

# 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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## Snyder County Children and Youth Agency

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January 2017



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Snyder County  
Snyder County Courthouse  
P.O. Box 217  
9 West Market Street  
Middleburg, PA 17842-0217

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

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children resident 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.*). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Snyder County.

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

- For the **fiscal year ended 2011**, 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 non-reimbursable expenditures by \$4,518. Based on the application of the state participation rates, this adjustment resulted in an amount due to the County totaling \$2,710. This adjustment is detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the **fiscal year ended 2012**, 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 non-reimbursable expenditures by \$5,508. However, no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$3,305, as detailed on page 10 of this report. This adjustment is detailed in our amended fiscal reports for the July 1, 2011 to June 30, 2012 fiscal year, as included in Section 2 of this report, beginning on page 10.
- For the **fiscal year ended 2013**, 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 non-reimbursable expenditures by \$8,266. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$4,919. This adjustment is detailed in our amended fiscal reports for the July 1, 2012 to June 30, 2013 fiscal year, as included in Section 3 of this report, beginning on page 17.
- For the **fiscal year ended 2014**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$5,500 and decreasing non-reimbursable expenditures by \$2,228. Based on the application of the state participation rates, these two adjustments resulted in an amount due to the county totaling \$5,737. These two adjustments are detailed in our amended fiscal reports for the July 1, 2013 to June 30, 2014 fiscal year, as included in Section 4 of this report, beginning on page 24.

We also included the following current engagement observation, as detailed in Section 5 of this report, beginning on page 31:

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

The results of our engagement procedures, as presented in this report, were emailed to the County representatives and agency management on January 5, 2017.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



Eugene A. DePasquale  
Auditor General

January 5, 2017

### 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 Department of Human Services' (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and DHS. Details regarding these deficiencies are detailed in the Observation beginning on page 31 of this report.

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## **BACKGROUND**

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

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 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**

**SNYDER 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>	\$	1,312,747
Supplemental Act 148		<u>0</u>
Total State Allocation		1,312,747
State Share (CY348) <sup>2</sup>	\$	1,192,100
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,192,100
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	1,192,100
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,189,390</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>2,710</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.



**SNYDER 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	25,281	0	4,722	0	0	0	0	0	20,559	20,559	0
02. 90% REIMBURSEMENT	46,249	0	4,091	0	0	0	0	0	42,158	37,942	4,216
03. 80% REIMBURSEMENT	1,745,338	71,479	361,395	35,186	24,902	0	0	0	1,252,376	1,001,901	250,475
04. 60% REIMBURSEMENT	318,658	15,081	31,736	0	0	77,750	0	1,418	192,673	115,604	77,069
05. 50% REIMBURSEMENT	33,077	752	138	0	0	0	0	0	32,187	16,094	16,093
06. TOTAL NET CHILD WELFARE EXPEND.	2,168,603	87,312	402,082	35,186	24,902	77,750	0	1,418	1,539,953	1,192,100	347,853

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	126,712	0							126,712	76,027	50,685

08. NON-REIMBURSABLE EXPENDITURES	3,214	0	0						3,214		3,214
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09. TOTAL EXPENDITURES	2,298,529	87,312	402,082	35,186	24,902	77,750	0	1,418	1,669,879	1,268,127	401,752
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10. IL Grant Funds Reported

11. TOTAL HSDF used for Child Welfare

12. TOTAL TITLE IV-D COLLECTIONS

13. TITLE IV-D Collections for IV-E Children

14. STATE ACT 148 - line 6

15. STATE ACT 148 ALLOCATION

16. ADJUSTED STATE SHARE (lower of 14 or 15)

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,192,100										
ACT 148 AMOUNT RECEIVED	1,189,390										
ADJUSTMENT TO STATE SHARE	2,710										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	14,839	444	3

