

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Erie County Children and Youth Agency

November 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Mr. Brenton Davis, County Executive
140 West Sixth Street
Suite 504
Erie, PA 16501

Dear Mr. Davis:

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 Erie County Office of Children and Youth (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, 2018 to June 30, 2019, July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. 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, 2019, June 30, 2020, and June 30, 2021.

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 Erie County.

We certify that 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 2018-2019, 2019-2020, and 2020-2021 fiscal years based on the accrual basis of accounting.¹

The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

This report includes the following observation.

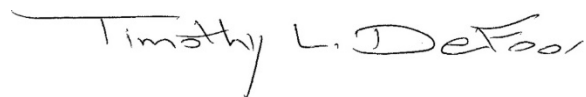
Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on October 26, 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 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 agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor
Auditor General
October 27, 2022

¹ 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.

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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 4th 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, 2018 to JUNE 30, 2019

**ERIE 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 ¹		\$ 22,832,412
Supplemental Act 148		<u>2,197,713</u>
Total State Allocation		25,030,125
State Share (CY348) ²	\$ 25,030,125	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 25,030,125
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 25,030,125
Actual Act 148 Revenues Received ⁴		<u>25,030,125</u>
Net Amount Due County/(State) ⁵		<u>\$ 0</u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

ERIE 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	837,277	0	136,680	0	0	0	0	0	700,597	700,597	0
02. 90% REIMBURSEMENT	1,874,327	34,032	495,142	109,263	0	0	0	0	1,235,890	1,112,301	123,589
03. 80% REIMBURSEMENT	35,044,145	474,913	8,522,578	1,283,273	260,799	135,418	0	0	24,367,164	19,493,733	4,873,431
04. 60% REIMBURSEMENT	5,265,262	142,067	430,015	0	0	0	0	9,173	4,684,007	2,810,404	1,873,603
05. 50% REIMBURSEMENT	1,930,438	104,258	0	0	0	0	0	0	1,826,180	913,090	913,090
06. TOTAL NET CHILD WELFARE EXPEND.	44,951,449	755,270	9,584,415	1,392,536	260,799	135,418	0	9,173	32,813,838	25,030,125	7,783,713
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,907,775	6,766							1,901,009	1,140,605	760,404
08. NON-REIMBURSABLE EXPENDITURES	126,709	0							126,709		126,709
09. TOTAL EXPENDITURES	46,985,933	762,036	9,584,415	1,392,536	260,799	135,418	0	9,173	34,841,556	26,170,730	8,670,826

10. TOTAL TITLE IV-D COLLECTIONS	339,837
11. TITLE IV-D Collections for IV-E Children	52,585
12. STATE ACT 148 - line 6	25,030,125
13. STATE ACT 148 ALLOCATION	25,030,125
14. ADJUSTED STATE SHARE (lower of 12 or 13)	25,030,125
INVOICE	
AMENDED STATE SHARE (ACT 148)	25,030,125
ACT 148 AMOUNT RECEIVED	25,030,125
ADJUSTMENT TO STATE SHARE	0

