

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2008 to June 30, 2009

July 1, 2009 to June 30, 2010

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

Juniata County Children and Youth Agency

November 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Juniata County
The Bousum Building
26 N. Main Street, P.O. Box 68
Mifflintown, PA 17059-0068

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Juniata County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009, July 1, 2009 to June 30, 2010, July 1, 2010 to June 30, 2011 and, July 1, 2011 to June 30, 2012 pursuant to authority derived from Act 148 of 1976, as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the fiscal reports submitted to the Commonwealth Department of Human Services (Commonwealth DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009, June 30, 2010, June 30, 2011 and June 30, 2012.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children resident within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and § 3170.1 *et seq.*). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Juniata County.

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

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$6,809 and decreasing non-reimbursable expenditures by \$2,157. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$3,733. These adjustments are detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$4,758 and decreasing non-reimbursable expenditures by \$719. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$3,511. These adjustments are detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 1 of this report, beginning on page 10.
- For the July 1, 2010 to June 30, 2011 fiscal year, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$8,983 and increasing non-reimbursable expenditures by \$2,435. Based on the application of the state participation rates, these adjustments resulted in an amount due to the county totaling \$4,445. These adjustments are detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, as included in Section 2 of this report, beginning on page 17.
- For the July 1, 2011 to June 30, 2012 fiscal year, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$16,289 and increasing non-reimbursable expenditures by \$2,785. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$0 because the Children and Youth Agency's expenditures exceeded its approved Act 148 allocation. These adjustments are detailed in our amended fiscal reports for the July 1, 2011 to June 30, 2012 fiscal year, as included in Section 2 of this report, beginning on page 24.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management for an email exit conference held on September 18, 2015.

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

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

Sincerely,



Eugene A. DePasquale
Auditor General

November 10, 2015

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BACKGROUND

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

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	476,519
Supplemental Act 148		<u>139,450</u>
Total State Allocation		615,969
State Share (CY348) ²	\$	612,236
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	612,236
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	612,236
Actual Act 148 Revenues Received ⁴		<u>615,969</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(3,733)</u></u>

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

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

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

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

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

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	642	0	67	0	0	0	0	0	575	575	0
02. 90% REIMBURSEMENT	25,414	0	0	10,375	0	0	0	0	15,039	13,535	1,504
03. 80% REIMBURSEMENT	668,152	22,460	73,915	2,187	19,745	0	0	0	549,845	439,876	109,969
04. 60% REIMBURSEMENT	313,888	11,026	57,608	0	0	23,258	0	422	221,574	132,945	88,629
05. 50% REIMBURSEMENT	53,243	1,075	1,559	0	0	0	0	0	50,609	25,305	25,304
06. TOTAL NET CHILD WELFARE EXPEND.	1,061,339	34,561	133,149	12,562	19,745	23,258	0	422	837,642	612,236	225,406
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	28	0	0						28		28
09. TOTAL EXPENDITURES	1,061,367	34,561	133,149	12,562	19,745	23,258	0	422	837,670	612,236	225,434
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	28,316										
13. TITLE IV-D Collections for IV-E Children	3,798										
14. STATE ACT 148 - line 6	612,236										
15. STATE ACT 148 ALLOCATION	476,519										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	476,519										
INVOICE											
AMENDED STATE SHARE (ACT 148)	612,236										
ACT 148 AMOUNT RECEIVED	615,969										
ADJUSTMENT TO STATE SHARE	(3,733)										
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 0	Number of Days 0	Number of Children 0								

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	642	0		67	0		0		0	575	575	0
1-B ADOPTION ASSISTANCE	0	0	0	0	0		0		0	0	0	0
1-C COUNSELING - DEPENDENT	0	0		0	0		0		0	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	0		0		0	0	0	0
1-E DAY CARE	0	0		0	0		0		0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0		0		0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	0		0		0	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0		0		0	0	0	0
1-I INTAKE & REFERRAL	60,625	0		6,495	0		0		0	54,130	43,304	10,826
1-J LIFE SKILLS - DEPENDENT	0	0		0	0		0		0	0	0	0
1-K LIFE SKILLS - DELINQUENT	3,431	67			2,187		0		0	1,177	942	235
1-L PROTECTIVE SERVICE - CHILD ABUSE	64,093	0		7,943	0		0		0	56,150	44,920	11,230
1-M PROTECTIVE SERVICE - GENERAL	156,544	0		19,194	0		0		0	137,350	109,880	27,470
1-N SERVICE PLANNING	85,580	0		11,061	0		0		0	74,519	59,615	14,904
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	38,045	0		1,559	0		0		0	36,486	18,243	18,243
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	2,720	0			0		0		0	2,720	1,360	1,360
1-Q SUBTOTAL IN-HOME	411,680	67	0	46,319	2,187	0	0	0	0	363,107	278,839	84,268
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	19,211	2,667	0	0			0		0	16,544	13,235	3,309
2-B ALTERNATIVE TREATMENT - DELINQUENT	4,303	472	0	2			0		0	3,829	3,063	766
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,924	238	0	0			0		0	7,686	6,149	1,537
2-D COMMUNITY RESIDENTIAL - DELINQUENT	81,376	8,582	3,582	0			0		0	69,212	55,370	13,842
2-E EMERGENCY SHELTER - DEPENDENT	25,414	0	0	0	10,375		0		0	15,039	13,535	1,504
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0		0		0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	115,541	7,498	7,717	17,921		19,745	0		0	62,660	50,128	12,532
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0		0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	69,524	2,936	0	0		0	0		0	66,588	53,270	13,318
2-K SUBTOTAL CBP	323,293	22,393	11,299	17,923	10,375	19,745	0	0	0	241,558	194,750	46,808
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	12,478	1,075							0	11,403	5,702	5,701
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0			0		0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	181,995	10,957	51,022	0			23,258		0	96,738	58,055	38,703
3-D SECURE RES. SERVICE (EXCEPT YDC)	73,540	0							0	73,540	44,124	29,416
3-E YDC/YFC (NON-SECURE) - Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	268,013	12,032	51,022	0	0	0	23,258	0	0	181,701	107,881	73,820
4 ADMINISTRATION	58,353	69		6,586		0	0		422	51,276	30,766	20,510
5 TOTAL REVENUES	1,061,339	34,561	62,321	70,828	12,562	19,745	23,258	0	422	837,642	612,236	225,406

