

# 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

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## Luzerne County Children and Youth Agency

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June 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Mr. Brian Swetz, Acting County Manager  
Luzerne County Courthouse  
200 North River Street  
Wilkes-Barre, PA 18711

Dear County Manager Swetz:

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 Luzerne County Children and Youth 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, 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 Luzerne 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.<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 **2018-2019 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$137,526 and increasing revenue by \$27,544. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$90,900.
- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$260,868. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$158,694.
- For the **2020-2021 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 decreasing agency expenditures by \$118,562 and increasing revenue by \$21,676. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$95,740.

This report includes the following finding and observation:

Finding – Luzerne County Children and Youth Agency Failed to Perform a Reconciliation of Agency Records to County Records for the 2018-2019 Fiscal Year

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 April 24, 2023.

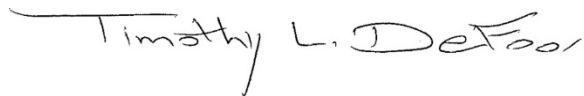
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<sup>1</sup> In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures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

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,

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  
May 3, 2023

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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, 2018 to JUNE 30, 2019**

**LUZERNE 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>	\$	22,500,898
Supplemental Act 148		<u>0</u>
Total State Allocation		22,500,898
State Share (CY348) <sup>2</sup>	\$	22,087,497
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	22,087,497
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	22,087,497
Actual Act 148 Revenues Received <sup>4</sup>		<u>21,996,597</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>90,900</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 auditor's adjustments are considered.

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

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

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



LUZERNE 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	247,172	0	35,295	0	0	0	0	0	211,877	211,877	0
02. 90% REIMBURSEMENT	121,204	670	603	0	0	0	0	0	119,931	107,938	11,993
03. 80% REIMBURSEMENT	34,338,672	444,748	7,987,395	913,115	270,105	97,172	0	0	24,626,137	19,700,908	4,925,229
04. 60% REIMBURSEMENT	3,620,456	46,622	378,415	0	0	0	0	9,231	3,186,188	1,911,713	1,274,475
05. 50% REIMBURSEMENT	311,285	1,165	0	0	0	0	0	0	310,120	155,061	155,059
06. TOTAL NET CHILD WELFARE EXPEND.	38,638,789	493,205	8,401,708	913,115	270,105	97,172	0	9,231	28,454,253	22,087,497	6,366,756

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	557,784	95							557,689	334,613	223,076

08. NON-REIMBURSABLE EXPENDITURES	135	0							135		
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09. TOTAL EXPENDITURES	39,196,708	493,300	8,401,708	913,115	270,105	97,172	0	9,231	29,012,077	22,422,110	6,589,967
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10. TOTAL TITLE IV-D COLLECTIONS 213,323

11. TITLE IV-D Collections for IV-E Children 35,337

12. STATE ACT 148 - line 6 22,087,497

13. STATE ACT 148 ALLOCATION 22,500,898

14. ADJUSTED STATE SHARE (lower of 12 or 13) 22,087,497

INVOICE											
AMENDED STATE SHARE (ACT 148)	22,087,497										
ACT 148 AMOUNT RECEIVED	21,996,597										
ADJUSTMENT TO STATE SHARE	90,900										

LUZERNE 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 V-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	247,172	0		35,295	0		0	0	0	211,877	211,877	0
1-B ADOPTION ASSISTANCE	7,581,200	0	3,394,139	21,562				0	0	4,165,499	3,332,399	833,100
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHP	1,849,705	1,554	421,869	0				0	0	1,426,282	1,141,026	285,256
1-D COUNSELING - DEPENDENT	1,958,647	0		7,464	369,788			0	0	1,581,395	1,265,116	316,279
1-E COUNSELING - DELINQUENT	168,932	0		109,614				0	0	59,318	47,454	11,864
1-F DAY CARE	43,980	0		702	24,940			0	0	18,338	14,670	3,668
1-G DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
1-I HOMEMAKER SERVICE	76,258	0		10,790				0	0	65,468	52,374	13,094
1-J INTAKE & REFERRAL	626,327	0		30,807	309,962			0	0	285,558	228,446	57,112
1-K LIFE SKILLS - DEPENDENT	143,431	0		3,051				0	0	140,380	112,304	28,076
1-L LIFE SKILLS - DELINQUENT	140,029	0			96,738			0	0	43,291	34,633	8,658
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,335,004	0		185,785				0	0	1,149,219	919,375	229,844
1-N PROTECTIVE SERVICE - GENERAL	5,526,256	0		752,486	1,923			0	0	4,771,847	3,817,478	954,369
1-O SERVICE PLANNING	2,788,204	0		391,531	150			0	0	2,396,523	1,917,218	479,305
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	210,965	0		0	0			0	0	210,965	105,483	105,482
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	<b>22,696,110</b>	<b>1,554</b>	<b>3,816,008</b>	<b>1,439,473</b>	<b>913,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,525,960</b>	<b>13,199,853</b>	<b>3,326,107</b>

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title V-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	345,072	9,439	0	0			0	0	0	335,633	268,506	67,127
2-B ALTERNATIVE TREATMENT - DELINQUENT	316	0		0				0	0	316	253	63
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,381,003	46,326	378,084	7,786				0	0	948,807	759,046	189,761
2-D COMMUNITY RESIDENTIAL - DELINQUENT	695,052	18,536	0	539				0	0	675,977	540,782	135,195
2-E EMERGENCY SHELTER - DEPENDENT	121,204	670	0	603				0	0	119,931	107,938	11,993
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0				0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	8,457,966	362,022	1,254,551	1,023,816			270,105	97,172	0	5,450,300	4,360,240	1,090,060
2-H FOSTER FAMILY - DELINQUENT	9,238	0		0				0	0	9,238	7,390	1,848
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,136,829	6,871	48,773	53,660				0	0	1,027,525	822,020	205,505
2-J SUP. INDEPENDENT LIVING - DELINQUENT	75,223	0		0				0	0	75,223	60,178	15,045
<b>2-K SUBTOTAL CBP</b>	<b>12,221,903</b>	<b>443,864</b>	<b>1,681,408</b>	<b>1,086,404</b>	<b>0</b>	<b>270,105</b>	<b>97,172</b>	<b>0</b>	<b>0</b>	<b>8,642,950</b>	<b>6,926,353</b>	<b>1,716,597</b>

