

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

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## Bradford County Children and Youth Agency

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May 2018



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 Bradford County  
Bradford County Courthouse  
301 Main Street  
Towanda, PA 18848

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 Bradford County Children and Youth Agency (agency), legally known as Bradford County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013, and July 1, 2013 to June 30, 2014 pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013, and June 30, 2014.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance<sup>1</sup> 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.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards.

We performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms, before these invoices were approved for payment. Specifically, as detailed in Finding No. 2 in this report, for submitted In-Home Purchased Services invoices selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that

the services corresponding to the fees charged on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$2,028,071 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$12,027,461 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, and 2014, and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014, we cannot attest that services corresponding to the \$2,028,071 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

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

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

- **For the 2010-2011 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by decreasing agency expenditures by \$70,773. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$102,100. The adjustment is detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 1 of this report.
- **For the 2011-2012 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$80,369. However, this adjustment has no effect on the Final Net State Share Payable because the agency's expenditures exceeded the total State Act 148 Allocation by \$13,559, as detailed in our amended fiscal reports for fiscal year 2011-2012, included in Section 2 of this report.
- **For the 2012-2013 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$273,343. Based on the application of the state participation rates, this resulted in an amount

due to the county totaling \$201,776. The adjustment is detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 3 of this report.

- **For the 2013-2014 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing agency expenditures by \$250,970. Based on the application of the state participation rates, this resulted in an amount due to the county totaling \$197,748. The adjustment is detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 4 of this report.

In addition, we found that the agency implemented appropriate corrective action for one of two findings included in our prior released engagement report, as detailed in Section 5 of this report. However, we found that the agency failed to implement our recommendation for the remaining prior engagement finding; therefore, we issued a repeat finding, as listed below and detailed in Section 6 of this report:

Finding No. 1 - Noncompliance: Bradford County Children and Youth Agency Failed to Perform Annual Physical Inventories of Fixed Assets

Furthermore, as previously discussed, we identified the following internal control weakness, as detailed in Section 6 of this report.

Finding No. 2 - The Bradford County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided, and if Provided, Provided in Adherence to Executed Contract Terms

Finally, we included the following current engagement observation, as detailed in Section 7 of this report:

Current Engagement Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law (CPSL)

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference call held on April 26, 2018.

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 recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



Eugene A. DePasquale  
Auditor General

May 1, 2018

### Endnote

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<sup>1</sup> The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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## BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a) (4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Bradford County Children and Youth Agency provided in-home and placement services to 1,030 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services 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 4<sup>th</sup> Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2010 to JUNE 30, 2011**



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

Approved State Allocation <sup>1</sup>		\$	4,280,181
Supplemental Act 148			<u>0</u>
Total State Allocation			4,280,181
State Share (CY348) <sup>2</sup>	\$		3,357,655
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,357,655
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,357,655
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,459,755</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(102,100)</u></u>

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

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

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

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

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

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BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	4,556	0	1,865	0	0	0	0	0	2,691	2,691	0
02. 90% REIMBURSEMENT	102,601	10,181	12,848	18,528	0	0	0	0	61,044	54,940	6,104
03. 80% REIMBURSEMENT	5,064,054	383,883	906,853	0	64,103	0	0	20,206	3,689,009	2,951,207	737,802
04. 60% REIMBURSEMENT	773,864	178,259	13,070	0	0	16,859	0	1,656	564,020	338,412	225,608
05. 50% REIMBURSEMENT	33,566	12,757	0	0	0	0	0	0	20,809	10,405	10,404
06. TOTAL NET CHILD WELFARE EXPEND.	5,978,641	585,080	934,636	18,528	64,103	16,859	0	21,862	4,337,573	3,357,655	979,918

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	344,922	21,234							323,688	194,213	129,475

08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0					0		0
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09. TOTAL EXPENDITURES	6,323,563	606,314	934,636	18,528	64,103	16,859	0	21,862	4,661,261	3,551,868	1,109,393
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 572,373

13. TITLE IV-D Collections for IV-E Children 52,329

14. STATE ACT 148 - line 6 3,357,655

15. STATE ACT 148 ALLOCATION 4,280,181

16. ADJUSTED STATE SHARE (lower of 14 or 15) 3,357,655

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,357,655										
ACT 148 AMOUNT RECEIVED	3,459,755										
ADJUSTMENT TO STATE SHARE	(102,100)										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	47,390	2,012	12

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED CY 370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	4,556	0		1,865	0				0	2,691	0	0
1-B ADOPTION ASSISTANCE	762,011	0	235,711	0					0	526,300	421,040	105,260
1-C COUNSELING - DEPENDENT	13,792	0		0	0	0	0	0	0	13,792	11,034	2,758
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	41,151	0		0	0	0	0	0	0	41,151	32,921	8,230
1-F DAY TREATMENT - DEPENDENT	249,578	0		0	0	0	0	0	0	249,578	199,662	49,916
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	73,769	0		8,806	0	0	0	0	0	64,963	51,970	12,993
1-I INTAKE & REFERRAL	242,835	0		34,160	0	0	0	0	0	208,675	166,940	41,735
1-J LIFE SKILLS - DEPENDENT	4,225	0		1,541	0	0	0	0	0	2,684	2,147	537
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	166,421	0		11,282	0	0	0	0	0	155,139	124,111	31,028
1-M PROTECTIVE SERVICE - GENERAL	765,542	0		56,550	0	0	0	0	0	708,992	567,194	141,798
1-N SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
<b>1-Q SUBTOTAL IN-HOME</b>	<b>2,323,880</b>	<b>0</b>	<b>235,711</b>	<b>114,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,973,965</b>	<b>1,579,710</b>	<b>394,255</b>

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0					0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0					0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	309,719	84,256	31,835	2,268					0	191,360	153,088	38,272
2-D COMMUNITY RESIDENTIAL - DELINQUENT	64,781	18,090							0	46,691	37,353	9,338
2-E EMERGENCY SHELTER - DEPENDENT	86,628	10,181	10,084	2,764	18,528				0	45,071	40,564	4,507
2-F EMERGENCY SHELTER - DELINQUENT	15,973	0		0	0				0	15,973	14,376	1,597
2-G FOSTER FAMILY - DEPENDENT	2,285,044	277,403	271,846	252,854		64,103	0	0	20,206	1,398,632	1,118,906	279,726
2-H FOSTER FAMILY - DELINQUENT	57,193	4,134	0	0					0	53,059	42,447	10,612
2-I SUP. INDEPENDENT LIVING - DEPENDENT	27,993	0	0	0					0	27,993	22,394	5,599
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0					0	0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>2,847,331</b>	<b>394,064</b>	<b>313,765</b>	<b>257,886</b>	<b>18,528</b>	<b>64,103</b>	<b>0</b>	<b>0</b>	<b>20,206</b>	<b>1,778,779</b>	<b>1,429,128</b>	<b>349,651</b>

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	33,566	12,757						0	0	20,809	10,405	10,404
3-B RESIDENTIAL SERVICE - DEPENDENT	359,527	84,932	0	2,730		0	16,859		0	255,006	153,004	102,002
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	139,637	93,302	0	0		0	0		0	46,335	27,801	18,534
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	218,826	1,428								217,398	130,439	86,959
3-F YDC SECURE	126,096	19,806								106,290	63,774	42,516
<b>3-G SUBTOTAL INSTITUTIONAL</b>	<b>877,652</b>	<b>212,225</b>	<b>0</b>	<b>2,730</b>	<b>0</b>	<b>0</b>	<b>16,859</b>	<b>0</b>	<b>0</b>	<b>645,838</b>	<b>385,423</b>	<b>260,415</b>
<b>4 ADMINISTRATION</b>	<b>274,700</b>	<b>25</b>		<b>10,340</b>		<b>0</b>	<b>0</b>		<b>1,656</b>	<b>262,679</b>	<b>157,607</b>	<b>105,072</b>
<b>5 TOTAL REVENUES</b>	<b>6,323,563</b>	<b>606,314</b>	<b>549,476</b>	<b>385,160</b>	<b>18,528</b>	<b>64,103</b>	<b>16,859</b>	<b>0</b>	<b>21,862</b>	<b>4,661,261</b>	<b>3,551,868</b>	<b>1,109,393</b>

