



Thomas A. Schweich
Missouri State Auditor

SOCIAL SERVICES

Division of Youth Services



December 2013
Report No. 2013-147

<http://auditor.mo.gov>



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the Department of Social Services, Division of Youth Services

Attendance and Educational Services Billing	Our review found Division of Youth Services (DYS) staff at three facilities did not perform monthly attendance reviews required by DYS policy. As of July 2013, school districts owed the DYS more than \$3.2 million in educational service billings, with some unpaid billings dating back to the 2000-2001 school year. The DYS lacks statutory authority to assess interest or penalties on delinquent amounts, has not written off unpaid balances, and has not refunded credit balances totaling \$18,900 to 18 school districts. The DYS is working with the Division of Legal Services concerning the proper handling of old unpaid bills and credit balances.
Payroll and Overtime	Some DYS employees and supervisors did not sign timesheets, and some hours of compensatory leave recorded on timesheets did not agree with leave/overtime requests. Our review found one employee did not sign 3 timesheets in 2011, supervisors did not sign 23 of the timesheets reviewed, and 6 employees requested a total of 131 hours of overtime that was not supported by timesheets.
Policies and Facility Procedures	The DYS has not updated some policies and procedures in 20 years. The DYS does not require standardized timesheet forms and has an outdated outstanding check policy. The DYS policy manual does not provide guidance on how often a facility should order food or for tracking assets that are sensitive and/or more susceptible to loss.
Family Care Safety Registry	The DYS does not require periodic employee background checks through the Family Care Safety Registry.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Department of Social Services - Division of Youth Services

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THOMAS A. SCHWEICH

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Brian Kinkade, Acting Director
Department of Social Services
and
Phyllis Becker, Interim Director
Division of Youth Services
Jefferson City, Missouri

We have audited certain operations of the Department of Social Services, Division of Youth Services in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2013 and 2012. The objectives of our audit were to:

1. Evaluate the division's internal controls over significant management and financial functions.
2. Evaluate the division's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the division as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the division's management and was not subjected to the procedures applied in our audit of the division.

For the areas audited, we identified (1) deficiencies in internal control, (2) no significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Social Services, Division of Youth Services.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with the first name "Thomas" and last name "Schweich" clearly legible.

Thomas A. Schweich
State Auditor

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Department of Social Services-Division of Youth Services

Management Advisory Report

State Auditor's Findings

1. Attendance and Educational Services Billings

Some Division of Youth Services (DYS) facilities do not review attendance in accordance with DYS policy, and the DYS does not have sufficient procedures to ensure educational services billings are collected.

The DYS provides educational services including instruction in language arts, mathematics, science, social studies, fine arts, personal finance, health, and career and physical education to youth in its facilities. The DYS receives state aid for these youth similar to school districts from the Department of Elementary and Secondary Education and bills school districts for the local share of educational funding based on attendance in accordance with Section 163.073, RSMo. The DYS billed local school districts approximately \$3.6 million dollars for the 2011-2012 school year.

1.1 Attendance

Some youth services facilities do not comply with DYS attendance review policies and procedures. DYS policy requires instructors to take attendance each class period and record the attendance on a daily record form. DYS facility staff or instructors enter the recorded attendance into an attendance system, and DYS central office staff use system information to prepare annual school district billings. Facility support staff print system-generated attendance reports monthly and compare system reports to the instructors' attendance records to verify the accuracy of system information. DYS policy requires facility staff to randomly select and review 15 percent of the attendance system entries monthly to ensure system records agree to source documents. This typically is equivalent to reviewing all student attendance for 3 or 4 days or all monthly attendance for 1 or 2 students per class. If staff find fewer than three errors, the process is complete. If staff find three or more errors, policy requires staff perform a complete review of the month's attendance. After staff perform the complete review and make necessary changes, the facility manager randomly selects and reviews 15 percent of attendance system entries.

Our review of attendance records at three DYS facilities noted the following issues:

- DYS staff at the Montgomery City Youth Center did not perform required monthly reviews. Facility personnel explained that due to budget cuts, staff did not perform monthly reviews during fiscal year 2012.
- DYS staff at the Watkins Mill Park Camp and Waverly Regional Youth Center did not perform the complete follow-up review required by DYS policy. We reviewed 6 months of attendance at each facility and noted incorrect attendance system records for 3 of 70 youth at the Watkins Mill facility and 19 of 45 youth at the Waverly facility. Errors included youth shown as present in the attendance system while instructor records show absent, youth shown as present on holidays when classes



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were not held on holidays, and attendance shown on the instructor records but not in the system. Facility staff corrected entries, printed a second system report, but did not perform a complete review of the monthly attendance. In addition, the facility manager did not review a second sample, as required by DYS policy.

