## 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

## Carbon County Children and Youth Agency

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 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

Eugraf O-Pager

## **Endnote**

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<sup>&</sup>lt;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.

## **CONTENTS**

|  | Pag        |
|--|------------|
| Background   | 1          |
| Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2010 to June 30, 20 | )11        |
| Amended Computation of Final Net State Share                                       | 3          |
| Amended CY-348 - Fiscal Summary  |            |
| Amended CY-370A - Revenue Report   |            |
| Amended CY-370 - Expenditure Report  |            |
| Amended Summary of Expense and Expense Adjustments                                 | 7          |
| Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2011 to June 30, 20 | 012        |
| Amended Computation of Final Net State Share                                       | 9          |
| Amended CY-348 - Fiscal Summary  | 10         |
| Amended CY-370A - Revenue Report   | 11         |
| Amended CY-370 - Expenditure Report  | 12         |
| Amended Summary of Expense and Expense Adjustments                                 | 13         |
| Adjustment Schedule  | 14         |
| Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2012 to June 30, 20 | 013        |
| Amended Computation of Final Net State Share                                       | 16         |
| Amended CY-348 - Fiscal Summary  | 17         |
| Amended CY-370A - Revenue Report   | 18         |
| Amended CY-370 - Expenditure Report  | 19         |
| Amended Summary of Expense and Expense Adjustments                                 | 20         |
| Adjustment Schedule  | 21         |
| Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2013 to June 30, 20 | <u>)14</u> |
| Amended Computation of Final Net State Share                                       |            |
| Amended CY-348 - Fiscal Summary  |            |
| Amended CY-370A - Revenue Report   |            |
| Amended CY-370 - Expenditure Report  |            |
| Amended Summary of Expense and Expense Adjustments                                 | 27         |
| Adjustment Schedule  | 28         |
| Section 5 – Amended Fiscal Reports for the Fiscal Year July 1, 2014 to June 30, 20 | <u>)15</u> |
| Amended Computation of Final Net State Share                                       | 30         |
| Amended CY-348 - Fiscal Summary  |            |
| Amended CY-370A - Revenue Report   |            |
| Amended CY-370 - Expenditure Report  | 33         |
| Amended Summary of Expense and Expense Adjustments                                 |            |
| Adjustment Schedule  | 35         |

## **CONTENTS**

|  | Page       |
|--|------------|
| Section 6 – Amended Fiscal Reports for the Fiscal Year July 1, 2015 to June 30, 20 | <u>)16</u> |
| Amended Computation of Final Net State Share                                       | 37         |
| Amended CY-348 - Fiscal Summary  | 38         |
| Amended CY-370A - Revenue Report   |            |
| Amended CY-370 - Expenditure Report  |            |
| Amended Summary of Expense and Expense Adjustments                                 |            |
| Adjustment Schedule  |            |
| Section 7 – Current Engagement Finding and Recommendation                          | 44         |
| Section 8 – Current Engagement Observation   | 49         |
| Report Distribution List   | 51         |

### **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                                     |        |           | _  | 70,225    |
| Total State Allocation                                   |        |           |    | 2,249,429 |
| State Share (CY348) <sup>2</sup>                         | \$     | 2,249,429 |    |           |
| Less: Major Service Category Adjustment                  |        | 0         | -  |           |
| Net State Share  |        |           | \$ | 2,249,429 |
| Less: Expenditures in Excess of the Approved State Alloc | cation |           |    | 0         |
| Final Net State Share Payable <sup>3</sup>               |        |           | \$ | 2,249,429 |
| Actual Act 148 Revenues Received <sup>4</sup>            |        |           |    | 2,249,429 |
| Net Amount Due County/(State) <sup>5</sup>               |        |           | \$ | 0         |
|  |        |           |    |           |

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

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

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

<sup>&</sup>lt;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.

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

|  | A         | В       | C             | D      | Ξ      | H             | Ð     | Н       | Ι         | ſ                | K       |
|--|-----------|---------|---------------|--------|--------|---------------|-------|---------|-----------|------------------|---------|
|  | GRAND     | PROGRAM | TITLE<br>IV-E | TANE   | TITLE  | TITLE<br>IV-B | OTHER | MEDICAL | NET       | STATE<br>ACT 148 | LOCAL   |
| 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   | 608'029   | 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 |
| OO MON DERAMMENDER TENDENMENTER                          | 000       |         |               |        |        |               |       |         | 000       |                  | 000     |
| 08. NON-KEIMBURSABLE EXPENDITURES                        | 389       | O       | 0             |        | =      |               |       |         | 389       |                  | 389     |
| 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 |
| 10. IL Grant Funds Reported                              | 0         |         |               |        |        |               |       |         |           |                  |         |
| 31 131 11 12 31 GADIA 17 WORLD 11                        |           |         |               |        |        |               |       |         |           |                  |         |
| 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)<br>ACT 148 AMOUNT RECEIVED | 2,249,429 |         |               |        |        |               |       |         |           |                  |         |

Total Subsidies Number of Days Number of Children 6,552

Subsidized Permanent Legal Custodianship

SPLC

ADJUSTMENT TO STATE SHARE

70,434

# 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   | ,                          |              | ,               |                 | ŀ      | SI<br>E  | SOURCES                                 |            |              | :                         | :         |             |
|  | I<br>TOTAL<br>REIMBURSABLE | 2<br>PROGRAM | 3<br>TITLE IV-E | 4<br>TITLE IV-E | v      | 9        |   | 8<br>OTHER | 9<br>MEDICAL | 10<br>NET<br>REIMBURSABLE | STATE     | 12<br>LOCAL |
|  | EXPENDITURES               | INCOME       | MAINTENANCE     | ADMIN.          |        | EXX      | TITLE IV-B                              | FUNDING    | ASSISTANCE   | EXPENDI                   | ACT 148   | SHARE       |
| 1-A ADOPTION SERVICE   | 10,169                     | 0            |                 | 125             | 0      |          | 0                                       | 0          | 0            | 10,044                    | 10,044    | 0           |
|  | 1/6,027                    |              | 95,242          | CII,I           | _      |          | 0                                       |            | 0            | 126,614                   | 167,101   | 25,525      |
| 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                   | 250,171   | 30,271      |
|  | 0,000                      | 0            |                 | 0 000           | 0 55   | 0        | 0                                       | 0          | 0            | 260,0                     | 0,330     | 1,559       |
|  | 11,778                     | 0            |                 | 3,703           | 41,269 | 0        | 0                                       | 0          | 0            | 26,806                    | 21,445    | 5,361       |
| 1-G DAY I KEA IMENI - DELINQUENI<br>1.H HOMEMAK ER SERVICE                   | 16,291                     | 0 0          |                 | 0 368           | 0      | 0        | 0                                       | 0          | 0            | 16,291                    | 2,035     | 5,238       |
|  | 242 011                    | _            |                 | 30.045          | 0 0    | 0        | 0                                       |            | 0            | 211.216                   | 168 973   | 42.243      |
| - 1  | 7.031                      | _            |                 | 873             | 0      | 0        | 0                                       | 0          | 0            | 6.158                     | 4.926     | 1.232       |
| 1-K LIFE SKILLS - DELINOUENT   | 985                        | 0            |                 | 0               | 0      | 0        | 0                                       | 0          | 0            | 586                       | 788       | 197         |
| -  | 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            | 18,409                    | 9,205     | 9,204       |
| 1-P JUVENILE ACT PROCEEDINGS - DELINQUENT                                    | 0                          | 0            |                 | 0               | 0      |          | 0                                       | 0          | 0            | 0                         | 0         | 0           |
| 1-Q SUBTOTAL IN-HOME   | 1,588,359                  | 750          | 93,242          | 79,353          | 41,269 | 0        | 0                                       | 0          | 0            | 1,373,745                 | 1,095,482 | 278,263     |
|  |                            |              |                 |                 | ŀ      | ŀ        |   |            |              |                           |           |             |
| COMMUNITY BASED  | TOTAL<br>REIMBURSABLE      | PROGRAM      | TITLE IV-E      | L               |        |          | 1 A A A A A A A A A A A A A A A A A A A | OTHER      | MEDICAL      |                           | STATE     | LOCAL       |
| PLACEMENT  | EXPENDITURES               | INCOME       | MAINIENANCE     | ADMIN.          |        | -        | IIILE IV-B                              | FUNDING    | ASSISTANCE   | EXPENDIT                  | ACT 148   | SHARE       |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT  | 3,429                      | 0            | 0               | _               |        | 0        | 0                                       |            | 0            | 3,004                     | 2,403     | 601         |
|  | 0                          |              | 0               | 0               |        | 0        | 0                                       |            | 0            | 0                         | 0         | 0           |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT 2-D COMMUNITY RESIDENTIAL - DELINOTENT | 153,773                    | 26,469       | 8,871           | 4,804           |        | 0 0      | 0 0                                     |            | 0            | 113,629                   | 90,903    | 22,726      |
| 2-E EMERGENCY SHELTER - DEPENDENT  | 155,819                    |              | 11,467          | 5,920           | 8,041  | 0        | 0                                       | 0          | 0            | 130,391                   | 117,352   | 13,039      |
| 2-F EMERGENCY SHELTER - DELINQUENT   | 10,421                     | 0            | 0               | 0               | 0      | 0        | 0                                       | 0          | 0            | 10,421                    | 9,379     | 1,042       |
| 2-G FOSTER FAMILY - DEPENDENT  | 841,178                    | 70,754       | 65,690          | 966'99          |        | 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           |
| 2-K SUBTOTAL CBP   | 1,220,715                  | 102,750      | 86,028          | 80,523          | 8,041  | 39,096   | 0                                       | 0          | 0            | 904,277                   | 737,503   | 166,774     |
|  | TOTAL                      |              |                 |                 |        |          |   |            |              | NET                       |           |             |
| INSTITUTIONAL  | REIMBURSABLE PROGRAM       |              | TITLE IV-E      | TITLE IV-E      |        |          |   | OTHER      | MEDICAL      |                           | STATE     | LOCAL       |
| PLACEMENT  | EXPENDITURES               | INCOME       | MAINTENANCE     | ADMIN.          | TANF   | TITLE XX | TITLE IV-B                              | FUNDING    | ASSISTANCE   | EXPENDITURES              | ACT 148   | SHARE       |
| 3-A JUVENILE DETENTION SERVICE   | 27,918                     | =            |                 |                 |        |          |   | 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         | 0           |
| 3-E YDC/YFC (NON-SECURE)-Institutional                                       | 0                          | 0            |                 |                 |        | _        |   |            |              | 0                         | 0         | 0           |
| YDCSE  | 4/4,425                    | 0            |                 | =               |        | =        |   |            |              | 4/4,425                   | 284,655   | 189,770     |
| 3-G SUBTOTAL INSTITUTIONAL   | 1,299,559                  | 104,588      | 58,682          | 7,236           | 0      | 0        | 44,548                                  | 0          | 0            | 1,084,505                 | 647,911   | 436,594     |
| 4 ADMINISTRATION   | 105,295                    | 2,901        |                 | 12,709          |        | 0        | 0                                       |            | 1,038        | 88,647                    | 53,188    | 35,459      |
|  |                            |              |                 |                 | Ī      |          |   |            |              |                           |           |             |
| 5 TOTAL REVENUES   | 4,213,928                  | 210,989      | 237,952         | 179,821         | 49,310 | 39,096   | 44,548                                  | 0          | 1,038        | 3,451,174                 | 2,534,084 | 917,090     |

