

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2010 to June 30, 2011  
July 1, 2011 to June 30, 2012  
July 1, 2012 to June 30, 2013  
July 1, 2013 to June 30, 2014  
July 1, 2014 to June 30, 2015  
July 1, 2015 to June 30, 2016

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Carbon County  
Children and Youth Agency

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May 2018



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 Carbon County  
Carbon County Courthouse Annex  
Two Hazard Square, P.O. Box 129  
Jim Thorpe, PA 18229-0129

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 Carbon County Children and Youth Agency (agency), legally known as Carbon County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015 and July 1, 2015 to June 30, 2016 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 Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013, June 30, 2014, June 30, 2015 and June 30, 2016.

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 residing within the County and to determine the County's compliance<sup>1</sup> 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.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Carbon County.

We performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2015-2016 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms, before these invoices were approved for payment. Specifically, as

detailed in the Finding in this report, for submitted In-Home Purchased Services invoices selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that the services corresponding to the fees charged on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$3,525,529 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$16,822,686 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, 2014, 2015, and 2016, and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, 2014, 2015, and 2016, we cannot attest that services corresponding to the \$3,525,529 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph of the previous page, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by this matter.

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

- **For the 2010-2011 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for the 2010-2011 fiscal year, as included in Section 1 of this report.
- **For the 2011-2012 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing non-reimbursable expenditures by \$3,410. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$2,046. The adjustment is detailed in our amended fiscal reports for the 2011-2012 fiscal year, as included in Section 2 of this report.
- **For the 2012-2013 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing non-reimbursable expenditures by \$10,236. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$6,141. The adjustment is detailed in our

amended fiscal reports for the 2012-2013 fiscal year, as included in Section 3 of this report.

- **For the 2013-2014 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing non-reimbursable expenditures by \$13,042. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$7,825. The adjustment is detailed in our amended fiscal reports for the 2013-2014 fiscal year, as included in Section 4 of this report.
- **For the 2014-2015 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing non-reimbursable expenditures by \$10,367. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$6,221. The adjustment is detailed in our amended fiscal reports for the 2014-2015 fiscal year, as included in Section 5 of this report.
- **For the 2015-2016 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Final Net State Share by increasing non-reimbursable expenditures by \$13,819. Based on the application of the state participation rates, this resulted in an amount due to the state totaling \$8,291. The adjustment is detailed in our amended fiscal reports for the 2015-2016 fiscal year, as included in Section 6 of this report.

In addition, we identified the following internal control weakness, as detailed in Section 7 of this report.

Finding – The Carbon County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Finally, we included the following current engagement observation, as detailed in Section 8 of this report:

Current Engagement Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law (CPSL)

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference call held on May 10, 2018.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made

regarding the approval and finalization of the adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



May 14, 2018

Eugene A. DePasquale  
Auditor General

### Endnote

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<sup>1</sup> The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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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 Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Carbon County Children and Youth Agency provided in-home and placement services to 1,326 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services 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 4<sup>th</sup> 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, 2010 to JUNE 30, 2011**

**CARBON 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 <sup>1</sup>	\$	2,179,204
Supplemental Act 148		<u>70,225</u>
Total State Allocation		2,249,429
State Share (CY348) <sup>2</sup>	\$	2,249,429
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,249,429
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	2,249,429
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,249,429</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>0</u>

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

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

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

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

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

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**CARBON 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											
01. 100% REIMBURSEMENT	10,169	0	125	0	0	0	0	0	10,044	10,044	0
02. 90% REIMBURSEMENT	166,240	0	17,387	8,041	0	0	0	0	140,812	126,731	14,081
03. 80% REIMBURSEMENT	2,614,256	103,500	321,634	41,269	39,096	0	0	0	2,108,757	1,687,005	421,752
04. 60% REIMBURSEMENT	902,511	107,489	78,627	0	0	44,548	0	1,038	670,809	402,485	268,324
05. 50% REIMBURSEMENT	46,327	0	0	0	0	0	0	0	46,327	23,164	23,163
06. TOTAL NET CHILD WELFARE EXPEND.	3,739,503	210,989	417,773	49,310	39,096	44,548	0	1,038	2,976,749	2,249,429	727,320

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	474,425	0							474,425	284,655	189,770

08. NON-REIMBURSABLE EXPENDITURES	389	0	0						389		389
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09. TOTAL EXPENDITURES	4,214,317	210,989	417,773	49,310	39,096	44,548	0	1,038	3,451,563	2,534,084	917,479
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 35,824

13. TITLE IV-D Collections for IV-E Children 2,523

14. STATE ACT 148 - line 6 2,249,429

15. STATE ACT 148 ALLOCATION 2,249,429

16. ADJUSTED STATE SHARE (lower of 14 or 15) 2,249,429

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,249,429										
ACT 148 AMOUNT RECEIVED	2,249,429										
ADJUSTMENT TO STATE SHARE	0										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	70,434	6,552	5

CARBON 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	10,169	0		125	0		0	0	0	10,044	10,044	0
1-B ADOPTION ASSISTANCE	220,971	0	93,242	1,115			0		0	126,614	101,291	25,323
1-C COUNSELING - DEPENDENT	497,004	0		1,380	0	0	0	0	0	495,624	396,499	99,125
1-D COUNSELING - DELINQUENT	151,356	0		0	0	0	0	0	0	151,356	121,085	30,271
1-E DAY CARE	6,695	0		0	0	0	0	0	0	6,695	5,356	1,339
1-F DAY TREATMENT - DEPENDENT	71,778	0		3,703	41,269		0	0	0	26,806	21,445	5,361
1-G DAY TREATMENT - DELINQUENT	16,291	0		0	0	0	0	0	0	16,291	13,033	3,258
1-H HOMEMAKER SERVICE	2,963	0		368	0	0	0	0	0	2,595	2,076	519
1-I INTAKE & REFERRAL	242,011	750		30,045	0	0	0	0	0	211,216	168,973	42,243
1-J LIFE SKILLS - DEPENDENT	7,031	0		873	0	0	0	0	0	6,158	4,926	1,232
1-K LIFE SKILLS - DELINQUENT	985	0		0	0	0	0	0	0	985	788	197
1-L PROTECTIVE SERVICE - CHILD ABUSE	155,885	0		19,362	0	0		0	0	136,523	109,218	27,305
1-M PROTECTIVE SERVICE - GENERAL	162,214	0		19,323	0	0		0	0	142,891	114,313	28,578
1-N SERVICE PLANNING	24,597	0		3,059	0	0	0	0	0	21,538	17,230	4,308
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	18,409	0		0	0	0	0	0	0	18,409	9,205	9,204
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	<b>1,588,359</b>	<b>750</b>	<b>93,242</b>	<b>79,353</b>	<b>41,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,373,745</b>	<b>1,095,482</b>	<b>278,263</b>

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
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	3,429	0	0	425			0		0	3,004	2,403	601
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0		0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	153,773	26,469	8,871	4,804			0		0	113,629	90,903	22,726
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0		0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	155,819	0	11,467	5,920	8,041		0		0	130,391	117,352	13,039
2-F EMERGENCY SHELTER - DELINQUENT	10,421	0	0	0	0	0	0		0	10,421	9,379	1,042
2-G FOSTER FAMILY - DEPENDENT	841,178	70,754	65,690	66,996		39,096	0	0	0	598,642	478,914	119,728
2-H FOSTER FAMILY - DELINQUENT	36,940	5,527	0	0		0	0		0	31,413	25,130	6,283
2-I SUP. INDEPENDENT LIVING - DEPENDENT	19,155	0	0	2,378		0	0		0	16,777	13,422	3,355
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0		0	0	0	0
<b>SUBTOTAL CBP</b>	<b>1,220,715</b>	<b>102,750</b>	<b>86,028</b>	<b>80,523</b>	<b>8,041</b>	<b>39,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904,277</b>	<b>737,503</b>	<b>166,774</b>