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										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 county)	9 Children Served (Purchased)	10 Non-Reimbursable Non PS/ Sub.		11 Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	3,065	919		572	0	4,556	21	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	756,020	0	5,991	762,011	0	118	0	0	0	0
1-C COUNSELING - DEPENDENT	3,534	1,059		659	8,540	13,792	0	0	0	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0		0	41,151	41,151	0	44	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	249,578	249,578	0	51	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	49,635	14,876		9,258	0	73,769	24	0	0	0	0	0
1-I INTAKE & REFERRAL	163,389	48,969		30,477	0	242,835	843	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	2,843	852		530	0	4,225	0	0	0	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	111,974	33,560		20,887	0	166,421	50	35	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	338,939	101,583		68,624	256,396	765,542	303	48	0	0	0	0
1-N SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT												
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT												
1-Q <b>SUBTOTAL IN-HOME</b>	673,379	201,818	756,020	131,007	561,656	2,323,880						84
	Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	22,741	6,816	0	7,408	272,754	309,719	1,454	12	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	64,781	64,781	385	6	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	3,658	1,096	0	4,299	77,575	86,628	1,209	54	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	15,973	15,973	94	6	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	112,568	33,738	47,390	89,568	2,001,780	2,285,044	39,050	166	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	57,193	57,193	815	3	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	18,835	5,645	0	3,513	0	27,993	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 <b>SUBTOTAL CBP</b>	157,802	47,295	47,390	104,788	2,490,056	2,847,331	43,007	247	0	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	33,566	33,566	150	10	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	30,799	9,231	0	9,958	309,539	359,527	1,385	2	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	139,637	139,637	684	13	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	218,826	218,826	587	6	0	0	0	0
3-F YDC SECURE	0	0	0	0	126,096	126,096	284	1	0	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	30,799	9,231	0	9,958	827,664	877,652	3,090	32	0	0	0	0
<b>ADMINISTRATION</b>	126,756	37,990	0	109,954	0	274,700						
<b>TOTAL EXPENDITURES</b>	988,736	296,334	803,410	355,707	3,879,376	6,323,563						
	County Indirect Costs = \$ 86,311											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 16,857	\$ (12,301)	\$ 4,556
Adoption Assistance	755,542	6,469	762,011
Counseling	0	13,792	13,792
Day Care	41,151	0	41,151
Day Treatment	249,578	0	249,578
Homemaker Service	78,640	(4,871)	73,769
Intake and Referral	304,455	(61,620)	242,835
Life Skills	13,769	(9,544)	4,225
Protective Service - Child Abuse	112,080	54,341	166,421
Protective Service - General	829,490	(63,948)	765,542
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	360,444	14,056	374,500
Emergency Shelter	109,627	(7,026)	102,601
Foster Family	2,581,953	(239,716)	2,342,237
Supervised Independent Living	0	27,993	27,993
Juvenile Detention Service	33,566	0	33,566
Residential Service	469,985	29,179	499,164
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	218,826	0	218,826
YDC Secure	126,096	0	126,096
Administration	92,277	182,423	274,700
Combined Total Expense	<u>6,394,336</u>	<u>(70,773)</u>	<u>6,323,563</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 6,394,336</u>	<u>\$ (70,773)</u>	<u>\$ 6,323,563</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 960,863	\$ 27,873	\$ 988,736
Employee Benefits	305,374	(9,040)	296,334
Subsidies	796,992	6,418	803,410
Operating	347,374	8,333	355,707
Purchased Services	3,983,733	(104,357)	3,879,376
Fixed Assets	0	0	0
Combined Total Expense	<u>6,394,336</u>	<u>(70,773)</u>	<u>6,323,563</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 6,394,336</u>	<u>\$ (70,773)</u>	<u>\$ 6,323,563</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages & Salaries	\$ 5,971	\$ (2,906)	\$ 3,065
	1-C	1		Counseling (Dep.) - Wages & Salaries	\$ -	\$ 3,534	\$ 3,534
	1-H	1		Homemaker Service - Wages & Salaries	\$ 52,620	\$ (2,985)	\$ 49,635
	1-I	1		Intake & Referral - Wages & Salaries	\$ 194,598	\$ (31,209)	\$ 163,389
	1-J	1		Life Skills (Dep.) - Wages & Salaries	\$ 9,201	\$ (6,358)	\$ 2,843
	1-L	1		Protective Service Child Abuse - Wages & Salaries	\$ 63,731	\$ 48,243	\$ 111,974
	1-M	1		Protective Service General - Wages & Salaries	\$ 336,951	\$ 1,988	\$ 338,939
	2-C	1		Community Residential (Dep.) - Wages & Salaries	\$ 13,314	\$ 9,427	\$ 22,741
	2-E	1		Emergency Shelter (Dep.) - Wages & Salaries	\$ 8,320	\$ (4,662)	\$ 3,658
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$ 203,222	\$ (90,654)	\$ 112,568
	2-I	1		Supervised Independent Living (Dep.) - Wages & Salaries	\$ -	\$ 18,835	\$ 18,835
	3-B	1		Residential Service (Dep.) - Wages & Salaries	\$ 11,111	\$ 19,688	\$ 30,799
	4	1		Administration - Wages & Salaries	\$ 61,824	\$ 64,932	\$ 126,756
	1-A	2		Adoption Service - Employee Benefits	\$ 1,911	\$ (992)	\$ 919
	1-C	2		Counseling (Dep.) - Employee Benefits	\$ -	\$ 1,059	\$ 1,059
	1-H	2		Homemaker Service - Employee Benefits	\$ 16,197	\$ (1,321)	\$ 14,876
	1-I	2		Intake & Referral - Employee Benefits	\$ 68,285	\$ (19,316)	\$ 48,969
	1-J	2		Life Skills (Dep.) - Employee Benefits	\$ 2,854	\$ (2,002)	\$ 852
	1-L	2		Protective Service Child Abuse - Employee Benefits	\$ 19,607	\$ 13,953	\$ 33,560
	1-M	2		Protective Service General - Employee Benefits	\$ 104,226	\$ (2,643)	\$ 101,583
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 4,053	\$ 2,763	\$ 6,816
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 2,597	\$ (1,501)	\$ 1,096
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 63,353	\$ (29,615)	\$ 33,738
	2-I	2		Supervised Independent Living (Dep.) - Employee Benefits	\$ -	\$ 5,645	\$ 5,645
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 3,410	\$ 5,821	\$ 9,231
	4	2		Administration - Employee Benefits	\$ 18,881	\$ 19,109	\$ 37,990
	1-B	3		Adoption Assistance - Subsidies	\$ 749,602	\$ 6,418	\$ 756,020
	1-A	4		Adoption Service - Operating	\$ 8,975	\$ (8,403)	\$ 572
	1-C	4		Counseling (Dep.) - Operating	\$ -	\$ 659	\$ 659
	1-H	4		Homemaker Service - Operating	\$ 9,823	\$ (565)	\$ 9,258
	1-I	4		Intake & Referral - Operating	\$ 41,572	\$ (11,095)	\$ 30,477
	1-J	4		Life Skills (Dep.) - Operating	\$ 1,714	\$ (1,184)	\$ 530
	1-L	4		Protective Service Child Abuse - Operating	\$ 17,584	\$ 3,303	\$ 20,887
	1-M	4		Protective Service General - Operating	\$ 89,153	\$ (20,529)	\$ 68,624
	2-C	4		Community Residential (Dep.) - Operating	\$ 5,662	\$ 1,746	\$ 7,408
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 16,129	\$ (11,830)	\$ 4,299
	2-G	4		Foster Family (Dep.) - Operating	\$ 133,950	\$ (44,382)	\$ 89,568
	2-I	4		Supervised Independent Living (Dep.) - Operating	\$ -	\$ 3,513	\$ 3,513
	3-B	4		Residential Service (Dep.) - Operating	\$ 11,240	\$ (1,282)	\$ 9,958
	4	4		Administration - Operating	\$ 11,572	\$ 98,382	\$ 109,954
	1-B	5		Adoption Assistance - Purchased Services	\$ 5,940	\$ 51	\$ 5,991
	1-C	5		Counseling (Dep.) - Purchased Services	\$ -	\$ 8,540	\$ 8,540
	1-L	5		Protective Service Child Abuse - Purchased Services	\$ 11,158	\$ (11,158)	\$ -
	1-M	5		Protective Service General - Purchased Services	\$ 299,160	\$ (42,764)	\$ 256,396
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 272,634	\$ 120	\$ 272,754
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 66,608	\$ 10,967	\$ 77,575
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 2,076,845	\$ (75,065)	\$ 2,001,780
	3-B	5		Residential Service (Dep.) - Purchased Services	\$ 304,587	\$ 4,952	\$ 309,539
				Total Adjustment Amount		\$ (70,773)	
				To decrease expenditures by a net amount of \$70,773 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Department of Human Services and reconcile to the agency's final expenditure ledger. Wages & Salaries were increased by \$27,873; Employee Benefits were decreased by \$9,040; Subsidies were increased by \$6,418; Operating expenses were increased by \$8,333; and Purchased Services were decreased by \$104,357.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

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

Approved State Allocation <sup>1</sup>	\$	3,124,933
Supplemental Act 148		<u>2,997</u>
Total State Allocation		3,127,930
State Share (CY348) <sup>2</sup>	\$	3,141,489
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,141,489
Less: Expenditures in Excess of the Approved State Allocation		<u>13,559</u>
Final Net State Share Payable <sup>3</sup>	\$	3,127,930
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,127,930</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

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

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$13,559, as detailed above. While our adjustment resulted in a net increase of \$80,369 in expenditures for the agency for said fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.