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12 Program Income related to all Non-Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 CHILDREN SERVED (BY COUNTY)	9 CHILDREN SERVED (PURCHASED)	10 NON-REIMBURSABLE NON-PS/SUB.		11 NON-REIM. PURCHASED SERV/ SUBSIDIES
IN-HOME												
1-A ADOPTION SERVICE	501	141						642	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0
1-C COUNSELING - DEPENDENT	0	0	0	0	0	0	29	0	0	0	0	0
1-D COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	36,435	16,201		7,989			567	0	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	3,431	0	0	9	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	37,621	16,638		9,834			62	0	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	96,683	31,647		28,214			44	0	0	0	0	0
1-N SERVICE PLANNING	51,011	22,758		11,859			174	0	28	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT				14,848	23,197		0	33	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				(1,220)	3,940		0	21	0	0	0	0
1-Q SUBTOTAL IN-HOME	222,251	87,385	0	71,504	30,568	0	411,708	28	28	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 639											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	19,211	0	265	1	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	40	4,263	0	4,303	29	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	150	7,774	0	7,924	46	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	399	80,977	0	81,376	451	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	450	24,964	0	25,414	337	14	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	31,552	11,035	0	8,317	64,637	0	115,541	975	12	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	601	68,923	0	69,524	367	2	0	0	0
2-K SUBTOTAL CBP	31,552	11,035	0	9,957	270,749	0	323,293	2,470	34	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 639											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	1,258	11,220	0	12,478	51	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	150	181,845	0	181,995	888	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	73,540	0	73,540	300	2	0	0	0
3-E YDC/YFC (NON-SECURE)/Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	1,408	266,605	0	268,013	1,239	17	0	0	0
4 ADMINISTRATION	21,564	7,801	0	28,988	0	0	58,353	0	0	0	0	0
5 TOTAL EXPENDITURES	275,367	106,221	0	111,857	567,922	0	1,061,367	28	28	0	0	0
	County Indirect Costs = \$ 18,161											

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 650	\$ (8)	\$ 642
Adoption Assistance	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	61,342	(717)	60,625
Life Skills	3,431	0	3,431
Protective Service - Child Abuse	64,655	(562)	64,093
Protective Service - General	159,646	(3,102)	156,544
Service Planning	86,325	(717)	85,608
Juvenile Act Proceedings	41,985	(1,220)	40,765
Alternative Treatment	23,514	0	23,514
Community Residential	89,300	0	89,300
Emergency Shelter	25,414	0	25,414
Foster Family	115,738	(197)	115,541
Supervised Independent Living	69,524	0	69,524
Juvenile Detention Service	12,478	0	12,478
Residential Service	181,995	0	181,995
Secure Residential Service (Except YDC)	73,540	0	73,540
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	58,639	(286)	58,353
Combined Total Expense	<u>1,068,176</u>	<u>(6,809)</u>	<u>1,061,367</u>
Less Non-reimbursables	<u>2,185</u>	<u>(2,157)</u>	<u>28</u>
Total Net Expense	<u>\$ 1,065,991</u>	<u>\$ (4,652)</u>	<u>\$ 1,061,339</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 275,367	\$ 0	\$ 275,367
Employee Benefits	112,025	(5,804)	106,221
Subsidies	0	0	0
Operating	112,862	(1,005)	111,857
Purchased Services	567,922	0	567,922
Fixed Assets	0	0	0
Combined Total Expense	<u>1,068,176</u>	<u>(6,809)</u>	<u>1,061,367</u>
Less Non-reimbursables	<u>2,185</u>	<u>(2,157)</u>	<u>28</u>
Total Net Expense	<u>\$ 1,065,991</u>	<u>\$ (4,652)</u>	<u>\$ 1,061,339</u>