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	25,281	0		4,722	0					20,559	100,014	25,003
1-B ADOPTION ASSISTANCE	218,501	0	93,484	0						125,017	100,014	25,003
1-C COUNSELING - DEPENDENT	71,840	0		9,936	17,224	0				44,680	35,744	8,936
1-D COUNSELING - DELINQUENT	48	0			0	0	0	0	0	48	38	10
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	2,076	0		0	0	0	0	0	0	2,076	1,661	415
1-G DAY TREATMENT - DELINQUENT	910	0		0	0	0	0	0	0	910	728	182
1-H HOMEMAKER SERVICE	62,425	0		9,285	12,604	0	0	0	0	40,536	32,429	8,107
1-I INTAKE & REFERRAL	142,104	0		26,748	0	0	0	0	0	115,356	92,285	23,071
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	80,571	0		15,365	0	0				65,206	52,165	13,041
1-M PROTECTIVE SERVICE - CHILD ABUSE	327,857	0		60,476	5,358	0				262,023	209,618	52,405
1-N PROTECTIVE SERVICE - GENERAL	267,966	900		50,229	0	0				216,837	173,470	43,367
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	11,649	0		138	0	0	0	0	0	11,511	5,756	5,755
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	1,211,228	900	93,484	176,899	35,186	0	0	0	0	904,759	724,467	180,292
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	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
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,018	0		569	0	0	0	0	0	2,449	1,959	490
2-D COMMUNITY RESIDENTIAL - DELINQUENT	145	143		0		0	0	0	0	2	2	0
2-E EMERGENCY SHELTER - DEPENDENT	46,249	0		1,325	2,766	0	0	0	0	42,158	37,942	4,216
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	545,054	68,646		51,650	24,902	24,902	0	0	0	356,243	284,994	71,249
2-H FOSTER FAMILY - DELINQUENT	22,823	1,790		40		0	0	0	0	20,993	16,794	4,199
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	617,289	70,579	44,938	55,025	0	24,902	0	0	0	421,845	341,691	80,154
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	21,428	752						0	0	20,676	10,338	10,338
3-B RESIDENTIAL SERVICE - DEPENDENT	80,537	4,503		3,803		0	0	0	0	72,231	43,339	28,892
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	164,894	10,578		24		0	71,750	0	0	61,668	37,001	24,667
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0							0	0	0	0
3-F YDC SECURE	126,712	0								126,712	76,027	50,685
3-G <b>SUBTOTAL INSTITUTIONAL</b>	393,571	15,833	14,874	3,827	0	71,750	0	0	0	281,287	166,705	114,582
4 <b>ADMINISTRATION</b>	73,227	0		13,035		0	0	1,418		58,774	35,264	23,510
5 <b>TOTAL REVENUES</b>	2,295,315	87,312	153,296	248,786	35,186	24,902	71,750	1,418		1,666,665	1,268,127	398,538

SNYDER 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
	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 (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	16,051	3,873		5,357	0	0	25,281	4	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	218,501		0	0	218,501	0	24	0	0	0
I-C COUNSELING - DELINQUENT	47,658	9,744		13,350	1,077	11	71,840	19	8	0	0	0
I-D COUNSELING - DELINQUENT	0	0			48	0	48	0	1	0	0	0
I-E DAY CARE	0	0			0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0			2,076	0	2,076	0	3	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0			910	0	910	0	2	0	0	0
I-H HOMEMAKER SERVICE	36,329	9,878		16,205	0	13	62,425	88	0	0	0	0
I-I INTAKE & REFERRAL	91,580	23,160		27,321	23	20	142,104	796	1	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0			0	0	0	18	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	10	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	48,793	12,534		19,237	0	7	80,571	92	0	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	214,004	56,791		57,032	0	30	327,857	229	0	0	0	0
I-N SERVICE PLANNING	176,823	49,306		41,633	175	29	267,966	644	1	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT				706	10,943		11,649	0	37	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-Q <b>SUBTOTAL IN-HOME</b>	631,238	165,286	218,501	180,841	15,252	110	1,211,228					
	Number of Children receiving only NON-PURCHASED IN-Home Services											981
<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	2,130	481	0	407	0	0	3,018	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	145	0	145	2	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	11,612	3,740	0	67	30,830	0	46,249	581	22	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	141,613	33,353	14,839	100,940	254,286	23	545,054	6,409	34	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	905	21,918	0	22,823	536	4	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	155,355	37,574	14,839	102,319	307,179	23	617,289	7,528	61	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											981
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	21,428	0	21,428	94	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	13,236	3,828	0	5,631	57,840	2	80,537	203	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	311	164,583	0	164,894	1,078	12	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	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	126,712	0	126,712	337	1	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	13,236	3,828	0	5,942	370,563	2	393,571	1,712	23	0	0	0
4 <b>ADMINISTRATION</b>	8,326	2,384	0	65,730	0	1	76,441			3,214	0	0
5 <b>TOTAL EXPENDITURES</b>	808,155	209,072	233,340	354,832	692,994	136	2,298,529			3,214	0	0
	County Indirect Costs = \$											54,197

**SNYDER 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>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 25,281	\$ 0	\$ 25,281
Adoption Assistance	218,501	0	218,501
Counseling	71,888	0	71,888
Day Care	0	0	0
Day Treatment	2,986	0	2,986
Homemaker Service	62,425	0	62,425
Intake and Referral	142,104	0	142,104
Life Skills	0	0	0
Protective Service - Child Abuse	80,571	0	80,571
Protective Service - General	327,857	0	327,857
Service Planning	267,966	0	267,966
Juvenile Act Proceedings	11,649	0	11,649
Alternative Treatment	0	0	0
Community Residential	3,163	0	3,163
Emergency Shelter	46,249	0	46,249
Foster Family	567,877	0	567,877
Supervised Independent Living	0	0	0
Juvenile Detention Service	21,428	0	21,428
Residential Service	245,431	0	245,431
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	126,712	0	126,712
Administration	<u>76,441</u>	<u>0</u>	<u>76,441</u>
Combined Total Expense	2,298,529	0	2,298,529
Less Non-reimbursables	<u>7,732</u>	<u>(4,518)</u>	<u>3,214</u>
Total Net Expense	<u>\$ 2,290,797</u>	<u>\$ 4,518</u>	<u>\$ 2,295,315</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 808,155	\$ 0	\$ 808,155
Employee Benefits	209,072	0	209,072
Subsidies	233,340	0	233,340
Operating	354,832	0	354,832
Purchased Services	692,994	0	692,994
Fixed Assets	<u>136</u>	<u>0</u>	<u>136</u>
Combined Total Expense	2,298,529	0	2,298,529
Less Non-reimbursables	<u>7,732</u>	<u>(4,518)</u>	<u>3,214</u>
Total Net Expense	<u>\$ 2,290,797</u>	<u>\$ 4,518</u>	<u>\$ 2,295,315</u>

