

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

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# Philadelphia County Children and Youth Agency

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April 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania**  
**Department of the Auditor General**  
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**TIMOTHY L. DEFOOR**  
**AUDITOR GENERAL**

The Honorable Jim Kenney, Mayor  
City of Philadelphia  
Room 215 City Hall  
Philadelphia, PA 19107

Dear Mayor Kenney:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for 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 Philadelphia Department of Human Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2017 to June 30, 2018, and July 1, 2018 to June 30, 2019. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2018, and June 30, 2019.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Philadelphia County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.<sup>1</sup>

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- For the **2017-2018 fiscal year**, our engagement resulted in five adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$19,874,263 decreasing non-reimbursable expenditures by \$13,232 and decreasing revenue by \$244,028. There is no impact on the Net State Share and no amount is due to the county or state because the agency's expenditures exceeded the total state Act 148 allocation by \$17,377,623 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.
- For the **2018-2019 fiscal year**, our engagement resulted in three adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$18,805,583 and increasing revenue by \$58,241. There is no impact on the Net State Share and no amount is due to the county or state because the agency's expenditures exceeded the total state Act 148 allocation by \$15,384,832 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.

This report includes the following finding and observation.

Repeat Finding - Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on April 14, 2022.

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 any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance

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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

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 to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor  
Auditor General  
April 21, 2022

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## **BACKGROUND**

The Department of the Auditor General (department) 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. The department determines 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.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), 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 DHS through the Act 148 invoice package, which includes the fiscal reports. 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 DHS.

We reviewed the final, cumulative 4<sup>th</sup> quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2017 to JUNE 30, 2018**

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$ 353,047,609
Supplemental Act 148	<u>17,155,710</u>
Total State Allocation	370,203,319
State Share (CY348) <sup>2</sup>	\$ 387,580,942
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 387,580,942
Less: Expenditures in Excess of the Approved State Allocation	<u>17,377,623</u>
Final Net State Share Payable <sup>3</sup>	\$ 370,203,319
Actual Act 148 Revenues Received <sup>4</sup>	<u>370,203,319</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 \$17,377,623, as detailed on this page. While our adjustments resulted in a net increase of \$19,887,495 in expenditures for the agency for said fiscal year, as detailed on page 7 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.

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**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018**  
**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	13,708,406	0	267,085	0	0	0	431,514	0	13,009,806	13,009,806	0
02. 90% REIMBURSEMENT	7,121,238	0	71,440	0	0	0	31,316	0	7,018,482	6,316,633	701,849
03. 80% REIMBURSEMENT	453,766,582	1,278,133	30,705,445	26,033,804	3,493,612	2,575,773	36,439,617	0	353,240,198	282,592,158	70,648,040
04. 60% REIMBURSEMENT	135,559,861	1,550,422	1,774,123	0	0	0	21,408,226	374,601	110,452,488	66,271,493	44,180,995
05. 50% REIMBURSEMENT	38,781,704	0	0	0	0	0	0	0	38,781,704	19,390,852	19,390,852
06. TOTAL NET CHILD WELFARE EXPEND.	648,937,790	2,828,555	32,818,093	26,033,804	3,493,612	2,575,773	58,310,674	374,601	522,502,678	387,580,942	134,921,736

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	25,296,834	0							25,296,834	15,178,100	10,118,734

08. NON-REIMBURSABLE EXPENDITURES	8,482,591	0							8,482,591		8,482,591
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09. TOTAL EXPENDITURES	682,717,215	2,828,555	32,818,093	26,033,804	3,493,612	2,575,773	58,310,674	374,601	556,282,103	402,759,042	153,523,061
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10. TOTAL TITLE IV-D COLLECTIONS 1,355,196

11. TITLE IV-D Collections for IV-E Children 138,065

12. STATE ACT 148 - line 6 387,580,942

13. STATE ACT 148 ALLOCATION 370,203,319

14. ADJUSTED STATE SHARE (lower of 12 or 13) 370,203,319

INVOICE	
AMENDED STATE SHARE (ACT 148)	387,580,942
ACT 148 AMOUNT RECEIVED	370,203,319
ADJUSTMENT TO STATE SHARE	17,377,623

PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	13,708,406	0		267,085	0			431,514	0	13,009,806	13,009,806	0
1-B	ADOPTION ASSISTANCE	50,763,062	0	22,008,486	491,075				0	0	28,263,500	22,610,800	5,652,700
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	10,413,046	0	3,858,852	0				0	0	6,554,194	5,243,355	1,310,839
1-D	COUNSELING - DEPENDENT	110,520,488	220,000		210,743	15,075,815	3,493,612	0	994,782	0	90,525,535	72,420,428	18,105,107
1-E	COUNSELING - DELINQUENT	23,260,875	446,831		67	5,881,812	0	0	112	0	16,932,053	13,545,642	3,386,411
1-F	DAY CARE	1,482,120	0		94	1,882,417	0	0	732	0	(401,123)	(320,898)	(80,225)
1-G	DAY TREATMENT - DEPENDENT	2,986,317	0		0	2,219,100	0	0	0	0	767,217	613,774	153,443
1-H	DAY TREATMENT - DELINQUENT	2,268,373	0			0	974,660	0	0	0	1,293,713	1,034,970	258,743
1-I	HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	42,050,132	0		828,995	0	0	0	4,213,854	0	37,007,283	29,605,827	7,401,456
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	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	8,280,164	0		305,266	0	0	0	1,423,779	0	6,551,118	5,240,895	1,310,223
1-N	PROTECTIVE SERVICE - GENERAL	37,270,774	0		1,342,099	0	0	0	6,680,804	0	29,247,871	23,398,297	5,849,574
1-O	SERVICE PLANNING	7,279,461	0		110,129	0	0	0	514,458	0	6,654,873	5,323,899	1,330,974
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	4,997,694	0		0	0		0	0	0	4,997,694	2,498,847	2,498,847
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	582,972	0		0	0		0	0	0	582,972	291,486	291,486
1-R	SUBTOTAL IN-HOME	315,863,883	666,831	25,867,338	3,555,553	26,033,804	3,493,612	0	14,260,037	0	241,986,708	194,517,128	47,469,580

COMMUNITY BASED PLACEMENT		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	22,434	0	0	0	0		0	0	0	0	22,434	17,947	4,487
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	22,935,815	0	0	348,958	27,142	0	0	0	2,720,617	0	19,839,098	15,871,278	3,967,820
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	2,937,984	0	0	0	84		0	0	405	0	2,937,495	2,349,996	587,499
2-E	EMERGENCY SHELTER - DEPENDENT	4,133,016	0	0	0	6,723	0	0	0	31,290	0	4,095,003	3,685,502	409,501
2-F	EMERGENCY SHELTER - DELINQUENT	2,988,222	0	0	0	64,717	0	0	0	26	0	2,923,479	2,631,131	292,348
2-G	FOSTER FAMILY - DEPENDENT	125,083,871	611,302	651,525	486,220			0	2,575,773	19,831,352	0	100,927,699	80,742,159	20,185,540
2-H	FOSTER FAMILY - DELINQUENT	133,086	0	0	0	23,909		0	0	78	0	109,099	87,280	21,819
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	5,652,711	0	0	0	11,747		0	0	58,392	0	5,582,571	4,466,057	1,116,514
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	425,869	0	0	0	54		0	0	250	0	425,565	340,452	85,113
2-K	SUBTOTAL CBP	164,313,008	611,302	1,000,483	620,596	0	0	0	2,575,773	22,642,410	0	136,862,443	110,191,802	26,670,641