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	2	1	CY-370 Adjustments			
	1-I	2		Adoption Services - Employee Benefits	\$ 149	\$ (8)	\$ 141
	1-L	2		Intake and Referral - Employee Benefits	\$ 17,086	\$ (885)	\$ 16,201
	1-M	2		Protective Services C.A. - Employee Benefits	\$ 17,547	\$ (909)	\$ 16,638
	1-N	2		Protective Services General - Employee Benefits	\$ 33,376	\$ (1,729)	\$ 31,647
	1-N	2		Service Planning - Employee Benefits	\$ 24,002	\$ (1,244)	\$ 22,758
	2-G	2		Foster Family Dependent - Employee Benefits	\$ 11,638	\$ (603)	\$ 11,035
	4	2		Administration - Employee Benefits	\$ 8,227	\$ (426)	\$ 7,801
					Total Adjustment Amount		\$ (5,804)
			To decrease retirement employee benefits by \$5,804 to properly report the agency's 2008 and 2009 county pension contributions. Estimated, and not actual, rates were used in the county calculation.				
			Title 55 PA Code, Chapter 3170.47(f)				
CY-370	1-I	4	2	Intake and Referral - Operating	\$ 7,821	\$ 168	\$ 7,989
	1-L	4		Protective Services C.A. - Operating	\$ 9,487	\$ 347	\$ 9,834
	1-M	4		Protective Services General - Operating	\$ 29,587	\$ (1,373)	\$ 28,214
	1-N	4		Service Planning - Operating	\$ 11,312	\$ 527	\$ 11,839
	2-G	4		Foster Family - Operating	\$ 7,911	\$ 406	\$ 8,317
	4	4		Administration - Operating	\$ 28,848	\$ 140	\$ 28,988
	1-P	5		Juvenile Act Pro. (DeL.) - Purchased Services	\$ 3,940	\$ (1,220)	\$ 2,720
					Total Adjustment Amount		\$ (1,005)
			To decrease Expenditures by \$1,005 to reconcile to agency's final general ledger. We could not determine reason(s) why the agency general ledger did not reconcile to the agency submitted CY-370 Expenditure Report.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	4	10	3	Administration - Non Reimbursable PC\Sub.	\$ 2,157	\$ (2,157)	\$ -
				To decrease non-reimbursable expenditures by \$2,157 to properly report indirect costs which exceeded the 2% cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	612,508
Supplemental Act 148		<u>0</u>
Total State Allocation		612,508
State Share (CY348) ²	\$	572,351
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	572,351
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	572,351
Actual Act 148 Revenues Received ⁴		<u>575,862</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(3,511)</u></u>

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

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

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

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

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

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	11,085	0	4,141	1,961	0	0	0	0	4,983	4,485	498
03. 80% REIMBURSEMENT	636,041	20,355	111,580	10,601	0	0	0	0	493,505	394,805	98,700
04. 60% REIMBURSEMENT	335,378	31,642	34,743	0	19,745	23,258	0	837	225,153	135,091	90,062
05. 50% REIMBURSEMENT	82,472	3,242	3,291	0	0	0	0	0	75,939	37,970	37,969
06. TOTAL NET CHILD WELFARE EXPEND.	1,064,976	55,239	153,755	12,562	19,745	23,258	0	837	799,580	572,351	227,229

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

08. NON-REIMBURSABLE EXPENDITURES	6	0	0						6		6
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09. TOTAL EXPENDITURES	1,064,982	55,239	153,755	12,562	19,745	23,258	0	837	799,586	572,351	227,235
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 35,117

13. TITLE IV-D Collections for IV-E Children 282

14. STATE ACT 148 - line 6 572,351

15. STATE ACT 148 ALLOCATION 612,508

16. ADJUSTED STATE SHARE (lower of 14 or 15) 572,351

INVOICE	
AMENDED STATE SHARE (ACT 148)	572,351
ACT 148 AMOUNT RECEIVED	575,862
ADJUSTMENT TO STATE SHARE	(3,511)

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	0	0	0

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	0	0		0	0				0	0	0	0
1-B ADOPTION ASSISTANCE	0	0		0	0				0	0	0	0
1-C COUNSELING - DEPENDENT	5,828	0		0	4,668	0	0	0	0	1,160	928	232
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	18,768	0		3,490	0	0	0	0	0	15,278	12,222	3,056
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	6,828	832		8	5,933	0	0	0	0	55	44	11
1-L PROTECTIVE SERVICE - CHILD ABUSE	59,361	0		10,734	0	0	0	0	0	48,627	38,902	9,725
1-M PROTECTIVE SERVICE - GENERAL	215,244	0		41,937	0	0	0	0	0	173,307	138,646	34,661
1-N SERVICE PLANNING	111,046	0		21,044	0	0	0	0	0	90,002	72,002	18,000
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	26,855	0		3,291	0	0	0	0	0	23,564	11,782	11,782
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	480	0		0	0	0	0	0	0	480	240	240
1-Q SUBTOTAL IN-HOME	444,410	832	0	80,504	10,601	0	0	0	0	352,473	274,766	77,707

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0		0	0				0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	80,897	0		71					0	80,615	64,492	16,123
2-E EMERGENCY SHELTER - DEPENDENT	11,085	0		4,141	1,961	0	0	0	0	4,983	4,485	498
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	138,069	19,523		26,184					0	84,461	67,569	16,892
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0				0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0				0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0				0	0	0	0
2-K SUBTOTAL CBP	230,051	19,523	12,253	26,255	1,961	0	0	0	0	170,059	136,546	33,513