**SNYDER 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	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration- Non-Reimbursable Non PS\Sub</p> <p>To decrease Non-Reimbursable Expenditures by \$4,518 to properly report indirect costs which exceeded the 2% cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 7,732	\$ (4,518)	\$ 3,214

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

**SNYDER 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>	\$	1,160,263
Supplemental Act 148		<u>22,047</u>
Total State Allocation		1,182,310
State Share (CY348) <sup>2</sup>	\$	1,185,615
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,185,615
Less: Expenditures in Excess of the Approved State Allocation		<u>3,305</u>
Final Net State Share Payable <sup>3</sup>	\$	1,182,310
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,182,310</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 \$3,305, as detailed on page 11 of this report. While our adjustment resulted in a net increase of \$5,508 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.

**SNYDER 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	32,732	0	7,129	0	0	0	0	0	25,603	25,603	0
02. 90% REIMBURSEMENT	22,981	0	4,872	0	0	0	0	0	18,109	16,298	1,811
03. 80% REIMBURSEMENT	1,802,695	76,943	423,905	36,191	19,902	0	0	0	1,245,754	996,603	249,151
04. 60% REIMBURSEMENT	373,638	23,973	76,339	0	5,000	77,750	0	2,382	188,194	112,917	75,277
05. 50% REIMBURSEMENT	69,319	694	237	0	0	0	0	0	68,388	34,194	34,194
06. TOTAL NET CHILD WELFARE EXPEND.	2,301,365	101,610	512,482	36,191	24,902	77,750	0	2,382	1,546,048	1,185,615	360,433

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	6,836	0							6,836		6,836
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09. TOTAL EXPENDITURES	2,308,201	101,610	512,482	36,191	24,902	77,750	0	2,382	1,552,884	1,185,615	367,269
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10. TOTAL TITLE IV-D COLLECTIONS 54,699

11. TITLE IV-D Collections for IV-E Children 20,156

12. STATE ACT 148 - line 6 1,185,615

13. STATE ACT 148 ALLOCATION 1,182,310

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,182,310

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,185,615										
ACT 148 AMOUNT RECEIVED	1,182,310										
ADJUSTMENT TO STATE SHARE	3,305										



SNYDER 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
	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	32,732	0		7,129	0				0	25,603	25,603	0
I-B ADOPTION ASSISTANCE	199,575	0	84,157	0					0	115,418	92,334	23,084
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	25,226	0	0	0					0	25,226	20,181	5,045
I-D COUNSELING - DEPENDENT	2,767	0		538	0				0	2,229	1,783	446
I-E COUNSELING - DELINQUENT	0	0		0	0				0	0	0	0
I-F DAY CARE	0	0		0	0				0	0	0	0
I-G DAY TREATMENT - DEPENDENT	307	0		0	0				0	307	246	61
I-H DAY TREATMENT - DELINQUENT	1,695	0		0	0				0	1,695	1,356	339
I-I HOMEMAKER SERVICE	126,607	0		19,218	36,191				0	71,198	56,958	14,240
I-J INTAKE & REFERRAL	157,417	0		34,205	0				0	123,212	98,570	24,642
I-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	99,655	0		21,502	0				0	78,153	62,522	15,631
I-N PROTECTIVE SERVICE - GENERAL	321,538	0		69,649	0				0	251,889	201,511	50,378
I-O SERVICE PLANNING	249,943	0		54,066	0				0	195,877	156,702	39,175
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	25,763	0		237	0				0	25,526	12,763	12,763
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	1,243,225	0	84,157	206,544	36,191	0	0	0	0	916,333	730,529	185,804
<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	2,483	628		540					0	1,315	1,052	263
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0				0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,981	0		2,351	0				0	18,109	16,298	1,811
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0				0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	600,826	72,774		83,469					0	368,168	294,534	73,634
2-H FOSTER FAMILY - DELINQUENT	14,656	3,541		48					0	11,067	8,854	2,213
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>	640,946	76,943	59,034	86,408	0	19,902	0	0	0	398,659	320,738	77,921
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	43,556	694							0	42,862	21,431	21,431
3-B RESIDENTIAL SERVICE - DEPENDENT	89,923	9,048		5,902					0	54,821	32,893	21,928
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	222,934	14,925		39,048	4				0	87,207	52,324	34,883
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	356,413	24,667	58,200	5,906	0	5,000	77,750	0	0	184,890	106,648	78,242
4 <b>ADMINISTRATION</b>	60,781	0		12,233		0	0	0	2,382	46,166	27,700	18,466
<b>TOTAL REVENUES</b>	2,301,365	101,610	201,391	311,091	36,191	24,902	77,750	0	2,382	1,546,048	1,185,615	360,433