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

|                  |   |   | OBJECTS                   | OBJECTS OF EAPENDITORE | UKE                     |          |                       |                       |                       |                             |  |                                     |
|------------------|---|---|---------------------------|------------------------|-------------------------|----------|-----------------------|-----------------------|-----------------------|-----------------------------|--|-------------------------------------|
| _                |   | 1   | 2 3                       | 4                      | \$                      | 9        | 7                     | 8                     | 6                     | 10                          | 11   | 12                                  |
|                  |   | WAGES   |                           |                        | 4                       |          | a r accas             | Children              | Children              | Non-                        |  |                                     |
|                  | IN-HOME   | AND<br>SALARIES   | EMPLOYEE BENEFITS SUBSIDI | SUBSIDIES OPERATING    | PURCHASED<br>G SERVICES | ASSETS   | TOTAL<br>EXPENDITURES | Served<br>(by county) | Served<br>(Purchased) | Keimbursable<br>Non PS\Sub. | Purchased Serv/<br>Subsidies                                     | related to all Non-<br>Reimbursable |
| 1-A              | 1-A ADOPTION SERVICE  | 009   | +=                        | 168                    |                         | -        | 10,169                | 48                    | 13                    | 0                           | 0  |                                     |
| 1-B              | ADOPTION ASSISTANCE   | 3,697   | 3,283 211,9               | 88 1,649               | 0                       | 357      | 220,974               | 1                     | 31                    | 0                           | 3  |                                     |
| <u>-</u> C       | COUNSELING - DEPENDENT  | 5,195   | 3,913                     | 1,649                  | 9 485,895               | 357      | 497,009               | 0                     | 135                   | 0                           | 5  |                                     |
| 1-D              | 1-D COUNSELING - DELINQUENT   | 0   | 0                         |                        | 0 151,356               | 0        | 151,356               | 0                     | 24                    | 0                           | 0  |                                     |
| 1-E              | I-E DAY CARE  | 0   | 0                         |                        | 0 6,695                 | 0        | 969'9                 | 0                     | 4                     | 0                           | 0  |                                     |
| 1 <del>.</del> F | 1-F DAY TREATMENT - DEPENDENT   | 14,602  | 8,579                     | 5,444                  | 4 41,983                | 1,182    | 11,790                | 0                     | 5                     | 0                           | 12   |                                     |
| 1-G              | 1-G DAY TREATMENT - DELINQUENT  | 0   | 0                         |                        | 0 16,291                | 0        | 16,291                | 0                     | 15                    | 0                           | 0  |                                     |
| 1-H              | 1-H HOMEMAKER SERVICE   | 1,499   | 861                       | 495                    | 5 0                     | 108      | 2,963                 | 3                     | 1                     | 0                           | 0  |                                     |
| 1-I              | INTAKE & REFERRAL   | 140,525   | 54,595                    | 38,613                 | 3 0                     | 8,371    | 242,104               | 569                   | 0                     | 0                           | 93   |                                     |
| 1-1              | 1-J LIFE SKILLS - DEPENDENT   | 2,998   | 2,031                     | 1,649                  | 0 6                     | 357      | 20,7                  | 5                     | 0                     | 0                           | 4  |                                     |
| 1-K              | 1-K LIFE SKILLS - DELINQUENT  | 0   | 0 0                       |                        | 0 985                   | 0        | 586                   | 0                     | 3                     | 0                           | 0  |                                     |
| I-L              | PROTECTIVE SERVICE - CHILD ABUSE  | 88,566  | 31,247                    | 29,702                 | 2 0                     | 6,440    | 155,955               | 34                    | 0                     | 0                           | 70   |                                     |
| I-M              | I-M PROTECTIVE SERVICE - GENERAL  | 81,833  | 38,266                    | 29,206                 | 6 6,642                 | 6,334    | 162,281               | 153                   | 110                   | 0                           | 29   |                                     |
| 1-N              | 1-N SERVICE PLANNING  | 11,640  | 6,944                     | 4,952                  | 2 0                     | 1,073    | 24,609                | 64                    | 0                     | 0                           | 12   |                                     |
| 1-0              | 1-0 JUVENILE ACT PROCEEDINGS - DEPENDENT  |   |                           |                        | 0 18,409                |          | 18,409                | 3                     | 52                    | 0                           | 0  |                                     |
| 1-P              | 1-P JUVENILE ACT PROCEEDINGS - DELINQUENT                                       | $\mathbf{T}_{\parallel$ |                           |                        | 0 0                     |          | 0                     | 0                     | 0                     | 0                           | 0  |                                     |
| 1-0              | SUBTOTAL IN-HOME  | 351,155   | 149,925 211,988           | 88 113,527             | 7 737,414               | 24,616   | 1,588,625             |                       |                       | 0                           | 266  |                                     |
|                  |   |   |                           |                        |                         |          | Numbe                 | r of Children re      | ceiving only N        | ON-PURCHASEI                | Number of Children receiving only NON-PURCHASED IN-Home Services | 291                                 |
|                  |   | WAGES   |                           |                        |                         |          |                       | DAYS                  | Children              | Non-                        | Non-Reim.  | _                                   |
|                  | COMMUNITY BASED<br>PLACEMENT  | AND<br>SALARIES   | EMPLOYEE BENEFITS SUBSIDI | SUBSIDIES OPERATING    | PURCHASED<br>G SERVICES | ASSETS   | TOTAL EXPENDITURES    | OF<br>CARE            | Served<br>(Purchased) | Reimbursable<br>Non PS\Sub. | Purchased Serv/<br>Subsidies                                     | related to all Non-<br>Reimbursable |
| 2-A              | 2-A ALTERNATIVE TREATMENT - DEPENDENT   | 1,658   |                           | 0 496                  |                         | <b>⊢</b> | 3,429                 | 0                     | 0                     | 0                           | 0  |                                     |
| 2-B              | 2-B ALTERNATIVE TREATMENT - DELINQUENT  | 0   | 0                         | 0                      | 0 0                     | 0        | 0                     | 0                     | 0                     | 0                           | 0  |                                     |
| 2-C              | 2-C COMMUNITY RESIDENTIAL - DEPENDENT   | 19,519  | 9,737                     | 0 7,796                | 6 115,128               | 1,610    | 153,790               | 637                   | 9                     | 0                           | 17   |                                     |
| 5-D              | 2-D COMMUNITY RESIDENTIAL - DELINQUENT  | 0   | 0                         |                        |                         |          | 0                     | 0                     | 0                     | 0                           | 0  |                                     |
| 2-E              | 2-E EMERGENCY SHELTER - DEPENDENT   | 24,387  | 12,639                    | 0 8,745                | 5 108,172               | 1,897    | 155,840               | 1,069                 | 41                    | 0                           | 21   |                                     |
| 2-F              | 2-F EMERGENCY SHELTER - DELINQUENT  | 0   |                           |                        |                         | 0        | 10,421                | 58                    | 10                    | 0                           | 0  |                                     |
| 2-G              | 2-G FOSTER FAMILY - DEPENDENT   | 49,175  | 24,338 70,434             | 28,12                  | 9                       | 3,57     | 841,217               | 13,681                | 79                    | 0                           | 39   |                                     |
| H-7              | 2-H FOSIER FAMILY - DELINQUENI 3 I SID INDEPENDENT IMANG DEBENDENT              | 0 475   | 0 0 2                     | 2 12                   | 30,94                   | 002      | 36,940                | 1/2                   | 3                     | 0                           | 00   |                                     |
| 2-1              | 2-1 STIP INDEPENDENT LIVING - DEFENDENT 2-1 STIP INDEPENDENT IVING - DEFINATION | 0,4,7   | 0,0/1                     | 0 0                    |                         |          | 0 01,410              | 0                     | 0 0                   | 0                           | 0 0  |                                     |
| 2-K              | SUBTOTAL CBP  | 104,214   | 53,753 70,434             | 48,29                  | 936,23                  | 7,87     | 1,220,800             | 15,617                | 139                   | 0                           | 88   |                                     |
|                  |   | WACES   |                           |                        |                         |          |                       | DAVE                  | Children              | Non                         | Non Daim   | Non Daim                            |
|                  | IANOILLILIN   | AND   | FMPI OVEF                 |                        | PURCHASED               | FIXED    | TOTAI                 | OF                    | Served                | Peimburcahle                | ď  | Program                             |
|                  | PLACEMENT   | SALARIES  |                           | SUBSIDIES OPERATING    |                         |          | EXPENDITURES          | CARE                  | (Purchased)           | Non PS\Sub.                 |  | Income                              |
| 3-A              | 3-A JUVENILE DETENTION SERVICE  | 0   | +=                        |                        |                         | +        | 27,918                | 95                    | 140                   | 0                           | 0  |                                     |
| 3-B              | 3-B RESIDENTIAL SERVICE - DEPENDENT   | 30,008  | 15,011                    | 11,007                 | 7                       | 2,218    | 527,976               | 3,284                 | 28                    | 0                           | 25   |                                     |
| 3-C              | 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)                                  | ) 0   | 0                         |                        | 0 269,265               |          | 269,265               | 1,443                 | 17                    | 0                           | 0  |                                     |
| 3-D              | 3-D SECURE RES. SERVICE (EXCEPT YDC)  | 0   | 0                         |                        | 0 0                     | 0        | 0                     | 0                     | 0                     | 0                           | 0  |                                     |
| 3-E              | 3-E YDC/YFC (NON-SECURE)-Institutional  | 0   | 0                         |                        |                         |          | 0                     | 0                     | 0                     | 0                           | 0  |                                     |
| 3-F              | 3-F YDC SECURE  | 0   | 0                         |                        |                         |          | 474,425               | 917                   | 10                    | 0                           | 0  |                                     |
| 3-G              | SUBTOTAL INSTITUTIONAL  | 30,008  | 15,011                    | 0 11,007               | 7 1,241,340             | 2,218    | 1,299,584             | 5,739                 | 195                   | 0                           | 25   |                                     |
| 4                | ADMINISTRATION  | 19,143  | 6,337                     | 0 78,627               | 7 128                   | 1,073    | 105,308               |                       |                       | 0                           | 13   |                                     |
| v                | TOTAL EXPENDITURES  | 504 520   | 225 026 382 422           | 251 455                | 5 2915115               | 35 779   | 4214317               |                       |                       | 0                           | 380  |                                     |
| ij               |   |   |                           | 1                      |                         | ┛        | 1 = 261 = =61         |                       |                       |                             |  |                                     |

## CARBON COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011 AMENDED

### SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

|                            |                        |     | AS          |    |            |     | AS          |
|----------------------------|------------------------|-----|-------------|----|------------|-----|-------------|
|                            |                        |     | REPORTED    |    | INCREASE   | A   | AMENDED PER |
| COST CEN                   | TER ITEMS              |     | PER CY370   |    | (DECREASE) |     | 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 - Gene  |                        |     | 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 I   | iting                  |     | 19,163      |    | 0          |     | 19,163      |
| Juvenile Detention Service | _                      |     | 27,918      |    | 0          |     | 27,918      |
| Residential Service        | 2                      |     |             |    |            |     | 797,241     |
|                            | - (Freezet VDC)        |     | 797,241     |    | 0          |     | *           |
| Secure Residential Service |                        |     | 0           |    | 0          |     | 0           |
| YDC/YFC (Non-Secure)       | ) - Institutional      |     | 0           |    | 0          |     | 0           |
| YDC Secure                 |                        |     | 474,425     |    | 0          |     | 474,425     |
| Administration             | G 1: 17 17             | -   | 105,308     |    | 0          | _   | 105,308     |
|                            | Combined Total Expense |     | 4,214,317   |    | 0          |     | 4,214,317   |
|                            | Less Non-reimbursables | _   | 389         |    | 0          | _   | 389         |
|                            | Total Net Expense      | \$_ | 4,213,928   | \$ | 0          | \$_ | 4,213,928   |
|                            |                        |     | AS          |    |            |     | AS          |
|                            |                        |     | REPORTED    |    | INCREASE   | ,   | AMENDED PER |
| OR IFCTS OF                | EXPENDITURE            |     | PER CY370   |    | (DECREASE) | 1   | CY370       |
| Objects of                 | EXIENDITORE            |     | 1 LK C 1370 |    | (DECKLASE) |     | C1370       |
| 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               |                        |     | 35,779      |    | 0          |     | 35,779      |
| 1 Med Assets               | Combined Total Expense | -   | 4,214,317   |    | 0          | _   | 4,214,317   |
|                            | Combined Tour Expense  |     | 1,217,317   |    | O          |     | 7,217,317   |
|                            | Less Non-reimbursables | _   | 389         |    | 0          | _   | 389         |
|                            | Total Net Expense      | \$_ | 4,213,928   | \$ | 0          | \$_ | 4,213,928   |

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

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

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

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

<sup>&</sup>lt;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.