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	55,137	3,242		52					0	51,895	25,948	25,947
3-B RESIDENTIAL SERVICE - DEPENDENT	51,771	4,000		18,325					0	29,394	17,636	11,758
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	237,198	27,642		8,075		19,745	23,258		0	158,384	95,030	63,354
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0							0	0	0	0
3-F YDC SECURE	0	0							0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	344,106	34,884	26,400	146	0	19,745	23,258	0	0	239,673	138,614	101,059
4 ADMINISTRATION	46,409	0		8,197		0	0		837	37,375	22,425	14,950
5 TOTAL REVENUES	1,064,976	55,239	38,653	115,102	12,562	19,745	23,258	0	837	799,580	572,351	227,229

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
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
IN-HOME												
I-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0
I-C COUNSELING - DEPENDENT	0	0	0	0	5,828	0	5,828	0	30	0	0	0
I-D COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	12,086	4,373	0	2,309	0	0	18,768	584	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0	0	43	6,785	0	6,828	0	16	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	37,127	15,173	0	7,061	0	0	59,361	65	0	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	128,080	55,494	0	31,670	0	0	215,244	45	0	0	0	0
I-N SERVICE PLANNING	67,099	29,825	0	14,128	0	0	111,052	166	0	6	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	17,480	9,375	0	26,855	0	48	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	480	0	480	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	244,392	104,865	0	72,691	22,468	0	444,416	0	0	6	0	0
	Number of Children receiving only NON-PURCHASED IN-HOME Services 694											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	566	80,331	0	80,897	383	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	11,085	0	11,085	122	5	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	32,321	15,253	0	9,446	81,049	0	138,069	1,238	6	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	32,321	15,253	0	10,012	172,465	0	230,051	1,743	15	0	0	0
	Number of Children receiving only NON-PURCHASED IN-HOME Services 694											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	577	54,560	0	55,137	248	15	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	545	51,226	0	51,771	275	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	549	236,649	0	237,198	1,290	13	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	1,671	342,435	0	344,106	1,813	32	0	0	0
4 ADMINISTRATION	12,782	5,263	0	28,364	0	0	46,409	0	0	0	0	0
5 TOTAL EXPENDITURES	289,495	125,381	0	112,738	537,368	0	1,064,982	0	6	0	0	0
	County Indirect Costs = \$ 21,066											

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	0	0	0
Counseling	5,828	0	5,828
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	18,802	(34)	18,768
Life Skills	6,828	0	6,828
Protective Service - Child Abuse	59,646	(285)	59,361
Protective Service - General	219,966	(4,722)	215,244
Service Planning	111,282	(230)	111,052
Juvenile Act Proceedings	27,335	0	27,335
Alternative Treatment	0	0	0
Community Residential	80,897	0	80,897
Emergency Shelter	11,085	0	11,085
Foster Family	138,234	(165)	138,069
Supervised Independent Living	0	0	0
Juvenile Detention Service	55,137	0	55,137
Residential Service	288,969	0	288,969
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	45,731	678	46,409
Combined Total Expense	<u>1,069,740</u>	<u>(4,758)</u>	<u>1,064,982</u>
Less Non-reimbursables	<u>725</u>	<u>(719)</u>	<u>6</u>
Total Net Expense	<u>\$ 1,069,015</u>	<u>\$ (4,039)</u>	<u>\$ 1,064,976</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 292,010	\$ (2,515)	\$ 289,495
Employee Benefits	127,606	(2,225)	125,381
Subsidies	0	0	0
Operating	112,756	(18)	112,738
Purchased Services	537,368	0	537,368
Fixed Assets	0	0	0
Combined Total Expense	<u>1,069,740</u>	<u>(4,758)</u>	<u>1,064,982</u>
Less Non-reimbursables	<u>725</u>	<u>(719)</u>	<u>6</u>
Total Net Expense	<u>\$ 1,069,015</u>	<u>\$ (4,039)</u>	<u>\$ 1,064,976</u>

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
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	1-M	1	1	Protective Services General - Wages and Salaries	\$ 130,595	\$ (2,515)	\$ 128,080
	1-M	2		Protective Services General - Employee Benefits	\$ 57,179	\$ (1,248)	\$ 55,931
	1-L	4		Protective Services Child Abuse - Operating	\$ 7,229	\$ (168)	\$ 7,061
	1-M	4		Protective Services General - Operating	\$ 32,192	\$ (522)	\$ 31,670
	1-P	4		Juvenile Act Proceeding (Del.) - Operating	\$ -	\$ 480	\$ 480
	2-G	4		Foster Family (Dep.) - Operating	\$ 9,493	\$ (47)	\$ 9,446
	1-O	5		Juvenile Act Pro. (Dep.) - Purchased Services	\$ 9,855	\$ (480)	\$ 9,375
					Total Adjustment Amount		\$ (4,500)
				To decrease expenditures by \$4,500 to reconcile to the agency's final general ledger. We could not determine the reason(s) why the agency final general ledger did not reconcile to the agency submitted CY-370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-I	2	2	Intake and Referral - Employee Benefits	\$ 4,407	\$ (34)	\$ 4,373
	1-L	2		Protective Services C.A. - Employee Benefits	\$ 15,290	\$ (117)	\$ 15,173
	1-M	2		Protective Services General - Employee Benefits	\$ 57,179	\$ (437)	\$ 56,742
	1-N	2		Service Planning - Employee Benefits	\$ 30,055	\$ (230)	\$ 29,825
	2-G	2		Foster Family Dependent - Employee Benefits	\$ 15,371	\$ (118)	\$ 15,253
	4	2		Administration - Employee Benefits	\$ 5,304	\$ (41)	\$ 5,263
					Total Adjustment Amount		\$ (977)
				To decrease retirement employee benefits by \$977 to properly report the agency's 2009 and 2010 county pension contribution. Estimated, and not actual, rates were used in the County calculation.			
				Title 55, Pa Code, Chapter 3170.47(f)			
CY-370	4	4	3	Administration - Operating	\$ 27,645	\$ 719	\$ 28,364
				To increase indirect costs by \$719 to properly report the amount of agency indirect costs from the county cost allocation plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	4	Administration - Non Reimbursable Non PS\Sub.	\$ 719	\$ (719)	\$ -
				To decrease non-reimbursable expenditures by \$719 to properly report indirect costs which exceeded the 2% cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	711,419
Supplemental Act 148		<u>0</u>
Total State Allocation		711,419
State Share (CY348) ²	\$	696,205
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	696,205
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	696,205
Actual Act 148 Revenues Received ⁴		<u>691,760</u>
Net Amount Due County/(State) ⁵	\$	<u><u>4,445</u></u>