**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	11,480	0	3,264	0	0	0	0	0	8,216	8,216	0
02. 90% REIMBURSEMENT	72,771	15,958	8,793	0	0	0	0	0	48,020	43,218	4,802
03. 80% REIMBURSEMENT	4,669,742	374,195	792,773	19,057	64,103	16,859	0	0	3,402,755	2,722,202	680,553
04. 60% REIMBURSEMENT	605,976	5,065	12,588	0	0	0	0	2,483	585,840	351,504	234,336
05. 50% REIMBURSEMENT	32,697	0	0	0	0	0	0	0	32,697	16,349	16,348
06. TOTAL NET CHILD WELFARE EXPEND.	5,392,666	395,218	817,418	19,057	64,103	16,859	0	2,483	4,077,528	3,141,489	936,039

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	263,556	0							263,556	158,134	105,422

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	5,656,222	395,218	817,418	19,057	64,103	16,859	0	2,483	4,341,084	3,299,623	1,041,461
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10. TOTAL TITLE IV-D COLLECTIONS 0

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 3,141,489

13. STATE ACT 148 ALLOCATION 3,127,930

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,127,930

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,141,489										
ACT 148 AMOUNT RECEIVED	3,127,930										
ADJUSTMENT TO STATE SHARE	13,559										

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY370A  
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A	11,480	0	0	3,264	0	0	0	0	0	8,216	0	0
I-B	857,823	0	265,175	0	0	0	0	0	0	592,648	474,118	118,530
I-C	91,181	0	33,149	0	0	0	0	0	0	58,032	46,426	11,606
I-D	0	0	0	0	0	0	0	0	0	0	0	0
I-E	0	0	0	0	0	0	0	0	0	0	0	0
I-F	24,588	0	0	0	0	0	0	0	0	24,588	19,670	4,918
I-G	246,414	0	0	0	0	0	0	0	0	246,414	197,131	49,283
I-H	54,488	0	0	0	0	0	0	0	0	54,488	43,590	10,898
I-I	155,006	0	0	0	0	0	0	0	0	155,006	124,005	31,001
I-J	103,048	0	0	44,060	0	0	0	0	0	58,988	47,190	11,798
I-K	0	0	0	0	0	0	0	0	0	0	0	0
I-L	145,000	0	0	0	0	0	0	0	0	145,000	116,000	29,000
I-M	431,942	0	0	14,599	0	0	0	0	0	417,343	333,874	83,469
I-N	347,411	0	0	54,226	19,057	0	0	0	0	274,128	219,302	54,826
I-O	0	0	0	0	0	0	0	0	0	0	0	0
I-P	0	0	0	0	0	0	0	0	0	0	0	0
I-Q	0	0	0	0	0	0	0	0	0	0	0	0
I-R	2,468,381	0	298,324	116,149	19,057	0	0	0	0	2,034,851	1,629,522	405,329
<b>SUBTOTAL IN-HOME</b>												
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A	0	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	295,753	46,857	25,805	0	0	0	0	0	0	223,091	178,473	44,618
2-D	73,771	0	0	0	0	0	0	0	0	73,771	59,017	14,754
2-E	72,771	15,958	8,793	0	0	0	0	0	0	48,020	43,218	4,802
2-F	0	0	0	0	0	0	0	0	0	0	0	0
2-G	1,777,244	327,338	178,118	177,641	0	64,103	16,859	0	0	1,013,185	810,548	202,637
2-H	37,300	0	0	0	0	0	0	0	0	37,300	29,840	7,460
2-I	28,773	0	0	0	0	0	0	0	0	28,773	23,018	5,755
2-J	0	0	0	0	0	0	0	0	0	0	0	0
2-K	2,285,612	390,153	212,716	177,641	0	64,103	16,859	0	0	1,424,140	1,144,114	280,026
<b>SUBTOTAL CBP</b>												
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A	32,697	0	0	0	0	0	0	0	0	32,697	16,349	16,348
3-B	205,160	5,065	2,797	0	0	0	0	0	0	197,298	118,379	78,919
3-C	130,278	0	0	0	0	0	0	0	0	130,278	78,167	52,111
3-D	0	0	0	0	0	0	0	0	0	0	0	0
3-E	263,556	0	0	0	0	0	0	0	0	263,556	158,134	105,422
3-F	631,691	5,065	2,797	0	0	0	0	0	0	623,829	371,029	252,800
<b>SUBTOTAL INSTITUTIONAL</b>												
4	270,538	0	0	9,791	0	0	0	0	2,483	258,264	154,958	103,306
<b>ADMINISTRATION</b>												
5	5,656,222	395,218	513,837	303,581	19,057	64,103	16,859	0	2,483	4,341,084	3,299,623	1,041,461
<b>TOTAL REVENUES</b>												