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
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	27,918	0						0	0	27,918	13,959	13,959
3-B RESIDENTIAL SERVICE - DEPENDENT	527,951	46,889	41,682	7,236		0	0		0	432,144	259,286	172,858
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	269,265	57,699	17,000	0		0	44,548		0	150,018	90,011	60,007
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	474,425	0								474,425	284,655	189,770
<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,299,559</b>	<b>104,588</b>	<b>58,682</b>	<b>7,236</b>	<b>0</b>	<b>0</b>	<b>44,548</b>	<b>0</b>	<b>0</b>	<b>1,084,505</b>	<b>647,911</b>	<b>436,594</b>
<b>ADMINISTRATION</b>	<b>105,295</b>	<b>2,901</b>		<b>12,709</b>		<b>0</b>	<b>0</b>		<b>1,038</b>	<b>88,647</b>	<b>53,188</b>	<b>35,459</b>
<b>TOTAL REVENUES</b>	<b>4,213,928</b>	<b>210,989</b>	<b>237,952</b>	<b>179,821</b>	<b>49,310</b>	<b>39,096</b>	<b>44,548</b>	<b>0</b>	<b>1,038</b>	<b>3,451,174</b>	<b>2,534,084</b>	<b>917,090</b>

**CARBON 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	600	206	168	0	9,158	37	10,169	48	13	0	0	0
I-B ADOPTION ASSISTANCE	3,697	3,283	211,988	1,649	0	357	220,974	1	31	0	3	0
I-C COUNSELING - DEPENDENT	5,195	3,913	1,649	1,649	485,895	357	497,009	0	135	0	5	0
I-D COUNSELING - DELINQUENT	0	0	0	0	151,356	0	151,356	0	24	0	0	0
I-E DAY CARE	0	0	0	0	6,695	0	6,695	0	4	0	0	0
I-F DAY TREATMENT - DEPENDENT	14,602	8,579	5,444	41,983	1,182	0	71,790	0	5	0	12	0
I-G DAY TREATMENT - DELINQUENT	0	0	0	0	16,291	0	16,291	0	15	0	0	0
I-H HOMEMAKER SERVICE	1,499	861	495	0	108	0	2,963	3	1	0	0	0
I-I INTAKE & REFERRAL	140,525	54,595	38,613	0	8,371	0	242,104	569	0	0	93	0
I-J LIFE SKILLS - DEPENDENT	2,998	2,031	1,649	0	357	0	7,035	5	0	0	4	0
I-K LIFE SKILLS - DELINQUENT	0	0	0	0	985	0	985	0	3	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	88,566	31,247	29,702	0	6,440	0	155,955	34	0	0	70	0
I-M PROTECTIVE SERVICE - GENERAL	81,833	38,266	29,206	6,642	6,334	0	162,281	153	110	0	67	0
I-N SERVICE PLANNING	11,640	6,944	4,952	0	1,073	0	24,609	64	0	0	12	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	18,409	0	18,409	3	52	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-Q <b>SUBTOTAL IN-HOME</b>	351,155	149,925	211,988	113,527	737,414	24,616	1,588,625	Number of Children receiving care	only NON-PURCHASED IN-Home Services	0	266	0
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,658	1,168	0	496	0	107	3,429	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	19,519	9,737	0	7,796	115,128	1,610	153,790	637	6	0	17	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	24,387	12,639	0	8,745	108,172	1,897	155,840	1,069	41	0	21	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	10,421	0	10,421	58	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	49,175	24,338	70,434	28,120	665,572	3,578	841,217	13,681	79	0	39	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	36,940	0	36,940	172	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	9,475	5,871	0	3,137	0	680	19,163	0	0	0	8	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	104,214	53,753	70,434	48,294	936,233	7,872	1,220,800	15,617	139	0	85	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	27,918	0	27,918	95	140	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	30,008	15,011	11,007	469,732	2,218	0	527,976	3,284	28	0	25	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	269,265	0	0	269,265	1,443	17	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	474,425	0	474,425	917	10	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	30,008	15,011	0	11,007	1,241,340	2,218	1,299,584	5,739	195	0	25	0
<b>ADMINISTRATION</b>	19,143	6,337	0	78,627	128	1,073	105,308	0	0	0	13	0
<b>TOTAL EXPENDITURES</b>	504,520	225,026	282,422	251,455	2,915,115	35,779	4,214,317	0	0	0	389	0
				County Indirect Costs = \$	73,674							

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 10,169	\$ 0	\$ 10,169
Adoption Assistance	220,974	0	220,974
Counseling	648,365	0	648,365
Day Care	6,695	0	6,695
Day Treatment	88,081	0	88,081
Homemaker Service	2,963	0	2,963
Intake and Referral	242,104	0	242,104
Life Skills	8,020	0	8,020
Protective Service - Child Abuse	155,955	0	155,955
Protective Service - General	162,281	0	162,281
Service Planning	24,609	0	24,609
Juvenile Act Proceedings	18,409	0	18,409
Alternative Treatment	3,429	0	3,429
Community Residential	153,790	0	153,790
Emergency Shelter	166,261	0	166,261
Foster Family	878,157	0	878,157
Supervised Independent Living	19,163	0	19,163
Juvenile Detention Service	27,918	0	27,918
Residential Service	797,241	0	797,241
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	474,425	0	474,425
Administration	<u>105,308</u>	<u>0</u>	<u>105,308</u>
Combined Total Expense	4,214,317	0	4,214,317
Less Non-reimbursables	<u>389</u>	<u>0</u>	<u>389</u>
Total Net Expense	<u>\$ 4,213,928</u>	<u>\$ 0</u>	<u>\$ 4,213,928</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 504,520	\$ 0	\$ 504,520
Employee Benefits	225,026	0	225,026
Subsidies	282,422	0	282,422
Operating	251,455	0	251,455
Purchased Services	2,915,115	0	2,915,115
Fixed Assets	<u>35,779</u>	<u>0</u>	<u>35,779</u>
Combined Total Expense	4,214,317	0	4,214,317
Less Non-reimbursables	<u>389</u>	<u>0</u>	<u>389</u>
Total Net Expense	<u>\$ 4,213,928</u>	<u>\$ 0</u>	<u>\$ 4,213,928</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**CARBON 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 <sup>1</sup>		\$	1,937,541
Supplemental Act 148			<u>362,584</u>
Total State Allocation			2,300,125
State Share (CY348) <sup>2</sup>	\$		2,298,079
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,298,079
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	2,298,079
Actual Act 148 Revenues Received <sup>4</sup>			<u>2,300,125</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(2,046)</u></u>

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

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

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

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

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

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**CARBON 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	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,158	0	0	0	0	0	0	0	2,158	2,158	0
02. 90% REIMBURSEMENT	151,713	0	35,059	27,154	0	0	0	0	89,500	80,550	8,950
03. 80% REIMBURSEMENT	2,659,263	86,838	335,957	23,565	39,096	0	0	0	2,173,807	1,739,047	434,760
04. 60% REIMBURSEMENT	956,910	49,246	107,278	0	0	44,548	0	1,648	754,190	452,513	301,677
05. 50% REIMBURSEMENT	47,621	0	0	0	0	0	0	0	47,621	23,811	23,810
06. TOTAL NET CHILD WELFARE EXPEND.	3,817,665	136,084	478,294	50,719	39,096	44,548	0	1,648	3,067,276	2,298,079	769,197

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	278,958	3,798							275,160	165,096	110,064

08. NON-REIMBURSABLE EXPENDITURES	4,403	0							4,403		4,403
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09. TOTAL EXPENDITURES	4,101,026	139,882	478,294	50,719	39,096	44,548	0	1,648	3,346,839	2,463,175	883,664
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10. TOTAL TITLE IV-D COLLECTIONS 29,481

11. TITLE IV-D Collections for IV-E Children 3,030

12. STATE ACT 148 - line 6 2,298,079

13. STATE ACT 148 ALLOCATION 2,300,125

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,298,079

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,298,079										
ACT 148 AMOUNT RECEIVED	2,300,125										
ADJUSTMENT TO STATE SHARE	(2,046)										