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

|  | A                   | В       | C       | Q      | ш      | Щ      | G       | Н          | I         | J         | K       |
|--|---------------------|---------|---------|--------|--------|--------|---------|------------|-----------|-----------|---------|
|  | GRAND               | PROGRAM | TITLE   |        | TITLE  | TITLE  | OTHER   | MEDICAL    | NET       | STATE     | LOCAL   |
|  | TOTAL               | INCOME  | IV-E    | TANF   | 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   |
|  |                     |         |         |        | İ      |        |         |            |           |           |         |
| 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 |
| 10. TOTAL TITLE IV-D COLLECTIONS                         | 29,481              |         |         |        |        |        |         |            |           |           |         |
|  | 0                   |         |         |        |        |        |         |            |           |           |         |
| 11. IIILE 1V-D Collections for 1V-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)<br>ACT 148 AMOUNT RECEIVED | 2,298,079 2,300,125 |         |         |        |        |        |         |            |           |           |         |
| ADJUSTMENT TO STATE SHARE                                | (2,046)             |         |         |        |        |        |         |            |           |           |         |

# CARBON COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2011 TO JUNE 39, 2012 AMENDED CY370A REVENUE REPORT

| MAJOR SERVICE CATEGORIES   |                       |          |             |            |        |           |                        |         |                 |                                 |           |              |
|--|-----------------------|----------|-------------|------------|--------|-----------|------------------------|---------|-----------------|---------------------------------|-----------|--------------|
| & COST CENTERS   | -                     | ,        | ·           | -          | _<br>u | KEVENUE   | REVENUE SOURCES        | 0       | c               | 91                              | =         | 2            |
|  | TOTAL<br>REIMBURSABLE | PROGRAM  | TITLE IV-E  | TITLE IV-E | 0      | 0         | -                      | OTHER   | MEDICAL         | NET<br>REIMBURSABLE             | STATE     | LOCAL        |
| IN-HOME  | EXPENDITURES          | INCOME   | MAINTENANCE | ADMIN.     | TANF   | TITLE XX  | TITLE IV-B             | FUNDING | ASSISTANCE      |                                 | ACT 148   | SHARE        |
| 1-A ADOPTION SERVICE   | 2,158                 | 0        |             | 0          | 0      |           | 0                      | 0       | 0               | 2,158                           | 2,158     | 0            |
| 1-B ADOPTION ASSISTANCE  | 249,791               | 0        | 726,86      | 1,334      |        |           | 0                      |         | 0               | 149,480                         | 119,584   | 29,896       |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH                       | H 116,742             | 0        | 0           | 0          |        |           | 0                      |         | 0               | 116,742                         | 93,394    | 23,348       |
| 1-D COUNSELING - DEPENDENT                                       | 646,988               | 0        |             | 1,334      | 9,328  | 0         | 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       |
|  | 6,396                 | 0        |             | 0          | 0      | 0         | 0                      | 0       | 0               | 6,396                           | 5,117     | 1,279        |
| 1-G DAT IREALMENT - DEFENDENT<br>1-H DAY TREATMENT - DEI INOTENT | 23 065                | 0        |             | 070,1      | 14 237 | 0 0       | 0 0                    | 0       | 0               | 8,202                           | 7,412     | 1,855        |
| 1-I HOMEMAKER SERVICE  | 0                     | 0        |             | 0          | 0      | 0         | 0                      | 0       | 0               | 0                               | 0         | 0            |
| 1-J INTAKE & REFERRAL  | 266,096               | 200      |             | 40,481     | 0      | 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         | 0            |
| 1-L LIFE SKILLS - DELINQUENT                                     | 0                     | 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       |
| 1-0 SERVICE PLANNING   | 35,409                | 0        |             | 5,384      | 0      | 0         | 0                      | 0       | 0               | 30,025                          | 24,020    | 6,005        |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT                         | 29,641                | 0        |             | 0          | -      |           | 0                      | 0       | 0               | 29,641                          | 14,821    | 14,820       |
| JUVENILE AC  | 0                     | 0        |             | 0          | 0      |           | 0                      | 0       | 0               | 0                               | 0         | 0            |
| 1-R SUBTOTAL IN-HOME   | 1,853,408             | 200      | 726,86      | 95,160     | 23,565 | 0         | 0                      | 0       | 0               | 1,635,206                       | 1,299,705 | 335,501      |
|  | TOTAL                 |          |             |            |        |           |                        |         |                 | NET                             |           |              |
| COMMUNITY BASED  | REIMBURSABLE          | PROGRAM  | TITLE IV-E  | TITLE IV-E | HAAT   | 20 11 111 | A M T TITLE AV T TITLE | OTHER   | MEDICAL         | REIMBURSABLE<br>EXPENDED TO THE | STATE     | LOCAL        |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT                            | 3.823                 |          | O 0         | 581        | ı      | 0         | 0<br>0                 | FUNDING | ASSISTANCE<br>0 |                                 | 2.594     | STANE<br>648 |
| 2-B ALTERNATIVE TREATMENT - DELINOTENT                           | 0                     | 0        | 0           | 0          |        | С         | 0                      |         | 0               | 0                               | 0         | 0            |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT                            | 194,035               | 6,733    | 5,974       | 3,540      |        | 0         | 0                      |         | 0               | 177,788                         | 142,230   | 35,558       |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT                           | 0                     | 0        | 0           | 0          |        | 0         | 0                      |         | 0               | 0                               | 0         | 0            |
| 2-E EMERGENCY SHELTER - DEPENDENT                                | 138,026               | 0        | 27,711      | 7,348      | 27,154 | 0         | 0                      | 0       | 0               | 75,813                          | 68,232    | 7,581        |
| 2-F EMERGENCY SHELTER - DELINQUENT                               | 13,687                | 0        | 0           | 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       | 0               | 352,182                         | 281,746   | 70,436       |
|  | 27,647                | 4,615    | 0           | -          |        | 0         | 0                      |         | 0               | 22,881                          | 18,305    | 4,576        |
| 2-I SUP. INDEPENDENT LIVING - DEPENDENT                          | 16,866                |          | 0           | -          |        | 0         | 0                      |         | 0               | 14,307                          | 11,446    | 2,861        |
| SUP. INDEPENDE   | 0 22000               | 0 000 70 | 0 000 001   | =          | 27 154 | 0         | 0                      |         | 0               | 000 037                         | 0         | 000 201      |
| 2-IV SUBIUIAL CBP  | 100,700               | 00,230   | 105,504     | 6/6,6/     | 4C1,12 | 060,66    | Ο                      | O       | 0               | 008,800                         | 170,000   | 123,029      |
| INSTITUTIONAL  | TOTAL                 | PROGRAM  | TITLE IV-E  | TITLE IV-E |        |           |                        | OTHER   | MEDICAL         |                                 | STATE     | LOCAL        |
| PLACEMENT  | EXPENDITURES          | INCOME   | MAINTENANCE | ADMIN.     |        |           | IIILE IV-B             | FUNDING | ASSISTANCE      | EXPENDI                         | ACT 148   | SHARE        |
| 3-A JUVENILE DETENTION SERVICE 3-B PEGEDATION SERVICE PEDENTHENE | 17,980                | =        | 600.08      | 2007       | = =    | _         |                        | 0       | 0               | 17,980                          | 8,990     | 8,990        |
| 3-6 RESIDENTIAL SERVICE - DEFENDENT                              | 442,000               |          | 80,002      | 666,1      |        | 0 0       | 0 244                  |         | 0               | 201,482                         | 1/3,497   | 115,005      |
| 3-C RES. SER VICE - DELINQUENT (NON YDCYFC)                      | 442,990               | 24,033   | ο           | 0          | = =    | 0         | 44,548                 |         | 0               | 3/4,409                         | 224,645   | 149,764      |
| 3-E YDC SECURE (EXCEPTING)                                       | 278.958               | 3.798    |             |            |        |           |                        |         | 0               | 275.160                         | 165.096   | 110.064      |
| 3-F SUBTOTAL INSTITUTIONAL                                       | 1.141.151             | 51.237   | 80.662      |            |        | 0         | 44.548                 | 0       | 0               | 956,711                         | 572,228   | 384,483      |
|  | ,                     |          |             |            |        |           | ,                      |         |                 |                                 | ,         | ,            |
| 4 ADMINISTRATION   | 112,697               |          | 1,807       | 18,623     |        | 0         | 0                      |         | 1,648           | 90,619                          | 54,371    | 36,248       |
| 5 TOTAL REVENUES   | 4,096,623             | 139,882  | 282,943     | 195,351    | 50,719 | 39,096    | 44,548                 | 0       | 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   |                |                   | a O SECON O    | THAT CINCIPAL  | -             |             |                        |             |             |                   |                                     |                      |
|--|----------------|-------------------|----------------|--|---------------|-------------|------------------------|-------------|-------------|-------------------|-------------------------------------|----------------------|
| & COSI CENTERS   | -              | ,                 | BJECISOF       | OBJECTS OF EAPENDITURE   | ·             | 9           | 1                      | ٥           | c           | 10                | =                                   | 12                   |
|  | WAGES          | 7                 | 0              | ٠  | 0             | >           | ,                      | Children    | Children    | Non-              | Non-Reim.                           | Program Income       |
| THE PARTY OF THE P | AND            | I                 |                | OME A dead   | PURCHASED     | HXED        | TOTAL                  | Served      | Served      | Reimbursable      | Pui                                 | related to all Non-  |
| IN-HOME  A DOPTION SERVICE   | SALARIES<br>0  | 0<br>0            | SUBSIDIES      | SUBSIDIES OFERALING  | 2.158         | ASSETS<br>0 | 2.158                  | (by county) | (Purchased) |                   | 0 O                                 | Kelmbursable ()      |
| 1-B ADOPTION ASSISTANCE  | 3.805          | 3.520             | 241.020        | 1.418  | 0             | 30          | 249.793                | 1 4         | 3 5         | 0                 | 2                                   | 0                    |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI  |                | 0                 |                | 0  | 0             | 0           | 116,742                | 3           | 17          | 0                 | 0                                   | 0                    |
| 1-D COUNSELING - DEPENDENT   | 3,805          | 3,520             |                | 1,418  | 638,217       | 29          | 646,989                | 0           | 150         | 0                 | 1                                   | 0                    |
| 1-E COUNSELING - DELINQUENT  | 0              | 0                 |                | 0  | 163,900       | 0           | 163,900                | 0           | 43          | 0                 | 0                                   | 0                    |
| 1-F DAY CARE   | 0              | 0                 |                | 0  | 6,396         | 0           | 6,396                  | 0           | 4           | 0                 | 0                                   | 0                    |
| 1-G DAY TREATMENT - DEPENDENT  | 4,321          | 5,227             |                | 1,135  | 188           | 23          | 10,894                 | 0           | 1           | 0                 | 1                                   | 0                    |
| 1-H DAY TREATMENT - DELINQUENT   | 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                    |
| 1-J INTAKE & REFERRAL  | 156,801        | 66,641            | =              | 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                    |
| 1-L LIFE SKILLS - DELINQUENT   | 0              | 0                 | =   :          | 0  | 0             | 0           | 0                      | 0           | 0           | 0                 | 0                                   | 0                    |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE   | 81,355         | 36,480            |                | 21,707   | 0 000 2       | 444         | 139,986                | 151         | 0           | 0                 | 27                                  | 0                    |
| I-N PROJECTIVE SERVICE - GENERAL   | 20,288         | 97.0              |                | 5 380  | 0,228         | 110         | 162,401                | 151         | 0/          | 0                 | 31                                  | 0                    |
| 1-0 SERVICE FLAMMING   | 20,130         | 001,7             | =1=            | 905,5  | 20 641        | OI I        | 20,413                 | 70          | 0 99        | 0                 | 0                                   |                      |
| 1-0 IIVENILE ACT PROCEEDINGS - DELINOUENT  |                |                   | 4=             | 0  | 0             |             | 0                      | 0           | 0           | 0                 | 0                                   | 0                    |
| 1-R STRTOTAL IN-HOME   | 356.533        | 170.423           | 4              | 97.035   | 869.793       | 1.981       | 1.853.527              |             |             | 0                 | 119                                 | 0                    |
|  | umber of Chilc | ren receiving     | only NON-PI    | Number of Children receiving only NON-PURCHASED IN-Home Services | Home Services | 336         |                        |             | Number      | of Children at II | Number of Children at IMMINENT RISK | 20                   |
|  | WAGES          |                   |                |  |               |             |                        | DAYS        | Children    | Non-              | Non-Reim.                           | Program Income       |
| COMMUNITY BASED DI ACEMENT   | AND            | EMPLOYEE PENEETTS |                | STIP STORES OBED A TING  | PURCHASED     | FIXED       | TOTAL                  | OF          | Served      | Reimbursable      | Pui                                 | related to all Non-  |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT  | 1.542          |                   |                | OFERALING<br>428   | SERVICES<br>0 | 9           | EAFEINDITURES<br>3,823 | CARE<br>0   | (rurchaseu) |                   | 0 saintsone                         | O ()                 |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT   | 0              | 0                 |                | 0  | 0             | 0           | 0                      | 0           | 0           | 0                 | 0                                   | 0                    |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT  | 11,907         | 6,857             |                | 4,455  | 170,760       | 59          | 194,038                | 509         | 9           | 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            |                | 7,377  | 89,711        | 150         | 138,035                | 689         | 26          | 0                 | 6                                   | 0                    |
| 2-F EMERGENCY SHELTER - DELINQUENT   | 0              | 0                 |                | 0  | 13,687        | 0           | 13,687                 | 68          | ∞           | 0                 | 0                                   | 0                    |
| 2-G FOSTER FAMILY - DEPENDENT  | 70,923         | 33,355            |                | 27,525   | 463,113       | 390         | 595,306                | 10,900      | 47          | 0                 | 23                                  | 0                    |
| 2-H FOSTER FAMILY - DELINQUENT 3.1 GTD INTERPRENTED WANG DEBENDENT   | 0              | 0                 |                | 948  | 26,699        | 0 0         | 27,647                 | 289         | . 0         | 0                 | 0 %                                 | 0                    |
| 2-1 SUP. INDEPENDENT LIVING - DEFENDENT 2-1 SUP. INDEPENDENT LIVING - DELINQUENT   | 0,020          | 0,892             | 0              | 0  | 0             | 0           | 10,809                 | 0           | 0           | 0                 | 0                                   | 0                    |
| 2-K SUBTOTAL CBP   | 120,977        | 61,169            | 0              | 42,622   | 763,970       | 299         | 989,405                | 12,476      | 94          | 0                 | 38                                  | 0                    |
|  | -              |                   |                |  |               |             |                        |             |             |                   |                                     |                      |
| INSTITUTIONAL  | WAGES          |                   |                |  | PURCHASED     | FIXED       | TOTAL                  | DAYS        | Children    |                   | Pur                                 | Non-Reim.<br>Program |
| PLACEMENT  A INVENII E DETENTION SERVICE   | SALARIES       | BENEFIIS          | _              | SUBSIDIES OPERATING  | SERVICES      | ASSETS      | EXPENDITURES<br>17 080 | CARE        | (Purchased) | Non PS/Sub.       | Subsidies                           | Income               |
| 3-B RESIDENTIAL SERVICE - DEPENDENT  | 78,607         | 15.813            |                | 8 050  | 348 601       | 0 163       | 401 233                | 7 418       | 23          | 0 0               | 0                                   |                      |
| 3-C RES. SERVICE - DELINOUENT (EXCEPT YDC/YFC)   | 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                    |
| 3-E YDC SECURE   | 0              | 0                 | 0              | 0  | 278,958       | 0           | 278,958                | 637         | 6           | 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                |             | 116.933     | 4,231             | ĸ                                   | 0                    |
|  |                |                   |                |  |               |             |                        |             |             |                   |                                     |                      |
| 5 TOTAL EXPENDITURES   | 524,417        | 256,156           | 357,762        | 237,470  | 2,722,324     | 2,897       | 4,101,026              |             |             | 4,231             | 172                                 |                      |
|  | ))             | County Indi       | Part Costs - 8 | 85 500   |               |             | Ī                      | Ì           | İ           |                   | Ì                                   |                      |