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title V-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	100,520	1,165							0	99,155	49,578	49,577
3-B RESIDENTIAL SERVICE - DEPENDENT	650,676	17,118	107,060	3,697				0	0	522,801	313,681	209,120
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	251,575	20,192	0	0				0	0	231,383	138,830	92,553
3-D SECURE RES. SERVICE (EXCEPT YDC)	435,797	9,312						0	0	426,485	255,891	170,594
3-E YDC SECURE	557,784	95								557,689	334,613	223,076
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>1,996,152</b>	<b>47,882</b>	<b>107,060</b>	<b>3,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,837,513</b>	<b>1,092,593</b>	<b>744,920</b>

<b>4 ADMINISTRATION</b>	<b>2,282,408</b>	<b>0</b>		<b>267,658</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>2,005,519</b>	<b>1,203,311</b>	<b>802,208</b>
<b>TOTAL REVENUES</b>	<b>39,196,573</b>	<b>493,300</b>	<b>5,604,476</b>	<b>2,797,232</b>	<b>913,115</b>	<b>270,105</b>	<b>97,172</b>	<b>0</b>	<b>9,231</b>	<b>29,011,942</b>	<b>22,422,110</b>	<b>6,589,832</b>

LUZERNE 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	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	133,014	72,879		41,279	0	0	247,172	100	40	0	0	0
1-B ADOPTION ASSISTANCE	0	0	7,580,857	343	0	0	7,581,200	0	987	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	1,849,705	0	0	0	1,849,705	0	239	0	0	0
1-D COUNSELING - DEPENDENT	29,120	14,511		8,899	1,906,117	0	1,938,647	1,952	900	0	0	0
1-E COUNSELING - DELINQUENT	0	0			168,932	0	168,932	0	60	0	0	0
1-F DAY CARE	2,600	1,350		818	39,212	0	43,980	17	33	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	39,878	21,015		15,365	0	0	76,258	143	0	0	0	0
1-J INTAKE & REFERRAL	117,686	63,730		36,111	408,800	0	626,327	3,213	333	0	0	0
1-K LIFE SKILLS - DEPENDENT	12,362	4,993		4,118	121,958	0	143,431	567	18	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	140,029	0	140,029	0	38	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	705,525	383,646		217,432	28,401	0	1,335,004	328	1	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,839,919	1,538,716		901,522	226,734	19,365	5,526,256	3,967	955	0	0	0
1-O SERVICE PLANNING	1,560,366	840,488		382,050	5,300	0	2,788,204	3,456	68	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					210,965	0	210,965	0	850	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	5,440,470	2,941,328	9,430,562	1,607,937	3,256,448	19,365	22,696,110					
	Number of Children receiving only NON-PURCHASED IN-Home Services 3,790											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	345,072	0	345,072	2184	21	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	316	0	316	2	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	25,386	14,725	0	13,248	1,327,644	0	1,381,003	6,091	41	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	4,014	691,038	0	695,052	2,708	22	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,346	1,045	0	907	116,906	0	121,204	1,689	59	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	623,559	340,515	(720)	304,714	7,190,033	0	8,458,101	157,943	676	0	135	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	9,238	0	9,238	68	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	199,990	107,927	0	78,799	750,113	0	1,136,829	4,724	22	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	75,223	0	75,223	411	3	0	0	0
2-K SUBTOTAL CBP	851,281	464,212	(720)	401,682	10,505,583	0	12,222,038	175,820	846	0	135	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	100,320	0	100,320	366	24	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	14,299	7,126	0	4,314	624,937	0	650,676	2,685	29	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/MFC)	0	0	0	0	251,575	0	251,575	1,502	20	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	403	435,394	0	435,797	1,296	7	0	0	0
3-E YDC SECURE	0	0	0	0	557,784	0	557,784	1,107	5	0	0	0
3-F SUBTOTAL INSTITUTIONAL	14,299	7,126	0	4,717	1,970,010	0	1,996,152	6,956	85	0	0	0
4 ADMINISTRATION	855,183	604,711	0	819,455	(1,961)	5,020	2,282,408					
5 TOTAL EXPENDITURES	7,161,233	4,017,377	9,429,842	2,833,791	15,730,080	24,385	39,196,708				135	0
	County Indirect Costs = \$ 468,956											