ERIE 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
	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
IN-HOME												
1-A ADOPTION SERVICE	837,277	0	136,680	0	0	0	0	0	0	700,597	700,597	0
1-B ADOPTION ASSISTANCE	7,857,005	0	3,655,633	31,999	0	0	0	0	0	4,169,373	3,335,498	833,875
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	885,722	0	249,910	0	0	0	0	0	0	635,812	508,650	127,162
1-D COUNSELING - DEPENDENT	2,890,915	0	107,666	551,161	0	135,418	0	0	0	2,096,670	1,677,336	419,334
1-E COUNSELING - DELINQUENT	887,828	0	3,343	178,824	0	0	0	0	0	705,661	564,529	141,132
1-F DAY CARE	538,925	0	0	297,365	0	0	0	0	0	241,560	193,248	48,312
1-G DAY TREATMENT - DEPENDENT	87,055	0	0	0	0	0	0	0	0	87,055	69,644	17,411
1-H DAY TREATMENT - DELINQUENT	359,114	0	0	255,923	0	0	0	0	0	103,191	82,553	20,638
1-I HOMEMAKER SERVICE	19,145	0	0	0	0	0	0	0	0	19,145	15,316	3,829
1-J INTAKE & REFERRAL	330,660	0	53,996	0	0	0	0	0	0	276,664	221,331	55,333
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	2,467,140	0	401,363	0	0	0	0	0	0	2,065,777	1,652,622	413,155
1-N PROTECTIVE SERVICE - GENERAL	2,493,198	0	397,321	0	0	0	0	0	0	2,095,877	1,676,702	419,175
1-O SERVICE PLANNING	3,050,496	0	496,409	0	0	0	0	0	0	2,554,087	2,043,270	510,817
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	222,000	0	0	0	0	0	0	0	0	222,000	111,000	111,000
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	22,926,480	0	3,905,543	1,628,777	#####	0	135,418	0	0	15,973,469	12,852,296	3,121,173
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	34,888	0	15,941	0	0	0	0	0	0	18,947	15,158	3,789
2-B ALTERNATIVE TREATMENT - DELINQUENT	399,821	18,929	7,574	0	0	0	0	0	0	373,318	298,654	74,664
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,193,985	124,771	890,118	0	0	0	0	0	0	3,179,096	2,543,277	635,819
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,342,295	74,046	45,236	18,861	0	0	0	0	0	1,204,152	963,322	240,830
2-E EMERGENCY SHELTER - DEPENDENT	1,686,395	34,032	491,554	0	0	0	0	0	0	1,160,809	1,044,728	116,081
2-F EMERGENCY SHELTER - DELINQUENT	187,932	0	2,607	981	109,263	0	0	0	0	75,081	67,573	7,508
2-G FOSTER FAMILY - DEPENDENT	7,112,111	248,507	965,213	1,159,645	260,799	0	0	0	0	4,477,947	3,582,358	895,589
2-H FOSTER FAMILY - DELINQUENT	82	0	0	13	0	0	0	0	0	69	55	14
2-I SUP. INDEPENDENT LIVING - DEPENDENT	93,760	8,660	22,337	0	0	0	0	0	0	62,763	50,210	12,553
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	15,051,269	508,945	2,440,580	1,179,500	109,263	260,799	0	0	0	10,552,182	8,565,335	1,986,847
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,708,438	104,258	0	0	0	0	0	0	0	1,604,180	802,090	802,090
3-B RESIDENTIAL SERVICE - DEPENDENT	321,444	32,701	54,395	0	0	0	0	0	0	234,348	140,609	93,739
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,013,794	97,714	9,241	37,331	0	0	0	0	0	1,869,508	1,121,705	747,803
3-D SECURE RES. SERVICE (EXCEPT YDC)	908,603	11,379	0	0	0	0	0	0	0	897,224	538,334	358,890
3-E YDC SECURE	1,907,775	6,766	63,636	37,331	0	0	0	0	0	1,901,009	1,140,605	760,404
3-F SUBTOTAL INSTITUTIONAL	6,860,054	252,818	63,636	37,331	0	0	0	0	0	6,506,269	3,743,343	2,762,926
4 ADMINISTRATION	2,021,421	273	0	329,048	0	0	0	0	0	1,682,927	1,009,756	673,171
5 TOTAL REVENUES	46,859,224	762,036	6,409,759	3,174,656	#####	260,799	135,418	0	9,173	34,714,847	26,170,730	8,544,117

ERIE 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											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	SUBSIDIES OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
1-A ADOPTION SERVICE	427,181	202,255		194,602	0	14,094	838,132	147	0	855	0	0
1-B ADOPTION ASSISTANCE	0	0	7,866,663	0	0	0	7,866,663	0	1,118	0	9,658	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	885,722	0	0	0	885,722	0	188	0	0	0
1-D COUNSELING - DEPENDENT	371,186	190,248		83,760	2,231,271	14,878	2,891,343	598	345	428	0	0
1-E COUNSELING - DELINQUENT	0	0		20,359	867,469	0	887,828	0	340	0	0	0
1-F DAY CARE	0	0		0	538,925	0	538,925	0	87	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	87,055	0	87,055	0	15	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	359,114	0	359,114	0	47	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	19,145	0	19,145	0	54	0	0	0
1-J INTAKE & REFERRAL	205,082	80,877		37,753	0	7,046	330,758	6,980	0	98	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	1,349,921	635,685		443,177	0	48,077	2,476,860	1,129	0	9,720	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,326,868	667,173		456,863	1,400	46,508	2,498,812	6,166	2	5,614	0	0
1-O SERVICE PLANNING	1,835,850	794,166		361,217	0	61,547	3,052,780	6,424	0	2,284	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	222,000		222,000	0	63	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,516,088	2,570,404	8,752,385	1,597,731	4,326,379	192,150	22,955,137			18,999	9,658	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,922												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	34,888	0	34,888	209	4	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	399,821	0	399,821	2,012	28	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	4,193,985	0	4,193,985	19,469	106	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	115,364	1,226,931	0	1,342,295	5,607	47	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	621,629	240,685	0	213,074	645,618	433	1,721,439	3,127	52	42	35,002	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	6,058	181,874	0	187,932	896	67	0	0	0
2-G FOSTER FAMILY - DEPENDENT	912,857	437,143	0	322,803	5,413,505	32,415	7,118,723	106,288	582	6,612	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	82	0	0	82	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	93,760	0	93,760	4,767	24	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,534,486	677,828	0	657,381	12,190,382	32,848	15,092,925	142,375	910	6,654	35,002	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,039,582	454,103	0	210,977	59,018	645	1,764,325	3,288	151	284	55,603	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	321,444	0	321,444	84	84	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	228,884	1,784,910	0	2,013,794	8,505	73	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	908,603	0	908,603	2,851	21	0	0	0
3-E YDC SECURE	0	0	0	0	1,907,775	0	1,907,775	3,477	21	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,039,582	454,103	0	439,861	4,981,750	645	6,915,941	19,661	350	284	55,603	0
4 ADMINISTRATION	697,527	338,251	0	962,083	0	24,069	2,021,930			509	0	0
5 TOTAL EXPENDITURES	8,787,683	4,040,586	8,752,385	3,657,056	21,498,511	249,712	46,985,933			26,446	100,263	0
Country Indirect Costs = \$ 200,613												

