621,133

**YORK 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	\$ 402,627	\$ (2,442)	\$ 400,185
Adoption Assistance	3,383,798	345	3,384,143
Counseling	4,961,550	(2,918)	4,958,632
Day Care	0	0	0
Day Treatment	501,067	0	501,067
Homemaker Service	0	0	0
Intake and Referral	263,933	(1,688)	262,245
Life Skills	247,233	0	247,233
Protective Service - Child Abuse	533,058	(3,475)	529,583
Protective Service - General	2,171,352	(14,223)	2,157,129
Service Planning	1,053,051	(6,709)	1,046,342
Juvenile Act Proceedings	157,664	0	157,664
Alternative Treatment	282,415	274	282,689
Community Residential	5,919,638	22,677	5,942,315
Emergency Shelter	1,707,833	(844)	1,706,989
Foster Family	8,807,302	(1,814)	8,805,488
Supervised Independent Living	940,991	(2,337)	938,654
Juvenile Detention Service	1,479,799	0	1,479,799
Residential Service	3,010,635	(10,961)	2,999,674
Secure Residential Service (Except YDC)	1,391,158	(9)	1,391,149
YDC/YFC (Non-Secure) - Institutional	903,203	0	903,203
YDC Secure	2,873,147	0	2,873,147
Administration	<u>1,763,479</u>	<u>(8,077)</u>	<u>1,755,402</u>
Combined Total Expense	42,754,933	(32,201)	42,722,732
Less Non-reimbursables	<u>89,235</u>	<u>22,292</u>	<u>111,527</u>
Total Net Expense	<u>\$ 42,665,698</u>	<u>\$ (54,493)</u>	<u>\$ 42,611,205</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,718,661	\$ 0	\$ 4,718,661
Employee Benefits	2,232,676	(54,228)	2,178,448
Subsidies	3,777,387	345	3,777,732
Operating	2,705,295	(3,292)	2,702,003
Purchased Services	29,283,444	25,464	29,308,908
Fixed Assets	<u>37,470</u>	<u>(490)</u>	<u>36,980</u>
Combined Total Expense	42,754,933	(32,201)	42,722,732
Less Non-reimbursables	<u>89,235</u>	<u>22,292</u>	<u>111,527</u>
Total Net Expense	<u>\$ 42,665,698</u>	<u>\$ (54,493)</u>	<u>\$ 42,611,205</u>

**YORK 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 ADJUSTMENTS							
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 98,837	\$ (2,403)	\$ 96,434
	1-I	2		Intake and Referral - Employee Benefits	\$ 68,470	\$ (1,665)	\$ 66,805
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 141,377	\$ (3,437)	\$ 137,940
	1-M	2		Protective Service General - Employee Benefits	\$ 574,017	\$ (13,954)	\$ 560,063
	1-N	2		Service Planning - Employee Benefits	\$ 271,881	\$ (6,610)	\$ 265,271
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 103,970	\$ (2,528)	\$ 101,442
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 34,046	\$ (828)	\$ 33,218
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 493,897	\$ (12,006)	\$ 481,891
	2-I	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 83,125	\$ (2,021)	\$ 81,104
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 33,410	\$ (812)	\$ 32,598
	4	2		Administration - Employee Benefits	\$ 329,646	\$ (8,014)	\$ 321,632
				Total Adjustment Amount		\$ (54,278)	
				To decrease retirement employee benefits by \$54,278 to properly report the agency's allocation of the 2008 and 2009 county pension contributions. Estimated, and not actual, rates were used in the county calculation.			
				Title 55 PA Code, Chapter 3170.47(f)			
CY-370	3-B	11	2	Residential Service (Dependent) - Non Reimbursable Purchased Services	\$ -	\$ 22,292	\$ 22,292
				To increase non-reimbursable expenditures by \$22,292 to disallow out-of-state mental health treatment expenditures for one client. The County purchased \$91,435 of these non-reimbursable services during the fiscal period and was reimbursed \$68,443 by the Commonwealth's Department of Education.			