INSTITUTIONAL PLACEMENT		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	33,201,038	0								0	33,201,038	16,600,519	16,600,519
3-B	RESIDENTIAL SERVICE - DEPENDENT	21,398,406	0	0	0	71,777		0	0	339,807	0	20,986,823	12,592,094	8,394,729
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	20,653,667	0	0	0	177		0	0	836	0	20,652,654	12,391,592	8,261,062
3-D	SECURE RES. SERVICE (EXCEPT YDC)	7,584,992	0								0	7,584,992	4,550,995	3,033,997
3-E	YDC SECURE	25,296,834	0									25,296,834	15,178,100	10,118,734
3-F	SUBTOTAL INSTITUTIONAL	108,134,937	0	0	0	71,954	0	0	0	340,643	0	107,722,341	61,313,300	46,409,041

4	ADMINISTRATION	85,922,795	1,550,422			1,702,169		0	0	21,067,584	374,601	61,228,020	36,736,812	24,491,208
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5	TOTAL REVENUES	674,234,624	2,828,555	26,867,821	5,950,272	26,033,804	3,493,612	2,575,773	58,310,674	374,601	547,799,512	402,759,042	145,040,470
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**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018**  
**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	5,886,873	4,887,871	2,633,753	302,400	0	13,710,897	2,065	0	2,491	0	0	
1-B	ADOPTION ASSISTANCE	0	0	50,763,062	0	0	50,763,062	0	6,098	0	0	0	
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	10,413,046	0	0	10,413,046	0	1,223	0	0	0	
1-D	COUNSELING - DEPENDENT	2,540,158	2,109,094	17,397,633	88,474,735	0	110,521,620	0	47,898	1,132	0	0	
1-E	COUNSELING - DELINQUENT	2,001,316	1,661,692	1,716	19,596,151	0	23,260,875	0	2,350	0	0	0	
1-F	DAY CARE	2,753	2,286	0	1,477,081	0	1,482,120	0	423	0	0	0	
1-G	DAY TREATMENT - DEPENDENT	0	0	0	2,986,317	0	2,986,317	0	410	0	0	0	
1-H	DAY TREATMENT - DELINQUENT	0	0	0	2,268,373	0	2,268,373	0	262	0	0	0	
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J	INTAKE & REFERRAL	21,619,025	17,950,276	2,481,397	0	0	42,050,698	19,123	0	566	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	3,195,654	2,653,350	2,443,049	0	0	8,292,053	5,220	0	11,889	0	0	
1-N	PROTECTIVE SERVICE - GENERAL	15,087,704	12,527,321	9,721,080	0	0	37,336,105	15,460	0	65,331	0	0	
1-O	SERVICE PLANNING	600,008	498,187	6,183,304	0	0	7,281,499	19,518	0	2,038	0	0	
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT			0	4,997,694		4,997,694	11,402	0	0	0	0	
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT			0	582,972		582,972	4,163	0	0	0	0	
1-R	<b>SUBTOTAL IN-HOME</b>	50,933,491	42,290,077	61,176,107	120,685,723	0	315,947,330			83,447	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 9,841													
<b>COMMUNITY BASED PLACEMENT</b>	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable	
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	22,434	0	22,434	1,395	91	0	0	0	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	413,565	343,384	1,631,613	24,661,306	0	27,049,868	152,757	881	1,827	4,112,226	0	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	4,155	2,933,829	0	2,937,984	19,578	141	0	0	0	
2-E	EMERGENCY SHELTER - DEPENDENT	7,378	6,126	495,936	3,623,759	0	4,133,199	25,492	632	183	0	0	
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	187	2,988,035	0	2,988,222	15,123	547	0	0	0	
2-G	FOSTER FAMILY - DEPENDENT	1,051,359	872,944	19,364,359	108,072,621	0	129,361,283	2,162,111	7,394	1,124,488	3,152,924	0	
2-H	FOSTER FAMILY - DELINQUENT	0	0	819	132,267	0	133,086	1,030	10	0	0	0	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	79,363	65,896	667,070	4,841,295	0	5,653,624	70,316	264	913	0	0	
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	2,611	423,258	0	425,869	3,269	25	0	0	0	
2-K	<b>SUBTOTAL CBP</b>	1,551,665	1,288,350	22,166,750	147,698,804	0	172,705,569	2,451,071	9,985	1,127,411	7,265,150	0	
<b>INSTITUTIONAL PLACEMENT</b>	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income	
3-A	JUVENILE DETENTION SERVICE	968,951	804,520	0	31,430,050	0	33,203,521	680	5,052	2,483	0	0	
3-B	RESIDENTIAL SERVICE - DEPENDENT	231,605	192,302	1,920,405	19,056,882	0	21,401,194	131,750	700	2,788	0	0	
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	8,554	20,645,113	0	20,653,667	137,866	839	0	0	0	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	80,259	66,638	441,402	6,998,005	0	7,586,304	22,326	142	1,312	0	0	
3-E	YDC SECURE	0	0	0	25,296,834	0	25,296,834	43,842	285	0	0	0	
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	1,280,815	1,063,460	2,370,361	103,426,884	0	108,141,520	336,464	7,018	6,583	0	0	
4	<b>ADMINISTRATION</b>	26,255,829	21,800,214	0	37,866,752	0	85,922,795			0	0	0	
5	<b>TOTAL EXPENDITURES</b>	80,021,800	66,442,101	61,176,107	103,265,795	371,811,412	682,717,215			1,217,441	7,265,150	0	
County Indirect Costs = \$ 7,767,294													