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

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

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

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

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

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
01. 100% REIMBURSEMENT											
02. 90% REIMBURSEMENT	13,562	52	2,144	0	0	0	0	0	11,366	10,229	1,137
03. 80% REIMBURSEMENT	721,744	19,525	136,008	10,526	0	0	0	0	555,685	444,549	111,136
04. 60% REIMBURSEMENT	447,660	17,052	48,127	0	19,745	23,258	0	680	338,798	203,279	135,519
05. 50% REIMBURSEMENT	87,359	6,637	4,427	0	0	0	0	0	76,295	38,148	38,147
06. TOTAL NET CHILD WELFARE EXPEND.	1,270,325	43,266	190,706	10,526	19,745	23,258	0	680	982,144	696,205	285,939

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

08. NON-REIMBURSABLE EXPENDITURES	2,457	0	0						2,457		2,457
09. TOTAL EXPENDITURES	1,272,782	43,266	190,706	10,526	19,745	23,258	0	680	984,601	696,205	288,396

- 10. IL Grant Funds Reported 0
- 11. TOTAL HSDF used for Child Welfare 0
- 12. TOTAL TITLE IV-D COLLECTIONS 35,465
- 13. TITLE IV-D Collections for IV-E Children 1,605
- 14. STATE ACT 148 - line 6 696,205
- 15. STATE ACT 148 ALLOCATION 711,419
- 16. ADJUSTED STATE SHARE (lower of 14 or 15) 696,205

INVOICE	
AMENDED STATE SHARE (ACT 148)	696,205
ACT 148 AMOUNT RECEIVED	691,760
ADJUSTMENT TO STATE SHARE	4,445

Subsidized Permanent Legal Custodianship	Number of Days	Number of Children
SPLC	148	1
Total Subsidies	4,255	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	0	0		0	0				0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	0	0					0	0	0	0
I-C COUNSELING - DEPENDENT	40,478	0		240	5,857	0	0	0	0	34,381	27,505	6,876
I-D COUNSELING - DELINQUENT	10,115	0		0	3,965	0	0	0	0	6,150	4,920	1,230
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	23,726	0		4,321	0	0	0	0	0	19,405	15,524	3,881
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	1,428	0		0	704	0	0	0	0	724	579	145
I-L PROTECTIVE SERVICE - CHILD ABUSE	42,257	0		7,709	0	0		0	0	34,548	27,638	6,910
I-M PROTECTIVE SERVICE - GENERAL	231,906	0		42,185	0	0	0	0	0	189,721	151,777	37,944
I-N SERVICE PLANNING	130,596	0		23,809	0	0	0	0	0	106,787	85,430	21,357
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	33,843	0		4,427	0	0	0	0	0	29,416	14,708	14,708
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	7,200	0		0	0	0	0	0	0	7,200	3,600	3,600
SUBTOTAL IN-HOME	521,549	0	0	82,691	10,526	0	0	0	0	428,332	331,681	96,651
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0		0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0		0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,064	0		4,357	0	0	0	0	0	6,707	5,366	1,341
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0		0	0		0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	13,562	52		2,144	0	0	0	0	0	11,366	10,229	1,137
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	230,174	19,525		16,433	36,954	0	0	0	0	157,262	125,810	31,452
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0		0	0		0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0		0	0	0	0
2-K SUBTOTAL CBP	254,800	19,577	22,934	36,954	0	0	0	0	0	175,335	141,405	33,930
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	46,316	6,637								39,679	19,840	19,839
3-B RESIDENTIAL SERVICE - DEPENDENT	85,166	1,891		38,023	0	0	0	0	0	45,252	27,151	18,101
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	288,567	15,161		0	19,745	23,258	0	0	0	230,403	138,242	92,161
3-D SECURE RES. SERVICE (EXCEPT YDC)	15,161	0								15,161	9,097	6,064
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	435,210	23,689	38,023	0	19,745	23,258	0	0	0	330,495	194,330	136,165
4 ADMINISTRATION	58,766	0		10,104		0	0	0	680	47,982	28,789	19,193
5 TOTAL REVENUES	1,270,325	43,266	60,957	129,749	10,526	19,745	23,258	0	680	982,144	696,205	285,939