## CARBON COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012 AMENDED

## SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

| COST CEN                   | ITER ITEMS             |     | AS<br>REPORTED<br>PER CY370 |    | INCREASE<br>(DECREASE) |             | AS<br>AMENDED PER<br>CY370 |
|----------------------------|------------------------|-----|-----------------------------|----|------------------------|-------------|----------------------------|
| Adoption Service           |                        | \$  | 2,158                       | \$ | 0                      | \$          | 2,158                      |
| Adoption Assistance        |                        |     | 249,793                     |    | 0                      |             | 249,793                    |
| Subsidized Permanent Le    | gal 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 - Gene  | eral                   |     | 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 I   | Living                 |     | 16,869                      |    | 0                      |             | 16,869                     |
| Juvenile Detention Service |                        |     | 17,980                      |    | 0                      |             | 17,980                     |
| Residential Service        |                        |     | 844,223                     |    | 0                      |             | 844,223                    |
| Secure Residential Service | e (Except YDC)         |     | 0                           |    | 0                      |             | 0                          |
| YDC Secure                 | (P)                    |     | 278,958                     |    | 0                      |             | 278,958                    |
| Administration             |                        |     | 116,933                     |    | 0                      |             | 116,933                    |
|                            | Combined Total Expense | _   | 4,101,026                   |    | 0                      | _           | 4,101,026                  |
|                            | Less Non-reimbursables | _   | 993                         |    | 3,410                  | _           | 4,403                      |
|                            | Total Net Expense      | \$_ | 4,100,033                   | \$ | (3,410)                | \$ <u>_</u> | 4,096,623                  |
|                            |                        |     | AS                          |    |                        |             | AS                         |
|                            |                        |     | REPORTED                    |    | INCREASE               |             | AMENDED PER                |
| OBJECTS OF                 | EXPENDITURE            |     | PER CY370                   |    | (DECREASE)             |             | CY370                      |
| Wages and Salaries         |                        | \$  | 524,417                     | \$ | 0                      | \$          | 524,417                    |
| Employee Benefits          |                        | -   | 256,156                     | 7  | 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               |                        |     | 2,897                       |    | 0                      |             | 2,897                      |
|                            | Combined Total Expense | _   | 4,101,026                   |    | 0                      | _           | 4,101,026                  |
|                            | Less Non-reimbursables | _   | 993                         |    | 3,410                  | -           | 4,403                      |
|                            | Total Net Expense      | \$_ | 4,100,033                   | \$ | (3,410)                | \$_         | 4,096,623                  |

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

| REPORT   | `REFEI | RENCE  | ADJ. |  | AS REPORTED | INCREASE/  | ADJUSTED |
|----------|--------|--------|------|--|-------------|------------|----------|
| SCHEDULE | LINE   | COLUMN | NO.  | EXPLANATION OF ADJUSTMENT  | OR ADJUSTED | (DECREASE) | TOTAL    |
| CY-370   | 4      | 10     |      | CY-370 Adjustment  Administration - Non-Reimbursable Non PS/Sub.  To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$3,410 to report indirect costs that exceeded the two percent cost limitation.  Title 55 PA Code, Chapter 3170.60  OCYF Bulletin 00-95-12 | \$ 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                                    |         |           | _   | 116,316   |
| Total State Allocation                                  |         |           |     | 2,332,022 |
| State Share (CY348) <sup>2</sup>                        | \$      | 2,325,881 |     |           |
| Less: Major Service Category Adjustment                 |         | 0         | =   |           |
| Net State Share   |         |           | \$  | 2,325,881 |
| Less: Expenditures in Excess of the Approved State Allo | ocation |           | _   | 0         |
| Final Net State Share Payable <sup>3</sup>              |         |           | \$  | 2,325,881 |
| Actual Act 148 Revenues Received <sup>4</sup>           |         |           | _   | 2,332,022 |
| Net Amount Due County/(State) <sup>5</sup>              |         |           | \$_ | (6,141)   |
|   |         |           |     |           |

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

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

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

<sup>&</sup>lt;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.

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

|  | А         | В       | S       | D      | H      | Щ      | Ð       | Н                  | Ι         | ſ         | K         |
|--|-----------|---------|---------|--------|--------|--------|---------|--------------------|-----------|-----------|-----------|
|  | GRAND     | PROGRAM | TITLE   |        | TITLE  | TITLE  | OTHER   | MEDICAL            | NET       | STATE     | LOCAL     |
|  | TOTAL     | INCOME  | IV-E    | TANF   | XX     | IV-B   | FUNDING | 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    | 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 (bower of 12 or 13) | 2,325,881 |         |         |        |        |        |         |                    |           |           |           |
| INVOICE<br>AMENDED STATE SHARE (ACT 148)     | 2.325.881 |         |         |        |        |        |         |                    |           |           |           |
| ACT 148 AMOUNT RECEIVED                      | 2,332,022 |         |         |        |        |        |         |                    |           |           |           |

(6,141)