**LUZERNE 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>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 247,172	\$ 0	\$ 247,172
Adoption Assistance	7,581,150	50	7,581,200
Subsidized Permanent Legal Custodianship	1,849,705	0	1,849,705
Counseling	2,122,919	4,660	2,127,579
Day Care	43,980	0	43,980
Day Treatment	0	0	0
Homemaker Service	76,258	0	76,258
Intake and Referral	626,327	0	626,327
Life Skills	283,460	0	283,460
Protective Service - Child Abuse	1,335,004	0	1,335,004
Protective Service - General	5,526,256	0	5,526,256
Service Planning	2,788,204	0	2,788,204
Juvenile Act Proceedings	210,965	0	210,965
Alternative Treatment	345,388	0	345,388
Community Residential	2,076,055	0	2,076,055
Emergency Shelter	121,204	0	121,204
Foster Family	8,472,541	(5,202)	8,467,339
Supervised Independent Living	1,212,052	0	1,212,052
Juvenile Detention Service	100,320	0	100,320
Residential Service	902,251	0	902,251
Secure Residential Service (Except YDC)	435,797	0	435,797
YDC Secure	607,743	(49,959)	557,784
Administration	2,094,431	187,977	2,282,408
Combined Total Expense	<u>39,059,182</u>	<u>137,526</u>	<u>39,196,708</u>
Less Non-reimbursables	<u>135</u>	<u>0</u>	<u>135</u>
Total Net Expense	<u>\$ 39,059,047</u>	<u>\$ 137,526</u>	<u>\$ 39,196,573</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,161,233	\$ 0	\$ 7,161,233
Employee Benefits	3,889,934	127,443	4,017,377
Subsidies	9,430,512	(670)	9,429,842
Operating	2,773,162	60,629	2,833,791
Purchased Services	15,781,822	(51,742)	15,730,080
Fixed Assets	22,519	1,866	24,385
Combined Total Expense	<u>39,059,182</u>	<u>137,526</u>	<u>39,196,708</u>
Less Non-reimbursables	<u>135</u>	<u>0</u>	<u>135</u>
Total Net Expense	<u>\$ 39,059,047</u>	<u>\$ 137,526</u>	<u>\$ 39,196,573</u>

**LUZERNE 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					
CY-370 Adjustment							
CY-370	4	2	1	Administration - Employee Benefits	\$ 477,268	\$ 127,443	\$ 604,711
	1-B	3		Adoption Assistance - Subsidies	\$ 7,580,807	\$ 50	\$ 7,580,857
	2-G	3		Foster Family (Dependent) - Subsidies	\$ -	\$ (720)	\$ (720)
	4	4		Administration - Operating	\$ 758,826	\$ 60,629	\$ 819,455
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 1,901,457	\$ 4,660	\$ 1,906,117
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 7,194,515	\$ (4,482)	\$ 7,190,033
	3-E	5		YDC Secure - Purchased Services	\$ 607,743	\$ (49,959)	\$ 557,784
	4	5		Administration - Purchased Services	\$ -	\$ (1,961)	\$ (1,961)
	4	6		Administration - Fixed Assets	\$ 3,154	\$ 1,866	\$ 5,020
				Total Adjustment Amount		\$ 137,526	
				To increase expenditures by \$137,526 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 Invoice Package to the Commonwealth Department of Human Services. Employee Benefits increased by \$127,443; Subsidies decreased by \$670; Operating increased by \$60,629; Purchased Services decreased by \$51,742; and Fixed Assets increased by \$1,866.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A Adjustment							
CY-370A	1-C	2	2	Subsidized Permanent Legal Custodianship - Program Income	\$ 1,467	\$ 87	\$ 1,554
	2-A	2		Alternative Treatment (Dependent) - Program Income	\$ 8,912	\$ 527	\$ 9,439
	2-C	2		Community Residential (Dependent) - Program Income	\$ 43,739	\$ 2,587	\$ 46,326
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 17,501	\$ 1,035	\$ 18,536
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 633	\$ 37	\$ 670
	2-G	2		Foster Family (Dependent) - Program Income	\$ 341,808	\$ 20,214	\$ 362,022
	2-I	2		Supervised Independent Living (Dependent) - Program Income	\$ 6,487	\$ 384	\$ 6,871
	3-A	2		Juvenile Detention Service - Program Income	\$ 1,100	\$ 65	\$ 1,165
	3-B	2		Residential Service (Dependent) - Program Income	\$ 16,162	\$ 956	\$ 17,118
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 19,065	\$ 1,127	\$ 20,192
	3-D	2		Secure Residential Service - Program Income	\$ 8,792	\$ 520	\$ 9,312
	3-E	2		YDC Secure - Program Income	\$ 90	\$ 5	\$ 95
				Total Adjustment Amount		\$ 27,544	
				To increase Program Income by \$27,544 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**LUZERNE 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 <sup>1</sup>		\$	23,201,837
Supplemental Act 148			<u>0</u>
Total State Allocation			23,201,837
State Share (CY348) <sup>2</sup>	\$		22,389,957
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	22,389,957
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	22,389,957
Actual Act 148 Revenues Received <sup>4</sup>			<u>22,231,263</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>158,694</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 auditor's adjustments are considered.

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

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

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

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LUZERNE 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	284,958	0	37,828	0	0	0	0	0	247,130	247,130	0
02. 90% REIMBURSEMENT	66,624	382	681	0	0	0	0	0	65,561	59,005	6,556
03. 80% REIMBURSEMENT	35,234,502	335,272	8,474,265	913,116	270,105	97,172	0	0	25,144,572	20,115,659	5,028,913
04. 60% REIMBURSEMENT	3,444,574	26,301	438,743	0	0	0	0	10,188	2,969,342	1,781,605	1,187,737
05. 50% REIMBURSEMENT	373,866	752	0	0	0	0	0	0	373,114	186,558	186,556
06. TOTAL NET CHILD WELFARE EXPEND.	39,404,524	362,707	8,951,517	913,116	270,105	97,172	0	10,188	28,799,719	22,389,957	6,409,762
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	618,684	2,828							615,856	369,514	246,342
08. NON-REIMBURSABLE EXPENDITURES	0	0							0	0	0
09. TOTAL EXPENDITURES	40,023,208	365,535	8,951,517	913,116	270,105	97,172	0	10,188	29,415,575	22,759,471	6,656,104
10. TOTAL TITLE IV-D COLLECTIONS	199,408										
11. TITLE IV-D Collections for IV-E Children	51,879										
12. STATE ACT 148 - line 6	22,389,957										
13. STATE ACT 148 ALLOCATION	23,201,837										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	22,389,957										
INVOICE											
AMENDED STATE SHARE (ACT 148)	22,389,957										
ACT 148 AMOUNT RECEIVED	22,231,263										
ADJUSTMENT TO STATE SHARE	158,694										