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018**  
**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	\$ 13,640,296	\$ 70,601	\$ 13,710,897
Adoption Assistance	50,350,863	412,199	50,763,062
Subsidized Permanent Legal Custodianship	10,354,864	58,182	10,413,046
Counseling	87,320,866	46,461,629	133,782,495
Day Care	2,590,705	(1,108,585)	1,482,120
Day Treatment	5,864,104	(609,414)	5,254,690
Homemaker Service	0	0	0
Intake and Referral	41,139,354	911,344	42,050,698
Life Skills	0	0	0
Protective Service - Child Abuse	15,082,316	(6,790,263)	8,292,053
Protective Service - General	66,436,725	(29,100,620)	37,336,105
Service Planning	5,419,131	1,862,368	7,281,499
Juvenile Act Proceedings	4,179,472	1,401,194	5,580,666
Alternative Treatment	79,864	(57,430)	22,434
Community Residential	28,427,398	1,560,454	29,987,852
Emergency Shelter	7,513,729	(392,308)	7,121,421
Foster Family	118,826,254	10,668,115	129,494,369
Supervised Independent Living	4,585,839	1,493,654	6,079,493
Juvenile Detention Service	36,781,410	(3,577,889)	33,203,521
Residential Service	43,280,498	(1,225,637)	42,054,861
Secure Residential Service (Except YDC)	11,316,412	(3,730,108)	7,586,304
YDC Secure	25,296,834	0	25,296,834
Administration	84,356,018	1,566,777	85,922,795
Combined Total Expense	<u>662,842,952</u>	<u>19,874,263</u>	<u>682,717,215</u>
Less Non-reimbursables	<u>8,495,823</u>	<u>(13,232)</u>	<u>8,482,591</u>
Total Net Expense	<u>\$ 654,347,129</u>	<u>\$ 19,887,495</u>	<u>\$ 674,234,624</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	\$ 80,021,798	\$ 2	\$ 80,021,800
Employee Benefits	66,926,801	(484,700)	66,442,101
Subsidies	60,705,727	470,380	61,176,107
Operating	114,976,282	(11,710,487)	103,265,795
Purchased Services	339,947,226	31,864,186	371,811,412
Fixed Assets	265,118	(265,118)	0
Combined Total Expense	<u>662,842,952</u>	<u>19,874,263</u>	<u>682,717,215</u>
Less Non-reimbursables	<u>8,495,823</u>	<u>(13,232)</u>	<u>8,482,591</u>
Total Net Expense	<u>\$ 654,347,129</u>	<u>\$ 19,887,495</u>	<u>\$ 674,234,624</u>

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018**  
**ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370				CY-370 Adjustments			
	1-A	1	1	Adoption Service - Wages and Salaries	\$ 4,952,456	\$ 934,417	\$ 5,886,873
	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 2,667,579	\$ (127,421)	\$ 2,540,158
	1-E	1		Counseling (Delinquent) - Wages and Salaries	\$ -	\$ 2,001,316	\$ 2,001,316
	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 3,004,522	\$ 191,132	\$ 3,195,654
	1-N	1		Protective Service General - Wages and Salaries	\$ 16,510,566	\$ (1,422,862)	\$ 15,087,704
	1-O	1		Service Planning - Wages and Salaries	\$ 515,061	\$ 84,947	\$ 600,008
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 286,145	\$ 127,420	\$ 413,565
	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	\$ 28,615	\$ (21,237)	\$ 7,378
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 1,030,122	\$ 21,237	\$ 1,051,359
	2-I	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 143,072	\$ (63,709)	\$ 79,363
	3-A	1		Juvenile Detention Service - Wages and Salaries	\$ 2,970,267	\$ (2,001,316)	\$ 968,951
	3-B	1		Residential Service (Dependent) - Wages and Salaries	\$ 486,446	\$ (254,841)	\$ 231,605
	3-D	1		Secure Residential Service - Wages and Salaries	\$ 228,917	\$ (148,658)	\$ 80,259
	4	1		Administration - Wages and Salaries	\$ 25,576,252	\$ 679,577	\$ 26,255,829
	1-A	2		Adoption Service - Employee Benefits	\$ 4,112,024	\$ 775,847	\$ 4,887,871
	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 2,214,891	\$ (105,797)	\$ 2,109,094
	1-E	2		Counseling (Delinquent) - Employee Benefits	\$ -	\$ 1,661,692	\$ 1,661,692
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 2,494,655	\$ 158,695	\$ 2,653,350
	1-N	2		Protective Service General - Employee Benefits	\$ 13,708,722	\$ (1,181,401)	\$ 12,527,321
	1-O	2		Service Planning - Employee Benefits	\$ 427,656	\$ 70,531	\$ 498,187
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 237,139	\$ 106,245	\$ 343,384
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 23,713	\$ (17,587)	\$ 6,126
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 853,698	\$ 19,246	\$ 872,944
	2-I	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 118,569	\$ (52,673)	\$ 65,896
	3-A	2		Juvenile Detention Service - Employee Benefits	\$ 2,466,212	\$ (1,661,692)	\$ 804,520
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 403,896	\$ (211,594)	\$ 192,302
	3-D	2		Secure Residential Service - Employee Benefits	\$ 190,069	\$ (123,431)	\$ 66,638
	4	2		Administration - Employee Benefits	\$ 21,722,995	\$ 77,219	\$ 21,800,214
	1-B	3		Adoption Assistance - Subsidies	\$ 50,350,863	\$ 412,199	\$ 50,763,062
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 10,354,864	\$ 58,182	\$ 10,413,046
	1-A	4		Adoption Service - Operating	\$ 4,153,227	\$ (1,519,474)	\$ 2,633,753
	1-D	4		Counseling (Dependent) - Operating	\$ 5,501,743	\$ 11,895,890	\$ 17,397,633
	1-E	4		Counseling (Delinquent) - Operating	\$ 3,184	\$ (1,468)	\$ 1,716
	1-I	4		Intake & Referral - Operating	\$ -	\$ 912,960	\$ 912,960
	1-M	4		Protective Service Child Abuse - Operating	\$ 9,572,902	\$ (7,129,853)	\$ 2,443,049
	1-N	4		Protective Service General - Operating	\$ 36,181,016	\$ (26,459,936)	\$ 9,721,080
	1-O	4		Service Planning - Operating	\$ 4,471,242	\$ 1,712,062	\$ 6,183,304
	2-C	4		Community Residential (Dependent) - Operating	\$ 818,215	\$ 813,398	\$ 1,631,613
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 278,149	\$ 217,787	\$ 495,936
	2-G	4		Foster Family (Dependent) - Operating	\$ 12,512,073	\$ 6,852,286	\$ 19,364,359
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 319,868	\$ 347,202	\$ 667,070
	3-B	4		Residential Service (Dependent) - Operating	\$ 2,644,022	\$ (723,617)	\$ 1,920,405
	3-D	4		Secure Residential Service - Operating	\$ 60,716	\$ 380,686	\$ 441,402
	4	4		Administration - Operating	\$ 36,875,162	\$ 1,904,401	\$ 38,779,563
	1-A	5		Adoption Service - Purchased Services	\$ 417,956	\$ (115,556)	\$ 302,400
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 65,366,697	\$ 23,108,038	\$ 88,474,735
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 11,560,522	\$ 8,035,629	\$ 19,596,151
	1-F	5		Day Care - Purchased Services	\$ 2,585,666	\$ (1,108,585)	\$ 1,477,081
	1-G	5		Day Treatment (Dependent) - Purchased Services	\$ 3,402,196	\$ (415,879)	\$ 2,986,317
	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 2,461,908	\$ (193,535)	\$ 2,268,373
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 3,751,969	\$ 1,245,725	\$ 4,997,694
	1-Q	5		Juvenile Act Proceedings (Delinquent) - Purchased Services	\$ 427,503	\$ 155,469	\$ 582,972
	2-A	5		Alternative Treatment (Dependent) - Purchased Services	\$ 79,864	\$ (57,430)	\$ 22,434
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 23,828,239	\$ 833,067	\$ 24,661,306
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 3,252,643	\$ (318,814)	\$ 2,933,829
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 4,194,751	\$ (570,992)	\$ 3,623,759
	2-F	5		Emergency Shelter (Delinquent) - Purchased Services	\$ 2,987,991	\$ 44	\$ 2,988,035
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 104,280,221	\$ 3,792,400	\$ 108,072,621
	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 134,666	\$ (2,399)	\$ 132,267
	2-I	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 3,566,312	\$ 1,274,983	\$ 4,841,295
	2-J	5		Supervised Independent Living (Delinquent) - Purchased Services	\$ 435,084	\$ (11,826)	\$ 423,258
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 31,344,931	\$ 85,119	\$ 31,430,050
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 18,550,122	\$ 506,760	\$ 19,056,882
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 21,184,441	\$ (539,328)	\$ 20,645,113
	3-D	5		Secure Residential Service - Purchased Services	\$ 10,836,710	\$ (3,838,705)	\$ 6,998,005