				Title 55 PA Code, Chapter 3140.21(c)			
CY-370	1-A	4	3	Adoption Service - Operating Expenses	\$ 99,819	\$ (14)	\$ 99,805
	1-A	6		Adoption Service - Fixed Assets	\$ 1,874	\$ (25)	\$ 1,849
	1-B	3		Adoption Assistance - Subsidies	\$ 3,383,798	\$ 345	\$ 3,384,143
	1-C	4		Counseling - Dependent - Operating Expenses	\$ 590	\$ (2,000)	\$ (1,410)
	1-C	5		Counseling - Dependent - Purchased Services	\$ 3,626,579	\$ (882)	\$ 3,625,697
	1-D	5		Counseling - Delinquent - Purchased Services	\$ 1,324,357	\$ (36)	\$ 1,324,321
	1-I	4		Intake & Referral - Operating Expenses	\$ 55,046	\$ (9)	\$ 55,037
	1-I	6		Intake & Referral - Fixed Assets	\$ 1,124	\$ (14)	\$ 1,110
	1-L	4		Protective Service - Child Abuse - Operating Expenses	\$ 92,278	\$ (13)	\$ 92,265
	1-L	6		Protective Service - Child Abuse - Fixed Assets	\$ 1,874	\$ (25)	\$ 1,849
	1-M	4		Protective Service - General - Operating Expenses	\$ 372,641	\$ (166)	\$ 372,475
	1-M	6		Protective Service - General - Fixed Assets	\$ 7,869	\$ (103)	\$ 7,766
	1-N	4		Service Planning - Operating Expenses	\$ 198,011	\$ (35)	\$ 197,976
	1-N	6		Service Planning - Fixed Assets	\$ 4,872	\$ (64)	\$ 4,808
	2-B	5		Alternative Treatment - Delinquent - Purchased Services	\$ 277,516	\$ 274	\$ 277,790
	2-C	4		Community Residential - Dependent - Operating Expenses	\$ 97,215	\$ (13)	\$ 97,202
	2-C	6		Community Residential - Dependent - Fixed Assets	\$ 1,874	\$ (25)	\$ 1,849
	2-D	4		Community Residential - Delinquent - Operating Expenses	\$ 5,532	\$ (240)	\$ 5,292
	2-D	5		Community Residential - Delinquent - Purchased Services	\$ 2,920,363	\$ 25,483	\$ 2,945,846
	2-E	4		Emergency Shelter - Dependent - Operating Expenses	\$ 47,567	\$ (6)	\$ 47,561
	2-E	6		Emergency Shelter - Dependent - Fixed Assets	\$ 749	\$ (10)	\$ 739
	2-G	4		Foster Family - Dependent - Operating Expenses	\$ 586,240	\$ (454)	\$ 585,786
	2-G	5		Foster Family - Dependent - Purchased Services	\$ 6,213,767	\$ 10,768	\$ 6,224,535
	2-G	6		Foster Family - Dependent - Fixed Assets	\$ 9,367	\$ (122)	\$ 9,245
	2-I	4		Supervised Independent Living - Dependent - Operating Expenses	\$ 192,574	\$ (296)	\$ 192,278
	2-I	6		Supervised Independent Living - Dependent - Fixed Assets	\$ 1,499	\$ (20)	\$ 1,479
	3-B	4		Residential Service - Dependent - Operating Expenses	\$ 31,960	\$ (5)	\$ 31,955
	3-B	5		Residential Service - Dependent - Purchased Services	\$ 966,833	\$ (14,856)	\$ 951,977
	3-B	6		Residential Service - Dependent - Fixed Assets	\$ 749	\$ (10)	\$ 739
	3-C	5		Residential Service - Delinquent (Except YDC) - Purchased Services	\$ 1,903,449	\$ 4,722	\$ 1,908,171
	3-D	5		Secure Residential Service (Except YDC) - Purchased Services	\$ 1,391,139	\$ (9)	\$ 1,391,130
	4	2		Administration - Employee Benefits	\$ 329,646	\$ 50	\$ 329,696
	4	4		Administration - Operating Expenses	\$ 740,885	\$ (41)	\$ 740,844
	4	6		Administration - Fixed Assets	\$ 5,619	\$ (72)	\$ 5,547
				Total Adjustment Amount		\$ 22,077	
				To increase expenditures by \$22,077 to agree with the agency's CY-370 Expenditure Report revision and properly report expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

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

REPORT REFERENCE			ADI. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370A ADJUSTMENT			
CY-370A	1-B	3	4	Adoption Assistance - Title IV-E Maintenance	\$ 1,399,665	\$ (47)	\$ 1,399,618