Facility personnel should perform required reviews of attendance to ensure student attendance is accurately recorded and billed to school districts.

1.2 Educational service billings

The DYS has not established procedures to collect unpaid educational services billings, and many educational service billings remain unpaid by school districts. In addition, the DYS lacks statutory authority to assess interest or penalties on delinquent amounts and has not written off unpaid balances.

As of July 2013, unpaid amounts exceed \$3.2 million with some unpaid billings dating back to the 2000-2001 school year. The following table includes outstanding balances by school year.

School Year	Amount Unpaid
2011-2012	\$ 555,182
2010-2011	850,972
2009-2010	510,275
2008-2009	354,523
2007-2008	353,266
2006-2007	274,336
2005-2006	191,939
2004-2005	47,880
2003-2004	48,647
2002-2003	56,168
2001-2002	0
2000-2001	13,437
Total	\$ <u>3,256,625</u>

The DYS does not include outstanding balances from prior years when billing school districts for the current year and has not established procedures to collect outstanding balances. The DYS notifies school districts of current year delinquent amounts approximately 90 days after the original billing. In addition, according to officials, the DYS has no statutory authority to assess the school districts interest or penalties on the unpaid amounts.

The DYS has also not established procedures for credit balances from over payments. The DYS has not refunded credit balances totaling \$18,900 to 18 school districts. Credit balances for the 18 schools could have offset current



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year billings due, but the DYS does not have a policy that addresses how credit balances will be resolved.

To reduce the risk of lost revenues, the DYS should improve collection procedures including sending notices more frequently and pursuing legislative changes to allow assessment of interest and penalties on unpaid amounts. Interest and penalty charges would provide a disincentive for untimely payment. To help ensure the DYS properly monitors outstanding balances and records are accurate, credit balances should be refunded as appropriate. In addition, applying overpayments to outstanding balances reduces remaining balances due. The DYS is working with the Division of Legal Services (DLS), the legal support unit of the Department of Social Services, concerning the proper handling of old unpaid bills and credit balances.

Recommendations

The DYS:

- 1.1 Comply with established procedures to ensure student attendance records are accurate, including investigating discrepancies between original attendance and system records.
- 1.2 Implement procedures to collect unpaid amounts and establish a policy to address how overpayments will be resolved.

Auditee's Response

- 1.1 *The DYS will work to ensure policy and procedure is followed when reviewing attendance records for accuracy.*
- 1.2 *The DSS currently has an Accounts Receivable work group that is establishing policy to address overpayments, underpayments, and collections.*

2. Payroll and Overtime

The DYS does not have sufficient procedures to ensure timesheets are signed and approved, and overtime requests are supported by timesheets. DYS payroll expenditures totaled \$43,094,392 and \$42,827,638 for the years ended June 30, 2013 and 2012, respectively. The DYS paid approximately \$1,193,900 and \$1,049,025 of total payroll expenditures to employees for overtime for the years ended June 30, 2013 and 2012, respectively.

Some DYS employees and supervisors did not sign timesheets, and some hours of compensatory leave recorded on timesheets did not agree with leave/overtime requests. The DYS requires facility employees complete manual timesheets and online leave/overtime requests. Employees submit timesheets and leave/overtime requests to supervisors for approval. To document their approval, supervisors sign employee timesheets and approve leave requests online in the leave system. Employees accrue compensatory



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leave for overtime hours worked (hours in excess of 40 in a week). If employees work overtime, the employees record the additional hours on their timesheets and submit leave/overtime requests for compensatory leave earned. Employees may use compensatory leave or request payment for the accrued leave.

We reviewed 5 months of payroll and leave/overtime requests for 10 DYS facility employees and noted:

- One employee did not sign his timesheet for the months of September, November, and December 2011.
- Supervisors did not sign 23 of the timesheets reviewed.
- The hours of compensatory leave recorded on six employee timesheets did not agree to the hours on the leave/overtime requests. The six employees requested a total of 131 hours of overtime that was not supported by timesheets.