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370			1	CY-370 Adjustments (continued)			
	1-A	6		Adoption Service - Fixed Assets	\$ 4,633	\$ (4,633)	\$ -
	1-D	6		Counseling (Dependent) - Fixed Assets	\$ 6,250	\$ (6,250)	\$ -
	1-J	6		Intake & Referral - Fixed Assets	\$ 1,616	\$ (1,616)	\$ -
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 10,237	\$ (10,237)	\$ -
	1-N	6		Protective Service General - Fixed Assets	\$ 36,421	\$ (36,421)	\$ -
	1-O	6		Service Planning - Fixed Assets	\$ 5,172	\$ (5,172)	\$ -
	2-C	6		Community Residential (Dependent) - Fixed Assets	\$ 862	\$ (862)	\$ -
	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 323	\$ (323)	\$ -
	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 14,655	\$ (14,655)	\$ -
	2-I	6		Supervised Independent Living (Dependent) - Fixed Assets	\$ 323	\$ (323)	\$ -
	3-B	6		Residential Service (Dependent) - Fixed Assets	\$ 3,017	\$ (3,017)	\$ -
	4	6		Administration - Fixed Assets	\$ 181,609	\$ (181,609)	\$ -
				Total Adjustment Amount		\$ 20,787,074	
				To increase expenditures by \$20,787,074 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledgers.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 38,779,563	\$ (912,811)	\$ 37,866,752
				To decrease indirect costs by \$912,811 because fleet management costs were not deducted from the total amount on the 2017 Actual Cost Allocation Plan and the agency's final total wages and salaries amount was not used to calculate the agency's total indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non-Reimbursable Non-PS/Sub.	\$ 13,232	\$ (13,232)	\$ -
				To decrease Non-Reimbursable Expenditures by \$13,232 to eliminate an error on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A			4	CY-370A Adjustments			
	1-E	2		Counseling (Delinquent) - Program Income	\$ 485,186	\$ (38,355)	\$ 446,831
	2-G	2		Foster Family ( Dependent) - Program Income	\$ 663,775	\$ (52,473)	\$ 611,302
	4	2		Administration - Program Income	\$ 1,683,508	\$ (133,086)	\$ 1,550,422
				Total Adjustment Amount		\$ (223,914)	
				To decrease Program Income by \$223,914 to eliminate an erroneous reporting of Social Security Income on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	4	9	5	Administration - Medical Assistance	\$ 394,715	\$ (20,114)	\$ 374,601
				To decrease Medical Assistance by \$20,114 to include reductions made subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**SECTION 2**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$ 340,384,122
Supplemental Act 148	<u>4,030,473</u>
Total State Allocation	344,414,595
State Share (CY348) <sup>2</sup>	\$ 359,799,427
Less: Major Service Category Adjustment	<u>0</u>
Net State Share	\$ 359,799,427
Less: Expenditures in Excess of the Approved State Allocation	<u>15,384,832</u>
Final Net State Share Payable <sup>3</sup>	\$ 344,414,595
Actual Act 148 Revenues Received <sup>4</sup>	<u>344,414,595</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 \$15,384,832, as detailed on this page. While our adjustments resulted in a net increase of \$18,805,583 in expenditures for the agency for said fiscal year, as detailed on page 15 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.

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**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**  
**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	13,375,028	0	2,058,884	0	0	0	0	0	11,316,144	11,316,144	0
02. 90% REIMBURSEMENT	3,524,183	0	45,433	0	0	0	0	0	3,478,750	3,130,875	347,875
03. 80% REIMBURSEMENT	462,811,407	1,205,606	99,522,151	26,033,804	3,493,612	2,575,773	0	0	329,980,462	263,984,369	65,996,093
04. 60% REIMBURSEMENT	126,346,939	1,401,419	14,304,393	0	0	0	0	155,567	110,485,560	66,291,336	44,194,224
05. 50% REIMBURSEMENT	30,153,406	0	0	0	0	0	0	0	30,153,406	15,076,703	15,076,703
06. TOTAL NET CHILD WELFARE EXPEND.	636,210,963	2,607,025	115,930,861	26,033,804	3,493,612	2,575,773	0	155,567	485,414,322	359,799,427	125,614,895
YDC/YFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	23,873,265	0							23,873,265	14,323,959	9,549,306
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	660,084,228	2,607,025	115,930,861	26,033,804	3,493,612	2,575,773	0	155,567	509,287,587	374,123,386	135,164,201
10. TOTAL TITLE IV-D COLLECTIONS	1,225,094										
11. TITLE IV-D Collections for IV-E Children	147,594										
12. STATE ACT 148 - line 6	359,799,427										
13. STATE ACT 148 ALLOCATION	344,414,595										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	344,414,595										
INVOICE											
AMENDED STATE SHARE (ACT 148)	359,799,427										
ACT 148 AMOUNT RECEIVED	344,414,595										
ADJUSTMENT TO STATE SHARE	15,384,832										