	2-B	3		Alternative Treatment (Delinquent) -Title IV-E Maintenance	\$ 25,945	\$ 15,677	\$ 41,622
	2-C	3		Community Residential (Dependent) - Title IV-E Maintenance	\$ 411,032	\$ 36,852	\$ 447,884
	2-D	3		Community Residential (Delinquent) - Title IV-E Maintenance	\$ 349,964	\$ (2,737)	\$ 347,227
	2-E	3		Emergency Shelter (Dependent) - Title IV-E Maintenance	\$ 116,385	\$ 21,028	\$ 137,413
	2-F	3		Emergency Shelter (Delinquent) - Title IV-E Maintenance	\$ 7,834	\$ 3,110	\$ 10,944
	2-G	3		Foster Family (Dependent) - Title IV-E Maintenance	\$ 997,236	\$ 806,224	\$ 1,803,460
	2-G	4		Foster Family (Dependent) - Title IV-E Administration	\$ 997,143	\$ (733,382)	\$ 263,761
	2-H	3		Foster Family (Delinquent) - Title IV-E Maintenance	\$ 3,890	\$ 3,700	\$ 7,590
	2-H	4		Foster Family (Delinquent) - Title IV-E Administration	\$ 3,700	\$ (3,700)	\$ -
	2-I	3		Supervised Independent Living (Dependent) - Title IV-E Maintenance	\$ 189,444	\$ 28,556	\$ 218,000
	3-B	3		Residential Service (Dependent) - Title IV-E Maintenance	\$ 192,541	\$ 8,617	\$ 201,158
	3-C	3		Res. Service (Delinquent) (Non YDC/YFC) - Title IV-E Maintenance	\$ 229,798	\$ 10,138	\$ 239,936
				Total Adjustment Amount		\$ 194,036	
				To increase Federal Title IV-E revenue \$194,036 to include 9 supplemental invoices not included in the agency fiscal reports used by the State Department of Human Services, to make the 2008-2009 Act 148 payments.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**YORK 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		\$	25,225,836
Supplemental Act 148			<u>0</u>
Total State Allocation			25,225,836
State Share (CY348) ²	\$		19,492,286
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	19,492,286
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	19,492,286
Actual Act 148 Revenues Received ⁴			<u>19,746,511</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(254,225)</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, 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	618,100	0	84,149	0	0	0	0	0	533,951	533,951	0
02. 90% REIMBURSEMENT	1,711,336	6,662	60,799	0	0	0	0	0	1,643,875	1,479,487	164,388
03. 80% REIMBURSEMENT	24,158,976	446,474	4,104,993	1,467,064	229,930	160,466	0	0	17,750,049	14,200,040	3,550,009
04. 60% REIMBURSEMENT	3,704,166	130,928	347,937	0	0	0	0	14,616	3,210,685	1,926,411	1,284,274
05. 50% REIMBURSEMENT	2,713,675	8,882	0	0	0	0	0	0	2,704,793	1,352,397	1,352,396
06. TOTAL NET CHILD WELFARE EXPEND.	32,906,253	592,946	4,597,878	1,467,064	229,930	160,466	0	14,616	25,843,353	19,492,286	6,351,067
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	4,622,006	65,937							4,556,069	2,733,642	1,822,427
08. NON-REIMBURSABLE EXPENDITURES	56,840	5,421	0						51,419		51,419
09. TOTAL EXPENDITURES	37,585,099	664,304	4,597,878	1,467,064	229,930	160,466	0	14,616	30,450,841	22,225,928	8,224,913
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	439,679										
13. TITLE IV-D Collections for IV-E Children	52,540										
14. STATE ACT 148 - line 6	19,492,286										
15. STATE ACT 148 ALLOCATION	25,225,836										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	19,492,286										
INVOICE											
AMENDED STATE SHARE (ACT 148)	19,492,286										
ACT 148 AMOUNT RECEIVED	19,746,511										