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	2,158	0			0					2,158	2,158	0
1-B ADOPTION ASSISTANCE	249,791	0	98,977	1,334						149,480	119,584	29,896
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	116,742	0	0	0						116,742	93,394	23,348
1-D COUNSELING - DEPENDENT	646,988	0		1,334	9,328	0	0	0		636,326	509,061	127,265
1-E COUNSELING - DELINQUENT	163,900	0		0	0	0	0	0		163,900	131,120	32,780
1-F DAY CARE	6,396	0		0	0	0	0	0		6,396	5,117	1,279
1-G DAY TREATMENT - DEPENDENT	10,893	0		1,628	0	0	0	0		9,265	7,412	1,853
1-H DAY TREATMENT - DELINQUENT	23,065	0			14,237	0	0	0		8,828	7,062	1,766
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0		0	0	0
1-J INTAKE & REFERRAL	266,096	500		40,481	0	0	0	0		225,115	180,092	45,023
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0		0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0		0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	139,959	0		21,286	0	0	0	0		118,673	94,938	23,735
1-N PROTECTIVE SERVICE - GENERAL	162,370	0		23,713	0	0	0	0		138,657	110,926	27,731
1-O SERVICE PLANNING	35,409	0		5,384	0	0	0	0		30,025	24,020	6,005
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	29,641	0		0	0	0	0	0		29,641	14,821	14,820
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0		0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,853,408	500	98,977	95,160	23,565	0	0	0		1,635,206	1,299,705	335,501
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	3,823	0		581						3,242	2,594	648
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	194,035	6,733	5,974	3,540						177,788	142,230	35,558
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0						0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	138,026	0	27,711	7,348	27,154	0	0	0		75,813	68,232	7,581
2-F EMERGENCY SHELTER - DELINQUENT	13,687	0		0	0	0	0	0		13,687	12,318	1,369
2-G FOSTER FAMILY - DEPENDENT	595,283	74,990	69,619	59,396		39,096	0	0		352,182	281,746	70,436
2-H FOSTER FAMILY - DELINQUENT	27,647	4,615		151						22,881	18,305	4,576
2-I SUP. INDEPENDENT LIVING - DEPENDENT	16,866	0		2,559						14,307	11,446	2,861
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0						0	0	0
2-K <b>SUBTOTAL CBP</b>	989,367	86,338	103,304	73,575	27,154	39,096	0	0		659,900	536,871	123,029
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	17,980	0								17,980	8,990	8,990
3-B RESIDENTIAL SERVICE - DEPENDENT	401,223	23,406	80,662	7,993						289,162	173,497	115,665
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	442,990	24,033		0		44,548				374,409	224,645	149,764
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC SECURE	278,958	3,798								275,160	165,096	110,064
3-F <b>SUBTOTAL INSTITUTIONAL</b>	1,141,151	51,237	80,662	7,993	0	44,548	0	0		956,711	572,228	384,483
4 <b>ADMINISTRATION</b>	112,697	1,807		18,623				1,648		90,619	54,371	36,248
5 <b>TOTAL REVENUES</b>	4,096,623	139,882	282,943	195,351	50,719	39,096	44,548	1,648		3,342,436	2,463,175	879,261

CARBON 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											Program Income related to all Non-Reimbursable	
	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	
1-A ADOPTION SERVICE	0	0	0	0	2,158	0	2,158	2	8	0	0	0	
1-B ADOPTION ASSISTANCE	3,805	3,520	241,020	1,418	0	30	249,793	4	31	0	2	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	116,742	0	0	0	116,742	3	17	0	0	0	
1-D COUNSELING - DEPENDENT	3,805	3,520	0	1,418	638,217	29	646,989	0	150	0	1	0	
1-E COUNSELING - DELINQUENT	0	0	0	0	163,900	0	163,900	0	43	0	0	0	
1-F DAY CARE	0	0	0	0	6,396	0	6,396	0	4	0	0	0	
1-G DAY TREATMENT - DEPENDENT	4,321	5,227	1,135	1,135	188	23	10,894	0	1	0	1	0	
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	23,065	0	23,065	0	7	0	0	0	
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	156,801	66,641	41,851	41,851	0	854	266,147	615	0	0	51	0	
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	81,355	36,480	0	21,707	0	444	139,986	97	0	0	27	0	
1-N PROTECTIVE SERVICE - GENERAL	86,288	45,277	24,117	24,117	6,228	491	162,401	151	76	0	31	0	
1-O SERVICE PLANNING	20,158	9,758	0	5,389	0	110	35,415	57	0	0	6	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	29,641	0	29,641	0	66	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	356,533	170,423	357,762	97,035	869,793	1,981	1,853,527	1,853,527	119	0	119	0	
Number of Children receiving only NON-PURCHASED IN-Home Services											336	IMMINENT RISK	20
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable	
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,542	1,844	0	428	0	9	3,823	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	11,907	6,857	0	4,455	170,760	59	194,038	509	6	0	3	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	27,576	13,221	0	7,377	89,711	150	138,035	689	26	0	9	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	13,687	0	13,687	89	8	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	70,923	33,355	0	27,525	463,113	390	595,306	10,900	47	0	23	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	948	26,699	0	27,647	289	7	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	9,029	5,892	0	1,889	0	59	16,869	0	0	0	3	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	120,977	61,169	0	42,622	763,970	667	989,405	12,476	94	0	38	0	
Number of Children at IMMEDIATE RISK											94	IMMINENT RISK	38
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable	
3-A JUVENILE DETENTION SERVICE	0	0	0	0	17,980	0	17,980	73	3	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	28,607	15,813	0	8,050	348,601	162	401,233	2,418	23	0	10	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	442,990	0	442,990	1,913	26	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 SECURE	0	0	0	0	278,958	0	278,958	637	9	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	28,607	15,813	0	8,050	1,088,529	162	1,141,161	5,041	61	0	10	0	
4 ADMINISTRATION	18,300	8,751	0	89,763	32	87	116,933	0	0	4,231	5	0	
5 TOTAL EXPENDITURES	524,417	256,156	357,762	237,470	2,722,324	2,897	4,101,026	0	0	4,231	172	0	
County Indirect Costs = \$											85,500		

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,158	\$ 0	\$ 2,158
Adoption Assistance	249,793	0	249,793
Subsidized Permanent Legal Custodianship	116,742	0	116,742
Counseling	810,889	0	810,889
Day Care	6,396	0	6,396
Day Treatment	33,959	0	33,959
Homemaker Service	0	0	0
Intake and Referral	266,147	0	266,147
Life Skills	0	0	0
Protective Service - Child Abuse	139,986	0	139,986
Protective Service - General	162,401	0	162,401
Service Planning	35,415	0	35,415
Juvenile Act Proceedings	29,641	0	29,641
Alternative Treatment	3,823	0	3,823
Community Residential	194,038	0	194,038
Emergency Shelter	151,722	0	151,722
Foster Family	622,953	0	622,953
Supervised Independent Living	16,869	0	16,869
Juvenile Detention Service	17,980	0	17,980
Residential Service	844,223	0	844,223
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	278,958	0	278,958
Administration	<u>116,933</u>	<u>0</u>	<u>116,933</u>
Combined Total Expense	4,101,026	0	4,101,026
Less Non-reimbursables	<u>993</u>	<u>3,410</u>	<u>4,403</u>
Total Net Expense	\$ <u>4,100,033</u>	\$ <u>(3,410)</u>	\$ <u>4,096,623</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 524,417	\$ 0	\$ 524,417
Employee Benefits	256,156	0	256,156
Subsidies	357,762	0	357,762
Operating	237,470	0	237,470
Purchased Services	2,722,324	0	2,722,324
Fixed Assets	<u>2,897</u>	<u>0</u>	<u>2,897</u>
Combined Total Expense	4,101,026	0	4,101,026
Less Non-reimbursables	<u>993</u>	<u>3,410</u>	<u>4,403</u>
Total Net Expense	\$ <u>4,100,033</u>	\$ <u>(3,410)</u>	\$ <u>4,096,623</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$3,410 to report indirect costs that exceeded the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 821	\$ 3,410	\$ 4,231

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	2,215,706
Supplemental Act 148		<u>116,316</u>
Total State Allocation		2,332,022
State Share (CY348) <sup>2</sup>	\$	2,325,881
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,325,881
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	2,325,881
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,332,022</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>(6,141)</u>