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										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 county)	9 Children Served (Purchased)	10 Non-Reimbursable Non PS,Sub.		11 Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	7,495	2,635		1,350	0	0	11,480	31	18	0	0	0
1-B ADOPTION ASSISTANCE	0	0	857,823	0	0	0	857,823	0	131	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	3,525	1,239	85,782	635	0	0	91,181	0	18	0	0	0
1-D COUNSELING - DEPENDENT	0	0			0	0		0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0			0	0		0	0	0	0	0
1-F DAY CARE	0	0			24,588	0	24,588	0	24	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			246,414	0	246,414	0	27	0	0	0
1-H DAY TREATMENT - DELINQUENT	35,575	12,507		6,406	0	0	54,488	0	0	0	0	0
1-I HOMEMAKER SERVICE	101,203	35,578		18,225	0	0	155,006	0	0	0	0	0
1-J INTAKE & REFERRAL	67,280	23,652		12,116	0	0	103,048	1,829	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0		0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	94,670	33,281		17,049	0	0	145,000	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	278,536	97,921		50,160	5,325	0	431,942	148	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	86,288	30,335		51,706	179,082	0	347,411	402	91	0	0	0
1-O SERVICE PLANNING	0	0			0	0		0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT												
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT												
1-R	674,572	237,148	943,605	157,647	455,409	0	2,468,381					
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	18,490	6,500	0	4,907	265,856	0	295,753	1,372	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	73,771	0	73,771	421	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	1,972	693	0	4,601	65,505	0	72,771	1,131	38	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	3	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	122,035	42,902	0	76,204	1,536,103	0	1,777,244	30,672	186	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	37,300	0	37,300	366	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	18,786	6,604	0	3,383	0	0	28,773	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	161,283	56,699	0	89,095	1,978,535	0	2,285,612	33,965	240	0	0	0
<b>SUBTOTAL CBP</b>												
Number of Children at IMMEDIATE RISK												
246												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	32,697	0	32,697	140	16	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	27,637	9,716	0	9,737	158,070	0	205,160	851	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	130,278	0	130,278	550	12	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	4	0	0	0
3-E YDC SECURE	0	0	0	0	263,556	0	263,556	577	0	0	0	0
3-F	27,637	9,716	0	9,737	584,601	0	631,691	2,118	41	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>												
4 ADMINISTRATION	122,651	43,119	0	104,768	0	0	270,538					
<b>TOTAL EXPENDITURES</b>	986,143	346,682	943,605	361,247	3,018,545	0	5,656,222					
County Indirect Costs = \$ 82,680												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 44,435	\$ (32,955)	\$ 11,480
Adoption Assistance	840,270	17,553	857,823
Subsidized Permanent Legal Custodianship	112,109	(20,928)	91,181
Counseling	0	0	0
Day Care	24,588	0	24,588
Day Treatment	246,414	54,488	300,902
Homemaker Service	0	155,006	155,006
Intake and Referral	405,041	(301,993)	103,048
Life Skills	0	145,000	145,000
Protective Service - Child Abuse	135,014	296,928	431,942
Protective Service - General	800,364	(452,953)	347,411
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	336,386	33,138	369,524
Emergency Shelter	47,378	25,393	72,771
Foster Family	1,914,997	(100,453)	1,814,544
Supervised Independent Living	0	28,773	28,773
Juvenile Detention Service	32,612	85	32,697
Residential Service	282,680	52,758	335,438
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	263,556	0	263,556
Administration	90,009	180,529	270,538
Combined Total Expense	<u>5,575,853</u>	<u>80,369</u>	<u>5,656,222</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,575,853</u>	<u>\$ 80,369</u>	<u>\$ 5,656,222</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 986,143	\$ 0	\$ 986,143
Employee Benefits	337,376	9,306	346,682
Subsidies	952,379	(8,774)	943,605
Operating	176,636	184,611	361,247
Purchased Services	3,123,319	(104,774)	3,018,545
Fixed Assets	0	0	0
Combined Total Expense	<u>5,575,853</u>	<u>80,369</u>	<u>5,656,222</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,575,853</u>	<u>\$ 80,369</u>	<u>\$ 5,656,222</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages & Salaries	\$ 19,723	\$ (12,228)	\$ 7,495
	1-C	1		Subsidized Permanent Legal Custodianship - Wages & Salaries	\$ -	\$ 3,525	\$ 3,525
	1-H	1		Day Treatment (Del.) - Wages & Salaries	\$ -	\$ 35,575	\$ 35,575
	1-I	1		Homemaker Service - Wages & Salaries	\$ -	\$ 101,203	\$ 101,203
	1-J	1		Intake & Referral - Wages & Salaries	\$ 266,258	\$ (198,978)	\$ 67,280
	1-L	1		Life Skills (Del.) - Wages & Salaries	\$ -	\$ 94,670	\$ 94,670
	1-M	1		Protective Service Child Abuse - Wages & Salaries	\$ 88,753	\$ 189,783	\$ 278,536
	1-N	1		Protective Service General - Wages & Salaries	\$ 345,150	\$ (258,862)	\$ 86,288
	2-C	1		Community Residential (Dep.) - Wages & Salaries	\$ -	\$ 18,490	\$ 18,490
	2-E	1		Emergency Shelter (Dep.) - Wages & Salaries	\$ -	\$ 1,972	\$ 1,972
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$ 207,091	\$ (85,056)	\$ 122,035
	2-I	1		Supervised Independent Living (Dep.) - Wages & Salaries	\$ -	\$ 18,786	\$ 18,786
	3-B	1		Residential Service (Dep.) - Wages & Salaries	\$ -	\$ 27,637	\$ 27,637
	4	1		Administration - Wages & Salaries	\$ 59,168	\$ 63,483	\$ 122,651
	1-A	2		Adoption Service - Employee Benefits	\$ 6,748	\$ (4,113)	\$ 2,635
	1-C	2		Subsidized Permanent Legal Custodianship - Employee Benefits	\$ -	\$ 1,239	\$ 1,239
	1-H	2		Day Treatment (Del.) - Employee Benefits	\$ -	\$ 12,507	\$ 12,507
	1-I	2		Homemaker Service - Employee Benefits	\$ -	\$ 35,578	\$ 35,578
	1-J	2		Intake & Referral - Employee Benefits	\$ 91,091	\$ (67,439)	\$ 23,652
	1-L	2		Life Skills (Del.) - Employee Benefits	\$ -	\$ 33,281	\$ 33,281
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 30,364	\$ 67,557	\$ 97,921
	1-N	2		Protective Service General - Employee Benefits	\$ 118,081	\$ (87,746)	\$ 30,335
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ -	\$ 6,500	\$ 6,500
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ -	\$ 693	\$ 693
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 70,849	\$ (27,947)	\$ 42,902
	2-I	2		Supervised Independent Living (Dep.) - Employee Benefits	\$ -	\$ 6,604	\$ 6,604
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ -	\$ 9,716	\$ 9,716
	4	2		Administration - Employee Benefits	\$ 20,243	\$ 22,876	\$ 43,119
	1-B	3		Adoption Assistance - Subsidies	\$ 840,270	\$ 17,553	\$ 857,823
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 112,109	\$ (26,327)	\$ 85,782
	1-A	4		Adoption Service - Operating	\$ 3,532	\$ (2,182)	\$ 1,350
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ -	\$ 635	\$ 635
	1-H	4		Day Treatment (Del.) - Operating	\$ -	\$ 6,406	\$ 6,406
	1-I	4		Homemaker Service - Operating	\$ -	\$ 18,225	\$ 18,225
	1-J	4		Intake & Referral - Operating	\$ 47,692	\$ (35,576)	\$ 12,116
	1-L	4		Life Skills (Del.) - Operating	\$ -	\$ 17,049	\$ 17,049
	1-M	4		Protective Service Child Abuse - Operating	\$ 15,897	\$ 34,263	\$ 50,160
	1-N	4		Protective Service General - Operating	\$ 61,824	\$ (10,118)	\$ 51,706
	2-C	4		Community Residential (Dep.) - Operating	\$ -	\$ 4,907	\$ 4,907
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ -	\$ 4,601	\$ 4,601
	2-G	4		Foster Family (Dep.) - Operating	\$ 37,093	\$ 39,111	\$ 76,204
	2-I	4		Supervised Independent Living (Dep.) - Operating	\$ -	\$ 3,383	\$ 3,383
	3-B	4		Residential Service (Dep.) - Operating	\$ -	\$ 9,737	\$ 9,737
	4	4		Administration - Operating	\$ 10,598	\$ 94,170	\$ 104,768
	1-A	5		Adoption Service - Purchased Services	\$ 14,432	\$ (14,432)	\$ -
	1-M	5		Protective Service Child Abuse - Purchased Services	\$ -	\$ 5,325	\$ 5,325
	1-N	5		Protective Service General - Purchased Services	\$ 275,309	\$ (96,227)	\$ 179,082
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 262,615	\$ 3,241	\$ 265,856
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 46,864	\$ 18,641	\$ 65,505
	2-F	5		Emergency Shelter (Del.) - Purchased Services	\$ 514	\$ (514)	\$ -
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 1,562,664	\$ (26,561)	\$ 1,536,103
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 32,612	\$ 85	\$ 32,697
	3-B	5		Residential Service (Dep.) - Purchased Services	\$ 152,402	\$ 5,668	\$ 158,070
				Total Adjustment Amount		\$ 80,369	
				To increase expenditures by a net amount of \$80,369 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Department of Human Services and reconcile to the agency's final expenditure ledger. Employee Benefits were increased by \$9,306; Subsidies were decreased by \$8,774; Operating expenses were increased by \$184,611; and Purchased Services were decreased by \$104,774.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	3,434,014
Supplemental Act 148		<u>0</u>
Total State Allocation		3,434,014
State Share (CY348) <sup>2</sup>	\$	3,199,295
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,199,295
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,199,295
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,997,519</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>201,776</u></u>

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

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

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

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

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

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**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	49,781	0	5,604	0	0	0	0	0	44,177	44,177	0
02. 90% REIMBURSEMENT	110,120	9,543	8,947	10,103	0	0	0	0	81,527	73,374	8,153
03. 80% REIMBURSEMENT	4,681,896	338,453	834,971	8,954	64,103	16,859	0	0	3,418,556	2,734,844	683,712
04. 60% REIMBURSEMENT	580,816	39,162	34,343	0	0	0	0	3,057	504,254	302,552	201,702
05. 50% REIMBURSEMENT	88,696	0	0	0	0	0	0	0	88,696	44,348	44,348
06. TOTAL NET CHILD WELFARE EXPEND.	5,511,309	387,158	883,865	19,057	64,103	16,859	0	3,057	4,137,210	3,199,295	937,915

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	30,110	0							30,110	18,066	12,044

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	5,541,419	387,158	883,865	19,057	64,103	16,859	0	3,057	4,167,320	3,217,361	949,959
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10. TOTAL TITLE IV-D COLLECTIONS 523,312

11. TITLE IV-D Collections for IV-E Children 18,580

12. STATE ACT 148 - line 6 3,199,295

13. STATE ACT 148 ALLOCATION 3,434,014

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,199,295

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,199,295										
ACT 148 AMOUNT RECEIVED	2,997,519										
ADJUSTMENT TO STATE SHARE	201,776										



BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	49,781	0		5,604	0			0	0	44,177	44,177	0
I-B ADOPTION ASSISTANCE	965,731	0	345,079	0					0	620,652	496,522	124,130
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	107,251	0	22,946	0					0	84,305	67,444	16,861
I-D COUNSELING - DEPENDENT	0	0		0	0			0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0			0	0	0	0	0
I-F DAY CARE	14,674	0		0	0			0	0	14,674	11,739	2,935
I-G DAY TREATMENT - DEPENDENT	270,052	0		0	0			0	0	270,052	216,042	54,010
I-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0			0	0	0	0	0
I-J INTAKE & REFERRAL	530,982	0		59,769	0			0	0	471,213	376,970	94,243
I-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	217,415	0		24,281	0			0	0	193,134	154,507	38,627
I-N PROTECTIVE SERVICE - GENERAL	653,442	0		46,857	8,954			0	0	597,631	478,105	119,526
I-O SERVICE PLANNING	0	0		0	0			0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	2,809,328	0	368,025	136,511	8,954	0	0	0	0	2,295,838	1,845,506	450,332
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	204,355	52,630	28,664	1,868				0	0	121,193	96,954	24,239
2-D COMMUNITY RESIDENTIAL - DELINQUENT	48,379	0		0				0	0	48,379	38,703	9,676
2-E EMERGENCY SHELTER - DEPENDENT	110,120	9,543	5,212	3,735	10,103			0	0	81,527	73,374	8,153
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,632,417	285,823	155,760	149,747		64,103	16,859	0	0	960,125	768,100	192,025
2-H FOSTER FAMILY - DELINQUENT	37,198	0		0				0	0	37,198	29,758	7,440
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0				0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0				0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	2,032,469	347,996	189,636	155,550	10,103	64,103	16,859	0	0	1,248,422	1,006,889	241,533
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	88,696	0						0	0	88,696	44,348	44,348
3-B RESIDENTIAL SERVICE - DEPENDENT	273,397	26,048	14,150	1,868				0	0	231,331	138,799	92,532
3-C RES. SERVICE - DELINQUENT (NON YDC/YC)	127,791	13,114	7,118	0				0	0	107,559	64,535	43,024
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	30,110	0								30,110	18,066	12,044
3-F <b>SUBTOTAL INSTITUTIONAL</b>	519,994	39,162	21,268	1,868	0	0	0	0	0	457,696	265,748	191,948
<b>ADMINISTRATION</b>	179,628	0		11,207		0	0	0	3,057	165,364	99,218	66,146
<b>TOTAL REVENUES</b>	5,541,419	387,158	578,929	304,936	19,057	64,103	16,859	0	3,057	4,167,320	3,217,361	949,959

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reim. Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	33,004	12,110		4,667	0	0	49,781	33	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	959,577	841	5,313	0	965,731	0	148	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	107,251	0	0	0	107,251	0	17	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0		0	14,674	0	14,674	0	11	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	270,052	0	270,052	0	111	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	352,034	129,167		49,781	0	0	530,982	739	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	143,014	52,474		20,924	1,003	0	217,415	206	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	297,028	108,985		46,774	200,655	0	653,442	238	73	0	0	0
I-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	825,080	302,736	1,066,828	122,987	491,697	0	2,809,328			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 327												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,001	4,037		2,214	187,103	0	204,355	765	14	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	48,379	0	48,379	265	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,003	8,073		7,052	72,992	0	110,120	745	37	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	165,017	60,547		64,804	1,342,049	0	1,632,417	21,294	172	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	37,198	0	37,198	334	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	198,021	72,657	0	74,070	1,687,721	0	2,032,469	23,403	228	0	0	0
Number of Children at IMMEDIATE RISK 254												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		55	88,641	0	88,696	379	15	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,001	4,037		2,798	255,561	0	273,397	1,355	19	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	127,791	0	127,791	861	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0		0	30,110	0	30,110	53	1	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	11,001	4,037	0	2,853	502,103	0	519,994	2,648	45	0	0	0
<b>ADMINISTRATION</b>	66,006	22,985	0	90,637	0	0	179,628			0	0	0
<b>TOTAL EXPENDITURES</b>	1,100,108	402,415	1,066,828	290,547	2,681,521	0	5,541,419			0	0	0
County Indirect Costs = \$ 80,069												

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 49,672	\$ 109	\$ 49,781
Adoption Assistance	959,577	6,154	965,731
Subsidized Permanent Legal Custodianship	107,251	0	107,251
Counseling	0	0	0
Day Care	14,674	0	14,674
Day Treatment	270,052	0	270,052
Homemaker Service	0	0	0
Intake and Referral	529,834	1,148	530,982
Life Skills	0	0	0
Protective Service - Child Abuse	215,243	2,172	217,415
Protective Service - General	595,160	58,282	653,442
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	250,353	2,381	252,734
Emergency Shelter	93,954	16,166	110,120
Foster Family	1,574,710	94,905	1,669,615
Supervised Independent Living	0	0	0
Juvenile Detention Service	87,387	1,309	88,696
Residential Service	390,756	10,432	401,188
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	30,110	0	30,110
Administration	99,343	80,285	179,628
Combined Total Expense	<u>5,268,076</u>	<u>273,343</u>	<u>5,541,419</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,268,076</u>	<u>\$ 273,343</u>	<u>\$ 5,541,419</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,100,108	\$ 0	\$ 1,100,108
Employee Benefits	412,035	(9,620)	402,415
Subsidies	1,066,828	0	1,066,828
Operating	186,418	104,129	290,547
Purchased Services	2,502,687	178,834	2,681,521
Fixed Assets	0	0	0
Combined Total Expense	<u>5,268,076</u>	<u>273,343</u>	<u>5,541,419</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,268,076</u>	<u>\$ 273,343</u>	<u>\$ 5,541,419</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 12,362	\$ (252)	\$ 12,110
	1-J	2		Intake & Referral - Employee Benefits	\$ 131,851	\$ (2,684)	\$ 129,167
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 53,563	\$ (1,089)	\$ 52,474
	1-N	2		Protective Service General - Employee Benefits	\$ 111,249	\$ (2,264)	\$ 108,985
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 4,121	\$ (84)	\$ 4,037
	2-E	2		Emergency Shelter (Dep.) - Employee Benefits	\$ 8,241	\$ (168)	\$ 8,073
	2-G	2		Foster Family ( Dep.) - Employee Benefits	\$ 61,805	\$ (1,258)	\$ 60,547
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 4,121	\$ (84)	\$ 4,037
	4	2		Administration - Employee Benefits	\$ 24,722	\$ (1,737)	\$ 22,985
	1-A	4		Adoption Service - Operating	\$ 4,306	\$ 361	\$ 4,667
	1-B	4		Adoption Assistance - Operating	\$ -	\$ 841	\$ 841
	1-J	4		Intake & Referral - Operating	\$ 45,949	\$ 3,832	\$ 49,781
	1-M	4		Protective Service General - Operating	\$ 18,666	\$ 2,258	\$ 20,924
	1-N	4		Protective Service Child Abuse - Operating	\$ 42,980	\$ 3,794	\$ 46,774
	2-C	4		Community Residential (Dep.) - Operating	\$ 2,555	\$ (341)	\$ 2,214
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 4,926	\$ 2,126	\$ 7,052
	2-G	4		Foster Family ( Dep.) - Operating	\$ 55,205	\$ 9,599	\$ 64,804
	3-A	4		Juvenile Detention Service - Operating	\$ -	\$ 55	\$ 55
	3-B	4		Residential Service (Dep.) - Operating	\$ 3,216	\$ (418)	\$ 2,798
	4	4		Administration - Operating	\$ 8,615	\$ 82,022	\$ 90,637
	1-B	5		Adoption Assistance - Purchased Services	\$ -	\$ 5,313	\$ 5,313
	1-M	5		Protective Service General - Purchased Services	\$ -	\$ 1,003	\$ 1,003
	1-N	5		Protective Service Child Abuse - Purchased Services	\$ 143,903	\$ 56,752	\$ 200,655
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 184,297	\$ 2,806	\$ 187,103
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 58,784	\$ 14,208	\$ 72,992
	2-G	5		Foster Family ( Dep.) - Purchased Services	\$ 1,255,485	\$ 86,564	\$ 1,342,049
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 87,387	\$ 1,254	\$ 88,641
	3-B	5		Residential Service (Dep.) - Purchased Services	\$ 244,627	\$ 10,934	\$ 255,561
				Total Adjustment Amount		\$ 273,343	
				To increase expenditures by a net amount of \$273,343 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Department of Human Services and reconcile to the agency's final expenditure ledger. Employee Benefits were decreased by \$9,620; Operating expenses were increased by \$104,129; and Purchased Services were increased by \$178,834.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	4,550,635
Supplemental Act 148			<u>0</u>
Total State Allocation			4,550,635
State Share (CY348) <sup>2</sup>	\$		3,116,237
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,116,237
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,116,237
Actual Act 148 Revenues Received <sup>4</sup>			<u>2,918,489</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>197,748</u>