Accurate time records provide information necessary to monitor overtime worked, leave, compensatory leave usage, and are beneficial in demonstrating compliance with personnel policies and the federal Fair Labor Standards Act of 1938. A documented review of signed time records, including reconciling the payroll information among the various payroll records, would help ensure the consistency, accuracy, and the completeness of payroll information for all employees. Failure to reconcile payroll records increases the risk the DYS will not detect errors or irregularities on a timely basis.

Recommendation

The DYS ensure timesheets are signed by both employees and supervisors and establish procedures to require overtime hours recorded on timesheets be reconciled to overtime hours requested and approved.

Auditee's Response

The DYS will use the same timesheet form at all locations throughout the state. The DSS is working to alleviate duplication, review inconsistencies, and ensure overtime hours are properly requested and approved.

3. Policies and Facility Procedures

The DYS policy manual is out-of-date and DYS procedures are not consistent between facilities. The DYS policy manual includes personnel, leave, and facility specific policies and procedures. The DYS most recently revised some policies in 2007; however, the DYS has not updated some policies and procedures in approximately 20 years. We noted the following issues with DYS policies and procedures:



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- The DYS does not require standardized timesheet forms. Facilities use various timesheet forms that require different levels of detail.
- The DYS facility outstanding check policy is outdated. The policy requires facilities to stop payment on old outstanding checks and add the outstanding amount back to the account balance rather than locating the recipient and reissuing the check or transmitting the unclaimed amounts to the State Treasurer's Office Unclaimed Property Section in accordance with Chapter 447, RSMo. The DYS last updated the policy in 1994. One facility we visited did not follow DYS policy. Instead, the Watkins Mill facility continued to show the amounts as outstanding although at least one check was over one year old. The Waverly facility complied with DYS policy and tracked the funds separately as a "surplus account." Some outstanding amounts at this facility were over 7 years old. The majority of outstanding checks are payments to youth for work performed during their commitment and should be disposed of in accordance with state law.
- The DYS policy manual does not provide guidance on how often a facility should order food. Two of the three facilities we visited ordered food monthly while one facility ordered weekly. The DYS should consider evaluating facility procedures related to food procurement to ensure practices are efficient and food is not expired or wasted.
- Some facilities prepare additional asset listings including items it believes are sensitive and/or more susceptible to loss. The DYS policy only requires facilities prepare a capital asset listing for items valued in excess of \$2,500. If facilities consider the additional asset tracking necessary, the division should consider including this in division policies and procedures.

While some flexibility in procedures may be necessary given the different types of facilities, clear, consistent, and up-to-date policies and procedures are necessary to ensure compliance and adequate control of division operations.

Recommendation

The DYS update written policies and procedures on a periodic basis and ensure the policy manual includes necessary policies and procedures. In addition, the DYS should review various procedures at facilities and determine if they should be implemented statewide.

Auditee's Response

The DYS policy workgroup meets regularly to update the DYS policy manual. Currently, all policies impacted by the Prison Rape Elimination Act (PREA) standards recently issued by the U.S. Department of Justice are being updated first, due to federally required time frames. The remaining policies are scheduled for review following the PREA-related updates.



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The DYS will review policies and procedures to ensure state funds are spent appropriately. Each facility is unique with individual needs, and the vendors have varying delivery schedules for each facility location. Therefore, the DYS does not plan to standardize food ordering occurrences.

DYS staff will continue to follow the Office of Administration asset tracking policy for items over the capitalization threshold. DYS facility management staff may choose to track under the threshold sensitive items, at their discretion. However, the DYS will not require this in policy.

4. Family Care Safety Registry

The DYS does not require periodic employee background checks through the Family Care Safety Registry (FCSR). The FCSR is a centralized registry administered by the Department of Health and Senior Services (DHSS) that allows users to obtain caregiver background information from various sources. Child, elder, and personal care workers are required to register with the FCSR. Once an individual is registered, those wishing to hire the individual can request background information at no charge. A background check through the FCSR includes a check of Missouri State Highway Patrol (MSHP) open criminal record data; the child abuse and neglect (CA/N) registry; DHSS and Department of Mental Health (DMH) employee disqualification lists; the MSHP Sex Offender Registry; and foster parent, childcare, nursing home, and residential facility license suspensions, revocations, and denials. Open criminal record data includes Missouri arrests in the last 30 days, arrest records if charges filed, and conviction records. The DYS performs background checks of prospective employees including reviewing the FCSR prior to hiring.