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A	0	0	0	0	0	0	0	0	0	0	0	0
I-B	0	0	0	0	0	0	0	0	0	0	0	0
I-C	0	0	0	3,075	37,403	0	40,478	0	0	0	0	0
I-D	0	0	0	0	10,115	0	10,115	0	10	0	0	0
I-E	0	0	0	0	0	0	0	0	0	0	0	0
I-F	0	0	0	0	0	0	0	0	0	0	0	0
I-G	0	0	0	0	0	0	0	0	0	0	0	0
I-H	0	0	0	0	0	0	0	0	0	0	0	0
I-I	14,752	6,233	0	2,741	0	0	23,726	578	0	0	0	0
I-J	0	0	0	0	0	0	0	0	0	0	0	0
I-K	0	0	0	0	1,428	0	1,428	0	6	0	0	0
I-L	24,645	12,111	0	5,501	0	0	42,257	83	0	0	0	0
I-M	133,456	68,640	0	29,810	0	0	231,906	91	0	0	0	0
I-N	81,476	35,935	0	13,185	0	0	130,596	227	0	0	0	0
I-O	0	0	0	30,189	3,654	0	33,843	0	23	0	0	0
I-P	0	0	0	7,200	0	0	7,200	0	3	0	0	0
I-Q	254,329	122,919	0	91,701	52,600	0	521,549	0	0	0	0	0
SUBTOTAL IN-HOME												
Number of Children receiving only NON-PURCHASED IN-Home Services												
653												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A	0	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	0	0	0	0	11,064	0	11,064	56	1	0	0	0
2-D	0	0	0	0	0	0	0	0	0	0	0	0
2-E	0	0	0	0	13,562	0	13,562	200	17	0	0	0
2-F	0	0	0	0	0	0	0	0	0	0	0	0
2-G	71,780	37,162	4,255	16,928	100,049	0	230,174	1,576	13	0	0	0
2-H	0	0	0	0	0	0	0	0	0	0	0	0
2-I	0	0	0	0	0	0	0	0	0	0	0	0
2-J	0	0	0	0	0	0	0	0	0	0	0	0
2-K	71,780	37,162	4,255	16,928	124,675	0	254,800	1,832	31	0	0	0
SUBTOTAL CBP												
INSTITUTIONAL PLACEMENT												
3-A	0	0	0	446	45,870	0	46,316	207	8	0	0	0
3-B	0	0	0	0	85,166	0	85,166	553	5	0	0	0
3-C	0	0	0	364	288,203	0	288,567	1,559	14	0	0	0
3-D	0	0	0	0	15,161	0	15,161	64	2	0	0	0
3-E	0	0	0	0	0	0	0	0	0	0	0	0
3-F	0	0	0	0	0	0	0	0	0	0	0	0
3-G	0	0	0	810	434,400	0	435,210	2,383	29	0	0	0
SUBTOTAL INSTITUTIONAL												
4 ADMINISTRATION												
4	17,382	6,399	0	37,442	0	0	61,223	0	0	2,457	0	0
TOTAL EXPENDITURES												
5	343,491	166,480	4,255	146,881	611,675	0	1,272,782	0	0	2,457	0	0
County Indirect Costs = \$ 30,018												

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	0	0	0
Counseling	50,593	0	50,593
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	23,626	100	23,726
Life Skills	1,428	0	1,428
Protective Service - Child Abuse	42,062	195	42,257
Protective Service - General	230,801	1,105	231,906
Service Planning	130,018	578	130,596
Juvenile Act Proceedings	41,043	0	41,043
Alternative Treatment	0	0	0
Community Residential	11,064	0	11,064
Emergency Shelter	13,562	0	13,562
Foster Family	229,576	598	230,174
Supervised Independent Living	0	0	0
Juvenile Detention Service	46,316	0	46,316
Residential Service	373,733	0	373,733
Secure Residential Service (Except YDC)	15,161	0	15,161
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	54,816	6,407	61,223
Combined Total Expense	1,263,799	8,983	1,272,782
Less Non-reimbursables	22	2,435	2,457
Total Net Expense	\$ 1,263,777	\$ 6,548	\$ 1,270,325

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 343,491	\$ 0	\$ 343,491
Employee Benefits	163,801	2,679	166,480
Subsidies	4,255	0	4,255
Operating	140,577	6,304	146,881
Purchased Services	611,675	0	611,675
Fixed Assets	0	0	0
Combined Total Expense	1,263,799	8,983	1,272,782
Less Non-reimbursables	22	2,435	2,457
Total Net Expense	\$ 1,263,777	\$ 6,548	\$ 1,270,325