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 838,132	\$ 0	\$ 838,132
Adoption Assistance	7,866,663	0	7,866,663
Subsidized Permanent Legal Custodianship	885,722	0	885,722
Counseling	3,779,171	0	3,779,171
Day Care	538,925	0	538,925
Day Treatment	446,169	0	446,169
Homemaker Service	19,145	0	19,145
Intake and Referral	330,758	0	330,758
Life Skills	0	0	0
Protective Service - Child Abuse	2,476,860	0	2,476,860
Protective Service - General	2,498,812	0	2,498,812
Service Planning	3,052,780	0	3,052,780
Juvenile Act Proceedings	222,000	0	222,000
Alternative Treatment	434,709	0	434,709
Community Residential	5,536,280	0	5,536,280
Emergency Shelter	1,909,371	0	1,909,371
Foster Family	7,118,805	0	7,118,805
Supervised Independent Living	93,760	0	93,760
Juvenile Detention Service	1,764,325	0	1,764,325
Residential Service	2,335,238	0	2,335,238
Secure Residential Service (Except YDC)	908,603	0	908,603
YDC Secure	1,907,775	0	1,907,775
Administration	<u>2,021,930</u>	<u>0</u>	<u>2,021,930</u>
Combined Total Expense	46,985,933	0	46,985,933
Less Non-reimbursables	<u>126,709</u>	<u>0</u>	<u>126,709</u>
Total Net Expense	<u>\$ 46,859,224</u>	<u>\$ 0</u>	<u>\$ 46,859,224</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 8,787,683	\$ 0	\$ 8,787,683
Employee Benefits	4,040,586	0	4,040,586
Subsidies	8,752,385	0	8,752,385
Operating	3,657,056	0	3,657,056
Purchased Services	21,498,511	0	21,498,511
Fixed Assets	<u>249,712</u>	<u>0</u>	<u>249,712</u>
Combined Total Expense	46,985,933	0	46,985,933
Less Non-reimbursables	<u>126,709</u>	<u>0</u>	<u>126,709</u>
Total Net Expense	<u>\$ 46,859,224</u>	<u>\$ 0</u>	<u>\$ 46,859,224</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	25,257,405
Supplemental Act 148			<u>0</u>
Total State Allocation			25,257,405
State Share (CY348) ²	\$		24,801,179
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	24,801,179
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	24,801,179
Actual Act 148 Revenues Received ⁴			<u>24,801,179</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
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	909,897	0	144,289	0	0	0	0	0	765,608	765,608	0
02. 90% REIMBURSEMENT	1,853,714	21,249	567,055	125,096	0	0	0	0	1,140,314	1,026,282	114,032
03. 80% REIMBURSEMENT	35,213,492	475,921	9,061,539	1,267,440	260,799	135,418	0	0	24,012,375	19,209,898	4,802,477
04. 60% REIMBURSEMENT	5,225,959	103,301	551,355	0	0	0	0	10,324	4,560,979	2,736,587	1,824,392
05. 50% REIMBURSEMENT	2,232,539	106,932	0	0	0	0	0	0	2,125,607	1,062,804	1,062,803
06. TOTAL NET CHILD WELFARE EXPEND.	45,435,601	707,403	10,324,238	1,392,536	260,799	135,418	0	10,324	32,604,883	24,801,179	7,803,704
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,139,852	6,527							2,133,325	1,279,995	853,330
08. NON-REIMBURSABLE EXPENDITURES	117,366	0							117,366		117,366
09. TOTAL EXPENDITURES	47,692,819	713,930	10,324,238	1,392,536	260,799	135,418	0	10,324	34,855,574	26,081,174	8,774,400
10. TOTAL TITLE IV-D COLLECTIONS	296,317										
11. TITLE IV-D Collections for IV-E Children	65,453										
12. STATE ACT 148 - line 6	24,801,179										
13. STATE ACT 148 ALLOCATION	25,257,405										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	24,801,179										
INVOICE											
AMENDED STATE SHARE (ACT 148)	24,801,179										
ACT 148 AMOUNT RECEIVED	24,801,179										
ADJUSTMENT TO STATE SHARE	0										