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	19,564	5,892		7,155	0	121	32,732	2	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	199,575	0	0	0	199,575	0	21	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	25,226	0	0	0	25,226	0	2	0	0	0
1-D COUNSELING - DEPENDENT	1,126	210		1,043	380	8	2,767	0	4	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	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	307	0	307	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	1,695	0	1,695	0	3	0	0	0
1-I HOMEMAKER SERVICE	75,112	26,073		24,843	0	579	126,607	92	0	0	0	0
1-J INTAKE & REFERRAL	103,624	29,894		23,260	32	607	157,417	682	1	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	15	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	8	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	65,820	17,821		14,691	990	333	99,655	91	1	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	202,943	61,209		56,229	0	1,157	321,538	222	0	0	0	0
1-O SERVICE PLANNING	161,434	46,851		40,673	0	985	249,943	656	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,962	23,801		25,763	0	30	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	1	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	629,623	187,950	224,801	169,856	27,205	3,790	1,243,225					
Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b> 949												
<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	1,618	545		314	0	6	2,483	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,699	1,370		758	16,132	22	22,981	383	12	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	154,040	36,507		106,961	302,350	968	600,826	6,727	38	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0		235	14,421	0	14,656	343	4	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	160,357	38,422	0	108,268	332,903	996	640,946	7,453	54	0	0	0
Number of Children at <b>IMMINENT RISK</b> 211												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	43,556	0	43,556	187	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	17,078	5,594		4,224	62,913	114	89,923	224	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		110	222,824	0	222,934	979	9	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	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	17,078	5,594	0	4,334	329,293	114	356,413	1,390	19	0	0	0
4 <b>ADMINISTRATION</b>	5,553	1,870	0	60,172	0	22	67,617			6,836	0	0
5 <b>TOTAL EXPENDITURES</b>	812,611	233,836	224,801	342,630	689,401	4,922	2,308,201			6,836	0	0
County Indirect Costs = \$ 53,609												

**SNYDER 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>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 32,732	\$ 0	\$ 32,732
Adoption Assistance	199,575	0	199,575
Subsidized Permanent Legal Custodianship	25,226	0	25,226
Counseling	2,767	0	2,767
Day Care	0	0	0
Day Treatment	2,002	0	2,002
Homemaker Service	126,607	0	126,607
Intake and Referral	157,417	0	157,417
Life Skills	0	0	0
Protective Service - Child Abuse	99,655	0	99,655
Protective Service - General	321,538	0	321,538
Service Planning	249,943	0	249,943
Juvenile Act Proceedings	25,763	0	25,763
Alternative Treatment	0	0	0
Community Residential	2,483	0	2,483
Emergency Shelter	22,981	0	22,981
Foster Family	615,482	0	615,482
Supervised Independent Living	0	0	0
Juvenile Detention Service	43,556	0	43,556
Residential Service	312,857	0	312,857
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>67,617</u>	<u>0</u>	<u>67,617</u>
Combined Total Expense	<u>2,308,201</u>	<u>0</u>	<u>2,308,201</u>
Less Non-reimbursables	<u>12,344</u>	<u>(5,508)</u>	<u>6,836</u>
Total Net Expense	<u>\$ 2,295,857</u>	<u>\$ 5,508</u>	<u>\$ 2,301,365</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 812,611	\$ 0	\$ 812,611
Employee Benefits	233,836	0	233,836
Subsidies	224,801	0	224,801
Operating	342,630	0	342,630
Purchased Services	689,401	0	689,401
Fixed Assets	<u>4,922</u>	<u>0</u>	<u>4,922</u>
Combined Total Expense	<u>2,308,201</u>	<u>0</u>	<u>2,308,201</u>
Less Non-reimbursables	<u>12,344</u>	<u>(5,508)</u>	<u>6,836</u>
Total Net Expense	<u>\$ 2,295,857</u>	<u>\$ 5,508</u>	<u>\$ 2,301,365</u>

**SNYDER 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	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration- Non-Reimbursable Non PS\Sub</p> <p>To decrease Non-Reimbursable Expenditures by \$5,508 to properly report indirect costs which exceeded the 2% cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 12,344	\$ (5,508)	\$ 6,836

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**SNYDER 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>		\$	1,366,538
Supplemental Act 148			0
Total State Allocation			1,366,538
State Share (CY348) <sup>2</sup>	\$	1,366,579	
Less: Major Service Category Adjustment			0
Net State Share	\$	1,366,579	
Less: Expenditures in Excess of the Approved State Allocation <sup>5</sup>			41
Final Net State Share Payable <sup>3</sup>	\$	1,366,538	
Actual Act 148 Revenues Received <sup>4</sup>			1,361,619
Net Amount Due County/(State) <sup>5</sup>	\$		4,919

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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. Our adjustment increased the State Share by \$4,960, as detailed on page 18 of this report, but the Net Amount Due to the County is only \$4,919; the the \$41 variance is the amount of the Children and Youth Agency's expenditures in excess of the Approved State Act 148 Allocation, as shown above. While our adjustment resulted in a net increase of \$8,266 in expenditures for the agency for said fiscal year, as detailed on page 21 of this report, the agency cannot receive reimbursement in excess of the Total State Act 148 Allocation, thus, the impact to the Final Net State Share Payable is \$4,919.