ADJUSTMENT TO STATE SHARE	(254,225)										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 729,132	Number of Days 24,131	Number of Children 101								

**YORK 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												
1-A ADOPTION SERVICE	618,100	0		84,149	0				0	533,951	533,951	0
1-B ADOPTION ASSISTANCE	3,709,638	0	1,590,396						0	2,119,242	1,695,394	423,848
1-C COUNSELING - DEPENDENT	2,978,761	0			1,464,062	229,930			0	1,284,769	1,027,815	256,954
1-D COUNSELING - DELINQUENT	1,138,524	0			0	0			0	1,138,524	910,819	227,705
1-E DAY CARE	0	0			0	0			0	0	0	0
1-F DAY TREATMENT - DEPENDENT	16,103	0			3,002	0			0	13,101	10,481	2,620
1-G DAY TREATMENT - DELINQUENT	331,772	0			0	0			0	331,772	265,418	66,354
1-H HOMEMAKER SERVICE	0	0			0	0			0	0	0	0
1-I INTAKE & REFERRAL	216,724	0		29,560	0	0			0	187,164	149,731	37,433
1-J LIFE SKILLS - DEPENDENT	225,792	0			0	0			0	225,792	180,634	45,158
1-K LIFE SKILLS - DELINQUENT	0	0			0	0			0	0	0	0
1-L LIFE SKILLS - DELINQUENT	672,365	0		90,563	0	0			0	581,802	465,442	116,360
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,386,581	0		317,426	0	0			0	2,069,155	1,655,324	413,831
1-N SERVICE PLANNING	1,540,095	0		208,732	0	0			0	1,331,363	1,065,090	266,273
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	476,126	0			0	0			0	476,126	238,063	238,063
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	53,353	0			0	0			0	53,353	26,677	26,676
1-Q SUBTOTAL IN-HOME	14,363,934	0	1,590,396	730,430	1,467,064	229,930	0	0	0	10,346,114	8,224,839	2,121,275
COMMUNITY BASED PLACEMENT												
TOTAL REIMBURSABLE EXPENDITURES	19,093	0	10,606							8,487	6,790	1,697
2-A ALTERNATIVE TREATMENT - DEPENDENT	98,703	(1,428)	8,415						0	91,716	73,373	18,343
2-B ALTERNATIVE TREATMENT - DELINQUENT	1,956,989	76,179	202,427	52,880					0	1,625,503	1,300,402	325,101
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,982,963	81,247	169,063						0	1,732,653	1,386,122	346,531
2-D COMMUNITY RESIDENTIAL - DELINQUENT	999,993	2,536	46,165	14,634					0	936,658	842,992	93,666
2-E EMERGENCY SHELTER - DEPENDENT	711,343	4,126							0	707,217	636,495	70,722
2-F EMERGENCY SHELTER - DELINQUENT	6,718,985	280,839	1,195,164	208,324					0	4,874,192	3,899,354	974,838
2-G FOSTER FAMILY - DEPENDENT	165,888	9,637	21,437						0	134,814	107,851	26,963
2-H FOSTER FAMILY - DELINQUENT	0	0	0						0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0						0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0						0	0	0	0
2-K SUBTOTAL CBP	12,653,957	453,136	1,653,277	275,838	0	0	160,466	0	0	10,111,240	8,253,379	1,857,866
INSTITUTIONAL PLACEMENT												
TOTAL REIMBURSABLE EXPENDITURES	2,184,196	8,882								2,175,314	1,087,657	1,087,657
3-A JUVENILE DETENTION SERVICE	246,174	25,341	20,783	10,886					0	189,164	113,498	75,666
3-B RESIDENTIAL SERVICE - DEPENDENT	990,995	69,537	83,357						0	838,101	502,861	335,240
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	885,662	26,258							0	859,404	515,642	343,762
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,845,231	28,013								1,817,218	1,090,331	726,887
3-E YDC/YFC (NON-SECURE)-Institutional	2,776,775	37,924								2,738,851	1,643,311	1,095,540
3-F YDC SECURE	8,929,033	195,955	104,140	10,886	0	0	0	0	0	8,618,052	4,953,300	3,664,752
3-G SUBTOTAL INSTITUTIONAL	1,581,335	9,792		232,911		0	0	0	0	1,324,016	794,410	529,606