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
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
IN-HOME													
I-A	ADOPTION SERVICE	909,897	0		144,289	0			0	0	765,608	765,608	0
I-B	ADOPTION ASSISTANCE	8,031,909	0	4,043,770	30,750				0	0	3,957,389	3,165,911	791,478
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	808,543	0	273,964					0	0	534,579	427,663	106,916
I-D	COUNSELING - DEPENDENT	2,950,198	0		116,466	626,324	0	135,418	0	0	2,071,990	1,657,592	414,398
I-E	COUNSELING - DELINQUENT	712,142	0		1,792	137,431	0	0	0	0	572,919	458,335	114,584
I-F	DAY CARE	527,478	0			268,627	0	0	0	0	258,851	207,081	51,770
I-G	DAY TREATMENT - DEPENDENT	25,284	0		0	0	0	0	0	0	25,284	20,227	5,057
I-H	DAY TREATMENT - DELINQUENT	334,036	0			235,058	0	0	0	0	98,978	79,182	19,796
I-I	HOMEMAKER SERVICE	11,194	0			0	0	0	0	0	11,194	8,955	2,239
I-J	INTAKE & REFERRAL	311,987	0		49,466	0	0	0	0	0	262,521	210,017	52,504
I-K	LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-L	LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-M	PROTECTIVE SERVICE - CHILD ABUSE	2,692,239	0		425,882	0	0	0	0	0	2,266,357	1,813,086	453,271
I-N	PROTECTIVE SERVICE - GENERAL	2,454,564	0		386,006	0	0	0	0	0	2,068,558	1,654,846	413,712
I-O	SERVICE PLANNING	3,643,226	0		575,598	0	0	0	0	0	3,067,628	2,454,102	613,526
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	265,200	0			0	0	0	0	0	265,200	132,600	132,600
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-R	SUBTOTAL IN-HOME	23,677,897	0	4,317,734	1,730,249	#####	0	135,418	0	0	16,227,056	13,055,205	3,171,851
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	72,449	0	32,736	0		0	0	0	0	39,713	31,770	7,943
2-B	ALTERNATIVE TREATMENT - DELINQUENT	589,032	24,350	1,958	69		0	0	0	0	562,655	450,124	112,531
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	3,015,150	103,845	369,343	0		0	0	0	0	2,541,962	2,033,570	508,392
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,116,181	47,444	83	17,924		0	0	0	0	1,050,730	840,584	210,146
2-E	EMERGENCY SHELTER - DEPENDENT	1,695,464	21,249	565,669	0		0	0	0	0	1,108,546	997,691	110,855
2-F	EMERGENCY SHELTER - DELINQUENT	158,250	0	0	1,386	125,096	0	0	0	0	31,768	28,591	3,177
2-G	FOSTER FAMILY - DEPENDENT	5,727,493	251,574	715,002	1,602,895		260,799	0	0	0	2,897,223	2,317,778	579,445
2-H	FOSTER FAMILY - DELINQUENT	40	0	0	6		0	0	0	0	34	27	7
2-I	KINSHIP CARE - DEPENDENT	2,078,800	48,290	393,095	0		0	0	0	0	1,637,415	1,309,932	327,483
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	111,547	418	24,734	0		0	0	0	0	86,395	69,116	17,279
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M	SUBTOTAL CBP	14,564,406	497,170	2,102,620	1,622,280	125,096	260,799	0	0	0	9,956,441	8,079,183	1,877,258
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	1,967,339	106,932								1,860,407	930,204	930,203
3-B	RESIDENTIAL SERVICE - DEPENDENT	631,367	539,887	109,326	0		0	0	0	0	395,684	237,410	158,274
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	910,114	10,751	57,403	44,619		0	0	0	0	1,471,710	883,026	588,684
3-D	SECURE RES. SERVICE (EXCEPT YDC)	2,139,852	6,527								2,133,325	1,279,995	853,330
3-E	SECURE	7,188,559	216,722	166,729	44,619		0	0	0	0	6,760,489	3,870,253	2,890,236
3-F	SUBTOTAL INSTITUTIONAL	12,837,031	1,070,762	333,784	89,257	0	0	0	0	0	10,324	1,076,533	717,689
4	ADMINISTRATION	2,144,591	38		340,007		0	0	0	10,324	1,794,222	1,076,533	717,689
5	TOTAL REVENUES	47,575,453	713,930	6,587,083	3,737,155	#####	260,799	135,418	0	10,324	34,738,208	26,081,174	8,657,034

ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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
IN-HOME												
1-A ADOPTION SERVICE	464,744	218,546	8,039,229	226,382	0	999	910,671	512	0	774	0	0
1-B ADOPTION ASSISTANCE	0	0	8,039,229	0	0	0	8,039,229	0	1,117	0	7,320	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	808,543	0	0	0	808,543	0	132	0	0	0
1-D COUNSELING - DEPENDENT	403,161	226,752	104,422	2,215,268	1,099	0	2,950,702	1,696	531	504	0	0
1-E COUNSELING - DELINQUENT	0	0	11,251	700,891	0	0	712,142	0	407	0	0	0
1-F DAY CARE	0	0	0	527,478	0	0	527,478	0	96	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	25,284	0	0	25,284	0	6	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	334,036	0	0	334,036	0	46	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	11,194	0	0	11,194	0	30	0	0	0
1-J INTAKE & REFERRAL	194,012	82,634	35,022	0	499	0	312,167	6,271	0	180	0	0
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,542,585	717,032	435,887	0	3,497	0	2,699,001	1,039	0	6,762	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,354,156	733,486	369,127	0	3,297	0	2,460,066	5,373	0	5,502	0	0
1-O SERVICE PLANNING	2,239,160	1,044,165	357,278	0	4,495	0	3,645,098	5,840	0	1,872	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	265,200	0	265,200	0	101	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	6,197,818	3,022,615	8,847,772	1,539,369	4,079,351	13,886	23,700,811	0	0	15,594	7,320	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 1,548											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	72,449	0	72,449	434	3	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	589,032	0	589,032	2,852	32	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	3,015,150	0	3,015,150	13,204	79	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	112,720	1,003,461	0	1,116,181	4,306	43	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	678,360	281,554	0	324,768	435,798	20,831	1,741,311	1,805	94	102	45,745	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	8,674	149,576	0	158,250	697	45	0	0	0
2-G FOSTER FAMILY - DEPENDENT	890,254	472,623	0	256,801	4,113,093	2,298	5,735,069	64,170	299	4,925	2,651	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	40	0	0	40	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	2,078,800	0	2,078,800	50,820	216	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	111,547	0	111,547	6,844	38	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,568,614	754,177	0	703,003	11,568,906	23,129	14,617,829	145,132	849	5,027	48,396	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,107,699	490,128	0	329,689	42,221	38,271	2,008,008	3,204	125	462	40,207	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	539,887	0	539,887	1,926	74	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	220,735	1,410,632	0	1,631,367	5,941	63	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	910,114	0	910,114	2,811	21	0	0	0
3-E YDC SECURE	0	0	0	0	2,139,852	0	2,139,852	4,147	30	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,107,699	490,128	0	550,424	5,042,706	38,271	7,229,228	18,029	313	462	40,207	0
4 ADMINISTRATION	826,590	377,656	0	938,907	0	1,798	2,144,951	0	0	360	0	0
5 TOTAL EXPENDITURES	9,700,721	4,644,576	8,847,772	3,731,703	20,690,963	77,084	47,692,819	0	0	21,443	95,923	0
	County Indirect Costs = \$ 183,554											