SNYDER 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										
NET CHLD WELFARE EXPENDITURES												
01. 100% REIMBURSEMENT	20,685	0	4,064	0	0	0	0	0	0	16,621	16,621	0
02. 90% REIMBURSEMENT	11,301	0	3,382	0	0	0	0	0	0	7,919	7,127	792
03. 80% REIMBURSEMENT	1,931,804	58,596	434,003	36,191	12,452	0	0	0	0	1,390,562	1,112,449	278,113
04. 60% REIMBURSEMENT	514,891	34,197	68,956	0	12,450	77,750	0	0	2,546	318,992	191,396	127,596
05. 50% REIMBURSEMENT	80,260	1,844	446	0	0	0	0	0	0	77,970	38,986	38,984
06. TOTAL NET CHLD WELFARE EXPEND.	2,558,941	94,637	510,851	36,191	24,902	77,750	0	0	2,546	1,812,064	1,366,579	445,485

YDC/YFC PLACEMENT COSTS												
07. 60% DHS PARTICIPATION	0	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	4,562	0								4,562		4,562
09. TOTAL EXPENDITURES	2,563,503	94,637	510,851	36,191	24,902	77,750	0	0	2,546	1,816,626	1,366,579	450,047

10. TOTAL TITLE IV-D COLLECTIONS 53,056

11. TITLE IV-D Collections for IV-E Children 17,460

12. STATE ACT 148 - line 6 1,366,579

13. STATE ACT 148 ALLOCATION 1,366,538

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,366,538

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,366,579
ACT 148 AMOUNT RECEIVED	1,361,619
ADJUSTMENT TO STATE SHARE	4,960

SNYDER 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>												
1-A ADOPTION SERVICE	20,685	0		4,064	0			0	0	16,621	16,621	0
1-B ADOPTION ASSISTANCE	184,176	0	84,590							99,586	79,669	19,917
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	37,297	105	6,546	16						30,630	24,504	6,126
1-D COUNSELING - DEPENDENT	193	0								193	154	39
1-E COUNSELING - DELINQUENT	600	0		117						483	386	97
1-F DAY CARE	0	0								0	0	0
1-G DAY TREATMENT - DEPENDENT	756	0								756	605	151
1-H DAY TREATMENT - DELINQUENT	4,804	0								4,804	3,843	961
1-I HOMEMAKER SERVICE	134,442	0		19,373	36,191					78,878	63,102	15,776
1-J INTAKE & REFERRAL	177,674	0		34,962	0					142,712	114,170	28,542
1-K LIFE SKILLS - DEPENDENT	0	0								0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	95,473	0		18,761	0					76,712	61,370	15,342
1-N PROTECTIVE SERVICE - GENERAL	325,948	0		63,842	0					262,106	209,685	52,421
1-O SERVICE PLANNING	220,442	0		42,767	0					177,675	142,140	35,535
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	23,775	0		446	0					23,329	11,665	11,664
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0					0	0	0
<b>SUBTOTAL IN-HOME</b>	1,226,265	105	91,136	184,348	36,191	0	0	0	0	914,485	727,914	186,571
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	10,533	0	4,967							5,566	4,453	1,113
2-D COMMUNITY RESIDENTIAL - DELINQUENT	19,505	355								19,150	15,320	3,830
2-E EMERGENCY SHELTER - DEPENDENT	11,301	0	2,622	760	0					7,919	7,127	792
2-F EMERGENCY SHELTER - DELINQUENT	0	0								0	0	0
2-G FOSTER FAMILY - DEPENDENT	676,089	48,712	55,926	104,136		12,452				456,863	365,490	91,373
2-H FOSTER FAMILY - DELINQUENT	43,872	9,424								34,448	27,558	6,890
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
<b>SUBTOTAL CBP</b>	761,300	58,491	61,515	104,896	0	12,452	0	0	0	523,946	419,948	103,998
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	56,485	1,844								54,641	27,321	27,320
3-B RESIDENTIAL SERVICE - DEPENDENT	223,998	18,252	43,723	6,987		12,450	0			142,586	85,552	57,034
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	216,729	15,945	5,273	31		77,750	0			117,730	70,638	47,092
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC SECURE	0	0								0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	497,212	36,041	48,996	7,018	0	12,450	77,750	0	0	314,957	183,511	131,446
<b>ADMINISTRATION</b>	74,164	0		12,942						58,676	35,206	23,470
<b>TOTAL REVENUES</b>	2,558,941	94,637	201,647	309,204	36,191	24,902	77,750	0	2,546	1,812,064	1,366,579	445,485