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

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

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

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

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

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CARBON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	7,102	0	81	0	0	0	0	0	7,021	7,021	0
02. 90% REIMBURSEMENT	154,121	0	14,845	10,274	0	0	0	0	129,002	116,102	12,900
03. 80% REIMBURSEMENT	2,305,630	74,814	350,691	40,445	39,096	0	0	0	1,800,584	1,440,469	360,115
04. 60% REIMBURSEMENT	1,458,107	66,418	128,257	0	0	44,548	0	1,884	1,217,000	730,200	486,800
05. 50% REIMBURSEMENT	64,178	0	0	0	0	0	0	0	64,178	32,089	32,089
06. TOTAL NET CHILD WELFARE EXPEND.	3,989,138	141,232	493,874	50,719	39,096	44,548	0	1,884	3,217,785	2,325,881	891,904

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	460,210	4,958							455,252	273,151	182,101
08. NON-REIMBURSABLE EXPENDITURES	10,806	0							10,806		10,806
09. TOTAL EXPENDITURES	4,460,154	146,190	493,874	50,719	39,096	44,548	0	1,884	3,683,843	2,599,032	1,084,811

10. TOTAL TITLE IV-D COLLECTIONS	31,209										
11. TITLE IV-D Collections for IV-E Children	3,248										
12. STATE ACT 148 - line 6	2,325,881										
13. STATE ACT 148 ALLOCATION	2,332,022										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,325,881										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,325,881										
ACT 148 AMOUNT RECEIVED	2,332,022										
ADJUSTMENT TO STATE SHARE	(6,141)										



CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	7,102	0		81	0			0	0	7,021	7,021	0
1-B ADOPTION ASSISTANCE	260,765	0	101,276	1,572					0	157,917	126,334	31,583
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	167,171	0		814					0	166,357	133,086	33,271
1-D COUNSELING - DEPENDENT	296,824	0		2,032	1,740			0	0	293,052	234,442	58,610
1-E COUNSELING - DELINQUENT	174,217	0			17,266			0	0	156,951	125,561	31,390
1-F DAY CARE	2,298	0			0			0	0	2,298	1,838	460
1-G DAY TREATMENT - DEPENDENT	5,031	0		851	0			0	0	4,180	3,344	836
1-H DAY TREATMENT - DELINQUENT	45,899	0			21,439			0	0	24,460	19,568	4,892
1-I HOMEMAKER SERVICE	0	0			0			0	0	0	0	0
1-J INTAKE & REFERRAL	298,074	250		47,597	0			0	0	250,227	200,182	50,045
1-K LIFE SKILLS - DEPENDENT	0	0			0			0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	142,219	0		22,839	0			0	0	119,380	95,504	23,876
1-N PROTECTIVE SERVICE - GENERAL	123,435	0		19,285	0			0	0	104,150	83,320	20,830
1-O SERVICE PLANNING	34,609	0		5,566	0			0	0	29,043	23,234	5,809
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	27,928	0			0			0	0	27,928	13,964	13,964
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0			0	0	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	<b>1,585,572</b>	<b>250</b>	<b>101,276</b>	<b>100,637</b>	<b>40,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,342,964</b>	<b>1,067,598</b>	<b>275,566</b>
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	1,938	0		323					0	1,615	1,292	323
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	141,924	7,093	13,604	2,923					0	118,304	94,643	23,661
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0							0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	148,771	0	7,409	7,436	10,274			0	0	123,652	111,287	12,365
2-F EMERGENCY SHELTER - DELINQUENT	5,350	0			0			0	0	5,350	4,815	535
2-G FOSTER FAMILY - DEPENDENT	574,912	66,470	64,269	66,070		39,096		0	0	339,007	271,206	67,801
2-H FOSTER FAMILY - DELINQUENT	26,337	1,001							0	25,336	20,269	5,067
2-I SUP. INDEPENDENT LIVING - DEPENDENT	9,977	0		1,670					0	8,307	6,646	1,661
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
2-K <b>SUBTOTAL CBP</b>	<b>909,209</b>	<b>74,564</b>	<b>85,282</b>	<b>78,422</b>	<b>10,274</b>	<b>39,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>621,571</b>	<b>510,158</b>	<b>111,413</b>
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	36,250	0						0	0	36,250	18,125	18,125
3-B RESIDENTIAL SERVICE - DEPENDENT	397,714	27,488	101,416	8,098			44,548		0	216,164	129,698	86,466
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	945,285	37,125							0	908,160	544,896	363,264
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	460,210	4,958							0	455,252	273,151	182,101
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>1,839,459</b>	<b>69,571</b>	<b>101,416</b>	<b>8,098</b>	<b>0</b>	<b>0</b>	<b>44,548</b>	<b>0</b>	<b>0</b>	<b>1,615,826</b>	<b>965,870</b>	<b>649,956</b>
<b>4 ADMINISTRATION</b>	<b>115,108</b>	<b>1,805</b>		<b>18,743</b>		<b>0</b>	<b>0</b>		<b>1,884</b>	<b>92,676</b>	<b>55,606</b>	<b>37,070</b>
<b>5 TOTAL REVENUES</b>	<b>4,449,348</b>	<b>146,190</b>	<b>287,974</b>	<b>205,900</b>	<b>50,719</b>	<b>39,096</b>	<b>44,548</b>	<b>0</b>	<b>1,884</b>	<b>3,673,037</b>	<b>2,599,032</b>	<b>1,074,005</b>

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>	282	170		81	6,569	0	7,102	11	20	0	0	0
I-A ADOPTION SERVICE												
I-B ADOPTION ASSISTANCE	4,650	3,932	250,937	1,220	0	28	260,767	8	31	0	2	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	2,737	1,807	161,806	820	0	3	167,173	2	21	0	2	0
I-D COUNSELING - DEPENDENT	5,696	5,101		2,036	283,960	34	296,827	0	76	0	3	0
I-E COUNSELING - DELINQUENT	0	0		0	174,217	0	174,217	0	78	0	0	0
I-F DAY CARE	0	0		0	2,298	0	2,298	0	14	0	0	0
I-G DAY TREATMENT - DEPENDENT	2,332	2,274		406	0	20	5,032	0	0	0	1	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	45,899	0	45,899	0	6	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	167,885	87,288		42,122	0	852	298,147	1,006	0	0	73	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	80,811	40,960		20,054	0	429	142,254	59	0	0	35	0
I-N PROTECTIVE SERVICE - GENERAL	65,065	37,912		15,007	5,042	434	123,460	164	192	0	25	0
I-O SERVICE PLANNING	18,156	12,039		4,318	0	104	34,617	48	0	0	8	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	27,928		27,928	0	131	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	347,614	191,483	412,743	86,064	545,913	1,904	1,385,721				149	0
Number of Children receiving only NON-PURCHASED IN-Home Services 126												
<b>COMMUNITY BASED PLACEMENT</b>	914	816	0	201	0	7	1,938	0	1	0	0	0
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	8,887	6,623	0	2,448	123,917	52	141,927	496	5	0	3	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	25,188	14,800	0	6,195	102,457	142	148,782	824	32	0	11	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	5,350	0	5,350	32	9	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	64,610	36,057	0	24,610	449,298	365	574,940	8,687	46	0	28	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	0	26,337	0	26,337	213	3	0	0	0
2-H FOSTER FAMILY - DELINQUENT	5,327	3,475	0	1,130	0	46	9,978	0	0	0	1	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	104,926	61,771	0	34,584	707,359	612	909,252	10,252	96	0	43	0
2-K SUBTOTAL CBP												
Number of Children at IMMINENT RISK 9												
<b>INSTITUTIONAL PLACEMENT</b>	19,063	7,747	0	98,780	32	89	125,711			10,596	7	0
3-A JUVENILE DETENTION SERVICE	0	0	0	0	36,250	0	36,250	125	14	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	24,595	17,426	0	7,956	347,598	150	397,725	2,380	24	0	11	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	945,285	0	945,285	4,101	30	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 SECURE	24,595	17,426	0	7,956	460,210	150	1,839,470	7,449	79	0	11	0
3-F SUBTOTAL INSTITUTIONAL												
4 ADMINISTRATION	19,063	7,747	0	98,780	32	89	125,711			10,596	7	0
5 TOTAL EXPENDITURES	496,198	278,427	412,743	227,384	3,042,647	2,755	4,460,154			10,596	210	0
County Indirect Costs = \$ 94,301												