LUZERNE 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	284,928	0	0	0	0	0	0	0	0	247,130	247,130	0
1-B ADOPTION ASSISTANCE	7,917,880	0	3,803,668	42,022	0	0	0	0	0	4,072,190	3,257,752	814,438
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,746,028	0	400,439	0	0	0	0	0	0	1,345,589	1,076,471	269,118
1-D COUNSELING - DEPENDENT	1,881,384	0	0	10,055	476,699	0	0	0	0	1,394,630	1,115,704	278,926
1-E COUNSELING - DELINQUENT	175,231	0	0	0	100,938	0	0	0	0	74,293	59,434	14,859
1-F DAY CARE	22,290	0	0	804	6,774	0	0	0	0	14,712	11,770	2,942
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	42,538	0	0	6,159	0	0	0	0	0	36,379	29,103	7,276
1-J INTAKE & REFERRAL	696,099	0	0	35,359	246,823	0	0	0	0	413,917	331,134	82,783
1-K LIFE SKILLS - DEPENDENT	121,780	0	0	0	47,115	0	0	0	0	74,665	59,732	14,933
1-L LIFE SKILLS - DELINQUENT	252,863	0	0	0	21,793	0	0	0	0	231,070	184,856	46,214
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,458,343	0	0	214,452	0	0	0	0	0	1,243,891	995,113	248,778
1-N PROTECTIVE SERVICE - GENERAL	6,395,416	1,186	0	921,032	12,674	0	0	0	0	5,460,524	4,368,419	1,092,105
1-O SERVICE PLANNING	2,377,783	0	0	354,581	300	0	0	0	0	2,022,902	1,618,322	404,580
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	254,017	0	0	0	0	0	0	0	0	254,017	127,009	127,008
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2481	0	0	0	0	0	0	0	0	2,481	1,241	1,240
<b>1-R SUBTOTAL IN-HOME</b>	<b>23,629,091</b>	<b>1,186</b>	<b>4,204,107</b>	<b>1,622,292</b>	<b>913,116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,888,390</b>	<b>13,483,190</b>	<b>3,405,200</b>
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,105,507	28,808	122,930	29,743	0	0	0	0	0	924,026	739,221	184,805
2-D COMMUNITY RESIDENTIAL - DELINQUENT	179,573	2,643	0	43	0	0	0	0	0	176,887	141,510	35,377
2-E EMERGENCY SHELTER - DEPENDENT	66,624	382	0	681	0	0	0	0	0	65,561	59,005	6,556
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	5,654,498	297,937	1,450,932	965,261	0	270,105	97,172	0	0	2,573,091	2,058,473	514,618
2-H FOSTER FAMILY - DELINQUENT	85,848	0	0	0	0	0	0	0	0	85,848	68,678	17,170
2-I KINSHIP CARE - DEPENDENT	4,202,787	0	0	0	0	0	0	0	0	4,202,787	3,362,230	840,557
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	891,926	3,900	44,405	72,380	0	0	0	0	0	771,241	616,993	154,248
2-L SUP. INDEPENDENT LIVING - DELINQUENT	26,728	798	0	0	0	0	0	0	0	25,930	20,744	5,186
<b>2-M SUBTOTAL CBP</b>	<b>12,213,491</b>	<b>334,468</b>	<b>1,618,267</b>	<b>1,068,108</b>	<b>0</b>	<b>270,105</b>	<b>97,172</b>	<b>0</b>	<b>0</b>	<b>8,825,371</b>	<b>7,066,854</b>	<b>1,758,517</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	117,368	752	0	0	0	0	0	0	0	116,616	58,308	58,308
3-B RESIDENTIAL SERVICE - DEPENDENT	526,481	12,008	66,583	27,197	0	0	0	0	0	420,693	252,416	168,277
3-C RES. SERVICE - DELINQUENT(NON YDC/YFC)	26,099	4,196	0	0	0	0	0	0	0	21,903	13,142	8,761
3-D SECURE RES. SERVICE (EXCEPT YDC)	343,111	10,097	0	0	0	0	0	0	0	333,014	199,808	133,206
3-E YDC SECURE	618,684	2,828	0	0	0	0	0	0	0	615,856	369,514	246,342
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>1,631,743</b>	<b>29,881</b>	<b>66,583</b>	<b>27,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,508,082</b>	<b>893,188</b>	<b>614,894</b>
<b>4 ADMINISTRATION</b>	<b>2,548,883</b>	<b>0</b>	<b>0</b>	<b>344,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,193,732</b>	<b>1,316,239</b>	<b>877,493</b>
<b>TOTAL REVENUES</b>	<b>40,023,208</b>	<b>365,535</b>	<b>5,888,957</b>	<b>3,062,560</b>	<b>913,116</b>	<b>270,105</b>	<b>97,172</b>	<b>0</b>	<b>10,188</b>	<b>29,415,575</b>	<b>22,759,471</b>	<b>6,656,104</b>