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

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

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

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

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

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**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED CY348  
FISCAL SUMMARY**

A	B	C	D	E	F	G	H	I	J	K
GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	26,779	3,246	0	0	0	0	0	23,533	23,533	0
02. 90% REIMBURSEMENT	142,847	13,622	8,977	0	0	0	0	109,936	98,942	10,994
03. 80% REIMBURSEMENT	4,590,966	310,285	10,080	64,103	15,876	0	0	3,356,315	2,685,053	671,262
04. 60% REIMBURSEMENT	611,127	80,592	66,041	0	0	0	2,775	461,719	277,031	184,688
05. 50% REIMBURSEMENT	63,356	0	0	0	0	0	0	63,356	31,678	31,678
06. TOTAL NET CHILD WELFARE EXPEND.	5,435,075	913,906	19,057	64,103	15,876	0	2,775	4,014,859	3,116,237	898,622

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	332,353	0						332,353	199,412	132,941

08. NON-REIMBURSABLE EXPENDITURES	0	0						0	0	0
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09. TOTAL EXPENDITURES	5,767,428	404,499	19,057	64,103	15,876	0	2,775	4,347,212	3,315,649	1,031,563
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10. TOTAL TITLE IV-D COLLECTIONS 360,382

11. TITLE IV-D Collections for IV-E Children 19,461

12. STATE ACT 148 - line 6 3,116,237

13. STATE ACT 148 ALLOCATION 4,550,635

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,116,237

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,116,237
ACT 148 AMOUNT RECEIVED	2,918,489
ADJUSTMENT TO STATE SHARE	197,748

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	26,779	0		3,246	0			0	0	23,533	23,533	0
I-B ADOPTION ASSISTANCE	1,036,300	0	352,563	0				0	0	683,737	546,990	136,747
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	144,708	0	22,783	0				0	0	121,925	97,540	24,385
I-D COUNSELING - DEPENDENT	0	0		0	0			0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0			0	0	0	0	0
I-F DAY CARE	13,038	0		0	0			0	0	13,038	10,430	2,608
I-G DAY TREATMENT - DEPENDENT	298,839	0		0	0			0	0	298,839	239,071	59,768
I-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
I-I HOME MAKER SERVICE	53,558	0		6,322	0			0	0	47,236	37,789	9,447
I-J INTAKE & REFERRAL	294,573	0		34,048	0			0	0	260,525	208,420	52,105
I-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	280,154	0		32,533	0			0	0	247,621	198,097	49,524
I-N PROTECTIVE SERVICE - GENERAL	882,067	0		78,930	10,080			0	0	793,057	634,446	158,611
I-O SERVICE PLANNING	0	0		0	0			0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	3,030,016	0	375,346	155,079	10,080			0	0	2,489,511	1,996,316	493,195

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	183,343	81,505	43,727	2,061				0	0	56,050	44,840	11,210
2-D COMMUNITY RESIDENTIAL - DELINQUENT	18,890	0		0				0	0	18,890	15,112	3,778
2-E EMERGENCY SHELTER - DEPENDENT	142,847	13,622	7,316	2,996	8,977			0	0	109,936	98,942	10,994
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,340,290	228,780	122,833	133,973		64,103	15,876	0	0	774,725	619,780	154,945
2-H FOSTER FAMILY - DELINQUENT	9,500	0		0				0	0	9,500	7,600	1,900
2-I SUP. INDEPENDENT LIVING - DEPENDENT	35,706	0		4,534				0	0	31,172	24,938	6,234
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0				0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	1,730,576	322,907	173,876	143,564	8,977	64,103	15,876	0	0	1,000,273	811,212	189,061

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	63,356	0							0	63,356	31,678	31,678
3-B RESIDENTIAL SERVICE - DEPENDENT	296,739	51,199	27,437	2,085				0	0	216,018	129,611	86,407
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	136,109	29,393	15,732	0				0	0	90,984	54,590	36,394
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	332,353	0								332,353	199,412	132,941
3-F <b>SUBTOTAL INSTITUTIONAL</b>	828,557	80,592	43,169	2,085	0	0	0	0	0	702,711	415,291	287,420
4 <b>ADMINISTRATION</b>	178,279	0		20,787				0	0	154,717	92,830	61,887
<b>TOTAL REVENUES</b>	5,767,428	404,499	592,391	321,515	19,057	64,103	15,876	0	2,775	4,347,212	3,315,649	1,031,563



**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED CY370  
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchase)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	17,698	6,551		2,530	0	0	26,779	10	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,028,264	1,824	6,212	0	1,036,300	0	564	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	144,708	0	0	0	144,708	0	71	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	13,038	0	13,038	0	18	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	298,839	0	298,839	0	89	0	0	0
1-I HOMEWORKER SERVICE	35,395	13,103		5,060	0	0	53,558	0	0	0	0	0
1-J INTAKE & REFERRAL	194,675	72,065		27,833	0	0	294,573	758	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	176,977	65,513		26,192	11,472	0	280,154	162	24	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	454,241	168,151		76,371	183,304	0	882,067	166	67	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	878,986	325,383	1,172,972	139,810	512,865	0	3,030,016			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services										531	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,798	4,368	0	2,841	164,336	0	183,343	15	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	18,890	0	18,890	96	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	17,698	6,552	0	10,471	108,126	0	142,847	1,166	71	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	188,776	69,881	0	60,875	1,020,758	0	1,340,290	13,956	223	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	9,500	0	9,500	92	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	23,597	8,735	0	3,374	0	0	35,706	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 <b>SUBTOTAL CBP</b>	241,869	89,536	0	77,561	1,321,610	0	1,730,576	16,300	314	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	63,356	0	63,356	293	17	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	11,798	4,368	0	2,995	277,578	0	296,739	1,379	29	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	136,109	0	136,109	497	13	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	332,353	0	332,353	686	3	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	11,798	4,368	0	2,995	809,396	0	828,537	2,855	62	0	0	0
<b>4 ADMINISTRATION</b>	47,194	17,470	0	113,615	0	0	178,279			0	0	0
<b>5 TOTAL EXPENDITURES</b>	1,179,847	436,757	1,172,972	333,981	2,643,871	0	5,767,428			0	0	0
	County Indirect Costs = \$										106,868	

**BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 27,379	\$ (600)	\$ 26,779
Adoption Assistance	1,028,274	8,026	1,036,300
Subsidized Permanent Legal Custodianship	144,708	0	144,708
Counseling	0	0	0
Day Care	12,908	130	13,038
Day Treatment	298,839	0	298,839
Homemaker Service	53,975	(417)	53,558
Intake and Referral	293,869	704	294,573
Life Skills	0	0	0
Protective Service - Child Abuse	277,151	3,003	280,154
Protective Service - General	811,668	70,399	882,067
Service Planning	0	0	0
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	205,309	(3,076)	202,233
Emergency Shelter	112,234	30,613	142,847
Foster Family	1,235,142	114,648	1,349,790
Supervised Independent Living	37,311	(1,605)	35,706
Juvenile Detention Service	61,958	1,398	63,356
Residential Service	415,895	16,953	432,848
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	332,353	0	332,353
Administration	167,485	10,794	178,279
Combined Total Expense	<u>5,516,458</u>	<u>250,970</u>	<u>5,767,428</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,516,458</u>	<u>\$ 250,970</u>	<u>\$ 5,767,428</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,176,417	\$ 3,430	\$ 1,179,847
Employee Benefits	447,190	(10,433)	436,757
Subsidies	1,172,982	(10)	1,172,972
Operating	302,147	31,834	333,981
Purchased Services	2,417,722	226,149	2,643,871
Fixed Assets	0	0	0
Combined Total Expense	<u>5,516,458</u>	<u>250,970</u>	<u>5,767,428</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 5,516,458</u>	<u>\$ 250,970</u>	<u>\$ 5,767,428</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-A	1	1	Adoption Service - Wages & Salaries	\$ 17,796	\$ (98)	\$ 17,698
	1-I	1		Homemaker Service - Wages & Salaries	\$ 35,293	\$ 102	\$ 35,395
	1-J	1		Intake & Referral - Wages & Salaries	\$ 192,754	\$ 1,921	\$ 194,675
	1-M	1		Protective Service Child Abuse - Wages & Salaries	\$ 176,764	\$ 213	\$ 176,977
	1-N	1		Protective Service General - Wages & Salaries	\$ 453,973	\$ 268	\$ 454,241
	2-C	1		Community Residential (Dep.) - Wages & Salaries	\$ 11,763	\$ 35	\$ 11,798
	2-E	1		Emergency Shelter (Dep.) - Wages & Salaries	\$ 17,496	\$ 202	\$ 17,698
	2-G	1		Foster Family (Dep.) - Wages & Salaries	\$ 187,625	\$ 1,151	\$ 188,776
	2-I	1		Supervised Independent Living (Dep.) - Wages & Salaries	\$ 24,131	\$ (534)	\$ 23,597
	3-B	1		Residential Service (Dep.) - Wages & Salaries	\$ 11,764	\$ 34	\$ 11,798
	4	1		Administration - Wages & Salaries	\$ 47,058	\$ 136	\$ 47,194
	1-A	2		Adoption Service - Employee Benefits	\$ 6,864	\$ (313)	\$ 6,551
	1-I	2		Homemaker Service - Employee Benefits	\$ 13,416	\$ (313)	\$ 13,103
	1-J	2		Intake & Referral - Employee Benefits	\$ 72,378	\$ (313)	\$ 72,065
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 67,391	\$ (1,878)	\$ 65,513
	1-N	2		Protective Service General - Employee Benefits	\$ 173,262	\$ (5,111)	\$ 168,151
	2-C	2		Community Residential (Dep.) - Employee Benefits	\$ 4,473	\$ (105)	\$ 4,368
	2-G	2		Foster Family (Dep.) - Employee Benefits	\$ 70,925	\$ (1,044)	\$ 69,881
	2-I	2		Supervised Independent Living (Dep.) - Employee Benefits	\$ 9,569	\$ (834)	\$ 8,735
	3-B	2		Residential Service (Dep.) - Employee Benefits	\$ 4,473	\$ (105)	\$ 4,368
	4	2		Administration - Employee Benefits	\$ 17,887	\$ (417)	\$ 17,470
	1-B	3		Adoption Assistance - Subsidies	\$ 1,028,274	\$ (10)	\$ 1,028,264
	1-A	4		Adoption Service - Operating	\$ 2,719	\$ (189)	\$ 2,530
	1-B	4		Adoption Assistance - Operating	\$ -	\$ 1,824	\$ 1,824
	1-I	4		Homemaker Service - Operating	\$ 5,266	\$ (206)	\$ 5,060
	1-J	4		Intake & Referral - Operating	\$ 28,737	\$ (904)	\$ 27,833
	1-M	4		Protective Service Child Abuse - Operating	\$ 32,948	\$ (6,756)	\$ 26,192
	1-N	4		Protective Service General - Operating	\$ 64,716	\$ 11,655	\$ 76,371
	2-C	4		Community Residential (Dep.) - Operating	\$ 2,537	\$ 304	\$ 2,841
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 4,568	\$ 5,903	\$ 10,471
	2-G	4		Foster Family (Dep.) - Operating	\$ 50,893	\$ 9,982	\$ 60,875
	2-I	4		Supervised Independent Living (Dep.) - Operating	\$ 3,611	\$ (237)	\$ 3,374
	3-B	4		Residential Service (Dep.) - Operating	\$ 3,612	\$ (617)	\$ 2,995
	4	4		Administration - Operating	\$ 102,540	\$ 11,075	\$ 113,615
	1-B	5		Adoption Assistance - Purchased Services	\$ -	\$ 6,212	\$ 6,212
	1-F	5		Day Care - Purchased Services	\$ 12,908	\$ 130	\$ 13,038
	1-M	5		Protective Service Child Abuse - Purchased Services	\$ 48	\$ 11,424	\$ 11,472
1-N	5		Protective Service General - Purchased Services	\$ 119,717	\$ 63,587	\$ 183,304	
2-C	5		Community Residential (Dep.) - Purchased Services	\$ 167,646	\$ (3,310)	\$ 164,336	
2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 83,618	\$ 24,508	\$ 108,126	
2-G	5		Foster Family (Dep.) - Purchased Services	\$ 916,323	\$ 104,435	\$ 1,020,758	
2-H	5		Foster Family (Del.) - Purchased Services	\$ 9,376	\$ 124	\$ 9,500	
3-A	5		Juvenile Detention Service - Purchased Services	\$ 61,958	\$ 1,398	\$ 63,356	
3-B	5		Residential Service (Dep.) - Purchased Services	\$ 262,533	\$ 15,045	\$ 277,578	
3-C	5		Residential Service (Del.) - Purchased Services	\$ 133,513	\$ 2,596	\$ 136,109	
Total Adjustment Amount						\$ 250,970	
<p>To increase expenditures by a net amount of \$250,970 to include expenditures not reported on the CY-370 Expenditure Report submitted to the Department of Human Services and reconcile to the agency's final expenditure ledger. Wages &amp; Salaries were increased by \$3,430; Employee Benefits were decreased by \$10,433; Subsidies were decreased by \$10; Operating expenses were increased by \$31,834; and Purchased Services were increased by \$226,149.</p>							
Title 55 PA Code, Chapter 3170.95(a)(b)							

## SECTION 5

# STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

**Prior Engagement Finding No. 1 – Noncompliance: - Bradford County Children and Youth Agency Failed to Perform Annual Physical Inventories of Fixed Assets**

In our prior audit report, we issued a repeat finding citing the Bradford County Children and Youth Agency (agency) for its continued failure to perform annual physical inventories of fixed assets. During our current engagement, for the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, we found that, while the agency maintained adequate listings of fixed assets, the agency again failed to perform annual physical inventories of fixed assets and failed to issue formal written policy establishing procedures related to the performance, and documentation of, the agency's conduct of annual physical inventories of fixed assets. Beginning in the 2016-2017 fiscal year, the agency implemented formal policy and corresponding procedures and performed its first annual physical inventory of fixed assets. However, since formal policy and procedures had not been implemented nor were annual physical inventories of fixed assets performed during our current engagement scope period, we issued a repeat finding for this noncompliance issue, as detailed in the Current Engagement Finding and Recommendation in Section 6 of this report.

**Prior Engagement Finding No. 2 – Bradford County Children and Youth Did Not Receive Written Approval from the Department of Human Services Office of Children, Youth, and Families Regional Office Prior to Contracting With a Member of Their Own Staff to Serve as a Foster Parent**

In our prior audit report, we cited the Bradford County Children and Youth Agency (agency) for not receiving written approval from the Department of Human Services (DHS) – Office of Children, Youth, and Families (OCYF) regional office prior to contracting with a member of their own staff to serve as a foster parent from September 2, 2008 through August 23, 2011. During our current engagement, for the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, we found that the agency did not contract with an agency employee subsequent to August 23, 2011, and beginning on March 8, 2017 the agency implemented policy and procedures to contact the regional office of the DHS-OCYF and request approval prior to contracting with the agency employee. Because the agency substantiated that they implemented policy and procedures to contact the DHS-OCYF and request approval prior to contracting with agency employees, and because, due to the timing of our prior engagement, we had not notified the agency of its failure to contact the DHS-OCYF regional office for approval prior to contracting with an agency employee until January 2016, after the close of the fiscal years included in our current engagement scope period, we concluded that the issuance of a repeat finding is not warranted. However, we will follow up on this issue during our next audit of the agency.

## SECTION 6

# CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**Finding No. 1 - Noncompliance: Bradford County Children and Youth Agency Failed to Perform Annual Physical Inventories of Fixed Assets**

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 5) of this report, we found during our current engagement that, for the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the agency maintained adequate listings of fixed assets, but again failed to perform annual physical inventories of fixed assets. In addition, the agency failed to establish, in a formal written policy, procedures related to maintaining the agency's fixed asset listing and the performance, and documentation of, the agency's conduct of annual physical inventories of fixed assets.

Criteria:

Title 55 Pa. Code, § 3170.77 (f) (4), related to ownership of fixed assets, states:  
*Ownership Responsibilities.* In accordance with sound business practice, the holder of fixed assets shall:

Perform an annual physical inventory at the end of the funding period/fiscal year by sighting and verifying the inventory listing. Discrepancies shall be documented and kept on file with the invoices, inventory reports, and other papers which are subject to audit.

Cause: Even though the agency was made aware of DHS' requirements to perform an annual physical inventory of fixed assets, and to establish a corresponding written policy during our prior two engagements, the agency failed to take appropriate corrective action to ensure full compliance was achieved, for the current engagement fiscal years. Beginning in the fiscal year 2016-2017, the agency implemented formal policy and procedures and performed an annual physical inventory of fixed assets.