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**  
**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	PROGRAM	TITLE IV-E	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	EXPENDITURES	INCOME	MAINTENANCE	ADMIN.						ASSISTANCE	REIMBURSABLE	ACT 148	SHARE
1-A ADOPTION SERVICE	13,375,028	0			2,058,884	0		0	0	0	11,316,144	11,316,144	0
1-B ADOPTION ASSISTANCE	58,381,241	0	26,058,208	3,839,659	608,844			0	0	0	31,714,189	25,371,351	6,342,838
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	10,428,048	0	0	0				0	0	0	6,588,389	5,270,711	1,317,678
1-D COUNSELING - DEPENDENT	96,080,374	220,000			1,581,360	19,986,043	3,493,612	0	0	0	70,799,359	56,639,487	14,159,872
1-E COUNSELING - DELINQUENT	22,658,432	0			804,041	3,881,638	0	0	0	0	17,972,753	14,378,202	3,594,551
1-F DAY CARE	1,579,226	0				390,729	0	0	0	0	1,188,497	950,797	237,700
1-G DAY TREATMENT - DEPENDENT	2,625,284	0			0	1,135,899	0	0	0	0	1,489,385	1,191,508	297,877
1-H DAY TREATMENT - DELINQUENT	1,881,410	0				639,495	0	0	0	0	1,241,915	993,532	248,383
1-I HOMEMAKER SERVICE	0	0				0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	39,828,079	0			6,591,258	0	0	0	0	0	33,236,821	26,589,457	6,647,364
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	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	12,430,573	0			2,061,793	0	0	0	0	0	10,368,780	8,295,024	2,073,756
1-N PROTECTIVE SERVICE - GENERAL	54,359,795	0			9,068,884	0	0	0	0	0	45,290,911	36,232,729	9,058,182
1-O SERVICE PLANNING	4,534,617	0			743,071	0	0	0	0	0	3,791,546	3,033,237	758,309
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	1,556,047	0			0	0	0	0	0	0	1,556,047	778,023	778,024
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	561,660	0			0	0	0	0	0	0	561,660	280,830	280,830
1-R SUBTOTAL IN-HOME	320,279,812	220,000	29,897,867	23,518,135	26,033,804	3,493,612	0	0	0	0	237,116,394	191,321,032	45,795,362
COMMUNITY BASED PLACEMENT		TOTAL	PROGRAM	TITLE IV-E	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
		REIMBURSABLE	INCOME	MAINTENANCE	ADMIN.					ASSISTANCE	REIMBURSABLE	ACT 148	SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	27,830	0	0	0	0		0	0	0	0	27,830	22,264	5,566
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	20,239,118	0		6,210,930	183,486		0	0	0	0	13,844,702	11,075,761	2,768,941
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,028,774	0		0	1,375		0	0	0	0	2,027,399	1,621,919	405,480
2-E EMERGENCY SHELTER - DEPENDENT	3,136,833	0		0	45,373	0	0	0	0	0	3,091,460	2,782,314	309,146
2-F EMERGENCY SHELTER - DELINQUENT	387,350	0		0	60	0	0	0	0	0	387,290	348,561	38,729
2-G FOSTER FAMILY - DEPENDENT	129,829,573	985,606	30,356,609	11,332,047			0	2,575,773	0	0	84,579,538	67,663,630	16,915,908
2-H FOSTER FAMILY - DELINQUENT	96,414	0	0	0	258		0	0	0	0	96,156	76,925	19,231
2-I SUP. INDEPENDENT LIVING - DEPENDENT	5,549,498	0	0	0	79,467		0	0	0	0	5,470,031	4,376,025	1,094,006
2-J SUP. INDEPENDENT LIVING - DELINQUENT	253,122	0	0	0	859		0	0	0	0	252,263	201,810	50,453
2-K SUBTOTAL CBP	161,548,512	985,606	36,567,540	11,642,925	0	0	0	2,575,773	0	0	109,776,668	88,169,209	21,607,459
INSTITUTIONAL PLACEMENT		TOTAL	PROGRAM	TITLE IV-E	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
		REIMBURSABLE	INCOME	MAINTENANCE	ADMIN.					ASSISTANCE	REIMBURSABLE	ACT 148	SHARE
3-A JUVENILE DETENTION SERVICE	28,035,699	0								0	28,035,699	14,017,850	14,017,849
3-B RESIDENTIAL SERVICE - DEPENDENT	19,969,654	0	0	0	488,842		0	0	0	0	19,480,812	11,688,487	7,792,325
3-C RES. SERVICE - DELINQUENT (NON YDC/NFC)	13,845,387	0		0	2,830		0	0	0	0	13,842,557	8,305,534	5,537,023
3-D SECURE RES. SERVICE (EXCEPT YDC)	8,090,177	0								0	8,090,177	4,854,106	3,236,071
3-E YDC SECURE	23,873,265	0									23,873,265	14,323,959	9,549,306
3-F SUBTOTAL INSTITUTIONAL	93,814,182	0	0	0	491,672	0	0	0	0	0	93,322,510	53,189,936	40,132,574
4 ADMINISTRATION	84,441,722	1,401,419			13,812,721		0	0	0	0	69,072,015	41,443,209	27,628,806
5 TOTAL REVENUES	660,084,228	2,607,025	66,465,407	49,465,454	26,033,804	3,493,612	2,575,773	0	0	0	509,287,587	374,123,386	135,164,201

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**  
**AMENDED CY370**  
**EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE										12
		1	2	3	4	5	6	7	8	9	10	
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1-A ADOPTION SERVICE	5,030,213	3,980,911	3,453,978	908,782	1,144	13,375,028	2,415	1,015	0	0	0
	1-B ADOPTION ASSISTANCE	0	0	58,381,241	0	0	58,381,241	0	6,780	0	0	0
	1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	10,428,048	0	0	10,428,048	0	1,147	0	0	0
	1-D COUNSELING - DEPENDENT	2,829,857	2,239,548	4,510,464	86,463,093	37,412	96,080,374	928	41,477	0	0	0
	1-E COUNSELING - DELINQUENT	2,703,448	2,139,508	1,371,470	16,442,178	1,828	22,658,432	407	2,137	0	0	0
	1-F DAY CARE	0	0	0	1,579,226	0	1,579,226	0	296	0	0	0
	1-G DAY TREATMENT - DEPENDENT	0	0	0	2,625,284	0	2,625,284	0	431	0	0	0
	1-H DAY TREATMENT - DELINQUENT	0	0	0	1,881,410	0	1,881,410	0	248	0	0	0
	1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0
	1-J INTAKE & REFERRAL	21,560,592	17,063,054	1,200,078	0	4,355	39,828,079	29,900	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	2,509,910	1,986,343	7,928,862	0	5,458	12,430,573	4,865	0	0	0	0
	1-N PROTECTIVE SERVICE - GENERAL	13,792,554	10,915,427	29,621,821	0	29,993	54,359,795	13,556	0	0	0	0
	1-O SERVICE PLANNING	430,271	340,517	3,762,894	0	935	4,534,617	17,655	0	0	0	0
	1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	1,556,047	0	1,556,047	0	10,223	0	0	0
	1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	561,660	0	561,660	0	3,565	0	0	0
	1-R SUBTOTAL IN-HOME	48,856,845	38,665,308	68,809,289	51,849,567	81,125	320,279,812	0	0	0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 13,030												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	27,830	0	27,830	282	102	0	0	0
	2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
	2-C COMMUNITY RESIDENTIAL - DEPENDENT	239,039	189,176	675,730	19,134,647	526	20,239,118	106,351	847	0	0	0
	2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,024,465	0	2,028,774	9,589	79	0	0	0
	2-E EMERGENCY SHELTER - DEPENDENT	23,904	18,917	0	2,859,645	53	3,136,833	16,497	360	0	0	0
	2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	387,155	0	387,350	1,768	84	0	0	0
	2-G FOSTER FAMILY - DEPENDENT	860,541	681,031	0	117,728,676	1,896	129,829,573	1,825,980	7,288	0	0	0
	2-H FOSTER FAMILY - DELINQUENT	0	0	0	850	0	96,414	730	3	0	0	0
	2-I SUP. INDEPENDENT LIVING - DEPENDENT	119,520	94,588	0	262,073	263	5,549,498	67,881	312	0	0	0
	2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	2,708	0	253,122	2,261	21	0	0	0
	2-K SUBTOTAL CBP	1,243,004	983,712	0	117,737,608	2,738	161,548,512	2,031,339	9,096	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
	3-A JUVENILE DETENTION SERVICE	0	0	0	28,034,869	830	28,035,699	45,925	1,796	0	0	0
	3-B RESIDENTIAL SERVICE - DEPENDENT	406,366	321,598	0	16,975,132	26,426	19,969,654	102,214	664	0	0	0
	3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	8,870	26,012	13,845,387	89,793	583	0	0	0
	3-D SECURE RES. SERVICE (EXCEPT YDC)	191,231	151,341	0	7,685,830	6,254	8,090,177	18,667	123	0	0	0
	3-E YDC SECURE	0	0	0	23,873,265	0	23,873,265	43,520	291	0	0	0
	3-F SUBTOTAL INSTITUTIONAL	597,597	472,939	0	2,304,523	59,522	93,814,182	300,119	3,457	0	0	0
4	ADMINISTRATION	26,789,806	21,201,453	0	34,922,209	0	84,441,722	0	0	0	0	0
5	TOTAL EXPENDITURES	77,487,252	61,323,412	68,809,289	100,813,907	1,671,639	660,084,228	0	0	0	0	0
County Indirect Costs = \$ 10,545,782												