LUZERNE 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											
	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>												
I-A ADOPTION SERVICE	125,780	70,803		88,375	0	0	284,958	336	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	7,917,880	0	0	0	7,917,880	0	3,592	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	1,746,028	0	0	0	1,746,028	0	830	0	0	0
I-D COUNSELING - DEPENDENT	35,562	17,772		14,332	1,813,718	0	1,881,384	29	1,683	0	0	0
I-E COUNSELING - DELINQUENT	0	0			175,231	0	175,231	0	117	0	0	0
I-F DAY CARE	2,810	1,458		1,013	17,009	0	22,290	8	25	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-I HOME/MAKER SERVICE	21,737	12,112		8,689	0	0	42,538	25	0	0	0	0
I-J INTAKE & REFERRAL	129,090	75,710		33,389	457,910	0	696,099	3,258	574	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0			0	0	121,780	0	13	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	252,863	0	61	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	769,580	433,286		225,563	29,914	0	1,458,343	580	4	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	3,299,192	1,858,775		997,024	240,425	0	6,395,416	5,564	1,815	0	0	0
I-O SERVICE PLANNING	1,277,093	720,739		373,201	6,750	0	2,377,783	6,063	134	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					254,017		254,017	0	3,331	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					2,481		2,481	0	80	0	0	0
<b>SUBTOTAL IN-HOME</b>	5,660,844	3,190,655	9,663,908	1,741,586	3,372,098	3,162	23,629,091					
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	30,417	17,276	0	9,375	1,048,439	0	1,105,507	4,985	82	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	293	179,280	0	179,573	634	15	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,503	1,434	0	719	61,968	0	66,624	1,339	58	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	406,528	227,777	0	136,670	4,883,523	0	5,654,498	133,003	1,832	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	85,848	0	85,848	563	8	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	4,202,787	0	4,202,787	71,433	24,244	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	164,327	99,607	0	63,123	564,869	0	891,926	2,991	41	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	26,728	0	26,728	164	3	0	0	0
<b>SUBTOTAL CBP</b>	603,775	346,094	0	210,180	11,053,442	0	12,213,491	215,112	26,283	0	0	0
<b>ADMINISTRATION</b>	890,177	502,434	0	1,156,272	0	0	2,548,883					
<b>TOTAL EXPENDITURES</b>	7,188,132	4,058,227	9,663,908	3,118,524	15,994,417	0	40,023,208					
County Indirect Costs = \$ 750,000												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 284,958	\$ 0	\$ 284,958
Adoption Assistance	7,917,880	0	7,917,880
Subsidized Permanent Legal Custodianship	1,746,028	0	1,746,028
Counseling	2,056,615	0	2,056,615
Day Care	22,290	0	22,290
Day Treatment	0	0	0
Homemaker Service	42,538	0	42,538
Intake and Referral	696,099	0	696,099
Life Skills	363,775	10,868	374,643
Protective Service - Child Abuse	1,458,343	0	1,458,343
Protective Service - General	6,395,416	0	6,395,416
Service Planning	2,377,783	0	2,377,783
Juvenile Act Proceedings	256,498	0	256,498
Alternative Treatment	0	0	0
Community Residential	1,285,080	0	1,285,080
Emergency Shelter	66,624	0	66,624
Foster Family	5,740,346	0	5,740,346
Kinship Care	4,202,787	0	4,202,787
Supervised Independent Living	918,654	0	918,654
Juvenile Detention Service	117,368	0	117,368
Residential Service	552,580	0	552,580
Secure Residential Service (Except YDC)	343,111	0	343,111
YDC Secure	618,684	0	618,684
Administration	2,298,883	250,000	2,548,883
Combined Total Expense	<u>39,762,340</u>	<u>260,868</u>	<u>40,023,208</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 39,762,340</u>	<u>\$ 260,868</u>	<u>\$ 40,023,208</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,188,132	\$ 0	\$ 7,188,132
Employee Benefits	4,058,227	0	4,058,227
Subsidies	9,663,908	0	9,663,908
Operating	2,868,524	250,000	3,118,524
Purchased Services	15,983,549	10,868	15,994,417
Fixed Assets	0	0	0
Combined Total Expense	<u>39,762,340</u>	<u>260,868</u>	<u>40,023,208</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 39,762,340</u>	<u>\$ 260,868</u>	<u>\$ 40,023,208</u>

**LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-L	5	1	CY-370 Adjustments			
				Life Skills (Delinquent) - Purchased Services	\$ 241,995	\$ 10,868	\$ 252,863
				To increase expenditures by \$10,868 to include an \$11,053 invoice not reported on the Act 148 Invoice submitted to Commonwealth DHS and decrease expenditures by \$185 because of variances between the agency's expenditures ledger and submitted Act 148 Invoice that could not be explained.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 906,272	\$ 250,000	\$ 1,156,272
				To increase Administration-Operating expenditures by \$250,000 to properly report indirect costs and reconcile to the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**LUZERNE 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 <sup>1</sup>		\$	22,964,979
Supplemental Act 148			<u>0</u>
Total State Allocation			22,964,979
State Share (CY348) <sup>2</sup>	\$		21,842,356
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	21,842,356
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	21,842,356
Actual Act 148 Revenues Received <sup>4</sup>			<u>21,938,096</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(95,740)</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 auditor's adjustments are considered.