ADJUSTMENT TO STATE SHARE

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

| NATIONE   CHARLES   FORCEAN   TURE POP   T | Common Security   Common Sec | MAJOR SERVICE CATEGORIES                    |                                       |         |                           |        |        |          | Sacaros      |         |            |                                     |                  |           |
|--|--|---|---------------------------------------|---------|---------------------------|--------|--------|----------|--------------|---------|------------|-------------------------------------|------------------|-----------|
| COMPARIES NERVICES   CONTRICT NOTE   CONTRIT NOTE   CONTRICT NOTE   CONTRICT NOTE   CONTRICT NOTE   CONTRICT | CHARGING SERVICE   CHARGING SE | & COSI CENTERS                              | -                                     | ·       | n                         | -      |        | KE VENUE | SOURCES<br>7 | ~       | 0          | 01                                  | 11               | 12        |
| MANUNENCESTAME   COMMUNICATION   COMMUNICATI | NATIONAL CONSTITUTE   COMMUNICATION   CONSTITUTE   CONSTITUTE   COMMUNICATION   CONSTITUTE   COMMUNICATION   CONSTITUTE   COMMUNICATION   CONSTITUTE   CONSTITUTE   COMMUNICATION   CONSTITUTE   COMMUNICATION   CONSTITUTE   COMMUNICATION   CONSTITUTE   CONSTITUTE   COMMUNICATION   CONSTITUTE   CONSTI |   | TOTAL                                 | 2       | C C                       | 4 1    | 0      | p        | _            | 0       | Y YENCAI   | NET                                 | II TATE          | 71 185    |
| ADDITION SERVICE CHEMNATE SERVICE CONSTITUTION SERVICE CHEMNATE SERVICE  | ACCOUNSERONCE   2007  | IN-HOME                                     | EXPENDITURES                          | INCOME  | MAINTENANCE               |        |        | TILE XX  | TTLE IV-B    | FUNDING | ASSISTANCE | EXPENDITURES                        | ACT 148          | SHARE     |
| STATE   CONMININI EGAL CENTON-NAME   15-75   CONMININI   15-75   | MAY CARE  |   | 7,102                                 |         |                           |        | +-     |          | 0            | 0       | 0          | 7,021                               | 7,021            | 0         |
| COUNTRINGLE DEPROCEATI CATORIANSI 16:571 1.260 0 0 0 0 0 0 0 25544 0 1.556 0 0 0 0 0 0 0 2.556 1.554 0 0 0 0 0 0 0 0 2.556 1.555 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   | CONSELING: PERCENDENT ESCAPE, 16:271 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0   |   | 260,765                               |         | 101,276                   |        | ı      |          | 0            |         | 0          | 157,917                             | 126,334          | 31,583    |
| CHANGE REPROPERTY   1942   19   19   19   19   19   19   19   1  | CONVEXIMOL-DEPONENT   288, 10   10   115,90   125,90    | 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH  |                                       |         | 0                         |        |        |          | 0            |         | 0          | 166,357                             | 133,086          | 33,271    |
| DAY TREACHENGE FIREPORDER   1942   1432   1543   1544   1545   1544   1545    | Communic residency certain   Communication   | 1-D COUNSELING - DEPENDENT                  | 296,824                               |         |                           |        | 1,740  | 0        | 0            | 0       | 0          | 293,052                             | 234,442          | 58,610    |
| DAY TREATMENT EMPENDENT   Sign   0   | DAY TREATMENT PREPRENENT   2508   0   0   0   0   0   0   0   0   4.188   3.348   1.488   1. |   | 174,217                               | 0       |                           | 0      | 17,266 | 0        | 0            | 0       | 0          | 156,951                             | 125,561          | 31,390    |
| DAY TREANDER! DEPONDENT   2501   10   10   11   15   15   15   15  | December 1   1975   1 |   | 2,298                                 |         |                           | 0      | 0      | 0        | 0            | 0       | 0          | 2,298                               | 1,838            | 460       |
| MANUEL SERVICE SERVICE   COMMUNITY BASED   COMMUNITY RESPONSE   COMMUN | December 1985   Communication   Communicatio | 1-G DAY TREATMENT - DEPENDENT               | 5,031                                 |         |                           | 88     | 0      | 0        | 0            | 0       | 0          | 4,180                               | 3,344            | 836       |
| The SKILLE DEPENDENT   Communication   Commu | The NAME NAME SERVICE   COMMUNITY RACED   COMM | 1-H DAY TREATMENT - DELINQUENT              | 45,899                                |         |                           |        | 21,439 | 0        | 0            | 0       | 0          | 24,460                              | 19,568           | 4,892     |
| The SKILLS - DEPLOCATION   Colored Broad   | The SKILLS DEPENDENT   124.55   10   10   10   10   10   10   10   | 1-I HOMEMAKER SERVICE                       | 0                                     | 0       |                           | 0      | 0      | 0        | 0            | 0       | 0          | 0                                   | 0                | 0         |
| The SKILLS - DEPENDENT   Communication   Com | The SKILLS - DEPONDENT   125.55   10   10   10   10   10   10   10   |   | 298,074                               |         |                           | 47,59  | 0      | 0        | 0            | 0       | 0          | 250,227                             | 200,182          | 50,045    |
| COMMUNITY BASED   COMMUNITY  | PRINCETIVE SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE CRUENAL SERVICE SERVICE CRUENAL SERVICE SERVICE CRUENAL SERVICE SERVICE CRUENAL SERVICE SERVICE CRUENAL SERVICE S | 1-K LIFE SKILLS - DEPENDENT                 | 0                                     |         |                           |        | 0      | 0        | 0            | 0       | 0          | 0                                   | 0                | 0         |
| PROTECTIVE SERVICE - CHILD ARKSE   | PROTECTIVE SERVICE - CHECAL   15345   0  | 1-L   LIFE SKILLS - DELINOUENT              | 0                                     |         |                           |        | 0      | 0        | 0            | 0       | 0          | 0                                   | 0                | 0         |
| PROTECTIVE SERVICE CENERAL   1214-55   0   0   0   0   0   0   0   0   0   | PROTECTION READERS   12455   10   10   10   10   10   10   10  | 1-M PROTECTIVE SERVICE - CHILD ABUSE        | 142,219                               | 0       |                           | 22.839 | 0      | +=       |              | 0       | 0          | 119,380                             | 95.504           | 23.876    |
| SERVICE PLANCING   1469   0   0   0   0   0   0   0   0   0  | Subscience   Signature   Sig | 1-N PROTECTIVE SERVICE - GENERAL            | 123,435                               |         |                           | 19.285 | 0      | 1=       |              | 0       | 0          | 104,150                             | 83,320           | 20.830    |
| COMMUNITY BAXED   COMMUNITY  | COMMUNITY BASD   COMU | 1-0 SERVICE PLANNING                        | 34.609                                |         |                           |        | 0      | _        | 0            | 0       | 0          | 29,043                              | 23.234           | 5.809     |
| COMMINITY BASED   COMMINITY  | COMMINITY BASED   COMMINITY  | 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT    | 27.928                                |         |                           |        | +=     |          | 0            | 0       | 0          | 27.928                              | 13,964           | 13,964    |
| TOTAL   1,585,572   2.50   101,276   106,677   40,445   0   0   0   0   1,342,946   1,067,398   1,007,100   1,00 | TOTAL COMMUNITY BASED   1985572   259   101.276   100.657   40.446   0   0   0   0   1.32.964   1.067.38   3.54  | 1-0 JUVENILE ACT PROCEEDINGS - DELINQUENT   | 0                                     |         |                           | 0      | -      |          | 0            | 0       | 0          | 0                                   | 0                | 0         |
| TOTAL   PRINCENTY BAKED   PRINCESABLE PROCRAM   TITLE IVE   TITL | TOTAL   PROCRAM   TILE IVE   E   TILE IVE IVE IVE IVE IVE IVE IVE IVE IVE IV  | 1-R SUBTOTAL IN-HOME                        | 1,585,572                             | 250     | 101,276                   |        | 1      | 0        | 0            | 0       | 0          | 1,342,964                           | 1,067,398        | 275,566   |
| COMMUNITY BASD    REMBURSABLE PROCRAM   TITLE IV-E   TI | COMMUNITY BARED   REMBERSABLE   ROCARAM   TITLE IVE    -   |                                       |         |                           |        |        |          |              |         |            |                                     |                  |           |
| ALTERNATIVE TREATMENT DEPENDENT   1938   1364   2923   | ALTERNATIVE TREATMENT DEPENDENT   1938   | COMMUNITY BASED DI ACTARINT                 | TOTAL<br>REIMBURSABLE<br>EXPENDITIBES |         | TITLE IV-E<br>MAINTENANCE |        |        |          | TIT E IV. B  | OTHER   | MEDICAL    | NET<br>REIMBURSABLE<br>EXPENDITIBES | STATE<br>ACT 148 | LOCAL     |
| ALTENATIVE TREATMENT - DELINQUENT   141924   148731   1419244   1419244   1419244   1419244   1419244   1419244   1419244   1419244   14 | ALTENATIVE TREATMENT DELINQUENT   141924   7,093   13,004   2,923   111,1387   111,2 | 2-A ALTERNATIVE TREATMENT - DEPENDENT       | 1,938                                 | 4       | 0                         |        |        |          | 0            |         | 0          | 1,615                               | 1,292            | 323       |
| COMMUNITY RESIDENTIAL - DEPENDENT         141924         7,093         13,604         2,923  | COMMUNITY RESIDENTIAL - DEPENDENT   141924   7,093   13,604   2,923  | 2-B ALTERNATIVE TREATMENT - DELINQUENT      | 0                                     | 0       | 0                         |        |        | 0        | 0            |         | 0          | 0                                   | 0                | 0         |
| COMMUNITY RESIDENTIAL - DELINQUENT   143771   10   10   10   10   1126   11287   111287   111287   11287   11287   11287   10   10   10   10   10   11287   111287   | COMMUNITY RESIDENTIAL - DELINQUENT         0   | 2-C COMMUNITY RESIDENTIAL - DEPENDENT       | 141,924                               |         | 13,604                    |        |        | 0        |              |         | 0          | 118,304                             | 94,643           | 23,661    |
| EMERGENCY SHELTER - DEPENDENT   148,771   0   0   0   0   0   0   0   0   133,652   111,287    | EMERCENNY SHELTER - DEPENDENT         148771         0         7,409         7,436         10,274         0         0         0         0         0         13,562         111,387   | 2-D COMMUNITY RESIDENTIAL - DELINQUENT      | 0                                     | 0       | 0                         |        |        | 0        | 0            |         | 0          | 0                                   | 0                | 0         |
| EMERGENCY SHELTER - DELINQUENT   | EMERCENCY SHELTER - DELINQUENT   5,350   0   0   0   0   0   0   0   5,350   4,815   1,205   | 2-E   EMERGENCY SHELTER - DEPENDENT         | 148,771                               | 0       | 7,409                     |        | 10,274 | 0        | 0            | 0       | 0          | 123,652                             | 111,287          | 12,365    |
| FOSTER FAMILY - DEPENDENT   574912   66470   64269   66.070  | FOSTER FAMILY - DEPENDENT   514912   66,470   66,470   66,470   66,470   66,070  | 2-F EMERGENCY SHELTER - DELINQUENT          | 5,350                                 | 0       | 0                         | 0      | 0      | 0        | 0            | 0       | 0          | 5,350                               | 4,815            | 535       |
| SUBTINITIONAL DEPENDENT   26,337   1,001   0   0   0   0   0   0   0   0   0   | SUBTINITY DELINQUENT   26.337   1,001   0   0   0   0   0   0   0   0   0  | 2-G FOSTER FAMILY - DEPENDENT               | 574,912                               |         | 64,269                    |        |        | 39,096   | 0            | 0       | 0          | 339,007                             | 271,206          | 67,801    |
| SUP. INDEPENDENT LIVING - DEPENDENT   9977   0   1,670   | SUP. INDEPENDENT LIVING - DEPENDENT   9977   0   1,670   | 2-H FOSTER FAMILY - DELINQUENT              | 26,337                                | 1,001   | 0                         |        |        | 0        | 0            |         | 0          | 25,336                              | 20,269           | 5,067     |
| SUBTOTAL CBP   SUBTOTAL CBP   SS.282   T8.422   10,274   SS.096   O   O   O   O   O   O   O   O   O  | SUBTOTAL INTO PERDINCHENT   SUBTOTAL CBP   SO   10   10   10   10   10   10   10   1   | 2-1 SUP. INDEPENDENT LIVING - DEPENDENT     | 7266                                  | 0       | 0                         |        |        | 0        | 0            |         | 0          | 8,307                               | 6,646            | 1,661     |
| TOTAL   REINBURSABLE   PROGRAM   TITLE IV-E   TITLE IV-E   TITLE IX   TITLE | TOTAL   TOTAL REVINUES   TOTAL   TOTAL REVENUES   TOTAL   TOTAL REVENUES   TOTAL REVEN | 2-J SUP, INDEPENDENT LIVING - DELINQUENT    | 0                                     |         | 0                         |        | 720 01 | 0        |              |         | 0          | 0                                   | 0                | 0         |
| TOTAL   REMBURSABLE   PROCRAM   TITLE IV-E   TOTAL   REMBURSABLE   PROCRAM   TITLE IV-E   | 909,209                               |         | 797,09                    |        | 10,7/4 | 39,090   | 0            | O       | 0          | 1/C,120                             | 010,138          | 111,415   |
| TOTAL BEVENITGS   15.00  | TOTAL REVENUES   Control of Con | INSTITUTIONAL                               | TOTAL<br>REIMBURSABLE                 | PROGRAM | TITLE IV-E                |        |        |          |              | OTHER   | MEDICAL    | NET<br>REIMBURSABLE                 | STATE            | LOCAL     |
| TOTALE DETENTION SERVICE   18,123   101,416   10,008   101,1416   10,008   101,1416   10,008   101,1416   10,008   101,1416   10,008   101,1416   101,14 | TOTAL REVENUES   1,500   1,5 | PLACEMENT                                   | EXPENDITURES                          | INCOM   | MAINTENANCE               | _      |        | TTLE XX  | TTLE IV-B    | FUNDING | ASSISTANCE | EXPENDITURES                        | ACT 148          | SHARE     |
| RESIDENTIAL SERVICE - DEPENDENT   397.714   27.488   101.416   8.098   | RESIDENTIAL SERVICE - DEPENDENT   397.714   27.488   101.416   8.098   | 3-A JUVENILE DETENTION SERVICE              | 36,250                                |         |                           |        |        |          | ı            | 0       | 0          | 36,250                              | 18,125           | 18,125    |
| RES. SERVICE - DELINQUENT poor vocyte;   | RES. SERVICE - DELINQUENT DOON DOCYFC)   945,285   37,125   0   0  | 3-B RESIDENTIAL SERVICE - DEPENDENT         | 397,714                               |         | 101,416                   |        |        | 0        |              |         | 0          | 216,164                             | 129,698          | 86,466    |
| SECURE RES. SERVICE (EXCEPT VDC)   | SECURE RES. SERVICE (EXCEPT YDC)   | 3-C RES. SERVICE - DELINQUENT (NON YDC/YFC) | 945,285                               |         | 0                         | _      |        | -        | 0            |         | 0          | 908,160                             | 544,896          | 363,264   |
| TIC SECURE   490.210   4,958   | ADMINISTRATION   Control of the co | 3-D SECURE RES. SERVICE (EXCEPT YDC)        | 0                                     |         |                           |        | = 1    | _        |              |         | - 13       | 0                                   | 0                | 0         |
| SUBIOTAL INSTITUTIONAL   1.839459   69.571   101.416   8.098   0   0   44.548   0   0   1.615.826   965.870   0  | SUBIOTAL INSTITUTIONAL   1,839,459   69,571   101,416   8,098   0   0   44,548   0   0   1,615,826   965,870   0   0   0   0   0   0   0   0   0   | YDCSEC                                      | 460,210                               |         |                           | _      | =      | =        |              |         | _          | 455,252                             | 2/3,151          | 182,101   |
| ADMINISTRATION   115.108   1.805   | ADMINISTRATION   115.108   1.805   |   | 1,839,459                             |         | 101,416                   |        | 0      | 0        | 44,548       | 0       | 0          | 1,615,826                           | 965,870          | 649,956   |
| TOTAL REVENITES 4440348 146190 287 974 206 900 40 719 30 106 44 548 0 1884 3 673 037 2 500 073   | TOTAL REVENUES 4.449,348 146,190 287,974 205,900 50,719 39,096 44,548 0 1,884 3,673,037 2,599,032  | 4 ADMINISTRATION                            | 115,108                               |         |                           |        |        | 0        | 0            |         | 1,884      | 92,676                              | 55,606           | 37,070    |
|  | 101AL NEVENUES 4.447,340 140,170 20,701 30,112 37,020 44,340 0 1,064 3,013,021 2,027,022   |   | 4 4 4 0 2 4 9                         | L       |                           |        |        | 30 006   | 44 540       | 0       | 1 00/      | 7 573 037                           | 2 500 032        | 1 074 005 |