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**  
**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	\$ 13,361,281	\$ 13,747	\$ 13,375,028
Adoption Assistance	58,381,239	2	58,381,241
Subsidized Permanent Legal Custodianship	10,428,047	1	10,428,048
Counseling	98,680,725	20,058,081	118,738,806
Day Care	1,579,225	1	1,579,226
Day Treatment	4,506,692	2	4,506,694
Homemaker Service	0	0	0
Intake and Referral	39,824,353	3,726	39,828,079
Life Skills	0	0	0
Protective Service - Child Abuse	12,475,117	(44,544)	12,430,573
Protective Service - General	54,855,611	(495,816)	54,359,795
Service Planning	4,498,995	35,622	4,534,617
Juvenile Act Proceedings	2,117,705	1	2,117,706
Alternative Treatment	27,829	1	27,830
Community Residential	22,277,471	(9,579)	22,267,892
Emergency Shelter	3,521,922	2,261	3,524,183
Foster Family	129,800,928	125,059	129,925,987
Supervised Independent Living	5,809,273	(6,653)	5,802,620
Juvenile Detention Service	30,054,472	(2,018,773)	28,035,699
Residential Service	33,761,546	53,494	33,815,040
Secure Residential Service (Except YDC)	8,097,603	(7,426)	8,090,177
YDC Secure	23,873,265	0	23,873,265
Administration	83,345,345	1,096,377	84,441,722
Combined Total Expense	<u>641,278,645</u>	<u>18,805,583</u>	<u>660,084,228</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 641,278,645</u>	<u>\$ 18,805,583</u>	<u>\$ 660,084,228</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	\$ 77,799,231	\$ (311,979)	\$ 77,487,252
Employee Benefits	61,322,057	1,355	61,323,412
Subsidies	68,809,286	3	68,809,289
Operating	99,714,480	1,099,427	100,813,907
Purchased Services	333,352,048	16,626,681	349,978,729
Fixed Assets	281,543	1,390,096	1,671,639
Combined Total Expense	<u>641,278,645</u>	<u>18,805,583</u>	<u>660,084,228</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 641,278,645</u>	<u>\$ 18,805,583</u>	<u>\$ 660,084,228</u>

**PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019**  
**ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY370 Adjustments			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 5,030,251	\$ (38)	\$ 5,030,213
CY-370	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 2,829,874	\$ (17)	\$ 2,829,857
CY-370	1-J	1		Intake & Referral - Wages and Salaries	\$ 21,560,782	\$ (190)	\$ 21,560,592
CY-370	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 2,510,091	\$ (181)	\$ 2,509,910
CY-370	1-N	1		Protective Service General - Wages and Salaries	\$ 13,793,546	\$ (992)	\$ 13,792,554
CY-370	1-O	1		Service Planning - Wages and Salaries	\$ 430,302	\$ (31)	\$ 430,271
CY-370	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 239,056	\$ (17)	\$ 239,039
CY-370	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	\$ 23,905	\$ (1)	\$ 23,904
CY-370	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 860,602	\$ (61)	\$ 860,541
CY-370	2-I	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 119,528	\$ (8)	\$ 119,520
CY-370	3-B	1		Residential Service (Dependent) - Wages and Salaries	\$ 406,395	\$ (29)	\$ 406,366
CY-370	3-D	1		Secure Residential Service - Wages and Salaries	\$ 191,245	\$ (14)	\$ 191,231
CY-370	4	1		Administration - Wages and Salaries	\$ 27,100,206	\$ (310,400)	\$ 26,789,806
CY-370	1-A	2		Adoption Service - Employee Benefits	\$ 3,980,941	\$ (30)	\$ 3,980,911
CY-370	1-D	2		Counseling (Dependent) - Employee Benefits	\$ 2,239,562	\$ (14)	\$ 2,239,548
CY-370	1-J	2		Intake & Referral - Employee Benefits	\$ 17,063,204	\$ (150)	\$ 17,063,054
CY-370	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 1,986,486	\$ (143)	\$ 1,986,343
CY-370	1-N	2		Protective Service General - Employee Benefits	\$ 10,916,212	\$ (785)	\$ 10,915,427
CY-370	1-O	2		Service Planning - Employee Benefits	\$ 340,541	\$ (24)	\$ 340,517
CY-370	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 189,190	\$ (14)	\$ 189,176
CY-370	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 18,918	\$ (1)	\$ 18,917
CY-370	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 681,080	\$ (49)	\$ 681,031
CY-370	2-I	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 94,594	\$ (6)	\$ 94,588
CY-370	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 321,621	\$ (23)	\$ 321,598
CY-370	3-D	2		Secure Residential Service - Employee Benefits	\$ 151,352	\$ (11)	\$ 151,341
CY-370	4	2		Administration - Employee Benefits	\$ 21,198,848	\$ 2,605	\$ 21,201,453
CY-370	1-B	3		Adoption Assistance - Subsidies	\$ 58,381,239	\$ 2	\$ 58,381,241
CY-370	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 10,428,047	\$ 1	\$ 10,428,048
CY-370	1-A	4		Adoption Service - Operating	\$ 3,439,670	\$ 14,308	\$ 3,453,978
CY-370	1-D	4		Counseling (Dependent) - Operating	\$ 4,470,740	\$ 39,724	\$ 4,510,464
CY-370	1-E	4		Counseling (Delinquent) - Operating	\$ 120	\$ 1,371,350	\$ 1,371,470
CY-370	1-J	4		Intake & Referral - Operating	\$ 1,195,899	\$ 4,179	\$ 1,200,078
CY-370	1-M	4		Protective Service Child Abuse - Operating	\$ 7,970,723	\$ (41,861)	\$ 7,928,862
CY-370	1-N	4		Protective Service General - Operating	\$ 30,102,897	\$ (481,076)	\$ 29,621,821
CY-370	1-O	4		Service Planning - Operating	\$ 3,726,812	\$ 36,082	\$ 3,762,894
CY-370	2-C	4		Community Residential (Dependent) - Operating	\$ 681,146	\$ (5,416)	\$ 675,730
CY-370	2-D	4		Community Residential (Delinquent) - Operating	\$ 8,225	\$ (3,916)	\$ 4,309
CY-370	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 231,855	\$ 2,459	\$ 234,314
CY-370	2-F	4		Emergency Shelter (Delinquent) - Operating	\$ 371	\$ (176)	\$ 195
CY-370	2-G	4		Foster Family (Dependent) - Operating	\$ 10,430,706	\$ 126,723	\$ 10,557,429
CY-370	2-H	4		Foster Family (Delinquent) - Operating	\$ 1,622	\$ (772)	\$ 850
CY-370	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 266,145	\$ (4,072)	\$ 262,073
CY-370	2-J	4		Supervised Independent Living (Delinquent) - Operating	\$ 5,169	\$ (2,461)	\$ 2,708
CY-370	3-B	4		Residential Service (Dependent) - Operating	\$ 2,229,697	\$ 10,435	\$ 2,240,132
CY-370	3-C	4		Residential Service (Delinquent) - Operating	\$ 16,933	\$ (8,063)	\$ 8,870
CY-370	3-D	4		Secure Residential Service - Operating	\$ 68,583	\$ (13,062)	\$ 55,521
CY-370	4	4		Administration - Operating	\$ 34,867,167	\$ 28,277	\$ 34,895,444