The DYS does not require periodic FCSR checks of employees. The only periodic background checks performed are annual criminal checks and CA/N registry checks. The DYS requires employees to register with the FCSR upon employment; however, neither statute nor DYS policy require periodic checks of the FCSR.

DYS facility employees provide 24 hour residential care in some facilities. The DSS requires caregivers from other programs they administer including foster care residential facility employees and foster parents to have periodic FCSR checks. A periodic FCSR check would provide the DYS additional background information from the DHSS and the DMH, and would include an annual check of the Sex Offender Registry. The Family Care Safety Registry information is available and should be reviewed to ensure the safety of the youth within the DYS facilities.

Recommendation

The DYS perform periodic employee FCSR checks.

Auditee's Response

The DSS annually reviews Highway Patrol records, which includes open criminal record data and the Sex Offender Registry. In addition, the DSS



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reviews Child Abuse and Neglect records, and the Missouri Department of Revenue in-state and out-of-state license records annually for all current employees. Thus, most records on the FCSR would be found by records currently reviewed.

The FCSR does not allow for tape match data, therefore the FCSR would have to be manually checked for each DYS employee. DYS has 1,279 budgeted employees in fiscal year 2014, the DSS does not believe manually checking records of this volume is an efficient use of limited state resources.

Department of Social Services - Division of Youth Services

Organization and Statistical Information

The Division of Youth Services (DYS) is under the supervision of the Department of Social Services (DSS). The Omnibus State Reorganization Act of 1974 created the Division of Youth Services within the Department of Social Services. Previously, the Division of Youth Services was known as the State Board of Training Schools.

The division is responsible for the care and treatment of delinquent youth committed to its custody by one of the 45 Missouri juvenile courts. The services include residential (secure, moderate, and community-based) and non-residential (tracking, day treatment, alternative living service, family therapy, and aftercare) programs. All youth receive case management services and are assigned a service coordinator who ensures the assessment, treatment planning, and the coordination, monitoring, and evaluation of services occurs for all youth. After a youth completes a recommended program, they are assigned to an aftercare program to transition into the local community.

There are 32 DYS facilities located throughout five regions in Missouri, including 6 secure care, 19 moderate care, and 7 community-based facilities.

Brian Kinkade currently serves as the Acting Director of the DSS, and Phyllis Becker is the Interim Director of the DYS.

Appendix A

Department of Social Services - Division of Youth Services
 Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments
 Department of Social Services Education Improvement Fund

	Year Ended June 30,	
	2013	2012
RECEIPTS		
Interagency receipts	\$ 4,337,184	4,615,054
Cost reimbursement	2,967,833	4,040,055
Miscellaneous receipts	2,042	392
Total Receipts	<u>7,307,059</u>	<u>8,655,501</u>
DISBURSEMENTS		
Personal services	2,846,802	3,023,743
Employee fringe benefits	1,345,004	1,440,669
Expenses and equipment	2,627,407	3,041,941
Program distributions	1,089,314	1,210,347
Total Disbursements	<u>7,908,527</u>	<u>8,716,700</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING USES	<u>(601,468)</u>	<u>(61,199)</u>
OTHER FINANCING USES		
Appropriations exercised by other state agencies:		
OA-Worker's compensation	56,422	75,236
Total Other Financing Uses	<u>56,422</u>	<u>75,236</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER FINANCING USES	<u>(657,890)</u>	<u>(136,435)</u>
CASH AND INVESTMENTS, JULY 1	<u>3,224,111</u>	<u>3,360,546</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 2,566,221</u>	<u>3,224,111</u>

Appendix B

Department of Social Services - Division of Youth Services Comparative Statement of Receipts

	Year Ended June 30,	
	2013	2012
FEDERAL & OTHER SOURCES FUND		
Interagency receipts	\$ 2,012,508	2,684,849
Miscellaneous receipts	5,363	19,476
Total Federal & Other Sources Fund	\$ 2,017,871	2,704,325

Appendix C

Department of Social Services - Division of Youth Services
Comparative Statement of Appropriations and Expenditures