SNYDER 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- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	9,426	3,465		7,621	0	173	20,685	11	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	184,176	0	0	0	184,176	0	19	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	37,217	80	0	0	37,297	0	4	0	0	0
1-D COUNSELING - DEPENDENT	0	0			193	0	193	0	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0		600	0	0	600	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	756	0	756	0	2	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	4,804	0	4,804	0	5	0	0	0
1-I HOMEMAKER SERVICE	79,377	29,665		23,138	0	2,262	134,442	91	0	0	0	0
1-J INTAKE & REFERRAL	115,147	37,959		22,052	0	2,516	177,674	739	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	14	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	15	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	60,762	19,667		13,826	0	1,218	95,473	110	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	193,129	68,102		58,882	0	5,835	325,948	264	0	0	0	0
1-O SERVICE PLANNING	133,542	49,497		33,547	334	3,522	220,442	736	3	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				3,380	20,395		23,775	0	53	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	26	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	591,383	208,555	221,393	163,126	26,482	15,526	1,226,265			0	0	0
Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b> 1,038												
<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	0	0	0	0	10,533	0	10,533	58	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	19,505	0	19,505	101	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,175	672	0	369	8,043	42	11,301	225	10	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	194,613	61,446	0	99,186	315,950	4,894	676,089	7,084	29	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	39	43,833	0	43,872	875	8	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	196,788	62,118	0	99,594	397,864	4,936	761,300	8,343	50	0	0	0
Number of Children at <b>IMMINENT RISK</b> 250												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	56,485	0	56,485	243	12	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	22,529	7,507	0	5,310	188,085	567	223,998	975	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/VFC)	0	0	0	363	216,366	0	216,729	1,179	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	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	22,529	7,507	0	5,673	460,936	567	497,212	2,397	30	0	0	0
<b>ADMINISTRATION</b>	8,924	3,431	0	66,240	0	131	78,726			4,562	0	0
<b>TOTAL EXPENDITURES</b>	819,624	281,411	221,393	334,633	885,282	21,160	2,563,503			4,562	0	0
County Indirect Costs = \$ 60,972												

**SNYDER 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	\$ 20,685	\$ 0	\$ 20,685
Adoption Assistance	184,176	0	184,176
Subsidized Permanent Legal Custodianship	37,297	0	37,297
Counseling	793	0	793
Day Care	0	0	0
Day Treatment	5,560	0	5,560
Homemaker Service	134,442	0	134,442
Intake and Referral	177,674	0	177,674
Life Skills	0	0	0
Protective Service - Child Abuse	95,473	0	95,473
Protective Service - General	325,948	0	325,948
Service Planning	220,442	0	220,442
Juvenile Act Proceedings	23,775	0	23,775
Alternative Treatment	0	0	0
Community Residential	30,038	0	30,038
Emergency Shelter	11,301	0	11,301
Foster Family	719,961	0	719,961
Supervised Independent Living	0	0	0
Juvenile Detention Service	56,485	0	56,485
Residential Service	440,727	0	440,727
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	78,726	0	78,726
Combined Total Expense	<u>2,563,503</u>	<u>0</u>	<u>2,563,503</u>
Less Non-reimbursables	<u>12,828</u>	<u>(8,266)</u>	<u>4,562</u>
Total Net Expense	<u>\$ 2,550,675</u>	<u>\$ 8,266</u>	<u>\$ 2,558,941</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 819,624	\$ 0	\$ 819,624
Employee Benefits	281,411	0	281,411
Subsidies	221,393	0	221,393
Operating	334,633	0	334,633
Purchased Services	885,282	0	885,282
Fixed Assets	21,160	0	21,160
Combined Total Expense	<u>2,563,503</u>	<u>0</u>	<u>2,563,503</u>
Less Non-reimbursables	<u>12,828</u>	<u>(8,266)</u>	<u>4,562</u>
Total Net Expense	<u>\$ 2,550,675</u>	<u>\$ 8,266</u>	<u>\$ 2,558,941</u>

**SNYDER 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	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration- Non-Reimbursable Non PS\Sub</p> <p>To decrease Non-Reimbursable Expenditures by \$8,266 to properly report indirect costs which exceeded the 2% cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 12,828	\$ (8,266)	\$ 4,562

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

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

**SNYDER 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>		\$	1,612,392
Supplemental Act 148			<u>0</u>
Total State Allocation			1,612,392
State Share (CY348) <sup>2</sup>	\$		1,433,185
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,433,185
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,433,185
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,427,448</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>5,737</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.