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 7,102	\$ 0	\$ 7,102
Adoption Assistance	260,767	0	260,767
Subsidized Permanent Legal Custodianship	167,173	0	167,173
Counseling	471,044	0	471,044
Day Care	2,298	0	2,298
Day Treatment	50,931	0	50,931
Homemaker Service	0	0	0
Intake and Referral	298,147	0	298,147
Life Skills	0	0	0
Protective Service - Child Abuse	142,254	0	142,254
Protective Service - General	123,460	0	123,460
Service Planning	34,617	0	34,617
Juvenile Act Proceedings	27,928	0	27,928
Alternative Treatment	1,938	0	1,938
Community Residential	141,927	0	141,927
Emergency Shelter	154,132	0	154,132
Foster Family	601,277	0	601,277
Supervised Independent Living	9,978	0	9,978
Juvenile Detention Service	36,250	0	36,250
Residential Service	1,343,010	0	1,343,010
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	460,210	0	460,210
Administration	125,711	0	125,711
Combined Total Expense	<u>4,460,154</u>	<u>0</u>	<u>4,460,154</u>
Less Non-reimbursables	<u>570</u>	<u>10,236</u>	<u>10,806</u>
Total Net Expense	<u>\$ 4,459,584</u>	<u>\$ (10,236)</u>	<u>\$ 4,449,348</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 496,198	\$ 0	\$ 496,198
Employee Benefits	278,427	0	278,427
Subsidies	412,743	0	412,743
Operating	227,384	0	227,384
Purchased Services	3,042,647	0	3,042,647
Fixed Assets	2,755	0	2,755
Combined Total Expense	<u>4,460,154</u>	<u>0</u>	<u>4,460,154</u>
Less Non-reimbursables	<u>570</u>	<u>10,236</u>	<u>10,806</u>
Total Net Expense	<u>\$ 4,459,584</u>	<u>\$ (10,236)</u>	<u>\$ 4,449,348</u>

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$10,236 to report indirect costs that exceeded the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 360	\$ 10,236	\$ 10,596

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	2,416,819
Supplemental Act 148			<u>0</u>
Total State Allocation			2,416,819
State Share (CY348) <sup>2</sup>	\$		2,162,731
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,162,731
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	2,162,731
Actual Act 148 Revenues Received <sup>4</sup>			<u>2,170,556</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(7,825)</u></u>

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

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

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

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

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

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CARBON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,770	0	119	0	0	0	0	0	1,651	1,651	0
02. 90% REIMBURSEMENT	132,371	0	19,439	38,528	0	0	0	0	74,404	66,963	7,441
03. 80% REIMBURSEMENT	2,201,523	57,455	310,138	12,191	39,096	0	0	0	1,782,643	1,426,116	356,527
04. 60% REIMBURSEMENT	1,274,394	61,750	82,321	0	0	41,951	0	1,541	1,086,831	652,098	434,733
05. 50% REIMBURSEMENT	32,206	401	0	0	0	0	0	0	31,805	15,903	15,902
06. TOTAL NET CHILD WELFARE EXPEND.	3,642,264	119,606	412,017	50,719	39,096	41,951	0	1,541	2,977,334	2,162,731	814,603

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	292,824	3,548							289,276	173,566	115,710

08. NON-REIMBURSABLE EXPENDITURES	13,266	0							13,266		13,266
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09. TOTAL EXPENDITURES	3,948,354	123,154	412,017	50,719	39,096	41,951	0	1,541	3,279,876	2,336,297	943,579
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10. TOTAL TITLE IV-D COLLECTIONS 47,955

11. TITLE IV-D Collections for IV-E Children 7,209

12. STATE ACT 148 - line 6 2,162,731

13. STATE ACT 148 ALLOCATION 2,416,819

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,162,731

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,162,731										
ACT 148 AMOUNT RECEIVED	2,170,556										
ADJUSTMENT TO STATE SHARE	<span style="color: red;">(7,825)</span>										

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	1,770	0		119	0				0	1,651	1,651	0
I-B ADOPTION ASSISTANCE	267,728	0	95,964	1,188					0	170,576	136,461	34,115
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	179,460	0	0	1,236					0	178,224	142,579	35,645
I-D COUNSELING - DEPENDENT	275,421	0		1,959	617				0	272,845	218,276	54,569
I-E COUNSELING - DELINQUENT	125,774	0		0	0				0	125,774	100,619	25,155
I-F DAY CARE	312	0		0	0				0	312	250	62
I-G DAY TREATMENT - DEPENDENT	8,720	0		85	0				0	8,635	6,908	1,727
I-H DAY TREATMENT - DELINQUENT	23,150	0		0	11,574				0	11,576	9,261	2,315
I-I HOMEMAKER SERVICE	76	0		10	0				0	66	53	13
I-J INTAKE & REFERRAL	367,564	0		43,003	0				0	324,561	259,649	64,912
I-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	137,106	0		15,787	0				0	121,319	97,055	24,264
I-N PROTECTIVE SERVICE - GENERAL	119,417	0		13,165	0				0	106,252	85,002	21,250
I-O SERVICE PLANNING	32,268	0		3,764	0				0	28,504	22,803	5,701
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	15,021	0		0	0				0	15,021	7,511	7,510
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0				0	0	0	0
I-R SUBTOTAL IN-HOME	1,553,787	0	95,964	80,316	12,191	0	0	0	0	1,365,316	1,088,078	277,238
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	730	0	0	85					0	645	516	129
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0				0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	110,257	1,940	1,250	1,602					0	105,465	84,372	21,093
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0				0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	105,835	0	14,308	5,131	38,528				0	47,868	43,081	4,787
2-F EMERGENCY SHELTER - DELINQUENT	26,536	0	0	0	0				0	26,536	23,882	2,654
2-G FOSTER FAMILY - DEPENDENT	455,786	49,080	56,554	74,301		39,096			0	236,755	189,404	47,351
2-H FOSTER FAMILY - DELINQUENT	96,192	6,765	0	0		0			0	89,427	71,542	17,885
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,562	(330)	0	185		0			0	1,707	1,366	341
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0				0	0	0	0
2-K SUBTOTAL CBP	796,898	57,455	72,112	81,304	38,528	39,096	0	0	0	508,403	414,163	94,240
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	17,185	401							0	16,784	8,392	8,392
3-B RESIDENTIAL SERVICE - DEPENDENT	445,673	29,969	47,051	5,084					0	363,569	218,141	145,428
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	707,551	29,503	10,183	0		41,951			0	625,914	375,548	250,366
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	292,824	3,548								289,276	173,566	115,710
3-F SUBTOTAL INSTITUTIONAL	1,463,233	63,421	57,234	5,084	0	41,951	0	0	0	1,295,543	775,647	519,896
4 ADMINISTRATION	121,170	2,278		20,003					1,541	97,348	58,409	38,939
5 TOTAL REVENUES	3,935,088	123,154	225,310	186,707	50,719	39,096	41,951	0	1,541	3,266,610	2,336,297	930,313