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 910,671	\$ 0	\$ 910,671
Adoption Assistance	8,039,229	0	8,039,229
Subsidized Permanent Legal Custodianship	808,543	0	808,543
Counseling	3,662,844	0	3,662,844
Day Care	527,478	0	527,478
Day Treatment	359,320	0	359,320
Homemaker Service	11,194	0	11,194
Intake and Referral	312,167	0	312,167
Life Skills	0	0	0
Protective Service - Child Abuse	2,699,001	0	2,699,001
Protective Service - General	2,460,066	0	2,460,066
Service Planning	3,645,098	0	3,645,098
Juvenile Act Proceedings	265,200	0	265,200
Alternative Treatment	661,481	0	661,481
Community Residential	4,131,331	0	4,131,331
Emergency Shelter	1,899,561	0	1,899,561
Foster Family	5,735,109	0	5,735,109
Kinship Care	2,078,800	0	2,078,800
Supervised Independent Living	111,547	0	111,547
Juvenile Detention Service	2,008,008	0	2,008,008
Residential Service	2,171,254	0	2,171,254
Secure Residential Service (Except YDC)	910,114	0	910,114
YDC Secure	2,139,852	0	2,139,852
Administration	2,144,951	0	2,144,951
Combined Total Expense	<u>47,692,819</u>	<u>0</u>	<u>47,692,819</u>
Less Non-reimbursables	<u>117,366</u>	<u>0</u>	<u>117,366</u>
Total Net Expense	<u>\$ 47,575,453</u>	<u>\$ 0</u>	<u>\$ 47,575,453</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 9,700,721	\$ 0	\$ 9,700,721
Employee Benefits	4,644,576	0	4,644,576
Subsidies	8,847,772	0	8,847,772
Operating	3,731,703	0	3,731,703
Purchased Services	20,690,963	0	20,690,963
Fixed Assets	77,084	0	77,084
Combined Total Expense	<u>47,692,819</u>	<u>0</u>	<u>47,692,819</u>
Less Non-reimbursables	<u>117,366</u>	<u>0</u>	<u>117,366</u>
Total Net Expense	<u>\$ 47,575,453</u>	<u>\$ 0</u>	<u>\$ 47,575,453</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	30,853,677
Supplemental Act 148			<u>0</u>
Total State Allocation			30,853,677
State Share (CY348) ²	\$		26,240,767
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	26,240,767
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	26,240,767
Actual Act 148 Revenues Received ⁴			<u>26,240,767</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

ERIE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
 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	962,648	0	149,642	0	0	0	0	0	813,006	813,006	0
02. 90% REIMBURSEMENT	1,935,235	21,295	639,027	83,303	0	0	0	0	1,191,610	1,072,449	119,161
03. 80% REIMBURSEMENT	37,931,678	358,220	10,046,563	1,309,233	260,799	135,418	0	0	25,821,445	20,657,155	5,164,290
04. 60% REIMBURSEMENT	4,848,675	82,367	457,390	0	0	0	0	15,215	4,293,703	2,576,222	1,717,481
05. 50% REIMBURSEMENT	2,243,870	0	0	0	0	0	0	0	2,243,870	1,121,935	1,121,935
06. TOTAL NET CHILD WELFARE EXPEND.	47,922,106	461,882	11,292,622	1,392,536	260,799	135,418	0	15,215	34,363,634	26,240,767	8,122,867
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,369,624	14,585							2,355,039	1,413,023	942,016
08. NON-REIMBURSABLE EXPENDITURES	127,308	0							127,308		127,308
09. TOTAL EXPENDITURES	50,419,038	476,467	11,292,622	1,392,536	260,799	135,418	0	15,215	36,845,981	27,653,790	9,192,191
10. TOTAL TITLE IV-D COLLECTIONS	295,015										
11. TITLE IV-D Collections for IV-E Children	52,440										
12. STATE ACT 148 - line 6	26,240,767										
13. STATE ACT 148 ALLOCATION	30,853,677										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	26,240,767										
INVOICE											
AMENDED STATE SHARE (ACT 148)	26,240,767										
ACT 148 AMOUNT RECEIVED	26,240,767										
ADJUSTMENT TO STATE SHARE	0										

ERIE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
 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
IN-HOME												
1-A ADOPTION SERVICE	962,648	0		149,642	0			0	0	813,006	813,006	0
1-B ADOPTION ASSISTANCE	8,759,179	0	4,713,896	42,979				0	0	4,002,304	3,201,843	800,461
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	930,297	0	360,278	0				0	0	570,019	456,015	114,004
1-D COUNSELING - DEPENDENT	3,190,408	0	126,287	514,917	0	135,418		0	0	2,413,786	1,931,029	482,757
1-E COUNSELING - DELINQUENT	1,077,930	0	983	8,016	0			0	0	1,068,931	855,145	213,786
1-F DAY CARE	793,120	0	451,220	0	0			0	0	341,900	273,520	68,380
1-G DAY TREATMENT - DEPENDENT	79,434	0		0	0			0	0	79,434	63,547	15,887
1-H DAY TREATMENT - DELINQUENT	385,975	0		335,080	0			0	0	50,895	40,716	10,179
1-I HOMEMAKER SERVICE	23,121	0		0	0			0	0	23,121	18,497	4,624
1-J INTAKE & REFERRAL	390,596	0		60,568	0			0	0	330,028	264,022	66,006
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	3,042,940	0		471,954	0			0	0	2,570,986	2,056,789	514,197
1-N PROTECTIVE SERVICE - GENERAL	2,612,425	0		401,186	0			0	0	2,211,239	1,768,991	442,248
1-O SERVICE PLANNING	4,214,860	0		654,137	0			0	0	3,560,723	2,848,578	712,145
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	290,400	0		0	0			0	0	290,400	145,200	145,200
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	26,753,333	0	5,074,174	1,907,736	########	0	135,418	0	0	18,326,772	14,736,898	3,589,874