4 ADMINISTRATION	37,528,259	688,883	3,347,813	1,250,065	1,467,064	229,930	160,466	0	14,616	30,399,422	22,225,928	8,173,494
5 TOTAL REVENUES												

**YORK 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										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	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												
I-A ADOPTION SERVICE	259,889	136,516		193,569	0	28,126	618,100	62	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	3,709,638	0	0	0	3,709,638	490	0	0	0	0
I-C COUNSELING - DEPENDENT	0	0		315	2,984,585	0	2,984,900	0	1,375	0	6,139	0
I-D COUNSELING - DELINQUENT	0	0		7,992	1,133,770	0	1,141,762	0	643	0	3,238	0
I-E DAY CARE	0	0			0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	16,103	0	16,103	0	4	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	331,772	0	331,772	0	195	0	0	0
I-H HOMEMAKER SERVICE	0	0		40,269	0	0	40,269	0	0	0	0	0
I-I INTAKE & REFERRAL	111,270	55,810		0	0	9,375	216,724	1,932	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		0	225,792	0	225,792	0	902	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	358,175	168,566		107,973	150	37,500	672,365	972	1	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	1,254,416	620,648		378,595	1,669	131,253	2,386,581	795	3	0	0	0
I-N SERVICE PLANNING	828,982	404,145		222,091	500	84,377	1,540,095	1,781	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT				479,497	0	0	479,497	0	0	3,371	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT				54,288	0	0	54,288	0	0	935	0	0
I-Q SUBTOTAL IN-HOME	2,812,732	1,385,685	3,709,638	1,484,589	4,694,341	290,632	14,377,617	9,377	4,306	9,377	0	0
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	19,093	0	19,093	96	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	98,703	0	98,703	522	8	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	178,440	90,579	0	94,187	1,561,632	32,813	1,957,651	14,449	105	442	220	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,487	1,979,476	0	1,982,963	14,186	116	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	58,560	27,377	0	34,572	874,797	4,687	999,993	5,836	208	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	711,343	0	711,343	1,552	82	0	0	0
2-G FOSTER FAMILY - DEPENDENT	798,600	383,573	729,446	362,326	4,405,189	75,001	6,754,135	104,944	500	3,634	31,516	2,378
2-H FOSTER FAMILY - DELINQUENT	0	0	0	567	165,321	0	165,888	2,234	17	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	1,035,600	501,529	729,446	495,139	9,815,554	112,501	12,689,769	143,819	1,038	4,076	31,736	2,378
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		15,706	2,168,490	0	2,184,196	4,448	213	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	42,978	20,525		12,235	171,460	4,687	251,885	3,064	48	0	5,711	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		837	990,158	0	990,995	11,776	107	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		229	885,433	0	885,662	3,193	23	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	1,845,231	0	1,845,231	5,482	56	0	0	0
3-F YDC SECURE	0	0		0	2,776,775	0	2,776,775	7,216	50	0	0	0
3-G SUBTOTAL INSTITUTIONAL	42,978	20,525	0	29,007	8,837,547	4,687	8,934,744	35,179	497	0	5,711	0
ADMINISTRATION	671,876	257,730	0	591,145	0	62,218	1,582,969			1,634	0	3,043
TOTAL EXPENDITURES	4,563,186	2,165,469	4,439,084	2,599,880	23,347,442	470,038	37,585,099			10,016	46,824	5,421