Year Ended June 30,						
	2013			2012		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Juvenile Court Diversion	\$ 3,579,486	3,266,578	312,908	3,579,486	3,232,370	347,116
Youth Services Administration Personal Services	1,326,252	1,286,364	39,888	1,311,394	1,185,222	126,172
Youth Services Administration Expense and Equipment	91,894	89,137	2,757	93,588	85,290	8,298
Social Services Leasing *	999,614	999,614	0	934,224	934,224	0
Youth Treatment Program Personal Services	15,962,299	15,483,372	478,927	15,799,386	15,291,974	507,412
Youth Treatment Program Expense and Equipment	911,093	883,760	27,333	912,253	884,503	27,750
Youth Treatment Program Overtime Personal Services	1,131,674	1,097,365	34,309	1,110,391	802,101	308,290
Social Services State Owned *	146,561	146,561	0	146,087	146,087	0
Social Services Institution *	2,566,599	2,566,599	0	438,308	438,308	0
Division of Youth Services Medical	1,637,550	897,274	740,276	0	0	0
Total General Revenue Fund	28,353,022	26,716,624	1,636,398	24,325,117	23,000,079	1,325,038
FACILITIES MAINTENANCE RESERVE FUND						
Camp Avery Youth Center Fire Alarm	0	0	0 **	51,738	51,738	0
Fulton Treatment Center Security HVAC	0	0	0 **	48,455	48,455	0
Green Gables Youth Center Repair Lagoon	15,220	15,220	0 **	69,423	54,203	15,220
Missouri Hills Youth Center Fire Alarm System	15,687	13,991	1,696 **	71,723	56,037	15,686
Missouri Hills Youth Center Replace Stair towers	96,692	3,913	92,779 **	176,812	80,120	96,692
Watkins Mill Youth Center Fire Safety Improvements	0	0	0 **	63,414	63,414	0
State Parks Statewide Facilities Maintenance Reserve Fund Expenditure	550	550	0 **	20,211	20,211	0
Office of Administration Statewide Facilities Maintenance Reserve Fund Expenditure	288,903	288,902	1 **	303,317	251,771	51,546
Division of Youth Services Operation Maintenance and Repairs-State Match	19,566	4,672	14,894 **	74,438	54,872	19,566
Unprogrammed Maintenance and Repairs	17,869	17,869	0 **	0	0	0
Total Facilities Maintenance Reserve Fund	454,487	345,117	109,370	879,531	680,821	198,710
CHILD SUPPORT ENFORCEMENT FUND						
Social Services State Owned *	0	0	0	3,588	3,588	0
Total Child Support Enforcement Fund	0	0	0	3,588	3,588	0
TEMPORARY ASSISTANCE NEEDY FAMILY FEDERAL FUND						
Social Services State Owned *	9,984	9,984	0	10,034	10,034	0
Total Temporary Assistance Needy Family Federal Fund	9,984	9,984	0	10,034	10,034	0

Appendix C

Department of Social Services - Division of Youth Services
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2013			2012		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
HEALTH INITIATIVES FUND						
Youth Treatment Program Personal Services	128,614	124,748	3,866	126,376	120,768	5,608
Youth Treatment Program Expenses and Equipment	9,106	0	9,106	9,127	0	9,127
Social Services State Owned *	769	769	0	767	767	0
Total Health Initiatives Fund	138,489	125,517	12,972	136,270	121,535	14,735
GAMING COMMISSION FUND						
Juvenile Court Diversion	500,000	473,235	26,765	500,000	426,163	73,837
Total Gaming Commission Fund	500,000	473,235	26,765	500,000	426,163	73,837
DEPARTMENT OF SOCIAL SERVICES FEDERAL & OTHER SOURCES FUND						
Social Services Leasing *	485,991	485,991	0	504,849	504,849	0
Youth Services Administrative Personal Services	555,724	542,915	12,809	545,806	507,543	38,263
Youth Services Administrative Expenses and Equipment	116,072	116,072	0	116,072	89,469	26,603
Youth Treatment Program Personal Services	22,196,867	21,712,825	484,042	22,196,867	21,896,288	300,579
Youth Treatment Program Expense and Equipment	6,522,500	5,698,229	824,271	6,522,500	6,409,547	112,953
Social Services State Owned *	3,570	3,570	0	0	0	0
Social Services Institution *	769,092	769,092	0	128,182	128,182	0
Operational Maintenance and Repairs	8,678	8,678	0 **	276,486	101,905	174,581
Federal Grants and Donations *	50,252	50,252	0	77,104	77,104	0
Total Department Of Social Services Federal & Other Sources Fund	30,708,746	29,387,624	1,321,122	30,367,866	29,714,887	652,979
DEPARTMENT OF SOCIAL SERVICES EDUCATIONAL IMPROVEMENT FUND						
Youth Treatment Program Personal Services	3,097,370	2,846,802	250,568	3,043,367	3,023,743	19,624
Youth Treatment Program Expense and Equipment	3,852,302	3,716,721	135,581	4,944,771	4,252,288	692,483
Social Services State Owned *	8,191	8,191	0	8,100	8,100	0
Total Department of Social Services Educational Improvement Fund	6,957,863	6,571,714	386,149	7,996,238	7,284,131	712,107
YOUTH SERVICES TREATMENT FUND						
Division Youth Services Advisory Board Expense and Equipment	999	0	999	0	0	0
Total Youth Services Treatment Fund	999	0	999	0	0	0
Total All Funds	\$ 67,123,590	63,629,815	3,493,775	64,218,644	61,241,238	2,977,406