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
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	70,858	4,694	7,300	0				0	0	58,864	47,091	11,773
2-B ALTERNATIVE TREATMENT - DELINQUENT	457,931	21,655	0	0				0	0	436,276	349,021	87,255
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,682,040	68,324	236,892	0				0	0	2,376,824	1,901,459	475,365
2-D COMMUNITY RESIDENTIAL - DELINQUENT	562,351	31,694	10,678	7,766				0	0	512,213	409,770	102,443
2-E EMERGENCY SHELTER - DEPENDENT	1,838,485	20,066	639,027	0	0			0	0	1,179,392	1,061,453	117,939
2-F EMERGENCY SHELTER - DELINQUENT	96,750	1,229	0	83,303	0			0	0	12,218	10,996	1,222
2-G FOSTER FAMILY - DEPENDENT	6,566,435	168,372	1,091,301	1,361,892		260,799		0	0	3,684,071	2,947,257	736,814
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0				0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	1,952,474	63,481	453,106	0				0	0	1,435,887	1,148,710	287,177
2-J KINSHIP CARE - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	139,304	0	45,360	0				0	0	93,944	75,155	18,789
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0				0	0	0	0	0
2-M SUBTOTAL CBP	14,366,628	379,515	2,483,664	1,369,638	83,303	260,799	0	0	0	9,789,689	7,950,912	1,838,777

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
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,953,470	0							0	1,953,470	976,735	976,735
3-B RESIDENTIAL SERVICE - DEPENDENT	443,345	27,059	86,440	0				0	0	329,846	197,908	131,938
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,117,296	45,199	0	5,697				0	0	1,066,400	639,840	426,560
3-D SECURE RES. SERVICE (EXCEPT YDC)	937,104	10,094						0	0	927,010	556,206	370,804
3-E YDC SECURE	2,369,624	14,585								2,355,039	1,413,023	942,016
3-F SUBTOTAL INSTITUTIONAL	6,820,839	96,937	86,440	5,697	0	0	0	0	0	6,631,765	3,783,712	2,848,053

4 ADMINISTRATION	2,350,930	15		365,253		0	0	0	0	15,215	1,182,268	788,179
5 TOTAL REVENUES	50,291,730	476,467	7,644,278	3,648,344	#####	260,799	135,418	0	15,215	36,718,673	27,653,790	9,064,883

ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Children Served (by county)	Children Served (Purchase)	Non-Reim. Reimbursable Non PS/Stub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10					
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchase)	Non-Reim. Reimbursable Non PS/Stub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable			
IN-HOME															
1-A ADOPTION SERVICE	458,680	236,448		262,451	0	5,135	962,714	270	0	66	0	0			
1-B ADOPTION ASSISTANCE	0	0	8,766,479	0	0	0	8,766,479	0	1,151	0	7,300	0			
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	930,297	0	0	0	930,297	0	139	0	0	0			
1-D COUNSELING - DEPENDENT	448,742	235,960		124,468	2,376,685	4,667	3,190,522	433	406	114	0	0			
1-E COUNSELING - DELINQUENT	0	0		6,320	1,071,610	0	1,077,930	0	209	0	0	0			
1-F IDAY CARE	0	0		0	793,120	0	793,120	0	93	0	0	0			
1-G IDAY TREATMENT - DEPENDENT	0	0		0	79,434	0	79,434	0	4	0	0	0			
1-H IDAY TREATMENT - DELINQUENT	0	0		0	385,975	0	385,975	0	21	0	0	0			
1-I HOMEMAKER SERVICE	0	0		0	23,121	0	23,121	0	45	0	0	0			
1-J INTAKE & REFERRAL	232,897	97,620		57,745	0	2,334	390,596	7,279	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	1,696,635	829,991		500,616	0	19,136	3,046,378	1,242	0	3,438	0	0			
1-N PROTECTIVE SERVICE - GENERAL	1,359,760	776,470		462,448	0	17,269	2,615,947	6,581	0	3,522	0	0			
1-O SERVICE PLANNING	2,500,420	1,202,613		486,294	0	25,671	4,214,998	6,659	0	138	0	0			
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	290,400		290,400	0	122	0	0	0			
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0			
1-R SUBTOTAL IN-HOME	6,697,134	3,379,102	9,696,776	1,900,342	5,020,345	74,212	26,767,911			7,278	7,300	0			
	LRCP = Legal Representation for Children in Placement = \$ 70,858										3				
	LRCNP = Legal Representation for Children Non-Placement = \$ 457,931														
COMMUNITY BASED PLACEMENT															
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	70,858	0	70,858	223	3	0	0	0			
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	457,931	0	457,931	2,282	20	0	0	0			
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	2,682,040	0	2,682,040	11,393	122	0	0	0			
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	37,061	525,290	0	562,351	2,221	21	0	0	0			
2-E EMERGENCY SHELTER - DEPENDENT	784,569	306,567		323,537	456,672	23,002	1,894,347	1,861	81	0	55,862	0			
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	96,750	0	96,750	450	21	0	0	0			
2-G FOSTER FAMILY - DEPENDENT	823,066	467,827		247,604	5,020,173	10,267	6,568,937	61,388	368	2,502	0	0			
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0			
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	1,952,474	0	1,952,474	36,021	174	0	0	0			
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0			
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	139,304	0	139,304	7,892	33	0	0	0			
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0			
2-M SUBTOTAL CBP	1,607,635	774,394	0	608,202	11,401,492	33,269	14,424,992	123,731	843	2,502	55,862	0			
INSTITUTIONAL PLACEMENT															
3-A JUVENILE DETENTION SERVICE	1,092,933	533,475		281,488	84,666	15,274	2,007,836	2,797	83	0	54,366	0			
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	443,345	0	443,345	1,745	41	0	0	0			
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	37,061	1,080,235	0	1,117,296	4,268	50	0	0	0			
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	937,104	0	937,104	2,817	21	0	0	0			
3-E YDC SECURE	0	0	0	0	2,369,624	0	2,369,624	4,372	28	0	0	0			
3-F SUBTOTAL INSTITUTIONAL	1,092,933	533,475	0	318,549	4,914,974	15,274	6,875,205	15,999	223	0	54,366	0			
4 ADMINISTRATION	832,136	401,487	0	1,108,906	0	8,401	2,350,930			0	0	0			
5 TOTAL EXPENDITURES	10,229,838	5,088,458	9,696,776	3,935,999	21,336,811	131,156	50,419,038			9,780	117,528	0			
	County Indirect Costs = \$ 197,422														