CARBON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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 Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	574	348	110	736	2	1,770	20	2	0	0	0	0
1-B ADOPTION ASSISTANCE	5,249	3,957	1,126	0	30	267,731	0	36	0	0	3	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	5,761	3,699	1,688,848	1,125	0	179,463	0	26	0	0	3	0
1-D COUNSELING - DEPENDENT	7,906	6,628	2,252	2,581	58	275,425	0	82	0	0	4	0
1-E COUNSELING - DELINQUENT	0	0	0	125,774	0	0	0	63	0	0	0	0
1-F DAY CARE	0	0	0	312	0	0	0	1	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	267	348	112	7,991	2	8,720	0	1	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	23,150	0	23,150	0	4	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	76	0	0	0	0	0	0
1-J INTAKE & REFERRAL	217,551	107,433	41,649	0	1,014	367,647	826	0	0	0	83	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	75,866	41,641	19,137	0	501	137,145	67	0	0	0	39	0
1-N PROTECTIVE SERVICE - GENERAL	71,029	30,951	11,258	5,907	295	119,440	246	205	0	0	23	0
1-O SERVICE PLANNING	14,390	13,945	3,839	0	101	32,275	67	0	0	0	7	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	15,021	0	15,021	0	44	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	398,593	208,950	426,237	80,608	437,472	2,109	1,553,949	0	0	0	162	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 72											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	268	348	112	0	0	730	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	5,540	6,601	1,654	96,422	44	110,261	275	3	0	0	4	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,669	16,199	5,651	61,177	149	105,845	476	16	0	0	10	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	26,536	0	26,536	356	9	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	54,670	36,002	17,204	347,574	364	455,814	7,257	29	0	0	28	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	96,192	0	96,192	845	5	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	268	834	447	0	13	1,562	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 <b>SUBTOTAL CBP</b>	83,415	59,984	25,068	627,901	572	796,940	9,209	62	0	0	42	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	17,185	0	17,185	78	9	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	19,204	18,344	5,905	402,082	148	445,683	2,698	19	0	0	10	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	707,551	0	707,551	2,708	23	0	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 SECURE	0	0	0	292,824	0	292,824	588	9	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	19,204	18,344	5,905	1,419,642	148	1,463,243	6,072	60	0	0	10	0
4 <b>ADMINISTRATION</b>	20,528	9,156	0	104,259	160	134,222	0	0	0	13,042	10	0
5 <b>TOTAL EXPENDITURES</b>	521,740	296,414	426,237	2,158,840	2,485,175	2,948	3,948,354	0	0	13,042	224	0
	County Indirect Costs = \$ 99,756											

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,770	\$ 0	\$ 1,770
Adoption Assistance	267,731	0	267,731
Subsidized Permanent Legal Custodianship	179,463	0	179,463
Counseling	401,199	0	401,199
Day Care	312	0	312
Day Treatment	31,870	0	31,870
Homemaker Service	76	0	76
Intake and Referral	367,647	0	367,647
Life Skills	0	0	0
Protective Service - Child Abuse	137,145	0	137,145
Protective Service - General	119,440	0	119,440
Service Planning	32,275	0	32,275
Juvenile Act Proceedings	15,021	0	15,021
Alternative Treatment	730	0	730
Community Residential	110,261	0	110,261
Emergency Shelter	132,381	0	132,381
Foster Family	552,006	0	552,006
Supervised Independent Living	1,562	0	1,562
Juvenile Detention Service	17,185	0	17,185
Residential Service	1,153,234	0	1,153,234
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	292,824	0	292,824
Administration	134,222	0	134,222
Combined Total Expense	<u>3,948,354</u>	<u>0</u>	<u>3,948,354</u>
Less Non-reimbursables	<u>224</u>	<u>13,042</u>	<u>13,266</u>
Total Net Expense	<u>\$ 3,948,130</u>	<u>\$ (13,042)</u>	<u>\$ 3,935,088</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 521,740	\$ 0	\$ 521,740
Employee Benefits	296,414	0	296,414
Subsidies	426,237	0	426,237
Operating	215,840	0	215,840
Purchased Services	2,485,175	0	2,485,175
Fixed Assets	2,948	0	2,948
Combined Total Expense	<u>3,948,354</u>	<u>0</u>	<u>3,948,354</u>
Less Non-reimbursables	<u>224</u>	<u>13,042</u>	<u>13,266</u>
Total Net Expense	<u>\$ 3,948,130</u>	<u>\$ (13,042)</u>	<u>\$ 3,935,088</u>

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$13,042 to report indirect costs that exceeded the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ -	\$ 13,042	\$ 13,042

# SECTION 5

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2014 to JUNE 30, 2015**

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	2,409,026
Supplemental Act 148		<u>0</u>
Total State Allocation		2,409,026
State Share (CY348) <sup>2</sup>	\$	2,366,453
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,366,453
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	2,366,453
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,372,674</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(6,221)</u></u>

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

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

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

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

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

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**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	5,747	0	184	0	0	0	0	0	5,563	5,563	0
02. 90% REIMBURSEMENT	144,722	0	16,162	10,930	0	0	0	0	117,630	105,867	11,763
03. 80% REIMBURSEMENT	2,525,706	68,237	302,857	39,789	39,096	0	0	0	2,075,727	1,660,583	415,144
04. 60% REIMBURSEMENT	1,133,644	36,883	101,837	0	0	41,951	0	1,515	951,458	570,874	380,584
05. 50% REIMBURSEMENT	47,165	35	0	0	0	0	0	0	47,130	23,566	23,564
06. TOTAL NET CHILD WELFARE EXPEND.	3,856,984	105,155	421,040	50,719	39,096	41,951	0	1,515	3,197,508	2,366,453	831,055

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	637,440	8,074							629,366	377,620	251,746

08. NON-REIMBURSABLE EXPENDITURES	18,316	0							18,316		18,316
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09. TOTAL EXPENDITURES	4,512,740	113,229	421,040	50,719	39,096	41,951	0	1,515	3,845,190	2,744,073	1,101,117
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10. TOTAL TITLE IV-D COLLECTIONS 19,004

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 2,366,453

13. STATE ACT 148 ALLOCATION 2,409,026

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,366,453

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,366,453										
ACT 148 AMOUNT RECEIVED	2,372,674										
ADJUSTMENT TO STATE SHARE	(6,221)										

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	5,747	0		184	0			0	0	5,563	5,563	0
1-B ADOPTION ASSISTANCE	283,089	0	87,789	1,143				0	0	194,157	155,326	38,831
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	159,736	0		1,434				0	0	158,302	126,642	31,660
1-D COUNSELING - DEPENDENT	309,778	0		2,181	9,828			0	0	297,769	238,215	59,554
1-E COUNSELING - DELINQUENT	134,979	0			523			0	0	134,456	107,565	26,891
1-F DAY CARE	2,398	0		90	0			0	0	2,308	1,846	462
1-G DAY TREATMENT - DEPENDENT	12,458	0		253	4,527			0	0	7,678	6,142	1,536
1-H DAY TREATMENT - DELINQUENT	38,563	0			24,911			0	0	13,652	10,922	2,730
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	388,225	250		45,693	0			0	0	342,282	273,826	68,456
1-K LIFE SKILLS - DEPENDENT	0	0			0			0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	152,901	0		17,857	0			0	0	135,044	108,035	27,009
1-N PROTECTIVE SERVICE - GENERAL	111,008	0		12,797	0			0	0	98,211	78,569	19,642
1-O SERVICE PLANNING	36,329	0		4,232	0			0	0	32,097	25,678	6,419
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	24,665	0			0			0	0	24,665	12,333	12,332
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0			0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,659,876	250	87,789	85,864	39,789	0	0	0	0	1,446,184	1,150,662	295,522
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	627	0		76				0	0	551	441	110
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	188,195	28,034	26,624	2,145				0	0	131,392	105,114	26,278
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0				0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	130,368	0	10,326	5,836	10,930			0	0	103,276	92,948	10,328
2-F EMERGENCY SHELTER - DELINQUENT	14,354	0		0	0			0	0	14,354	12,919	1,435
2-G FOSTER FAMILY - DEPENDENT	502,198	33,594	46,440	53,758		39,096		0	0	329,310	263,448	65,862
2-H FOSTER FAMILY - DELINQUENT	202,159	6,359		0				0	0	195,800	156,640	39,160
2-I SUP. INDEPENDENT LIVING - DEPENDENT	3,063	0		345				0	0	2,718	2,174	544
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0				0	0	0	0	0
2-K <b>SUBTOTAL CRP</b>	1,040,964	67,987	83,390	62,160	10,930	39,096	0	0	0	777,401	633,684	143,717
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	22,500	35							0	22,465	11,233	11,232
3-B RESIDENTIAL SERVICE - DEPENDENT	355,998	17,438	81,722	5,776				0	0	251,062	150,637	100,425
3-C RES. SERVICE - DELINQUENT (NON YDC/YC)	649,549	18,001		0			41,951	0	0	589,597	353,758	235,839
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	637,440	8,074								629,366	377,620	251,746
3-F <b>SUBTOTAL INSTITUTIONAL</b>	1,665,487	43,548	81,722	5,776	0	0	41,951	0	0	1,492,490	893,248	599,242
4 <b>ADMINISTRATION</b>	128,097	1,444		14,339				0	0	1,515	66,479	44,320
5 <b>TOTAL REVENUES</b>	4,494,424	113,229	252,901	168,139	50,719	39,096	41,951	0	1,515	3,826,874	2,744,073	1,082,801