**SNYDER 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	31,020	0	5,403	0	0	0	0	0	25,617	25,617	0
02. 90% REIMBURSEMENT	37,686	0	7,882	0	0	0	0	0	29,804	26,824	2,980
03. 80% REIMBURSEMENT	2,085,704	63,743	454,378	36,191	0	0	0	0	1,531,392	1,225,113	306,279
04. 60% REIMBURSEMENT	377,713	23,422	17,044	0	24,902	73,218	0	2,389	236,738	142,043	94,695
05. 50% REIMBURSEMENT	30,782	3,194	412	0	0	0	0	0	27,176	13,588	13,588
06. TOTAL NET CHILD WELFARE EXPEND.	2,562,905	90,359	485,119	36,191	24,902	73,218	0	2,389	1,850,727	1,433,185	417,542
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	38,844	0							38,844	23,306	15,538
08. NON-REIMBURSABLE EXPENDITURES	0	0							0	0	0
09. TOTAL EXPENDITURES	2,601,749	90,359	485,119	36,191	24,902	73,218	0	2,389	1,889,571	1,456,491	433,080
10. TOTAL TITLE IV-D COLLECTIONS	53,070										
11. TITLE IV-D Collections for IV-E Children	20,326										
12. STATE ACT 148 - line 6	1,433,185										
13. STATE ACT 148 ALLLOCATION	1,612,392										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,433,185										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,433,185										
ACT 148 AMOUNT RECEIVED	1,427,448										
ADJUSTMENT TO STATE SHARE	5,737										

SNYDER 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>												
1-A ADOPTION SERVICE	31,020	0		5,403	0		0	0	0	25,617	25,617	0
1-B ADOPTION ASSISTANCE	286,862	0	142,037	0				0	0	144,825	115,860	28,965
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	57,127	0	11,457	0				0	0	45,670	36,536	9,134
1-D COUNSELING - DEPENDENT	1,387	0		184	0			0	0	1,203	962	241
1-E COUNSELING - DELINQUENT	0	0		0	0			0	0	0	0	0
1-F DAY CARE	0	0		0	0			0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	1,160	0		17	0			0	0	1,143	914	229
1-H DAY TREATMENT - DELINQUENT	315	0		0	0			0	0	315	252	63
1-I HOME/MAKER SERVICE	129,724	0		22,777	36,191			0	0	70,756	56,605	14,151
1-J INTAKE & REFERRAL	220,620	0		38,671	0			0	0	181,949	145,559	36,390
1-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	91,014	0		15,928	0			0	0	75,086	60,069	15,017
1-N PROTECTIVE SERVICE - GENERAL	327,712	0		57,292	0			0	0	270,420	216,336	54,084
1-O SERVICE PLANNING	310,075	1,000		54,130	0			0	0	254,945	203,956	50,989
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	18,384	0		412	0			0	0	17,972	8,986	8,986
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	<b>1,475,400</b>	<b>1,000</b>	<b>153,494</b>	<b>194,814</b>	<b>36,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,089,901</b>	<b>871,652</b>	<b>218,249</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>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	18,514	3,118	7,948	15				0	0	7,433	5,946	1,487
2-D COMMUNITY RESIDENTIAL - DELINQUENT	80,981	4,451	0	68				0	0	76,462	61,170	15,292
2-E EMERGENCY SHELTER - DEPENDENT	37,686	0	6,738	1,144	0			0	0	29,804	26,824	2,980
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	542,417	50,230	33,274	70,541	0			0	0	388,372	310,698	77,674
2-H FOSTER FAMILY - DELINQUENT	17,796	4,944	0	39				0	0	12,813	10,250	2,563
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0			0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0			0	0	0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>697,394</b>	<b>62,743</b>	<b>47,960</b>	<b>71,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>514,884</b>	<b>414,888</b>	<b>99,996</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>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	12,398	3,194								9,204	4,602	4,602
3-B RESIDENTIAL SERVICE - DEPENDENT	69,008	7,016	3,528	1,879				0	0	44,135	26,481	17,654
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	209,707	16,406	0	38				0	0	107,593	64,556	43,037
3-D SECURE RES. SERVICE (EXCEPT YDC)	30,157	0						0	0	30,157	18,094	12,063
3-E YDC SECURE	38,844	0								38,844	23,306	15,538
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>360,114</b>	<b>26,616</b>	<b>3,528</b>	<b>1,917</b>	<b>0</b>	<b>24,902</b>	<b>73,218</b>	<b>0</b>	<b>0</b>	<b>229,933</b>	<b>137,039</b>	<b>92,894</b>
<b>4 ADMINISTRATION</b>	<b>68,841</b>	<b>0</b>		<b>11,599</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,389</b>	<b>54,853</b>	<b>32,912</b>	<b>21,941</b>
<b>5 TOTAL REVENUES</b>	<b>2,601,749</b>	<b>90,359</b>	<b>204,982</b>	<b>280,137</b>	<b>36,191</b>	<b>24,902</b>	<b>73,218</b>	<b>0</b>	<b>2,389</b>	<b>1,889,571</b>	<b>1,456,491</b>	<b>433,080</b>