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

| MAJOR SERVICE CATEGORIES 8. COGT CENTEDS       |                 |                      | a TECTS OF  | DECTS OF EXPENDENTEE   | Ē                     |        |                          |                |                       |                             |                                     |                     |
|--|-----------------|----------------------|-------------|--|-----------------------|--------|--------------------------|----------------|-----------------------|-----------------------------|-------------------------------------|---------------------|
| & COST CENTERO                                 | 1               | 2                    | 3           | 4  | 2                     | 9      | 7                        | ~              | 6                     | 10                          | 11                                  | 12                  |
|  | WAGES           | EMPI OYEE            |             |  | PURCHASED             | FIXED  | TOTAL                    | Children       | Children              | Non-<br>Reimbursable        | Non-Reim.                           | Program Income      |
| IN-HOME  | SALARIES        |                      | SUBSIDIES   | SUBSIDIES OPERATING  | SERVICES              | ASSETS | EXPENDITURES (by county) |                | (Purchased)           | Non PS\Sub.                 | Subsidies                           | Reimbursable        |
| 1-A ADOPTION SERVICE                           | 282             | 170                  |             | 81   | 6,569                 | 0      | 7,102                    | 11             | 20                    | 0                           | 0                                   | 0                   |
| 1-B ADOPTION ASSISTANCE                        | 4,650           | 3,932                | 250,937     | 1,220  | 0                     | 28     | 260,767                  | 8              | 31                    | 0                           | 2                                   | 0                   |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI    | 2,737           | 1,807                | 161,806     | 820  | 0                     | 3      | 167,173                  | 2              | 21                    | 0                           | 2                                   | 0                   |
| 1-D   COUNSELING - DEPENDENT                   | 969'5           | 5,101                |             | 2,036  | 283,960               | 34     | 296,827                  | 0              | 92                    | 0                           | 3                                   | 0                   |
| 1-E COUNSELING - DELINQUENT                    | 0               | 0                    |             | 0  | 174,217               | 0      | 174,217                  | 0              | 78                    | 0                           | 0                                   | 0                   |
| 1-F DAY CARE                                   | 0               | 0                    |             | 0  | 2,298                 | 0      | 2,298                    | 0              | 14                    | 0                           | 0                                   | 0                   |
| 1-G DAY TREATMENT - DEPENDENT                  | 2,332           | 2,274                |             | 406  | 0                     | 20     | 5,032                    | 0              | 0                     | 0                           | 1                                   | 0                   |
| 1-H DAY TREATMENT - DELINQUENT                 | 0               | 0                    |             | 0  | 45,899                | 0      | 45,899                   | 0              | 9                     | 0                           | 0                                   | 0                   |
| 1-I HOMEMAKER SERVICE                          | 0               | 0                    |             | 0  | 0                     | 0      | 0                        | 0              | 0                     | 0                           | 0                                   | 0                   |
| 1-J INTAKE & REFERRAL                          | 167,885         | 87,288               |             | 42,122   | 0                     | 852    | 298,147                  | 1,006          | 0                     | 0                           | 73                                  | 0                   |
| 1-K   LIFE SKILLS - DEPENDENT                  | 0               | 0                    |             | 0  | 0                     | 0      | 0                        | 0              | 0                     | 0                           | 0                                   | 0                   |
| 1-L   LIFE SKILLS - DELINQUENT                 | 0               | 0                    |             | 0  | 0                     | 0      | 0                        | 0              | 0                     | 0                           | 0                                   | 0                   |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE           | 80,811          | 40,960               |             | 20,054   | 0                     | 429    | 142,254                  | 59             | 0                     | 0                           | 35                                  | 0                   |
| 1-N PROTECTIVE SERVICE - GENERAL               | 590'59          | 37,912               |             | 15,007   | 5,042                 | 434    | 123,460                  | 164            | 192                   | 0                           | 25                                  | 0                   |
| 1-0 SERVICE PLANNING                           | 18,156          | 12,039               |             | 4,318  | 0                     | 104    | 34,617                   | 48             | 0                     | 0                           | 8                                   | 0                   |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT       |                 |                      |             | 0  | 27,928                |        | 27,928                   | 0              | 131                   | 0                           | 0                                   | 0                   |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT      |                 |                      |             | 0  | 0                     |        | 0                        | 0              | 0                     | 0                           | 0                                   | 0                   |
| 1-R SUBTOTAL IN-HOME                           | 347,614         | 191,483              | 412,743     | 86,064   | 545,913               | 1,904  | 1,585,721                |                |                       | 0                           | 149                                 | 0                   |
| in/  | nber of Child   | ren receiving        | only NON-PI | Number of Children receiving only NON-PURCHASED IN-Home Services | Home Services         | 126    |                          |                | Number                | of Children at II           | Number of Children at IMMINENT RISK | 6                   |
|  | WAGES           | 0                    |             |  |                       |        |                          | DAYS           | Children              | Non-                        | Non-Reim.                           | Program Income      |
| COMMUNITY BASED                                | AND             | EMPLOYEE             |             |  | PURCHASED             | FIXED  | TOTAL                    | OF             | Served                | Reimbursable                | Pu                                  | related to all Non- |
| PLACEMENT                                      | SALARIES        | BENEFITS             | SUBSIDIES   | SUBSIDIES OPERATING  | SERVICES              | ASSETS | EXPENDITURES             | [7]            | (Purchased)           | Non PS\Sub.                 |                                     | Reimbursable        |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT          | 914             | 816                  | 0           | 201  | 0                     | 7      | 1,938                    | 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          | 8,887           | 6,623                | 0           | 2,448  | 123,917               | 52     | 141,927                  | 496            | 5                     | 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              | 25,188          | 14,800               | 0           | 6,195  | 102,457               | 142    | 148,782                  | 824            | 32                    | 0                           | 11                                  | 0                   |
| 2-F EMERGENCY SHELTER - DELINQUENT             | 0               | 0                    | 0           | 0  | 5,350                 | 0      | 5,350                    | 32             | 6                     | 0                           | 0                                   | 0                   |
| 2-G FOSTER FAMILY - DEPENDENT                  | 64,610          | 36,057               | 0           | 24,610   | 449,298               | 365    | 574,940                  | 8,687          | 46                    | 0                           | 28                                  | 0                   |
| 2-H FOSTER FAMILY - DELINQUENT                 | 0               | 0                    | 0           | 0  | 26,337                | 0      | 26,337                   | 213            | 3                     | 0                           | 0                                   | 0                   |
| 2-I SUP. INDEPENDENT LIVING - DEPENDENT        | 5,327           | 3,475                | 0           | 1,130  | 0                     | 46     | 9,978                    | 0              | 0                     | 0                           | 1                                   | 0                   |
| 2-J SUP. INDEPENDENT LIVING - DELINQUENT       | 0               | 0                    | 0           | 0  | 0                     | 0      | 0                        | 0              | 0                     | 0                           | 0                                   | 0                   |
| 2-K SUBTOTAL CBP                               | 104,926         | 61,771               | 0           | 34,584   | 707,359               | 612    | 909,252                  | 10,252         | 96                    | 0                           | 43                                  | 0                   |
|  | WAGES           |                      |             |  |                       |        |                          | DAYS           | Children              | Non-                        | Non-Reim                            | Non-Reim            |
| A V LA CAMPA ARRANGO CA                        | ADD.            | 1010                 |             |  | 400                   |        | ECE                      | בונים<br>בונים | Ciminon               | -HONT                       | INUITINGIIII.                       | INUITABILI.         |
| INSTITUTIONAL PLACEMENT                        | AND<br>SALARIES | EMPLOYEE<br>BENEFITS |             | SUBSIDIES OPERATING  | PURCHASED<br>SERVICES | ASSETS | TOTAL<br>EXPENDITURES    | CARE           | Served<br>(Purchased) | Reimbursable<br>Non PS\Sub. | Purchased Serv/<br>Subsidies        | Program<br>Income   |
| 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  | 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                                 | 0               | 0                    | 0           | 0  | 460,210               | 0      | 460,210                  | 843            | 11                    | 0                           | 0                                   | 0                   |
| 3-F SUBTOTAL INSTITUTIONAL                     | 24,595          | 17,426               | 0           | 7,956  | 1,789,343             | 150    | 1,839,470                | 7,449          | 79                    | 0                           | 11                                  | 0                   |
|  |                 |                      |             |  |                       |        |                          |                |                       |                             |                                     |                     |

10,596

125,711

68 150

98,780

0 0

> 19,063 496,198

4 ADMINISTRATION

17,426 7,747 4,460,154

3,042,647 2,755

227,384

278,427 412,743 County Indirect Costs = \$

TOTAL EXPENDITURES

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

## SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

| COST CEN                   | TER ITEMS              |     | AS<br>REPORTED<br>PER CY370 |    | INCREASE<br>(DECREASE) |     | AS<br>AMENDED PER<br>CY370 |
|----------------------------|------------------------|-----|-----------------------------|----|------------------------|-----|----------------------------|
| Adoption Service           |                        | \$  | 7,102                       | \$ | 0                      | \$  | 7,102                      |
| Adoption Assistance        |                        |     | 260,767                     |    | 0                      |     | 260,767                    |
| Subsidized Permanent Leg   | gal 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 - Gene  |                        |     | 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 I   | ivina                  |     | 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 | (Evant VDC)            |     | 1,343,010                   |    | 0                      |     | 1,343,010                  |
| YDC Secure                 | e (Except TDC)         |     | 460,210                     |    | 0                      |     | 460,210                    |
| Administration             |                        |     | 125,711                     |    | 0                      |     | 125,711                    |
| Administration             | Combined Total Expense | -   | 4,460,154                   | ٠  | 0                      | -   | 4,460,154                  |
|                            | Less Non-reimbursables | _   | 570                         | •  | 10,236                 | _   | 10,806                     |
|                            | Total Net Expense      | \$_ | 4,459,584                   | \$ | (10,236)               | \$_ | 4,449,348                  |
| OBJECTS OF                 | EXPENDITURE            |     | AS<br>REPORTED<br>PER CY370 |    | INCREASE<br>(DECREASE) |     | AS<br>AMENDED PER<br>CY370 |
| Wagas and Calarias         |                        | \$  | 106 109                     | \$ | 0                      | \$  | 106 100                    |
| Wages and Salaries         |                        | Ф   | 496,198                     | Ф  |                        | Ф   | 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               | G 11 15 15             | -   | 2,755                       |    | 0                      | _   | 2,755                      |
|                            | Combined Total Expense |     | 4,460,154                   |    | 0                      |     | 4,460,154                  |
|                            | Less Non-reimbursables | _   | 570                         | •  | 10,236                 | _   | 10,806                     |
|                            | Total Net Expense      | \$_ | 4,459,584                   | \$ | (10,236)               | \$_ | 4,449,348                  |

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

| REPORT   | REFE | RENCE  | ADJ. |   | AS REPORTED | INCREASE/  | ADJUSTED  |
|----------|------|--------|------|---|-------------|------------|-----------|
| SCHEDULE | LINE | COLUMN | NO.  | EXPLANATION OF ADJUSTMENT   | OR ADJUSTED | (DECREASE) | TOTAL     |
| CY-370   | 4    | 10     |      | CY-370 Adjustment  Administration - Non-Reimbursable Non PS/Sub.  To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$10,236 to report indirect costs that exceeded the two percent cost limitation.  Title 55 PA Code, Chapter 3170.60  OCYF Bulletin 00-95-12 | \$ 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                                    |         |           | _   | 0         |
| Total State Allocation                                  |         |           |     | 2,416,819 |
| State Share (CY348) <sup>2</sup>                        | \$      | 2,162,731 |     |           |
| Less: Major Service Category Adjustment                 |         | 0         | _   |           |
| Net State Share   |         |           | \$  | 2,162,731 |
| Less: Expenditures in Excess of the Approved State Allo | ocation |           |     | 0         |
| Final Net State Share Payable <sup>3</sup>              |         |           | \$  | 2,162,731 |
| Actual Act 148 Revenues Received <sup>4</sup>           |         |           | _   | 2,170,556 |
| Net Amount Due County/(State) <sup>5</sup>              |         |           | \$_ | (7,825)   |
|   |         |           |     |           |

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

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

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

<sup>&</sup>lt;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.