Effect: For the fiscal years included in our engagement scope period, agency assets might not have been properly acquired, secured or disposed of in accordance with funding regulations, which could lead to loss/misuse of assets.

Recommendation: We recommend that the Bradford County Children and Youth Agency continue to perform, and document the results of, annual physical inventories of its fixed assets.

Agency Representative Response:

The agency completed a physical inventory policy on 1-15-16 and performed and completed the physical inventory on 12/23/2016 and again on 10/16/2017. This was in response to the last

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

audit completed in January 2016 for fiscal years 08/09 and 09/10. The agency concurs that a physical inventory was not completed for current engagement fiscal years 10/11 through 13/14, but will continue to perform and strengthen the process for annual physical inventories.

Auditor's Conclusion: We commend the agency for taking action to complete physical inventories of fixed assets during the 2016-2017 and 2017-2018 fiscal years and for taking the initiative to ensure the county procurement policy is updated to include the agency's fixed asset inventory procedures. We will follow up on the agency's implementation of its fixed asset inventory procedures during the conduct of our next audit of the agency.



BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – The Bradford County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided, and if Provided, Provided in Adherence to Executed Contract Terms**

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Bradford County Children and Youth Agency (agency) paid 58 different In-Home Purchased Service providers (providers) a total of \$2,028,071. We evaluated the agency's internal control procedures over its invoice review and approval processes by judgmentally selecting two providers that accounted for \$1,380,831 of invoiced costs, which represents approximately 68% of the agency's total reported In-Home Purchased Services expenditures for our engagement scope period. While the agency provided the approved invoices corresponding to the \$1,380,831 expended, we found that the agency failed to obtain reasonable assurance that these providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider.

One of the cited providers was contracted as a Program-Funded provider, and the second was contracted as a Fee-for-Service provider. The cited Program-Funded provider was the only Program-Funded provider contracted by the agency during our engagement scope period; this contractor was paid approximately 52% of the agency's total reported In-Home Purchased Services expenditures for our engagement scope period. The terms of the agency's executed contract with this provider called for the provider to invoice the agency monthly for 1/12th of the total annual salaries and fringe benefits for six full-time provider employees and one part-time employee assigned to provide the contracted In-Home services. The contract also specified each of these full-time employees' total annual salaries and benefits amounts and an estimated total for the part-time employee's compensation. We judgmentally selected two monthly invoices submitted by this provider totaling \$29,991 and found that, for each selected month, this provider invoiced the agency in adherence to the terms of this executed contract for the six full-time employees and one part-time employee. However, while the agency provided our auditors with the two selected invoices which detailed each employee's monthly salaries and fringe benefits corresponding to the \$29,991 expended, along with provider-prepared monthly summaries of program activities, details of off-site tutoring services and expense statements related to direct client services, and the names of clients receiving these services, were not included on the submitted invoices, nor did provider include any client-prepared confirmations attesting to the receipt of the invoiced services. Furthermore, the agency performed no fiscal-related monitoring procedures to obtain reasonable assurance that the contracted services related to the invoiced costs were actually provided.

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Regarding the Fee-for-Service provider selected for detailed review, which represented approximately 16% of the agency's total reported In-Home Purchased Services expenditures for our engagement scope period, its executed contract included an agreed upon fee-for-service rate per unit (days/hours/session/evaluation/assessment), and costs invoiced by this provider were calculated by multiplying the contracted service rate by the number of units listed on its submitted invoices. However, while the monthly invoices submitted by the Fee-for-Service provider included the names of individuals who received services, the agency did not provide evidence of the validity of the number of units invoiced for each individual.

Finally, as previously stated, for both selected providers, we found that the agency failed to obtain reasonable assurance that these providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and each respective provider.

Regarding the remaining In-Home Purchased Services providers for whom we performed no testing procedures, agency management informed us that they did not require these providers to submit any documentation other than submitted invoices during the aforementioned engagement period.

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

*Section 3140.21. Reimbursement for Services. General.* “(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).*

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: The agency failed to implement fiscal-related monitoring procedures that would provide reasonable assurance that invoiced, and paid for, contracted Program-Funded and Fee-for-Service In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. Agency management informed our auditors that during the fiscal years in our engagement scope period its director, who retired in 2015, only reviewed the monthly submitted invoices for reasonableness and adherence to contract rates and that they are not aware of the performance of any fiscal-related monitoring of In-Home providers during our engagement scope period. The contract with the Program-Funded provider terminated in 2016.

Regarding the Program-Funded provider referenced above, the agency failed to require this provider to include with its submitted invoices documentation substantiating the monthly time worked by the seven employees described in the executed contract, and listed on each submitted

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

invoice, or to implement fiscal-related monitoring procedures that would provide reasonable assurance that this provider consistently used all seven of these employees, to provide the contracted In-Home services throughout the contracted period. Furthermore, while this provider maintained journals/daily logs of activities related to the contracted services, agency management informed us they received only monthly summaries of these documents but did not review them.

Regarding the cited Fee-for-Service provider, while the monthly invoices submitted by this provider included the names of individuals who received services, the agency failed to obtain reasonable assurance that the number of units invoiced for each individual was valid. The agency's current fiscal director does not have direct knowledge of the invoice review-and-approval process used during our engagement scope period. The agency's current review process for Fee-for-Service providers involves reviewing the invoices for reasonableness and discussions with agency caseworkers regarding the quality of services, and management believes these procedures are sufficient.

Effect: The agency's failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided by contracted Program-Funded and Fee-for-Service In-Home Purchased Service providers and provided in adherence to the requirements of the respective provider's executed contract terms (and therefore in adherence to DHS regulations), along with the agency's failure to implement procedures to notify its fiscal staff responsible for reviewing and approving submitted invoices for payment of identified deficiencies in the provision of contracted services increases agency management's risk of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management develop and implement routine fiscal-related monitoring policy and procedures that provide reasonable assurance that all Program-Funded and Fee-for-Service In-Home Purchased Services are provided and provided in adherence to executed contracted terms and DHS regulations. Specifically, these written fiscal-related monitoring policies, and corresponding procedures, should include, but not be limited to, the following:

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home Purchased Services monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency’s payment process for submitted invoices. The implemented fiscal-related monitoring procedures must be sufficient to detect and/or prevent billings for “ghost” employees by Program-Funded In-Home Purchased Services providers whose executed contracts call for billings based on employee compensation and to assess the validity of operating costs invoiced by Program-Funded providers and the number of units invoiced by Fee-for-Service providers.
- Performance of on-site monitoring visits of these In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity of operating costs invoiced by Program-Funded providers and the number of units invoiced by Fee-for-Service providers, and to obtain reasonable assurance that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.<sup>1</sup>
- Ensuring that agency staff responsible for reviewing and approving these submitted invoices for payment are made aware of the results of monitoring reviews of these respective providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency’s invoice review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms.

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<sup>1</sup> For any Program-Funded providers, fiscal-related monitoring should include substantiation of the provider’s operating costs invoiced to the agency.

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Agency Representative Response: Per the Recommendation for Finding No. 2, the agency will develop and implement routine fiscal-related monitoring policy and procedures that provide reasonable assurance that all Program-Funded and Fee-for-Service In-Home Purchased Services are provided and provided in adherence to executed contracted terms and DHS regulations. We will review the recommended procedures and implement policies and procedures accordingly.

In February 2018, the agency took the initiative and told providers to have caregivers and/or children receiving services, to sign that the service was delivered with date and time on the provider's form. The agency will continue to monitor providers when caseworkers meet with providers and families together. This initiative took place after conversations between the audit team and agency on documentation supporting billed services on invoice samples.

Auditor's Conclusion: We commend the Bradford County Children and Youth Agency management on acknowledging the deficiencies existing in the agency's current invoice review and approval process for In-Home Purchased Services providers and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for their contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the corresponding implemented formal policy, and the results of related conducted monitoring procedures, to determine whether appropriate evidence exists to provide reasonable assurance that services related to invoiced, and paid for, In-Home services were actually provided, and if provided, were provided in adherence to DHS regulations and executed key contract terms.

# SECTION 7

## CURRENT ENGAGEMENT OBSERVATION

BRADFORD COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law<sup>2</sup> (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).<sup>3</sup> To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>4</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Bradford County Children and Youth Agency provided in-home and placement services to 1,030 children residing within the County during the 2015-2016 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters,

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<sup>2</sup> Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

<sup>3</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>4</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).



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posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>5</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

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<sup>5</sup> 23 Pa.C.S. § 6344.4.

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