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

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

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

LUZERNE 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	166,233	0	29,463	0	0	0	0	0	136,770	136,770	0
02. 90% REIMBURSEMENT	81,930	126	1,275	0	0	0	0	0	80,529	72,476	8,053
03. 80% REIMBURSEMENT	35,843,658	352,151	9,248,118	913,115	270,105	97,172	0	0	24,962,997	19,970,398	4,992,599
04. 60% REIMBURSEMENT	2,869,169	12,333	415,229	0	0	0	0	12,934	2,428,673	1,457,204	971,469
05. 50% REIMBURSEMENT	412,604	1,589	0	0	0	0	0	0	411,015	205,508	205,507
06. TOTAL NET CHILD WELFARE EXPEND.	39,373,594	366,199	9,694,085	913,115	270,105	97,172	0	12,934	28,019,984	21,842,356	6,177,628
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	563,680	515							563,165	337,899	225,266
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	39,937,274	366,714	9,694,085	913,115	270,105	97,172	0	12,934	28,583,149	22,180,255	6,402,894
10. TOTAL TITLE IV-D COLLECTIONS	200,704										
11. TITLE IV-D Collections for IV-E Children	26,133										
12. STATE ACT 148 - line 6	21,842,356										
13. STATE ACT 148 ALLOCATION	22,964,979										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	21,842,356										
INVOICE											
AMENDED STATE SHARE (ACT 148)	21,842,356										
ACT 148 AMOUNT RECEIVED	21,938,096										
ADJUSTMENT TO STATE SHARE	(95,740)										

LUZERNE 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	166,233	0	0	29,463	0	0	0	0	0	136,770	136,770	0
1-B ADOPTION ASSISTANCE	8,357,542	0	4,268,135	25,138	0	0	0	0	0	4,064,269	3,251,415	812,854
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,625,754	0	407,741	0	0	0	0	0	0	1,218,013	974,410	243,603
1-D COUNSELING - DEPENDENT	1,960,469	0	0	516	536,523	0	0	0	0	1,423,430	1,138,744	284,686
1-E COUNSELING - DELINQUENT	180,033	0	0	32,594	0	0	0	0	0	147,439	117,951	29,488
1-F DAY CARE	12,212	0	0	257	212	0	0	0	0	11,743	9,394	2,349
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	784,134	0	0	35,915	254,313	0	0	0	0	493,906	395,125	98,781
1-J INTAKE & REFERRAL	117,262	0	0	353	18,957	0	0	0	0	97,952	78,362	19,590
1-K LIFE SKILLS - DEPENDENT	109,511	0	0	0	40,036	0	0	0	0	69,475	55,580	13,895
1-L LIFE SKILLS - DELINQUENT	1,373,602	0	0	189,810	0	0	0	0	0	1,183,792	947,034	236,758
1-M PROTECTIVE SERVICE - CHILD ABUSE	6,178,021	0	0	811,522	30,480	0	0	0	0	5,336,019	4,268,815	1,067,204
1-N PROTECTIVE SERVICE - GENERAL	2,761,696	0	0	388,089	0	0	0	0	0	2,373,607	1,898,886	474,721
1-O SERVICE PLANNING	257,641	0	0	0	0	0	0	0	0	257,641	128,821	128,820
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	360	0	0	0	0	0	0	0	0	360	180	180
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	23,884,470	0	4,675,876	1,481,063	913,115	0	0	0	0	16,814,416	13,401,487	3,412,929
<b>SUBTOTAL IN-HOME</b>												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	1,307,817	75,749	150,982	41,303	0	0	0	0	0	1,039,783	831,826	207,957
2-C COMMUNITY RESIDENTIAL - DEPENDENT	592,582	10,521	0	41	0	0	0	0	0	582,020	465,616	116,404
2-D COMMUNITY RESIDENTIAL - DELINQUENT	81,930	126	0	1,275	0	0	0	0	0	80,529	72,476	8,053
2-E EMERGENCY SHELTER - DEPENDENT	5,838,627	209,456	1,762,254	1,002,423	0	0	0	0	0	2,497,217	1,997,774	499,443
2-F EMERGENCY SHELTER - DELINQUENT	3,810,007	0	0	65	0	0	0	0	0	3,755,346	3,004,277	751,069
2-G FOSTER FAMILY - DEPENDENT	834,389	1,829	69,143	94,431	0	0	0	0	0	668,986	535,189	133,797
2-H FOSTER FAMILY - DELINQUENT	12,465,352	352,277	1,982,379	1,139,538	0	0	0	0	0	8,623,881	6,907,158	1,716,723
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
<b>SUBTOTAL CBP</b>												
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	154,603	1,589	32,822	5,227	0	0	0	0	0	153,014	76,507	76,507
3-B RESIDENTIAL SERVICE - DEPENDENT	251,344	12,139	0	0	0	0	0	0	0	201,156	120,694	80,462
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	81,229	194	0	0	0	0	0	0	0	81,035	48,621	32,414
3-E YDC SECURE	563,680	515	0	0	0	0	0	0	0	563,165	337,899	225,266
<b>SUBTOTAL INSTITUTIONAL</b>												
<b>ADMINISTRATION</b>	2,536,596	0	0	377,180	0	0	0	0	12,934	2,146,482	1,287,889	858,593
<b>TOTAL REVENUES</b>	39,937,274	366,714	6,691,077	3,003,008	913,115	270,105	97,172	0	12,934	28,583,149	22,180,255	6,402,894