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

|  | A                   | В           | C             | Q      | 田      | ഥ             | Ð                                | Н                     | Ι         | ſ                | K       |
|--|---------------------|-------------|---------------|--------|--------|---------------|----------------------------------|-----------------------|-----------|------------------|---------|
|  | di vi               | ) to accord | Ľ             |        | Ľ      | Ē             | Child Welfare                    | IVDIGUM               | Ę         | E V              | 1450    |
|  | GKAND               | PROGRAM     | IIILE<br>IV-E | TANF   | XX     | IIILE<br>IV-B | Demonstration Project Title IV-E | MEDICAL<br>ASSISTANCE | TOTAL     | SIAIE<br>ACT 148 | LOCAL   |
| 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  |
| 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 |
| SHOPPORT I TOO OF 131 OF PRIPE TAPACE OF                 | 230 54              |             |               |        |        |               |                                  |                       |           |                  |         |
| 10. TOTAL HILE IV-D COLLECTIONS                          | 666/14              |             |               |        |        |               |                                  |                       |           |                  |         |
| 11. TITLE IV-D Collections for IV-E Children             | 7,209               |             |               |        |        |               |                                  |                       |           |                  |         |
|  |                     |             |               |        |        |               |                                  |                       |           |                  |         |
| 12. STATE ACT 148 - ine 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)<br>ACT 148 AMOUNT RECEIVED | 2,162,731 2,170,556 |             |               |        |        |               |                                  |                       |           |                  |         |
| ADJUSTMENT TO STATE SHARE                                | (7,825)             |             |               |        |        |               |                                  |                       |           |                  |         |
|  |                     |             |               |        |        |               |                                  |                       |           |                  |         |

## 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                              |                              |         |                           | -          |        | REVENU   | REVENUE SOURCES     |                                      |            |                              |                  |              |
|              |   | 1                            | 2       | 3                         | 4          | 5      | 9        | 7                   | ~                                    | 6          | 10                           | 11               | 12           |
|              |   | TOTAL<br>REIMBURSABLE        | PROGRAM | TITLE IV-E                | TITLE IV-E |        |          |                     | Child Wefare<br>Demonstration        | MEDICAL    | NET<br>REIMBURSABLE          | STATE            | LOCAL        |
|              | IN-HOME                                     | EXPENDITURES                 | INCOME  | MAINTENANCE               | ADMIN.     | TANF   | TITLE XX | TITLE XX TITLE IV-B | ш                                    | ASSISTANCE | EXPENDITURES                 | ACT 148          | SHARE        |
| 1-A          | 1-A ADOPTION SERVICE                        | 1,770                        | 0       |                           | 119        | 0      |          | 0                   | 0                                    | 0          | 1,651                        | 1,651            | 0            |
| 1-B          | ADOPTION ASSISTANCE                         | 267,728                      | 0       | 95,964                    | 1,188      |        |          | 0                   | 0                                    | 0          | 170,576                      | 136,461          | 34,115       |
| 1-C          | SUBSIDIZED PERMANENT LEGAL CUSTODIANSH      | 179,460                      | 0       | 0                         | 1,236      |        |          | 0                   | 0                                    | 0          | 178,224                      | 142,579          | 35,645       |
| 1-D          | COUNSELING - DEPENDENT                      | 275,421                      | 0       |                           | 1,959      | 617    | 0        | 0                   | 0                                    | 0          | 272,845                      | 218,276          | 54,569       |
| 1-E          | -E COUNSELING - DELINQUENT                  | 125,774                      | 0       |                           | 0          | 0      | 0        | 0                   | 0                                    | 0          | 125,774                      | 100,619          | 25,155       |
| 1-F          | -F DAY CARE                                 | 312                          | 0       |                           | 0          | 0      | 0        | 0                   | 0                                    | 0          | 312                          | 250              | 62           |
| 1-G          | -G DAY TREATMENT - DEPENDENT                | 8,720                        | 0       |                           | 82         | 0      | 0        | 0                   | 0                                    | 0          | 8,635                        | 806'9            | 1,727        |
| 1-H          | I-H DAY TREATMENT - DELINQUENT              | 23,150                       | 0       |                           | 0          | 11,574 | 0        | 0                   | 0                                    | 0          | 11,576                       | 9,261            | 2,315        |
| Ξ            | HOMEMAKER SERVICE                           | 9/                           | 0       |                           | 10         | 0      | 0        | 0                   | 0                                    | 0          | 99                           | 53               | 13           |
| 1-1          | INTAKE & REFERRAL                           | 367,564                      | 0       |                           | 43,003     | 0      | 0        | 0                   | 0                                    | 0          | 324,561                      | 259,649          | 64,912       |
| 1-K          | LIFE SKILLS - DEPENDENT                     | 0                            | 0       |                           | 0          | 0      | 0        | 0                   | 0                                    | 0          | 0                            | 0                | 0            |
| 1 <u>-</u> T | LIFE SKILLS - DELINQUENT                    | 0                            | 0       |                           | 0          | 0      | 0        | 0                   | 0                                    | 0          | 0                            | 0                | 0            |
| I-M          | -M PROTECTIVE SERVICE - CHILD ABUSE         | 137,106                      | 0       |                           | 15.787     | 0      | 0        |                     | 0                                    | 0          | 121,319                      | 97,055           | 24.264       |
| 1-N          | -N PROTECTIVE SERVICE - GENERAL             | 119,417                      | 0       |                           | 13,165     | 0      | 0        |                     | 0                                    | 0          | 106,252                      | 85,002           | 21,250       |
| 1-0          | -O SERVICE PLANNING                         | 32,268                       | 0       |                           | 3,764      | 0      | 0        | 0                   | 0                                    | 0          | 28,504                       | 22,803           | 5,701        |
| 1-P          | -P JUVENILE ACT PROCEEDINGS - DEPENDENT     | 15.021                       | 0       |                           | 0          | 0      |          | 0                   | 0                                    | 0          | 15.021                       | 7.511            | 7.510        |
| 1-0          | 1-0 JUVENILE ACT PROCEEDINGS - DELINQUENT   | 0                            | +       |                           | 0          | 0      |          | 0                   | 0                                    | 0          | 0                            | 0                | 0            |
| 1-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      |
|              |   |                              |         |                           |            |        |          |                     |                                      |            |                              |                  |              |
|              |   | TOTAL                        |         |                           |            |        |          |                     | Child We fare                        |            | NET                          |                  |              |
|              | COMMUNITY BASED                             | REIMBURSABLE                 | PROGRAM | TITLE IV-E                | TITLE IV-E |        |          | 4 1                 |                                      | MEDICAL    | REIMBURSABLE                 | STATE            | LOCAL        |
| 7.A          | 2-A AT TERNATIVE TREATMENT - DEPENDENT      | EAFEINDLIUKES<br>730         | INCOME  | MAINIENANCE               | ADMIN.     | IAINF  | 0        | 0 0 0               | Project Trile IV-E                   | ASSISTANCE | EAFEINDITURES                | ACI 148          | SHAKE<br>129 |
| 2 0          | 2 B AT TEDNATIVE TREATMENT DETINOTENT       | 000                          |         |                           | +-         |        |          | 0                   |                                      | 0          | GIO                          | OTC              | Ĉ.           |
| 2-C          | 2-C COMMUNITY RESIDENTIAL - DEPENDENT       | 110.257                      | 1.94    | 1.250                     | =          |        | 0        | 0                   | 0                                    | 0          | 105.465                      | 84.372           | 21.093       |
| 2-D          | 2-D COMMUNITY RESIDENTIAL - DELINOUENT      | 0                            |         | 0                         | +=         |        | 0        | 0                   | 0                                    | 0          | 0                            | 0                | 0            |
| 2-E          | 2-E EMERGENCY SHELTER - DEPENDENT           | 105,835                      | 0       | 14,308                    | 5,131      | 38,528 | 0        | 0                   | 0                                    | 0          | 47,868                       | 43,081           | 4,787        |
| 2-F          | 2-F EMERGENCY SHELTER - DELINQUENT          | 26,536                       | 0       | 0                         | 0          | 0      | 0        | 0                   | 0                                    | 0          | 26,536                       | 23,882           | 2,654        |
| 2-G          | 2-G FOSTER FAMILY - DEPENDENT               | 455,786                      | 49,080  | 56,554                    | 74,301     |        | 39,096   | 0                   | 0                                    | 0          | 236,755                      | 189,404          | 47,351       |
| 2-H          | 2-H FOSTER FAMILY - DELINQUENT              | 96,192                       | 6,765   | 0                         | 0          |        | 0        | 0                   | 0                                    | 0          | 89,427                       | 71,542           | 17,885       |
| 2-I          | 2-I SUP. INDEPENDENT LIVING - DEPENDENT     | 1,562                        | (330)   | 0                         | 185        |        | 0        | 0                   | 0                                    | 0          | 1,707                        | 1,366            | 341          |
| 2-J          | 2-J SUP. INDEPENDENT LIVING - DELINQUENT    | 0                            | 0       | 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       |
| L            |   | TOTAL                        |         |                           |            |        |          |                     | Child We fare                        |            | NET                          |                  |              |
|              | INSTITUTIONAL<br>PLACEMENT                  | REIMBURSABLE<br>EXPENDITIRES | PROGRAM | TITLE IV-E<br>MAINTENANCE | TITLE IV-E | TANF   | THEXX    | TITLE XX TITLE IV-B | Demonstration<br>Project Title IV. F | MEDICAL    | REIMBURSABLE<br>EXPENDITIBES | STATE<br>ACT 148 | LOCAL        |
| 3-A          | 3-A JUVENILE DETENTION SERVICE              | 17,185                       | 401     |                           | ΙĒ         | -      |          |                     | _                                    | 0          | 16,784                       | 8,392            | 8,392        |
| 3-B          | 3-B RESIDENTIAL SERVICE - DEPENDENT         | 445,673                      | 29,969  | 47,051                    | 5,084      |        | 0        | 0                   | 0                                    | 0          | 363,569                      | 218,141          | 145,428      |
| 3-C          | 3-C RES. SERVICE - DELINQUENT (NON YDC/YFC) | 707,551                      | 29,503  | 10,183                    | 0          |        | 0        | 41,951              | 0                                    | 0          | 625,914                      | 375,548          | 250,366      |
| 3-D          | 3-D SECURE RES. SERVICE (EXCEPT YDC)        | 0                            | 0       |                           | $\equiv$   |        | Ш        |                     |                                      |            | 0                            | 0                | 0            |
| 3-E          | YDC SECT                                    | 292,824                      |         |                           | =          |        |          |                     |                                      |            | 289,276                      | 173,566          | 115,710      |
| 3-F          | SUBTOTAL INSTITUTIONAL                      | 1,463,233                    | 63,421  | 57,234                    | 5,084      | 0      | 0        | 41,951              | 0                                    | 0          | 1,295,543                    | 775,647          | 519,896      |