	County Indirect Costs = \$ 489,191											

**YORK 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	\$ 620,078	\$ (1,978)	\$ 618,100
Adoption Assistance	3,709,547	91	3,709,638
Counseling	4,118,548	8,114	4,126,662
Day Care	0	0	0
Day Treatment	347,877	(2)	347,875
Homemaker Service	0	0	0
Intake and Referral	217,695	(971)	216,724
Life Skills	225,792	0	225,792
Protective Service - Child Abuse	674,526	(2,161)	672,365
Protective Service - General	2,393,386	(6,805)	2,386,581
Service Planning	1,545,868	(5,773)	1,540,095
Juvenile Act Proceedings	533,556	229	533,785
Alternative Treatment	117,796	0	117,796
Community Residential	3,938,848	1,766	3,940,614
Emergency Shelter	1,711,163	173	1,711,336
Foster Family	7,076,354	(156,331)	6,920,023
Supervised Independent Living	0	0	0
Juvenile Detention Service	2,184,196	0	2,184,196
Residential Service	1,243,664	(784)	1,242,880
Secure Residential Service (Except YDC)	885,662	0	885,662
YDC/YFC (Non-Secure) - Institutional	3,030,593	(1,185,362)	1,845,231
YDC Secure	1,591,413	1,185,362	2,776,775
Administration	<u>1,644,284</u>	<u>(61,315)</u>	<u>1,582,969</u>
Combined Total Expense	37,810,846	(225,747)	37,585,099
Less Non-reimbursables	<u>51,129</u>	<u>5,711</u>	<u>56,840</u>
Total Net Expense	<u>\$ 37,759,717</u>	<u>\$ (231,458)</u>	<u>\$ 37,528,259</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,563,187	\$ (1)	\$ 4,563,186
Employee Benefits	2,254,786	(89,317)	2,165,469
Subsidies	4,438,679	405	4,439,084
Operating	2,584,921	14,959	2,599,880
Purchased Services	23,500,611	(153,169)	23,347,442
Fixed Assets	<u>468,662</u>	<u>1,376</u>	<u>470,038</u>
Combined Total Expense	37,810,846	(225,747)	37,585,099
Less Non-reimbursables	<u>51,129</u>	<u>5,711</u>	<u>56,840</u>
Total Net Expense	<u>\$ 37,759,717</u>	<u>\$ (231,458)</u>	<u>\$ 37,528,259</u>

**YORK 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	2	1	Adoption Service - Employee Benefits	\$ 138,506	\$ 2	\$ 138,508
	1-A	4		Adoption Service - Operating	\$ 193,563	\$ 6	\$ 193,569
	1-A	6		Adoption Service - Fixed Assets	\$ 28,120	\$ 6	\$ 28,126
	1-B	3		Adoption Assistance - Subsidies	\$ 3,709,547	\$ 91	\$ 3,709,638
	1-C	4		Counseling (Dep.) - Operating	\$ 15	\$ 300	\$ 315
	1-C	5		Counseling (Dep.) - Purchased Services	\$ 2,984,586	\$ (1)	\$ 2,984,585
	1-D	4		Counseling (Del.) - Operating	\$ 177	\$ 7,815	\$ 7,992
	1-F	5		Day Treatment (Dep.) - Purchased Services	\$ 16,104	\$ (1)	\$ 16,103
	1-G	5		Day Treatment (Del.) - Purchased Services	\$ 331,773	\$ (1)	\$ 331,772
	1-I	2		Intake & Referral - Employee Benefits	\$ 56,784	\$ 688	\$ 57,472
	1-I	4		Intake & Referral - Operating	\$ 40,268	\$ 1	\$ 40,269
	1-I	6		Intake & Referral - Fixed Assets	\$ 9,373	\$ 2	\$ 9,375
	1-L	2		Protective Service CA - Employee Benefits	\$ 170,814	\$ 2,752	\$ 173,566
	1-L	4		Protective Service CA - Operating	\$ 107,893	\$ 80	\$ 107,973
	1-L	6		Protective Service CA - Fixed Assets	\$ 37,494	\$ 7	\$ 37,501
	1-M	2		Protective Service Gen. - Employee Benefits	\$ 629,441	\$ 9,632	\$ 639,073
	1-M	4		Protective Service Gen. - Operating	\$ 376,636	\$ 1,959	\$ 378,595
	1-M	6		Protective Service Gen. - Fixed Assets	\$ 131,224	\$ 29	\$ 131,253
	1-N	1		Service Planning - Wages and Salaries	\$ 828,983	\$ (1)	\$ 828,982
	1-N	2		Service Planning - Employee Benefits	\$ 409,954	\$ 6,191	\$ 416,145