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-I	2	1	CY-370 Adjustment			
	1-L	2		Intake and Referral - Employee Benefits	\$ 6,133	\$ 100	\$ 6,233
	1-M	2		Protective Services C.A. - Employee Benefits	\$ 11,916	\$ 195	\$ 12,111
	1-N	2		Protective Services General - Employee Benefits	\$ 67,535	\$ 1,105	\$ 68,640
	2-G	2		Service Planning - Employee Benefits	\$ 35,357	\$ 578	\$ 35,935
	4	2		Foster Family Dependent - Employee Benefits	\$ 36,564	\$ 598	\$ 37,162
				Administration - Employee Benefits	\$ 6,296	\$ 103	\$ 6,399
				Total Adjustment Amount		\$ 2,679	
			To increase retirement employee benefits by \$2,679 to properly report the agency's 2010 and 2011 county pension contribution. Estimated, and not actual, rates were used in the County calculation.				
			Title 55, Pa Code, Chapter 3170.47(f)				
CY-370	4	4	2	Administration - Operating	\$ 31,138	\$ 6,304	\$ 37,442
				To increase indirect costs by \$6,304 to properly report the amount of agency indirect costs from the county cost allocation plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non Reimbursable PS\Sub.	\$ 22	\$ 2,435	\$ 2,457
				To increase non-reimbursable expenditures by \$2,435 to properly report indirect costs which exceeded the 2% cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	716,616
Supplemental Act 148		0
Total State Allocation		716,616
State Share (CY348) ²	\$	725,977
Less: Major Service Category Adjustment		0
Net State Share	\$	725,977
Less: Expenditures in Excess of the Approved State Allocation		9,361
Final Net State Share Payable ³	\$	716,616
Actual Act 148 Revenues Received ⁴		716,616
Net Amount Due County/(State) ⁵	\$	0

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

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

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$9,361, as detailed on page 24 of this report. While our adjustments resulted in a net increase of \$13,504 in expenditures for the agency for said fiscal year, as detailed on page 28 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	15,567	190	3,198	550	0	0	0	0	11,629	10,466	1,163
03. 80% REIMBURSEMENT	816,534	9,737	191,369	10,277	0	0	0	0	605,151	484,120	121,031
04. 60% REIMBURSEMENT	466,408	35,767	45,532	0	19,745	23,258	0	1,227	340,879	204,528	136,351
05. 50% REIMBURSEMENT	58,930	363	4,841	0	0	0	0	0	53,726	26,863	26,863
06. TOTAL NET CHILD WELFARE EXPEND.	1,357,439	46,057	244,940	10,827	19,745	23,258	0	1,227	1,011,385	725,977	285,408
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	3,000	0	0						3,000		3,000
09. TOTAL EXPENDITURES	1,360,439	46,057	244,940	10,827	19,745	23,258	0	1,227	1,014,385	725,977	288,408
10. TOTAL TITLE IV-D COLLECTIONS	43,623										
11. TITLE IV-D Collections for IV-E Children	1,394										
12. STATE ACT 148 - line 6	725,977										
13. STATE ACT 148 ALLOCATION	652,192										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	652,192										
INVOICE											
AMENDED STATE SHARE (ACT 148)	725,977										
ACT 148 AMOUNT RECEIVED	716,616										
ADJUSTMENT TO STATE SHARE	9,361										

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED CY 370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	8,083	0	4,069	164	0	0	0	0	0	3,850	3,080	770
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	21,102	0	5,811	0	0	0	0	0	0	15,291	12,233	3,058
1-D COUNSELING - DEPENDENT	33,770	0	0	4,050	7,192	0	0	0	0	22,528	18,022	4,506
1-E COUNSELING - DELINQUENT	6,085	230	0	0	3,085	0	0	0	0	2,770	2,216	554
1-F DAY CARE	520	0	0	0	0	0	0	0	0	520	416	104
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	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	49,162	0	11,267	0	0	0	0	0	0	37,895	30,316	7,579
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	65,665	0	14,750	0	0	0	0	0	0	50,915	40,732	10,183
1-N PROTECTIVE SERVICE - GENERAL	238,096	0	52,733	0	0	0	0	0	0	185,363	148,290	37,073
1-O SERVICE PLANNING	165,091	0	36,755	0	0	0	0	0	0	128,336	102,669	25,667
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	25,265	0	4,841	0	0	0	0	0	0	20,424	10,212	10,212
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	612,839	230	9,880	124,560	10,277	0	0	0	0	467,892	368,186	99,706
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	15,901	6,305	0	25	0	0	0	0	0	9,571	7,657	1,914
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	23,594	0	7,776	64	0	0	0	0	0	15,754	12,603	3,151
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,668	0	0	0	0	0	0	0	0	2,668	2,134	534
2-E EMERGENCY SHELTER - DEPENDENT	15,567	190	3,198	0	550	0	0	0	0	11,629	10,466	1,163
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	186,797	3,202	13,303	40,602	0	0	0	0	0	129,690	103,752	25,938
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	244,527	9,697	24,277	40,691	550	0	0	0	0	169,312	136,612	32,700
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	33,665	363	0	0	0	0	0	0	0	33,302	16,651	16,651
3-B RESIDENTIAL SERVICE - DEPENDENT	60,459	3,431	32,440	2	0	0	0	0	0	24,586	14,752	9,834
3-C RES. SERVICE - DELINQUENT (NON YDC/WFO)	299,875	32,316	0	129	19,745	23,258	0	0	0	224,427	134,656	89,771
3-D SECURE RES. SERVICE (EXCEPT YDC)	41,071	0	0	0	0	0	0	0	0	41,071	24,643	16,428
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	435,070	36,110	32,440	131	0	19,745	23,258	0	0	323,386	190,702	132,684
4 ADMINISTRATION	65,003	20	0	12,961	0	0	0	0	1,227	50,795	30,477	20,318
5 TOTAL REVENUES	1,357,439	46,057	66,597	178,343	10,827	19,745	23,258	0	1,227	1,011,385	725,977	285,408