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustments (continued)			
CY-370	1-A	5	1	Adoption Service - Purchased Services	\$ 908,781	\$ 1	\$ 908,782
CY-370	1-D	5		Counseling (Dependent) - Purchased Services	\$ 68,475,355	\$ 17,987,738	\$ 86,463,093
CY-370	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 15,784,481	\$ 657,697	\$ 16,442,178
CY-370	1-F	5		Day Care - Purchased Services	\$ 1,579,225	\$ 1	\$ 1,579,226
CY-370	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 1,881,408	\$ 2	\$ 1,881,410
CY-370	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 1,556,046	\$ 1	\$ 1,556,046
CY-370	2-A	5		Alternative Treatment (Dependent) - Purchased Services	\$ 27,829	\$ 1	\$ 27,830
CY-370	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 19,134,646	\$ 1	\$ 19,134,647
CY-370	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 2,024,464	\$ 1	\$ 2,024,465
CY-370	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 2,859,644	\$ 1	\$ 2,859,645
CY-370	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 117,728,675	\$ 1	\$ 117,728,676
CY-370	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 95,563	\$ 1	\$ 95,564
CY-370	2-I	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 5,073,051	\$ 3	\$ 5,073,054
CY-370	2-J	5		Supervised Independent Living (Delinquent) - Purchased Services	\$ 250,413	\$ 1	\$ 250,414
CY-370	3-A	5		Juvenile Detention Service - Purchased Services	\$ 30,053,642	\$ (2,018,773)	\$ 28,034,869
CY-370	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 16,973,520	\$ 1,612	\$ 16,975,132
CY-370	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 13,812,114	\$ (1,609)	\$ 13,810,505
CY-370	3-D	5		Secure Residential Service - Purchased Services	\$ 7,685,827	\$ 3	\$ 7,685,830
CY-370	1-A	6		Adoption Service - Fixed Assets	\$ 1,638	\$ (494)	\$ 1,144
CY-370	1-D	6		Counseling (Dependent) - Fixed Assets	\$ 24,396	\$ 13,016	\$ 37,412
CY-370	1-E	6		Counseling (Delinquent) - Fixed Assets	\$ 13,241	\$ (11,413)	\$ 1,828
CY-370	1-J	6		Intake & Referral - Fixed Assets	\$ 4,468	\$ (113)	\$ 4,355
CY-370	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 7,817	\$ (2,359)	\$ 5,458
CY-370	1-N	6		Protective Service General - Fixed Assets	\$ 42,956	\$ (12,963)	\$ 29,993
CY-370	1-O	6		Service Planning - Fixed Assets	\$ 1,340	\$ (405)	\$ 935
CY-370	2-C	6		Community Residential (Dependent) - Fixed Assets	\$ 744	\$ (218)	\$ 526
CY-370	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 74	\$ (21)	\$ 53
CY-370	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 2,680	\$ (784)	\$ 1,896
CY-370	2-I	6		Supervised Independent Living (Dependent) - Fixed Assets	\$ 373	\$ (110)	\$ 263
CY-370	3-A	6		Juvenile Detention Service - Fixed Assets	\$ 830	\$ -	\$ 830
CY-370	3-B	6		Residential Service (Dependent) - Fixed Assets	\$ 1,266	\$ 25,160	\$ 26,426
CY-370	3-C	6		Residential Service (Delinquent) - Fixed Assets	\$ -	\$ 26,012	\$ 26,012
CY-370	3-D	6		Secure Residential Service - Fixed Assets	\$ 596	\$ 5,658	\$ 6,254
CY-370	4	6		Administration - Fixed Assets	\$ 179,124	\$ 1,349,130	\$ 1,528,254
				Total Adjustment Amount		\$ 18,778,818	
				To increase expenditures by \$18,778,818 to include expenditures not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledgers.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 34,895,444	\$ 26,765	\$ 34,922,209
				To increase indirect costs by \$26,765 because the agency's final total wages and salaries amount was not used to calculate total indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
				CY-370A Adjustment			
CY-370A	2-G	2	3	Foster Family (Dependent) - Program Income	\$ 961,558	\$ 24,048	\$ 985,606
	4	2		Administration - Program Income	\$ 1,367,226	\$ 34,193	\$ 1,401,419
				Total Adjustment Amount		\$ 58,241	
				To increase Program Income by \$58,241 to include revenue not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

**Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers**

In our prior engagement report, for the fiscal years July 1, 2014 to June 30, 2017, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by all In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirement of the respective provider contract terms.

During the conduct of our current engagement, we found that the agency implemented corrective actions in response to the recommendations included in our prior engagement report. However, because some of those corrective actions were not implemented until after the end of the current engagement period, we concluded that the issuance of a repeat finding is warranted because these control deficiencies and corresponding risks continued to exist for some of the invoices submitted by In-Home Purchased Service providers during our current engagement period.



## SECTION 4

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – Unresolved Prior Recommendations – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers**

Condition: As detailed in the Status of Prior Engagement Findings and Recommendations section of this report, the agency lacked internal control procedures designed to sufficiently reduce the risk of paying overbillings or fraudulent billings submitted by two types of contracted In-Home Purchased Service providers.

For the fiscal years included in our current engagement scope period, as detailed in the chart below, the agency contracted with three types of In-Home Purchased Service Providers who managed the expenditure of, or directly expended, In-Home Purchased Services funds. The three types of In-Home Purchased Service Providers (providers) were:

- Community Umbrella Agencies (CUAs)
- Service providers with which the agency directly contracts (Direct Providers)
- Fiduciaries, which allocate In-Home preventative services funds to subcontractors to provide services

In-Home Purchased Services funds paid to each type of provider are detailed in the following table:

Fiscal Year	CUAs	Direct Providers <sup>2</sup>	Fiduciaries	Totals
2017-18	\$10,080,037.31	\$54,234,831.53	\$18,476,457.60	\$82,791,326.44
2018-19	\$11,319,087.78	\$58,964,020.16	\$18,483,422.40	\$88,766,530.34
Totals	\$21,399,125.09	\$113,198,851.69	\$36,959,880.00	\$171,557,856.78

The agency began contracting with CUAs in 2013 as part of its Improving Outcomes for Children initiative.<sup>3</sup> As a result, Philadelphia was divided into 10 regions for the purpose of at-risk service provision. Direct providers provide In-Home Purchased services to children and

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<sup>2</sup> The amounts in the table do not include \$11,788,806 of costs associated with Adoption, Day Care, and Juvenile Act Proceedings because those costs are not affected by the internal control deficiencies described in this finding. All costs in those categories were made to direct care providers.