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	15,737	5,381		9,810	0	92	31,020	4	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	286,862	0	0	0	286,862	0	28	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	57,127	0	0	0	57,127	0	6	0	0	0
1-D COUNSELING - DEPENDENT	0	0		1,107	280	0	1,387	28	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0						1	0	0	0	0
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		103	1,057	0	1,160	0	3	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			315	0	315	0	1	0	0	0
1-I HOMEAKER SERVICE	79,153	27,464		22,409	0	698	129,724	87	0	0	0	0
1-J INTAKE & REFERRAL	142,836	49,742		27,152	0	890	220,620	608	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	13	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	60,255	18,446		12,014	0	299	91,014	123	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	205,522	70,836		49,960	0	1,394	327,712	305	0	0	0	0
1-O SERVICE PLANNING	195,211	65,784		47,733	0	1,347	310,075	651	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,280	16,104		18,384	0	43	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	698,714	237,653	343,989	172,568	17,756	4,720	1,475,400					
Number of Children receiving only NON-PURCHASED IN-Home Services 961												
<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	0	0	0	71	18,442	1	18,514	106	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	333	80,648	0	80,981	347	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	3,989	1,473	0	749	31,450	25	37,686	443	20	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	17	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	186,803	53,888	0	88,875	211,563	1,288	542,417	4,631	35	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	192	17,604	0	17,796	316	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	190,792	55,361	0	90,220	359,707	1,314	697,394	5,860	65	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	12,398	51	11	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	6,779	1,814	0	2,134	58,228	53	69,008	307	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,590	208,117	0	209,707	1,132	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	30,157	0	30,157	98	1	0	0	0
3-E YDC SECURE	0	0	0	0	38,844	0	38,844	78	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	6,779	1,814	0	3,724	347,744	53	360,114	1,666	24	0	0	0
4 ADMINISTRATION	4,743	1,648	0	62,438	0	12	68,841			0	0	0
5 TOTAL EXPENDITURES	901,028	296,476	343,989	328,950	725,207	6,099	2,601,749			0	0	0
County Indirect Costs = \$ 58,209												



**SNYDER 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	\$ 31,020	\$ 0	\$ 31,020
Adoption Assistance	281,362	5,500	286,862
Subsidized Permanent Legal Custodianship	57,127	0	57,127
Counseling	1,387	0	1,387
Day Care	0	0	0
Day Treatment	1,475	0	1,475
Homemaker Service	129,724	0	129,724
Intake and Referral	220,620	0	220,620
Life Skills	0	0	0
Protective Service - Child Abuse	91,014	0	91,014
Protective Service - General	327,712	0	327,712
Service Planning	310,075	0	310,075
Juvenile Act Proceedings	18,384	0	18,384
Alternative Treatment	0	0	0
Community Residential	99,495	0	99,495
Emergency Shelter	37,686	0	37,686
Foster Family	560,213	0	560,213
Supervised Independent Living	0	0	0
Juvenile Detention Service	12,398	0	12,398
Residential Service	278,715	0	278,715
Secure Residential Service (Except YDC)	30,157	0	30,157
YDC Secure	38,844	0	38,844
Administration	68,841	0	68,841
Combined Total Expense	<u>2,596,249</u>	<u>5,500</u>	<u>2,601,749</u>
Less Non-reimbursables	<u>2,228</u>	<u>(2,228)</u>	<u>0</u>
Total Net Expense	<u>\$ 2,594,021</u>	<u>\$ 7,728</u>	<u>\$ 2,601,749</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 901,028	\$ 0	\$ 901,028
Employee Benefits	296,476	0	296,476
Subsidies	338,489	5,500	343,989
Operating	328,950	0	328,950
Purchased Services	725,207	0	725,207
Fixed Assets	6,099	0	6,099
Combined Total Expense	<u>2,596,249</u>	<u>5,500</u>	<u>2,601,749</u>
Less Non-reimbursables	<u>2,228</u>	<u>(2,228)</u>	<u>0</u>
Total Net Expense	<u>\$ 2,594,021</u>	<u>\$ 7,728</u>	<u>\$ 2,601,749</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	CY-370 Adjustments			
				Administration- Non-Reimbursable Non PS\Sub  To decrease Non-Reimbursable Expenditures by \$2,228 to properly report indirect costs which exceeded the 2% cost limitation.  Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 2,228	\$ (2,228)	\$ -
CY-370	1-B	3	2	Adoption Assistance - Subsidies  To increase Subsidies by \$5,500 to report non-recurring special needs adoption expenses not reported on the CY-370 Expenditure Report submitted to the State Department of Human Services and to reconcile to the agency's final expenditure ledger.  Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 281,362	\$ 5,500	\$ 286,862

# SECTION 5

## CURRENT ENGAGEMENT OBSERVATION

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law<sup>1</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>2</sup> To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL, as detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2015, via Finding 2015-020), the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the

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<sup>1</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>2</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements. Furthermore, in correspondence with agency management during the course of audit engagements conducted to date during this operating year, we have found that the agency management staffs of these C&Y agencies are under the assumption that DHS OCYF was licensing all providers and, as a result, there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers, as DHS would be reviewing the certifications during their licensing process. As a consequence of this assumption, neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of employees and volunteers of contracted in-home preventative service providers, thus, putting the safety of the children receiving in-home preventative type services at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>3</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>3</sup> 23 Pa.C.S. § 6344.4.

SNYDER COUNTY CHILDREN AND YOUTH AGENCY  
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