LUZERNE 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										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (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	91,398	47,356		27,479	0	0	166,233	277	0	0	0	0
1-B ADOPTION ASSISTANCE	0	8,357,542	0	0	0	0	8,357,542	0	3,699	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	1,625,754	0	0	0	1,625,754	0	765	0	0	0
1-D COUNSELING - DEPENDENT	0	0	3,684	0	1,956,785	0	1,960,469	0	1,721	0	0	0
1-E COUNSELING - DELINQUENT	0	0		4,646	7,566	0	180,033	0	76	0	0	0
1-F DAY CARE	0	0					12,212	0	11	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0					0	0	0	0	0	0
1-J INTAKE & REFERRAL	137,057	74,294		42,493	530,290	0	784,134	4,046	1,094	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		2,341	114,721	0	117,262	0	14	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			109,511	0	109,511	0	67	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	722,646	392,684		228,279	29,993	0	1,373,602	678	4	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	3,112,940	1,668,630		975,732	420,719	0	6,178,021	5,685	2,145	0	0	0
1-O SERVICE PLANNING	1,472,533	805,668		468,245	15,250	0	2,761,696	5,487	298	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					257,641	0	257,641	0	3,903	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					360	0	360	0	21	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	5,536,574	2,988,632	9,983,296	1,755,099	3,622,869	0	23,884,470			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED III Services											
											0	0
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,880	5,054		4,292	1,290,591	0	1,307,817	5,501	85	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		294	592,288	0	592,582	2,062	28	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,993	2,575		1,300	73,062	0	81,930	1,247	59	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	260,977	138,011		91,600	5,348,039	0	5,838,627	90,952	1,215	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0		450	3,809,557	0	3,810,007	80,198	1,125	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	176,969	112,370		74,918	470,132	0	834,389	2,859	42	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	450,819	258,010	0	172,854	11,583,669	0	12,465,352	182,819	2,554	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	154,603	0	154,603	517	26	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	4,067	1,933		2,011	243,333	0	251,344	1,476	23	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	81,229	0	81,229	239	6	0	0	0
3-E YDC SECURE	0	0		0	563,680	0	563,680	1,040	15	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	4,067	1,933	0	2,011	1,042,845	0	1,050,856	3,272	70	0	0	0
<b>ADMINISTRATION</b>	1,036,936	786,920	0	712,740	0	0	2,536,596			0	0	0
<b>TOTAL EXPENDITURES</b>	7,028,396	4,035,495	9,983,296	2,640,704	16,249,383	0	39,937,274			0	0	0
	County Indirect Costs = \$ 375,000											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 220,451	\$ (54,218)	\$ 166,233
Adoption Assistance	8,304,049	53,493	8,357,542
Subsidized Permanent Legal Custodianship	1,625,754	0	1,625,754
Counseling	2,140,502	0	2,140,502
Day Care	12,212	0	12,212
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	784,134	0	784,134
Life Skills	226,773	0	226,773
Protective Service - Child Abuse	1,373,602	0	1,373,602
Protective Service - General	6,178,021	0	6,178,021
Service Planning	2,761,696	0	2,761,696
Juvenile Act Proceedings	258,001	0	258,001
Alternative Treatment	0	0	0
Community Residential	1,884,768	15,631	1,900,399
Emergency Shelter	81,930	0	81,930
Foster Family	5,844,461	(5,834)	5,838,627
Kinship Care	3,810,007	0	3,810,007
Supervised Independent Living	834,389	0	834,389
Juvenile Detention Service	154,603	0	154,603
Residential Service	251,344	0	251,344
Secure Residential Service (Except YDC)	81,229	0	81,229
YDC Secure	563,680	0	563,680
Administration	2,663,970	(127,374)	2,536,596
Combined Total Expense	<u>40,055,576</u>	<u>(118,302)</u>	<u>39,937,274</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 40,055,576</u>	<u>\$ (118,302)</u>	<u>\$ 39,937,274</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 7,029,396	\$ (1,000)	\$ 7,028,396
Employee Benefits	4,043,257	(7,762)	4,035,495
Subsidies	9,929,803	53,493	9,983,296
Operating	2,813,534	(172,830)	2,640,704
Purchased Services	16,239,586	9,797	16,249,383
Fixed Assets	0	0	0
Combined Total Expense	<u>40,055,576</u>	<u>(118,302)</u>	<u>39,937,274</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 40,055,576</u>	<u>\$ (118,302)</u>	<u>\$ 39,937,274</u>

**LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	4	1	1	Administration - Wages & Salaries	\$ 1,037,936	\$ (1,000)	\$ 1,036,936
	4	2		Administration - Employee Benefits	\$ 794,682	\$ (7,762)	\$ 786,920
	1-B	3		Adoption Assistance - Subsidies	\$ 8,304,049	\$ 53,493	\$ 8,357,542
	1-B	4		Adoption Services - Operating	\$ 81,697	\$ (54,218)	\$ 27,479
	4	4		Administration - Operating	\$ 831,352	\$ 6,388	\$ 837,740
	2-C	5		Community Residential (Dep.) - Purchased Services	\$ 1,274,960	\$ 15,631	\$ 1,290,591
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 5,353,873	\$ (5,834)	\$ 5,348,039
					Total Adjustment Amount		\$ 6,698
				To increase expenditures by \$6,698 to report revisions to the expenditure ledger after submission of the fourth quarter Act 148 Invoice to Commonwealth DHS. In addition, a reclassification adjustment was made to transfer \$54,218 from the Operating Object of Expenditure to Subsidies Object of Expenditure.			
				Title 55 PA Code, Chapter 3170.95(a)(b) Children, Youth & Families Bulletin 3140-21-01			
CY-370	4	4	2	Administration - Operating	\$ 837,740	\$ (125,000)	\$ 712,740
				To decrease indirect cost expenditures by \$125,000 to reconcile to the amount of indirect costs transferred from the agency account to the county general fund account, for the 20-21 fiscal year.			
				Title 55 PA Code, Chapters 3170.11(b), 3170.12(d) and 3170.60 Children, Youth and Families Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-C	2	3	Community Residential (Dep.) - Program Income	\$ 75,347	\$ 402	\$ 75,749
	2-D	2		Community Residential (Del.) - Program Income	\$ 10,465	\$ 56	\$ 10,521
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 125	\$ 1	\$ 126
	2-G	2		Foster Family (Dependent) - Program Income	\$ 196,590	\$ 12,866	\$ 209,456
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 54,306	\$ 290	\$ 54,596
	2-K	2		Supervised Ind. Living (Dependent) - Program Income	\$ 1,819	\$ 10	\$ 1,829
	3-A	2		Juvenile Detention Service - Program Income	\$ 1,581	\$ 8	\$ 1,589
	3-B	2		Residential Service (Dependent) - Program Income	\$ 4,100	\$ 8,039	\$ 12,139
	3-D	2		Secure Residential Service - Program Income	\$ 193	\$ 1	\$ 194
	3-E	2		YDC Secure - Program Income	\$ 512	\$ 3	\$ 515
					Total Adjustment Amount		\$ 21,676
				To increase program income by \$21,676 to include income received after the submission of the 4th quarter Act 148 Invoice to Commonwealth DHS and to reconcile to the program income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 4