<sup>3</sup> The six CUAs operate on a regional community-based approach basis in a total of ten regions under a community based approach to child welfare in which each family has one case manager and one plan. Each year, the agency enters into two contracts with each CUA – one for case management services, which are not In-Home Purchased Services, and one for prevention services, which are In-Home Purchased Services. As it relates to In-Home Purchased Service expenditures, the CUAs are funded on a program funded basis whereby the CUAs operating costs are reimbursed, subject to agreed-upon budgetary maximums.

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families via contract on a fee for service basis while fiduciaries allocate In-Home preventative services funds to subcontractors who provide these services. Funds are provided to fiduciaries on a contracted maximum basis as a result of negotiations between the agency and each fiduciary, which includes costs for wages and benefits for fiduciaries' staff members and the total costs of In-Home Purchased services subcontracted to these providers.

Children and Youth providers/contractors bill for services either on a Fee For Service basis (FFS) or a Program Funded (PF) basis. FFS providers bill an agreed upon dollar amount for a unit of services, such as for 15 minutes of service time. PF providers bill for reimbursement in a manner which is predetermined by the agency, which is often reimbursement of their operating costs. Because the fiduciaries manage the provision of In-Home services rather than directly providing services, both of the fiduciaries are PF providers.

### *Monitoring of CUAs*

During our current engagement, we determined that the agency continued to provide sufficient monitoring of CUAs. The Fiscal Monitoring Unit's (FMU's) fiscal-related monitoring procedures include the conduct of annual fiscal and program related on-site reviews of each of the ten CUAs. During the conduct of these on-site reviews, documentation evidencing CUA salaries and benefits, operating costs, and indirect costs are compared to the agency received invoices. At the conclusion, a fiscal review final report with results and findings is created, and disputed costs are recovered from future payments. To re-assess the sufficiency of these procedures, we reviewed six on-site fiscal review reports completed by the FMU, which in total included coverage of six different CUAs and expenditures for each of the fiscal years included in our current engagement scope period. We concluded that monitoring procedures performed continue to provide agency management reasonable assurance the operating costs invoiced were substantiated and that invoiced and paid for services were actually provided.

### *Monitoring of Direct Providers*

Monitoring procedures for payments to Direct Providers was implemented in February 2018 when a risk assessment was performed and the agency reviewed the February 2018 invoices for providers assessed as higher risk. The agency's policy is to review each In-Home provider at least once every three years. Starting the 2018-2019 fiscal year, invoice sampling was expanded to randomly select months for the fiscal year. Selected providers are contacted and submit support documentation to substantiate submitted invoices. The provider is notified if any discrepancies are found and a plan of correction is requested. A follow-up inspection is performed by Philadelphia DHS to determine whether the corrective actions were implemented. To assess the sufficiency of the procedures, we selected six reviews and concluded that

PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

monitoring procedures performed provide agency management reasonable assurance the invoiced costs were substantiated and that paid for services were actually provided.

*Monitoring of Fiduciaries*

The agency contracted with two fiduciaries to allocate In-Home preventative services funds to subcontractors. The agency's contract with the fiduciary that receives a majority of the funds requires that the fiduciary review all of its contractors' invoices for accuracy and completeness and review the performance of attendance audits to ensure the validity of client and/or parent attendance. However, the contract with the second fiduciary did not include any monitoring requirements. Furthermore, fiscal-related agency monitoring procedures for payments to fiduciaries were not implemented until after the end of our engagement scope period. Therefore, we concluded that for the fiscal years included in our engagement period, the agency did not perform sufficient fiscal related monitoring of contracted fiduciaries to obtain reasonable assurance that invoiced and reimbursed operating costs for the fiduciaries were actually incurred and that the services for which the fiduciaries' subcontractors billed were actually provided.

Criteria: The following section of 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).*

The following sections of 55 Pa. Code § 3170, Allowable Costs and Procedures for County Children and Youth:

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- *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: We first notified the agency of the need for fiscal-related monitoring procedures during our engagement that was completed in January 2016. Agency officials, several of whom began employment with the agency after January 2016, have worked to develop the fiscal related monitoring policies and implement corresponding procedures as described above. However, due to the extent of effort necessary to implement effective fiscal-related monitoring procedures, coupled with other important priorities of the agency, some needed fiscal-related monitoring policies and procedures were not implemented prior to the end of the current engagement period.

Effect: The agency did not have sufficient fiscal-related monitoring controls in place to reduce the agency’s risk of paying erroneous or fraudulent billings submitted by direct providers and fiduciaries for In-Home Purchased Services provided during the fiscal years included in our current engagement period, which increased the agency’s risk of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.

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- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management ensure that the fiscal-related monitoring policy and procedures that they stated were recently implemented are sufficient to reduce the agency's risk of paying for erroneous and fraudulent In-Home Purchased Service billings for fiduciaries, including providing agency management reasonable assurance that the services related to the fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, the written fiscal-related monitoring policy, and corresponding procedures, must be sufficient to assess the costs incurred by fiduciary subcontractors.

Furthermore, we again recommend that agency management ensure that:

- Agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of direct providers and fiduciaries and, for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers.
- The agency maintains sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that contracted In-Home Purchased Services performed by direct providers and fiduciaries were provided in adherence to DHS regulations and executed contract terms and to reduce the agency's risk of erroneous and/or fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

Finally, we recommend that the agency include a fiscal monitoring requirement in its contract with the fiduciary that did not contain such a requirement and, moving forward, ensure that such a requirement is included in all contracts with fiduciaries.

Agency Representative Response: The County agrees with the scope and timeframe of the audit and has since made changes to resolve the issues in future fiscal years.

Auditor's Conclusion: We commend the agency's management on acknowledging the deficiencies that existed in the agency's invoice review and approval process for In-Home Purchased Services providers during the fiscal years included in our engagement period and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for these contracted In-Home Purchased Services providers. During our next audit of the agency, we will review and determine whether the agency's implemented monitoring policy and procedures are adequate to reduce the agency's risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

## SECTION 5

# CURRENT ENGAGEMENT OBSERVATION

PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
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**Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements**

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative Service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.<sup>4</sup> The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.<sup>5</sup>

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).<sup>6</sup> Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

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<sup>4</sup> Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

<sup>5</sup> 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

<sup>6</sup> Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.



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method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

**Our 2018 Position Statement Letter**

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

**DHS Corrective Actions Taken**

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.

## PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

### **Our Current Position**

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.<sup>7</sup>

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.<sup>i</sup>

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<sup>7</sup> DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

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**Conclusion**

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

<sup>i</sup> **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

PHILADELPHIA COUNTY CHILDREN AND YOUTH AGENCY  
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