	1-N	4		Service Planning - Operating	\$ 222,071	\$ 20	\$ 222,091
	1-N	6		Service Planning - Fixed Assets	\$ 84,360	\$ 17	\$ 84,377
	1-O	4		Juvenile Act Proceedings (Dep.) - Operating	\$ 479,267	\$ 230	\$ 479,497
	1-P	4		Juvenile Act Proceeding (Del.) - Operating	\$ 54,289	\$ (1)	\$ 54,288
	2-C	2		Community Res. (Dep.) - Employee Benefits	\$ 90,829	\$ 2,409	\$ 93,238
	2-C	4		Community Res. (Dep.) - Operating	\$ 94,055	\$ 132	\$ 94,187
	2-C	5		Community Res. (Dep.) - Purchased Services	\$ 1,559,754	\$ 1,878	\$ 1,561,632
	2-C	6		Community Res. (Dep.) - Fixed Assets	\$ 32,807	\$ 6	\$ 32,813
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 27,848	\$ 344	\$ 28,192
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 34,437	\$ 135	\$ 34,572
	2-E	5		Emergency Shelter (Dep.) - Purchased Svs.	\$ 874,288	\$ 509	\$ 874,797
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 389,470	\$ 5,504	\$ 394,974
	2-G	3		Foster Family (Dep.) - Subsidies	\$ 729,132	\$ 314	\$ 729,446
	2-G	4		Foster Family (Dep.) - Operating	\$ 358,308	\$ 4,018	\$ 362,326
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 4,491,375	\$ (86,186)	\$ 4,405,189
	2-G	6		Foster Family (Dep.) - Fixed Assets	\$ 74,985	\$ 16	\$ 75,001
	2-H	4		Foster Family (Del.) - Operating	\$ 317	\$ 250	\$ 567
	2-H	5		Foster Family (Del.) - Purchased Services	\$ 234,167	\$ (68,846)	\$ 165,321
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 20,789	\$ 345	\$ 21,134
	3-B	4		Residential Service (Dep.) - Operating	\$ 12,234	\$ 1	\$ 12,235
	3-B	5		Residential Sv. (Dep.) - Purchased Services	\$ 171,981	\$ (521)	\$ 171,460
	3-E	5		YDC/YFC (Non-Secure)-Purchased Services	\$ 3,030,593	\$ (1,185,362)	\$ 1,845,231
	3-F	5		YDC Secure - Purchased Services	\$ 1,591,413	\$ 1,185,362	\$ 2,776,775
	4	2		Administration - Employee Benefits	\$ 320,351	\$ (53,244)	\$ 267,107
	4	4		Administration - Operating	\$ 591,132	\$ 13	\$ 591,145
	4	6		Administration - Fixed Assets	\$ 60,925	\$ 1,293	\$ 62,218
						\$ (159,745)	
				To decrease expenditures \$159,745 to agree with the agency's CY370 Expenditure Report revision and properly report expenditures.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**YORK 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	3-B	11	2	<p align="center">CY-370 Adjustments (Continued)</p> <p>Res. Serv. (Dep.) - Non. Reim. Purchased Serv/Subsidies</p> <p>To increase Non-Reimbursable Expenditures by \$5,711 to disallow out of state mental health treatment expenditures for one client. The agency purchased \$99,178 of non-reimbursable services during the fiscal period and was reimbursed \$93,467 by the Commonwealth's Department of Education.</p> <p>Title 55 PA Code, Chapter 3140.21(c)(1)(4)</p>	\$ -	\$ 5,711	\$ 5,711
CY-370	1-A 1-I 1-L I-M 1-N 2-C 2-E 2-G 3-B 4	2 2 2 2 2 2 2 2 2 2	3	<p>Adoption Service - Employee Benefits</p> <p>Intake & Referral - Employee Benefits</p> <p>Protective Service Child Abuse - Employee Benefits</p> <p>Protective Service General - Employee Benefits</p> <p>Service Planning - Employee Benefits</p> <p>Community Residential (Dep.) - Employee Benefits</p> <p>Emergency Shelter (Dep.) - Employee Benefits</p> <p>Foster Family (Dep.) - Employee Benefits</p> <p>Residential Service (Dep.) - Employee Benefits</p> <p>Administration - Employee Benefits</p> <p>Total Adjustment Amount</p> <p>To decrease retirement Employee Benefits \$66,002 to properly report the agency's allocation of 2009-2010 fiscal year county pension contributions. Estimated, and not actual, rates were used in the county calculation.