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	391	304	7,388	0	0	0	8,083	1	1	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	21,102	0	0	0	21,102	0	3	0	0	0
I-D COUNSELING - DEPENDENT	0	0		17,254	16,516	0	33,770	0	66	0	0	0
I-E COUNSELING - DELINQUENT	0	0			6,085	0	6,085	0	7	0	0	0
I-F DAY CARE	0	0		0	520	0	520	0	2	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	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	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	28,500	15,813		4,849	0	0	49,162	407	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	38,934	19,515		7,216	0	0	65,665	41	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	131,800	79,333		26,963	0	0	238,096	428	0	0	0	0
I-O SERVICE PLANNING	97,189	52,224		15,678	0	0	165,091	469	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				25,265	163		25,428		29		163	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0		0		0	0
I-R SUBTOTAL IN-HOME	296,814	167,189	28,490	97,225	23,284	0	613,002				163	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
												8
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	114	15,787	15,901	218	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0		280	23,314	0	23,594	118	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	2,668	0	2,668	12	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0		80	15,487	0	15,567	242	14	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	54,288	33,404		9,909	89,196	0	186,797	1,489	19	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	54,288	33,404	0	10,383	146,452	0	244,527	2,079	36	0	0	0
	Number of Children at IMMINENT RISK											
												8
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		545	33,120	0	33,665	144	10	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		10	60,449	0	60,459	401	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		745	299,130	0	299,875	1,662	17	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0			41,071	0	41,071	165	5	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	1,300	433,770	0	435,070	2,372	35	0	0	0
4 ADMINISTRATION	18,450	9,553	0	39,837	0	0	67,840				0	0
5 TOTAL EXPENDITURES	369,552	210,146	28,490	148,745	603,506	0	1,360,439				163	0
	County Indirect Costs = \$ 31,682											

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	8,073	10	8,083
Subsidized Permanent Legal Custodianship	21,102	0	21,102
Counseling	39,855	0	39,855
Day Care	520	0	520
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	48,666	496	49,162
Life Skills	0	0	0
Protective Service - Child Abuse	65,053	612	65,665
Protective Service - General	235,606	2,490	238,096
Service Planning	163,452	1,639	165,091
Juvenile Act Proceedings	25,428	0	25,428
Alternative Treatment	15,901	0	15,901
Community Residential	26,262	0	26,262
Emergency Shelter	15,567	0	15,567
Foster Family	185,749	1,048	186,797
Supervised Independent Living	0	0	0
Juvenile Detention Service	33,665	0	33,665
Residential Service	360,334	0	360,334
Secure Residential Service (Except YDC)	41,071	0	41,071
YDC Secure	0	0	0
Administration	57,846	9,994	67,840
Combined Total Expense	<u>1,344,150</u>	<u>16,289</u>	<u>1,360,439</u>
Less Non-reimbursables	<u>215</u>	<u>2,785</u>	<u>3,000</u>
Total Net Expense	<u>\$ 1,343,935</u>	<u>\$ 13,504</u>	<u>\$ 1,357,439</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 369,552	\$ 0	\$ 369,552
Employee Benefits	203,551	6,595	210,146
Subsidies	28,490	0	28,490
Operating	139,051	9,694	148,745
Purchased Services	603,506	0	603,506
Fixed Assets	0	0	0
Combined Total Expense	<u>1,344,150</u>	<u>16,289</u>	<u>1,360,439</u>
Less Non-reimbursables	<u>215</u>	<u>2,785</u>	<u>3,000</u>
Total Net Expense	<u>\$ 1,343,935</u>	<u>\$ 13,504</u>	<u>\$ 1,357,439</u>

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-B	2	1	CY-370 Adjustment			
	1-I	2		Adoption Assistance - Employee Benefits	\$ 294	\$ 10	\$ 304
	1-L	2		Intake and Referral - Employee Benefits	\$ 15,317	\$ 496	\$ 15,813
	1-M	2		Protective Services C.A. - Employee Benefits	\$ 18,903	\$ 612	\$ 19,515
	1-N	2		Protective Services General - Employee Benefits	\$ 76,843	\$ 2,490	\$ 79,333
	2-G	2		Service Planning - Employee Benefits	\$ 50,585	\$ 1,639	\$ 52,224
	4	2		Foster Family Dependent - Employee Benefits	\$ 32,356	\$ 1,048	\$ 33,404
				Administration - Employee Benefits	\$ 9,253	\$ 300	\$ 9,553
		Total Adjustment Amount		\$ 6,595			
				To increase retirement employee benefits by \$6,595 to properly report the agency's 2011 and 2012 county pension contribution. Estimated, and not actual, rates were used in the County calculation.			
				Title 55, Pa Code, Chapter 3170.47(f)			
CY-370	4	4	2	Administration Operating	\$ 30,143	\$ 9,694	\$ 39,837
				To increase indirect costs by \$9,694 to properly report the amount of agency indirect costs from the county cost allocation plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non Reimbursable PS\Sub.	\$ 52	\$ 2,785	\$ 2,837
				To increase non-reimbursable expenditures by \$2,785 to properly report indirect costs which exceeded the 2% cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

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

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