**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 5,749	\$ 0	\$ 5,749
Adoption Assistance	283,096	0	283,096
Subsidized Permanent Legal Custodianship	159,748	0	159,748
Counseling	444,778	0	444,778
Day Care	2,400	0	2,400
Day Treatment	51,026	0	51,026
Homemaker Service	0	0	0
Intake and Referral	388,570	0	388,570
Life Skills	0	0	0
Protective Service - Child Abuse	153,068	0	153,068
Protective Service - General	111,100	0	111,100
Service Planning	36,361	0	36,361
Juvenile Act Proceedings	24,665	0	24,665
Alternative Treatment	627	0	627
Community Residential	188,216	0	188,216
Emergency Shelter	144,766	0	144,766
Foster Family	704,479	0	704,479
Supervised Independent Living	3,066	0	3,066
Juvenile Detention Service	22,500	0	22,500
Residential Service	1,005,596	0	1,005,596
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	637,440	0	637,440
Administration	145,489	0	145,489
Combined Total Expense	<u>4,512,740</u>	<u>0</u>	<u>4,512,740</u>
Less Non-reimbursables	<u>7,949</u>	<u>10,367</u>	<u>18,316</u>
Total Net Expense	<u>\$ 4,504,791</u>	<u>\$ (10,367)</u>	<u>\$ 4,494,424</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 541,126	\$ 0	\$ 541,126
Employee Benefits	310,377	0	310,377
Subsidies	420,715	0	420,715
Operating	283,896	0	283,896
Purchased Services	2,949,969	0	2,949,969
Fixed Assets	6,657	0	6,657
Combined Total Expense	<u>4,512,740</u>	<u>0</u>	<u>4,512,740</u>
Less Non-reimbursables	<u>7,949</u>	<u>10,367</u>	<u>18,316</u>
Total Net Expense	<u>\$ 4,504,791</u>	<u>\$ (10,367)</u>	<u>\$ 4,494,424</u>

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$10,367 to report indirect costs that exceeded the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 6,974	\$ 10,367	\$ 17,341

# SECTION 6

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2015 to JUNE 30, 2016**

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	2,277,487
Supplemental Act 148			<u>0</u>
Total State Allocation			2,277,487
State Share (CY348) <sup>2</sup>	\$		1,974,346
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,974,346
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,974,346
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,982,637</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(8,291)</u></u>

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

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

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

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

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

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**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
AMENDED CY348  
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHLD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	4,349	0	424	0	0	0	0	0	3,925	3,925	0
02. 90% REIMBURSEMENT	131,994	0	14,594	19,357	0	0	0	0	98,043	88,239	9,804
03. 80% REIMBURSEMENT	2,226,165	51,958	290,038	31,362	39,096	0	0	0	1,813,711	1,450,968	362,743
04. 60% REIMBURSEMENT	867,575	48,570	95,865	0	0	41,951	0	1,306	679,883	407,930	271,953
05. 50% REIMBURSEMENT	47,941	1,374	0	0	0	0	0	0	46,567	23,284	23,283
06. TOTAL NET CHILD WELFARE EXPEND.	3,278,024	101,902	400,921	50,719	39,096	41,951	0	1,306	2,642,129	1,974,346	667,783

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	872,470	18,646							853,824	512,294	341,530

08. NON-REIMBURSABLE EXPENDITURES	24,830	0							24,830		24,830
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09. TOTAL EXPENDITURES	4,175,324	120,548	400,921	50,719	39,096	41,951	0	1,306	3,520,783	2,486,640	1,034,143
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10. TOTAL TITLE IV-D COLLECTIONS 32,094

11. TITLE IV-D Collections for IV-E Children 6,791

12. STATE ACT 148 - line 6 1,974,346

13. STATE ACT 148 ALLOCATION 2,277,487

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,974,346

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,974,346										
ACT 148 AMOUNT RECEIVED	1,982,637										
ADJUSTMENT TO STATE SHARE	(8,291)										

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	4,349	0		424	0			0	3,925	0	0	
1-B ADOPTION ASSISTANCE	235,695	0	80,148	932				0	154,615	123,692	30,923	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	184,245	0	0	2,147				0	182,098	145,678	36,420	
1-D COUNSELING - DEPENDENT	307,328	0		3,036	26,270			0	278,022	222,418	55,604	
1-E COUNSELING - DELINQUENT	110,688	0		0	0			0	110,688	88,550	22,138	
1-F DAY CARE	3,430	0		499	0			0	2,931	2,345	586	
1-G DAY TREATMENT - DEPENDENT	11,254	0		907	5,092			0	5,255	4,204	1,051	
1-H DAY TREATMENT - DELINQUENT	69	0		0	0			0	69	55	14	
1-I HOMEMAKER SERVICE	0	0		0	0			0	0	0	0	
1-J INTAKE & REFERRAL	332,219	0		48,992	0			0	283,227	226,582	56,645	
1-K LIFE SKILLS - DEPENDENT	154	0		27	0			0	127	102	25	
1-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	142,661	0		21,046	0			0	121,615	97,292	24,323	
1-N PROTECTIVE SERVICE - GENERAL	87,214	0		12,706	0			0	74,508	59,606	14,902	
1-O SERVICE PLANNING	32,425	0		4,831	0			0	27,594	22,075	5,519	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	22,191	0		0	0			0	22,191	11,096	11,095	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	
1-R <b>SUBTOTAL IN-HOME</b>	1,473,922	0	80,148	95,547	31,362	0		0	1,266,865	1,007,620	259,245	
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	290	0	0	42				0	248	198	50	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0				0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	182,832	26,921	7,398	3,403				0	145,110	116,088	29,022	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0				0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	110,380	0	8,158	6,456	19,357			0	76,429	68,786	7,643	
2-F EMERGENCY SHELTER - DELINQUENT	21,614	0	0	0	0			0	21,614	19,453	2,161	
2-G FOSTER FAMILY - DEPENDENT	481,008	21,435	44,473	59,149		39,096		0	316,855	253,484	63,371	
2-H FOSTER FAMILY - DELINQUENT	111,014	3,602	0	(242)		0		0	107,654	86,123	21,531	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	3,639	0	0	544		0		0	3,095	2,476	619	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0		0	0	0	0	
2-K <b>SUBTOTAL CBP</b>	910,777	51,958	60,029	69,332	19,357	39,096		0	671,005	546,608	124,397	
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	25,750	1,374						0	24,376	12,188	12,188	
3-B RESIDENTIAL SERVICE - DEPENDENT	323,290	36,706	53,900	7,569		0	41,951	0	183,164	109,898	73,266	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	413,621	9,723	14,847	0		0		0	389,051	233,431	155,620	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	
3-E YDC SECURE	872,470	18,646							853,824	512,294	341,530	
3-F <b>SUBTOTAL INSTITUTIONAL</b>	1,635,131	66,449	68,747	7,569	0	0	41,951	0	1,450,415	867,811	582,604	
4 <b>ADMINISTRATION</b>	130,664	2,141		19,549		0	0	0	1,306	107,668	64,601	43,067
5 <b>TOTAL REVENUES</b>	4,150,494	120,548	208,924	191,997	50,719	39,096	41,951	0	3,495,953	2,486,640	1,009,313	