**ERIE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 962,714	\$ 0	\$ 962,714
Adoption Assistance	8,766,479	0	8,766,479
Subsidized Permanent Legal Custodianship	930,297	0	930,297
Counseling	4,268,452	0	4,268,452
Day Care	793,120	0	793,120
Day Treatment	465,409	0	465,409
Homemaker Service	23,121	0	23,121
Intake and Referral	390,596	0	390,596
Life Skills	0	0	0
Protective Service - Child Abuse	3,046,378	0	3,046,378
Protective Service - General	2,615,947	0	2,615,947
Service Planning	4,214,998	0	4,214,998
Juvenile Act Proceedings	290,400	0	290,400
Alternative Treatment	528,789	0	528,789
Community Residential	3,244,391	0	3,244,391
Emergency Shelter	1,991,097	0	1,991,097
Foster Family	6,568,937	0	6,568,937
Kinship Care	1,952,474	0	1,952,474
Supervised Independent Living	139,304	0	139,304
Juvenile Detention Service	2,007,836	0	2,007,836
Residential Service	1,560,641	0	1,560,641
Secure Residential Service (Except YDC)	937,104	0	937,104
YDC Secure	2,369,624	0	2,369,624
Administration	<u>2,350,930</u>	<u>0</u>	<u>2,350,930</u>
Combined Total Expense	50,419,038	0	50,419,038
Less Non-reimbursables	<u>127,308</u>	<u>0</u>	<u>127,308</u>
Total Net Expense	<u>\$ 50,291,730</u>	<u>\$ 0</u>	<u>\$ 50,291,730</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 10,229,838	\$ 0	\$ 10,229,838
Employee Benefits	5,088,458	0	5,088,458
Subsidies	9,696,776	0	9,696,776
Operating	3,935,999	0	3,935,999
Purchased Services	21,336,811	0	21,336,811
Fixed Assets	<u>131,156</u>	<u>0</u>	<u>131,156</u>
Combined Total Expense	50,419,038	0	50,419,038
Less Non-reimbursables	<u>127,308</u>	<u>0</u>	<u>127,308</u>
Total Net Expense	<u>\$ 50,291,730</u>	<u>\$ 0</u>	<u>\$ 50,291,730</u>

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

ERIE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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.² 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.³

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).⁴ 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 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.

² 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.

³ 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.

⁴ 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.

ERIE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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.
- 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.

ERIE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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.⁵

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.ⁱ

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.

⁵ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

ERIE COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

ⁱ **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.

ERIE COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Office of Children, Youth and Families
Department of Human Services

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