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

The prior report included the following finding:

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

In our prior engagement report, for the fiscal years July 1, 2016 to June 30, 2018, 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 and operating costs invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of July 1, 2018, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency’s risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency’s fiscal-related monitoring policy requires In-Home Purchased Service providers to include supporting documentation, such as monthly activity reports and case file notes, with submitted Fee-For-Service invoices and monthly activity reports and attendance records with submitted Program Funded invoices. This policy further states that the agency performs random on-site monitoring visits, as of the 2021-2022 fiscal year. If discrepancies are found during the invoice to supporting documentation comparison, the provider is contacted, and a resolution is determined.

To assess the sufficiency of these procedures, we reviewed several invoices and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units and operating costs.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

# SECTION 5

## CURRENT ENGAGEMENT FINDING

LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – Luzerne County Children and Youth Agency Failed to Perform a Reconciliation of Agency Records to County Records for the 2018-2019 Fiscal Year**

Condition: For the 2018-2019 fiscal year, we found that the agency failed to establish a process for reconciling the agency’s expenditures and revenues presented on the quarterly fiscal reports submitted to the Department of Human Services (DHS) with the related expenditures and revenues recorded in the county’s general ledger, pursuant to the CY-376 Certification Statement attached to the quarterly fiscal reports submitted to DHS through the Act 148 Invoice Package. The agency performed a monthly reconciliation of agency revenues and expenditures with the county’s general ledger for the 2019-2020 and 2020-2021 fiscal years.

Criteria: DHS Office of Children, Youth and Families (OCYF) Bulletin 3140-18-01 required submission of the CY-376 Certification Statement with the fiscal reports included in the quarterly Act 148 Invoice Package.

The CY-376 Certification Statement submitted by the agency with its quarterly fiscal reports of the expenditures and revenues and signed by the county commissioners states, in part, that *“We certify that we are the authorized official(s) of the above-named county, and that this statement of receipts and expenditures for the period shown is true and correct to the best of our knowledge and belief; that the expenditures and income shown on these forms have been reconciled with the related balances of the books of this County....”*

Cause: Agency management stated there was turnover in agency fiscal management and procedures were not performed during the 2018-2019 fiscal year to reconcile the agency’s expenditures and revenues recorded in the agency financial records with the county’s general ledger.

Effect: As a result of the agency not reconciling the expenditures and revenues recorded in the agency’s financial records with the related amounts recorded in the County’s financial records, there is a risk that errors in the expenditures and revenues may have been included in the agency’s submitted Act 148 fiscal reports and not been discovered in a timely manner. This may lead to the agency inaccurately invoicing its net costs to the Commonwealth DHS and, in turn, to the agency’s receipt of Act 148 funds to which it may not be entitled.

Recommendation: The agency should continue to perform procedures to prepare reconciliations of the agency’s financial records with the related financial records of the County, prior to submitting their quarterly Act 148 fiscal reports to DHS. The agency should maintain evidence of these reconciliations, along with the documentation utilized in the preparation of the reconciliations.

LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Agency Management Response: In response to this finding, the agency will continue to complete the monthly County to Agency financial system reconciliation as had been performed and audited for fiscal years after 2018-2019. The reconciliation template compares every expenditure transaction in the Agency System (QuickBooks) against the County System (New World ERP) to ensure equivalent vendor/payment details, dates, and amounts, and it is completed concurrently with the monthly bank reconciliations. As an additional control, the monthly bank reconciliation workbooks contain key check figures from both financial systems to maintain equivalence, such as open payment totals and General Ledger beginning and ending balances.

Auditor's Conclusion: We commend the agency for performing a reconciliation of the agency's financial records with the related records of the County for the 2019-2020 and 2020-2021 fiscal years. We will follow-up on the continuance of these reconciliation procedures during our next engagement.



# SECTION 6

## CURRENT ENGAGEMENT OBSERVATION

LUZERNE 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.<sup>2</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>3</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>4</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>2</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>3</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>4</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.

LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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.

## LUZERNE 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>5</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>1</sup>

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

LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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.

LUZERNE COUNTY CHILDREN AND YOUTH AGENCY  
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This report was originally distributed to the following:

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**Ms. Valerie A. Arkoosh, MD, MPH**  
Acting Secretary  
Department of Human Services

**Mr. Laval Miller-Wilson**  
Deputy Secretary  
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Department of Human Services

**Ms. Tia Petrovitz**  
Fiscal Management Specialist 4  
Division of County Programs  
Bureau of Budget and Fiscal Support  
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Manager  
Audit Resolution Section  
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Luzerne County

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Bureau of Accounting & Financial Management  
Office of Comptroller Operations  
Office of the Budget

**Mr. R. Dennis Welker**  
Special Audit Services  
Bureau of Audits  
Office of the Budget

**Ms. Melanie Retherford**  
Human Services Program Specialist Supervisor  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

**Ms. Melissa Erazo**, Director  
Bureau of Budget and Fiscal Support  
Office of Children, Youth and Families  
Department of Human Services

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