</p> <p>Title 55 PA Code, Chapter 3170.47(f)</p>	\$ 140,570 \$ 57,472 \$ 173,566 \$ 639,073 \$ 416,145 \$ 93,238 \$ 28,192 \$ 394,974 \$ 21,134 \$ 267,107	\$ (4,054) \$ (1,662) \$ (5,000) \$ (18,425) \$ (12,000) \$ (2,659) \$ (815) \$ (11,401) \$ (609) \$ (9,377) \$ (66,002)	\$ 136,516 \$ 55,810 \$ 168,566 \$ 620,648 \$ 404,145 \$ 90,579 \$ 27,377 \$ 383,573 \$ 20,525 \$ 257,730
CY-370A	1-B 2-C 2-D 2-E 2-G 2-H 2-G 2-H	3 3 3 3 3 3 4 4	4	<p align="center">CY-370A Adjustments</p> <p>Adoption Assistance - Title IV-E Maintenance</p> <p>Community Res. (Dep.) - Title IV-E Maintenance</p> <p>Community Res. (Del.) - Title IV-E Maintenance</p> <p>Emergency Shelter (Dep.) - Title IV-E Maintenance</p> <p>Foster Family (Dep.) - Title IV-E Maintenance</p> <p>Foster Family (Del.) - Title IV-E Maintenance</p> <p>Foster Family (Dep.) - Title IV-E Administration</p> <p>Foster Family (Del.) - Title IV-E Administration</p> <p>Total Adjustment Amount</p> <p>To increase Federal Title IV-E revenue by \$99,654 to include 15 supplemental invoices not reported on the CY-370A fiscal report submitted to and used by the State Department of Human Services to base their 2009-2010 Act 148 payments.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 1,586,543 \$ 199,642 \$ 167,250 \$ 29,300 \$ 691,937 \$ 3,593 \$ 650,701 \$ 4,356	\$ 3,853 \$ 2,785 \$ 1,813 \$ 16,865 \$ 503,227 \$ 17,844 \$ (442,377) \$ (4,356) \$ 99,654	\$ 1,590,396 \$ 202,427 \$ 169,063 \$ 46,165 \$ 1,195,164 \$ 21,437 \$ 208,324 \$ -

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370A Adjustments (Continued)			
CY-370A	2-C	2	5	Community Residential (DeL.) - Program Income	\$ 76,179	\$ (174)	\$ 76,005
	2-E	2		Emergency Shelter (Dep.) - Program Income	\$ 7,873	\$ (5,337)	\$ 2,536
	2-G	2		Foster Family (Dep.) - Program Income	\$ 280,779	\$ 60	\$ 280,839
	4	2		Administration - Program Income	\$ 362	\$ 9,430	\$ 9,792
				Total Adjustment Amount		<u>\$ 3,979</u>	
				To increase program income \$3,979 to agree with the agency's CY-370A Revenue Report revision and properly report the amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

YORK COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

Prior Engagement Finding for Fiscal Year July 1, 2007 to June 30, 2008 – York County Children and Youth Services Erroneously Paid Two County Foster Families for Foster Care Services Not Provided

During our current engagement scope period, we found no additional instances of County foster families receiving erroneous payments; therefore, we concluded that the agency implemented appropriate corrective action to address our prior engagement finding. During our current engagement, we found that, in addition to a Resource Team Supervisor reviewing an accounts payable list before foster payments are authorized for payment, an improved computer tracking system is used to verify that all foster care payments are compared to an up-to-date child placement history database prior to the submission of the quarterly fiscal reports.

YORK COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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