* Appropriations and expenditures include other state agencies and DSS divisions other than the Division of Youth Services.

** Biennial appropriations set up in the current fiscal year are re-appropriations to the next fiscal year.

After the fiscal year-end processing has been completed, the unexpended appropriation balance for a biennial appropriation is established in the new fiscal year. Therefore, there is no lapsed balance for a biennial appropriation at the end of the first year.

Appendix C

Department of Social Services - Division of Youth Services Comparative Statement of Appropriations and Expenditures

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30,	
	2013	2012
General Revenue Fund		
Juvenile Court Diversion	\$ 107,385	107,385
Youth Services Administrative Personal Services	39,788	39,342
Youth Services Administrative Expense and Equipment	2,757	2,808
Social Services Leasing	286,039	284,829
Youth Treatment Program Personal Services	478,869	473,982
Youth Treatment Program Expense and Equipment	27,333	27,368
Youth Treatment Program Overtime Personal Services	33,950	33,312
Social Services State Owned	161,963	158,936
Social Services Institution	79,379	82,038
Division of Youth Services Medical	98,254	0
Health Initiatives Fund		
Youth Treatment Program Personal Services	3,858	3,791
Youth Treatment Program Expense and Equipment	273	274
Social Services State Owned	642	630
Total All Funds	\$ 1,320,490	1,214,695

Appendix D

Department of Social Services - Division of Youth Services Comparative Statement of Expenditures (From Appropriations)

		Year Ended June 30,				
		2013	2012	2011	2010	2009
Salaries and wages	\$	43,094,392	42,827,638	44,902,873	46,632,838	46,742,232
Travel, in-state		290,533	253,559	260,414	333,849	399,830
Travel, out-of-state		7,324	2,845	4,934	1,480	12,962
Fuel and utilities		224,154	216,052	223,306	229,390	223,604
Supplies		4,109,996	4,352,629	4,691,065	4,290,954	4,421,282
Professional development		236,152	162,089	123,297	121,408	132,738
Communication service and supplies		427,565	372,743	337,388	318,195	313,957
Services:		0	0	0	0	0
Professional services		545,493	459,488	674,561	2,910,835	3,117,264
Housekeeping and janitorial		156,510	141,842	153,473	163,072	147,791
Maintenance and repair		370,934	422,887	516,963	554,408	622,024
Equipment:		0	0	0	0	0
Computer		8,581	370,211	0	6,150	7,302
Motorized		1,633	583,959	233,316	43,769	530,723
Office		259,253	356,790	168,600	139,061	57,578
Other		644,610	473,111	458,020	227,326	310,506
Property and improvements		461,555	835,231	822,057	519,854	481,735
Debt service		0	0	143,019	90,202	85,011
Building lease payments		4,754,558	1,971,762	1,375,906	1,566,045	1,609,980
Equipment rental and leases		24,497	19,320	21,705	26,222	30,198
Miscellaneous expenses		604,291	624,678	613,093	715,146	740,431
Program distributions		7,407,784	6,794,404	6,490,142	3,997,071	3,929,352
Total Expenditures	\$	63,629,815	61,241,238	62,214,132	62,887,275	63,916,500