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	2,121	502		242	1,479	6	4,350	8	3	0	1	0
I-B ADOPTION ASSISTANCE	2,781	3,070	229,439	398	0	9	235,697	32	35	0	2	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	9,144	4,017	169,685	1,374	0	32	184,252	28	27	0	7	0
I-D COUNSELING - DEPENDENT	12,225	6,596		1,771	286,704	41	307,337	2	96	0	9	0
I-E COUNSELING - DELINQUENT	0	0		0	110,688	0	110,688	0	61	0	0	0
I-F DAY CARE	2,200	841		382	0	8	3,431	1	1	0	1	0
I-G DAY TREATMENT - DEPENDENT	4,735	738		678	5,091	16	11,258	1	2	0	4	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	69	0	69	0	1	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	193,792	110,605		27,329	0	638	332,364	1,255	0	0	145	0
I-K LIFE SKILLS - DEPENDENT	0	0		154	0	0	154	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	85,279	43,437		13,694	0	321	142,731	88	0	0	70	0
I-N PROTECTIVE SERVICE - GENERAL	45,716	32,593		6,991	1,787	165	87,252	257	108	0	38	0
I-O SERVICE PLANNING	15,081	14,591		2,706	0	63	32,441	66	0	0	16	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	22,191	0	22,191	16	64	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	373,074	216,990	399,124	55,719	428,009	1,299	1,474,215				293	0
Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services 108												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	290	0	0	0	0	290	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	12,181	8,826	0	2,016	159,772	47	182,842	920	13	0	10	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,201	18,296	0	3,139	66,688	73	110,397	692	23	0	17	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	21,614	0	21,614	185	8	0	0	0
2-G FOSTER FAMILY - DEPENDENT	84,144	40,588	0	19,585	336,510	234	481,061	6,333	49	0	53	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	111,014	0	111,014	882	8	0	1	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	2,001	1,224	0	404	0	11	3,640	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 <b>SUBTOTAL CBP</b>	120,527	69,224	0	25,144	695,598	365	910,858	9,012	101	0	81	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	25,750	0	25,750	84	13	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	27,426	19,966	0	3,947	271,880	92	323,311	1,483	21	0	21	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	413,621	0	413,621	32	32	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	535	1	0	0	0
3-E YDC SECURE	0	0	0	0	872,470	0	872,470	1,814	11	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	27,426	19,966	0	3,947	1,583,721	92	1,635,152	5,627	78	0	21	0
4 ADMINISTRATION	30,955	12,575	0	111,321	128	120	155,099			24,408	27	0
5 <b>TOTAL EXPENDITURES</b>	551,982	318,755	399,124	196,131	2,707,456	1,876	4,175,324			24,408	422	0
County Indirect Costs = \$ 106,167												

**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 4,350	\$ 0	\$ 4,350
Adoption Assistance	235,697	0	235,697
Subsidized Permanent Legal Custodianship	184,252	0	184,252
Counseling	418,025	0	418,025
Day Care	3,431	0	3,431
Day Treatment	11,327	0	11,327
Homemaker Service	0	0	0
Intake and Referral	332,364	0	332,364
Life Skills	154	0	154
Protective Service - Child Abuse	142,731	0	142,731
Protective Service - General	87,252	0	87,252
Service Planning	32,441	0	32,441
Juvenile Act Proceedings	22,191	0	22,191
Alternative Treatment	290	0	290
Community Residential	182,842	0	182,842
Emergency Shelter	132,011	0	132,011
Foster Family	592,075	0	592,075
Supervised Independent Living	3,640	0	3,640
Juvenile Detention Service	25,750	0	25,750
Residential Service	736,932	0	736,932
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	872,470	0	872,470
Administration	155,099	0	155,099
Combined Total Expense	<u>4,175,324</u>	<u>0</u>	<u>4,175,324</u>
Less Non-reimbursables	<u>11,011</u>	<u>13,819</u>	<u>24,830</u>
Total Net Expense	<u>\$ 4,164,313</u>	<u>\$ (13,819)</u>	<u>\$ 4,150,494</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 551,982	\$ 0	\$ 551,982
Employee Benefits	318,755	0	318,755
Subsidies	399,124	0	399,124
Operating	196,131	0	196,131
Purchased Services	2,707,456	0	2,707,456
Fixed Assets	1,876	0	1,876
Combined Total Expense	<u>4,175,324</u>	<u>0</u>	<u>4,175,324</u>
Less Non-reimbursables	<u>11,011</u>	<u>13,819</u>	<u>24,830</u>
Total Net Expense	<u>\$ 4,164,313</u>	<u>\$ (13,819)</u>	<u>\$ 4,150,494</u>



**CARBON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$13,819 to report indirect costs that exceeded the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 10,589	\$ 13,819	\$ 24,408

## SECTION 7

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding – The Carbon County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided**

Condition: During the 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Carbon County Children and Youth Agency (agency) paid contracted Fee-for-Service In-Home Purchased Service providers<sup>1</sup> (providers) a total of \$3,525,529. However, we found that the agency failed to obtain reasonable assurance that these providers actually performed the services related to the fees for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective In-Home provider.

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

*Section 3140.21. Reimbursement for Services. General.* “(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).*

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

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<sup>1</sup> Agency management stated that 55 providers were utilized during the 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$3,525,529 during the noted engagement scope period.

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- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: The agency failed to implement fiscal-related monitoring procedures that would provide reasonable assurance that invoiced, and paid for, contracted Fee-for-Service In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. Agency management informed us that the agency had no formal, written policy or procedures during the fiscal years included in our engagement scope period for the review and approval of In-Home Purchased Services invoices, though submitted invoices were reviewed for clerical accuracy by the fiscal assistant and also reviewed by the Administrator prior to payment. However, no fiscal-related monitoring procedures were performed to obtain reasonable assurance that the contracted services related to In-Home Purchased Service fees invoiced by Fee-for-Service In-Home Purchased Services providers were actually provided on the dates, and for the number of units, for each individual listed on these providers’ submitted invoices.

In addition, agency management informed us that subsequent to our engagement scope period, they began developing procedures for fiscal-related monitoring of In-Home Purchased Service

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providers, including requiring providers to submit documentation that supports the charges listed on their invoices.

Effect: The agency's failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided by Fee-for-Service In-Home Purchased Services providers in adherence to the requirements of the respective provider's executed contract terms (and therefore in adherence to DHS regulations), increases agency management's risk of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided and if provided, provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management develop and implement routine, fiscal-related monitoring policy and procedures that provide reasonable assurance that contracted services related to the fees invoiced by Fee-for-Service In-Home Purchased Services providers were actually provided, and provided in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for submitted invoices.
- Performance of on-site monitoring visits of these In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided according to executed contract terms.

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- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.<sup>2</sup>
- Ensuring that agency staff responsible for reviewing and approving these submitted invoices for payment are made aware of the results of monitoring reviews of these respective providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's invoice review and approval process for these providers.

We further recommend that agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms.

Agency Response: In 2016, it was brought to our attention that many counties were receiving findings and that we needed to change our procedures regarding In-Home Services. We began implementing the changes in or around July 2016. These new procedures included bi-weekly meetings with in-home services providers, caseworkers and supervisors to discuss cases and review paperwork and services provided, referral book showing initiation of services, sign in sheets from visits and classes showing proof of services, and review of all bills against our own documentation and notes to ensure bills match services provided.

These procedures weren't in place for audit time frame, but we do believe it's important to note that as soon as we were informed changes needed to be made, we did implement those changes going forward.

Auditor's Conclusion: We commend the Carbon County Children and Youth Agency management on acknowledging the deficiencies that existed in the invoice payment process during the engagement scope period for In-Home Purchased Services providers and their efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for their contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the corresponding implemented formal policy, and the results of related conducted monitoring procedures, to determine whether appropriate evidence exists to provide reasonable assurance that related invoiced, and paid for, In-Home services were actually provided, and if provided, were provided in adherence to DHS regulations and executed key contract terms.

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<sup>2</sup> For any Program-Funded providers, fiscal-related monitoring should include substantiation of the provider's operating costs invoiced to the agency.

# SECTION 8

## CURRENT ENGAGEMENT OBSERVATION

CARBON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)**

The Child Protective Services Law<sup>3</sup> (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).<sup>4</sup> To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,<sup>5</sup> the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Carbon County Children and Youth Agency provided in-home and placement services to 1,326 children residing within the County during the 2015-2016 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters,

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<sup>3</sup> Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

<sup>4</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>5</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).



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posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.<sup>6</sup> Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

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<sup>6</sup> 23 Pa.C.S. § 6344.4.

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

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