3,266,610 2,336,297 930,313

58,409

97,348

1,541 1,541

0

0

2,278

121,170

41,951

225,310 186,707 50,719 39,096 20,003

3,935,088 123,154

TOTAL REVENUES

4 ADMINISTRATION

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

| MAJOR SERVICE CATEGORIES 8. COST CENTEDS        |                 |                 | B TECTIS OF | E CIS OF FADENDITIES   | <u> </u>      |        |                     |             |             |                      |                                |                                       |
|---|-----------------|-----------------|-------------|--|---------------|--------|---------------------|-------------|-------------|----------------------|--------------------------------|---------------------------------------|
| WCOSI CENTERO                                   | -               | 2               | 3           | 4  | ٠             | 9      | 7                   | ~           | 6           | 10                   | =                              | 12                                    |
|   | WAGES           | EMPLOYEE        | ,           | -  | PURCHASED     | FIXED  | TOTAL               | Children    | Children    | Non-<br>Reimbursable | Non-Reim.<br>Purchased Serv/   | Program Income<br>related to all Non- |
| IN-HOME   | SALARIES        | BENEFITS        | SUBSIDIES   | SUBSIDIES OPERATING  | SERVICES      | ASSETS | EXPENDITURES        | (by county) | (Purchased) | Non PS\Sub.          | Subsidies                      | Reimbursable                          |
| 1-A ADOPTION SERVICE                            | 5 240           | 348             | 357 390     | 110  | 06/           | 7      | 1,77                | 07          | 7           | 0                    | 0                              | 0                                     |
| 1-C SUBSIDIZED PERMANENT I EGAL CUSTODIANSHI    |                 | 3,699           | 168 848     | 1,125  | 0             | 30     | 179 463             | 0           | 26          | 0                    | 3 6                            | 0                                     |
| COUNSELING - DEPENDENT                          |                 | 6,628           |             | 2,252  | 258.581       | 58     | 275,425             | 0           | 82          | 0                    | , 4                            | 0                                     |
| 1-E COUNSELING - DELINQUENT                     | 0               | 0               |             | 0  | 125,774       | 0      | 125,774             | 0           | 63          | 0                    | 0                              | 0                                     |
|   | 0               | 0               |             | 0  | 312           | 0      | 312                 | 0           | 1           | 0                    |                                | 0                                     |
|   | 267             | 348             |             | 112  | 7,991         | 2      | 8,720               | 0           | 1           | 0                    |                                | 0                                     |
| - 1   | 0               | 0               |             | 0  | 23,150        | 0      | 23,150              | 0           | 4           | 0                    |                                | 0                                     |
|   | 0               | 0               |             | 0  | 0             | 92     | 92                  | 0           | 0           | 0                    |                                | 0                                     |
| 1-J INTAKE & REFERRAL                           | 166,712         | 107,433         |             | 41,649   | 0             | 1,014  | 36/,64/             | 978         | 0           | 0                    |                                | 0                                     |
| 1-K LIFE SKILLS - DEPENDEN1                     | 0               | 0               |             | 0  | 0             | 0      | 0                   | 0           | 0           | 0                    | 0                              | 0                                     |
|   | 75 866          | 416             |             | 19137  | 0             | 501    | 571 751             | 67          | 0           |                      |                                | 0                                     |
| 1-N PROTECTIVE SERVICE - GENERAL                | 71.029          |                 |             | 11.258   | 5.907         | 295    | 047,761             | 246         | 205         |                      |                                | 0                                     |
| 1-O SERVICE PLANNING                            | 14,390          | 13,945          |             | 3.839  | 0             | 101    | 32,275              | 29          | 0           | 0                    |                                | 0                                     |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT        |                 |                 |             | 0  | 15,021        |        | 15,021              | 0           | 4           | 0                    | 0                              | 0                                     |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT       |                 |                 |             | 0  | 0             |        | 0                   | 0           | 0           | 0                    | 0                              | 0                                     |
| 1-R SUBTOTAL IN-HOME                            | 398,593         | 208,930         | 426,237     | 80,608   | 437,472       | 2,109  | 1,553,949           |             |             | 0                    | 162                            | 0                                     |
| N   | umber of Chilc  | Iren receiving  | only NON-PU | Number of Children receiving only NON-PURCHASED IN-Home Services | Home Services | 72     |                     |             |             |                      |                                |                                       |
|   | WAGES           |                 |             |  |               |        |                     | DAYS        | Children    | Non-                 |                                | Program Income                        |
| COMMUNITY BASED                                 | AND             | _               |             | O. and   | PURCHASED     | FIXED  | TOTAL               | OF          | Served      | Reimbursable         | Pui                            | related to all Non-                   |
| PLACEMENT 2-A ALTERNATIVE TREATMENT - DEPENDENT | SALARIES<br>268 | BENEFITS<br>348 | SUBSIDIES   | OPERATING<br>112   | SERVICES<br>0 | ASSETS | EXPENDITURES<br>730 | CARE        | (Purchased) | Non PS\Sub.          | Subsidies                      | Reimbursable                          |
| 2-R AT TERNATIVE TREATMENT - DEI INOTIENT       | 0               | 0               | 0           |  | 0             | ı C    | 0                   | 0           | 0           | 0                    | 0                              | 0                                     |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT           | 5.540           | 6.601           | 0           | 1.654  | 96.422        | 44     | 110.261             | 275         | 2 6         |                      |                                | 0                                     |
|   | 0               | 0               | 0           | 0  | 0             | 0      | 0                   | 0           | 0           | 0                    |                                | 0                                     |
| 2-E EMERGENCY SHELTER - DEPENDENT               | 22,669          | 16,199          | 0           | 5,651  | 61,177        | 149    | 105,845             | 476         | 16          | 0                    | 10                             | 0                                     |
| 2-F EMERGENCY SHELTER - DELINQUENT              | 0               | 0               | 0           | 0  | 26,536        | 0      | 26,536              | 356         | 6           | 0                    | 0                              | 0                                     |
| 2-G FOSTER FAMILY - DEPENDENT                   | 54,670          | 36,002          | 0           | 17,204   | 347,574       | 364    | 455,814             | 7,257       | 29          | 0                    | 28                             | 0                                     |
| 2-H FOSTER FAMILY - DELINQUENT                  | 0               | 0               | 0           | 0  | 96,192        | 0      | 96,192              | 845         | 5           | 0                    |                                | 0                                     |
| 2-I SUP. INDEPENDENT LIVING - DEPENDENT         | 268             | 834             | 0           | 447  | 0             | 13     | 1,562               | 0           | 0           | 0                    |                                | 0                                     |
| SUP. INDEPENDE                                  | 0               | 0               |             | 0  | 0             | 0      | 0                   | 0           | 0           | 0                    |                                | 0                                     |
| 2-K SUBTOTAL CBP                                | 85,415          | 59,984          | 0           | 72,068   | 106,/29       | 7/5    | /96,940             | 607,6       | 79          | 0                    | 75                             | 0                                     |
|   | WAGES           |                 |             |  |               |        |                     | DAYS        | Children    | Non-                 | Non-Reim.                      | Non-Reim.                             |
| INSTITUTIONAL                                   | AND             |                 |             |  | PURCHASED     | FIXED  | TOTAL               | OF          | Served      | Reimbursable         | Reimbursable   Purchased Serv/ | Program                               |
| PLACEMENT                                       | SALARIES        | BENEFITS        | SUBSIDIES   | OPERATING  | SERVICES      | ASSETS | EXPENDITURES        | CARE        | (Purchased) | Non PS\Sub.          | Subsidies                      | Income                                |
| 3-A JUVENILE DETENTION SERVICE                  | 0               | 0               | 0           | 0  | 17,185        | 0      | 17,185              | 78          | 6           | 0                    |                                | 0                                     |
| 3-B RESIDENTIAL SERVICE - DEPENDENT             | 19,204          | 18,344          | 0           | 5,905  | 402,082       | 148    | 445,683             | 2,698       | 19          | 0                    |                                | 0                                     |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)  | 0               | 0               | 0           | 0  | 707,551       | 0      | 707,551             | 2,708       | 23          | 0                    |                                | 0                                     |
| 3-D SECURE RES. SERVICE (EXCEPT YDC)            | 0               | 0               | 0           | 0  | 0             | 0      | 0                   | 0           | 0           | 0                    |                                | 0                                     |
| YDC SECT  | 0               | 0               | 0           | 0  | 292,824       | 0      | 792,824             | 986         | 6           | 0                    |                                | 0                                     |
| 3-F SUBTOTAL INSTITUTIONAL                      | 19,204          | 18,344          | 0           | 5,905  | 1,419,642     | 148    | 1,463,243           | 6,072       | 09          | 0                    | I0                             | 0                                     |
| 4 ADMINISTRATION                                | 20,528          | 9,156           | 0           | 104,259  | 160           | 119    | 134,222             | 134,222     |             | 13,042               | 10                             | 0                                     |
|   |                 |                 |             |  |               |        |                     |             |             |                      |                                |                                       |
| 5 TOTAL EXPENDITURES                            | 521,740         | 296,414         | 426,237     | 215,840  | 2,485,175     | 2,948  |                     | 3,948,354   |             | 13,042               | 224                            | 0                                     |
|   |                 | County Indi     | 5           | 950.00   |               |        |                     |             |             |                      |                                |                                       |

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

## SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

| COST CE                    | NTER ITEMS             |    | AS<br>REPORTED<br>PER CY370 |    | INCREASE<br>(DECREASE) |    | AS<br>AMENDED PER<br>CY370 |
|----------------------------|------------------------|----|-----------------------------|----|------------------------|----|----------------------------|
| Adoption Service           |                        | \$ | 1,770                       | \$ | 0                      | \$ | 1,770                      |
| Adoption Assistance        |                        |    | 267,731                     |    | 0                      |    | 267,731                    |
| Subsidized Permanent Le    | egal 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 | d Abuse                |    | 137,145                     |    | 0                      |    | 137,145                    |
| Protective Service - Gen   | eral                   |    | 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 | ee                     |    | 17,185                      |    | 0                      |    | 17,185                     |
| Residential Service        |                        |    | 1,153,234                   |    | 0                      |    | 1,153,234                  |
| Secure Residential Service | ce (Except YDC)        |    | 0                           |    | 0                      |    | 0                          |
| YDC Secure                 |                        |    | 292,824                     |    | 0                      |    | 292,824                    |
| Administration             |                        | _  | 134,222                     |    | 0                      | _  | 134,222                    |
|                            | Combined Total Expense |    | 3,948,354                   |    | 0                      |    | 3,948,354                  |
|                            | Less Non-reimbursables | -  | 224                         |    | 13,042                 | -  | 13,266                     |
|                            | Total Net Expense      | \$ | 3,948,130                   | \$ | (13,042)               | \$ | 3,935,088                  |
|                            |                        |    | AS                          |    |                        |    | AS                         |
|                            |                        |    | REPORTED                    |    | INCREASE               |    | AMENDED PER                |
| OBJECTS OF                 | EXPENDITURE            |    | PER CY370                   |    | (DECREASE)             |    | CY370                      |
| Warran and Calada          |                        | Φ  | 501 740                     | Φ  | 0                      | Φ  | 501.740                    |
| 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               | Combined Tetal For     | -  | 2,948                       |    | 0                      | -  | 2,948                      |
|                            | Combined Total Expense |    | 3,948,354                   |    | 0                      |    | 3,948,354                  |
|                            | Less Non-reimbursables | -  | 224                         |    | 13,042                 | =  | 13,266                     |
|                            | Total Net Expense      | \$ | 3,948,130                   | \$ | (13,042)               | \$ | 3,935,088                  |

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

| REPORT REFERENCE |      |        | ADJ. |   | AS REPORTED | INCREASE/  | ADJUSTED  |
|------------------|------|--------|------|---|-------------|------------|-----------|
| SCHEDULE         | LINE | COLUMN | NO.  | EXPLANATION OF ADJUSTMENT   | OR ADJUSTED | (DECREASE) | TOTAL     |
| CY-370           | 4    | 10     |      | CY-370 Adjustment  Administration - Non-Reimbursable Non PS/Sub.  To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$13,042 to report indirect costs that exceeded the two percent cost limitation.  Title 55 PA Code, Chapter 3170.60  OCYF Bulletin 00-95-12 | \$ -        | \$ 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                                    |         |           | _   | 0         |
| Total State Allocation                                  |         |           |     | 2,409,026 |
| State Share (CY348) <sup>2</sup>                        | \$      | 2,366,453 |     |           |
| Less: Major Service Category Adjustment                 |         | 0         | _   |           |
| Net State Share   |         |           | \$  | 2,366,453 |
| Less: Expenditures in Excess of the Approved State Allo | ocation |           | _   | 0         |
| Final Net State Share Payable <sup>3</sup>              |         |           | \$  | 2,366,453 |
| Actual Act 148 Revenues Received <sup>4</sup>           |         |           | _   | 2,372,674 |
| Net Amount Due County/(State) <sup>5</sup>              |         |           | \$_ | (6,221)   |
|   |         |           |     |           |

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

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

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

<sup>&</sup>lt;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.

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

|                                     | А         | В       | C       | D      | E      | ഥ      | Ð                  | Н          | I               | J         | K       |
|-------------------------------------|-----------|---------|---------|--------|--------|--------|--------------------|------------|-----------------|-----------|---------|
|                                     |           |         |         |        |        |        | Child Welfare      |            |                 |           |         |
|                                     | GRAND     | PROGRAM | TITLE   |        | TITLE  | TITLE  | Demonstration      | MEDICAL    | NET             | STATE     | LOCAL   |
|                                     | TOTAL     | INCOME  | IV-E    | TANF   | XX     | IV-B   | Project Title IV-E | ASSISTANCE | TOTAL           | ACT 148   | SHARE   |
| NET CHILD WELFARE EXPENDITURES      |           |         |         |        |        |        |                    |            |                 |           |         |
| 01. 100% REIMBURSEMENT              | 5,747     | 0       | 184     | 0      | 0      | 0      | 0                  | 0          | 5,563           | 2,563     | 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      | 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  |
|                                     |           |         |         |        |        |        |                    |            |                 |           |         |

| 09. TOTAL EXPENDITURES                       | 4,512,740 | 113,229   421,040   5 | 0,7] | 50,719 | 39,096 |  |
|--|-----------|-----------------------|------|--------|--------|--|
| 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                                |                               |         |                           |                     |        | REVENU   | REVENUE SOURCES         |                                |            |                           | -                |         |
|   | 1                             | 2       | 3                         | 4                   | 5      | 9        | 7                       | 8                              | 6          | 10                        | 111              | 12      |
|   | TOTAL<br>REIMBURSABLE         | Ь       | TITLE IV-E                | I                   |        |          |                         | Child Welfare<br>Demonstration | MEDICAL    | NET<br>REIMBURSABLE       | STATE            | LOCAL   |
| IN-HOME                                       | EXPENDITURES                  | INCOME  | MAINTENANCE               | ADMI                | TANF   | ITLE XX  | TITLE XX TITLE IV-B     | Project Title IV-E             | ASSISTANCE | EXPENDITURES              | ACT 148          | SHARE   |
| 1-A ADOPTION SEKVICE                          | 3,/4/                         | 0       | 3                         | 1142                | 0      |          | 0                       | 0                              | 0          | 5,563                     | 5,505            | 0 00 00 |
| 1-D GUBGIDIZED BERMANIENT I ECAL CUSTODIANIST |                               |         | 0,10                      | 1,143               | =      |          | 0                       | 0                              | 0          | 150 200                   | 135,320          | 20,031  |
| 1-C SUBSIDIZED FERMINICAL ECOSIODIANSH        |                               |         |                           |                     | _      |          |                         | 0                              |            | 205,961                   | 240,021          | 50 554  |
| 1-D COOLNSELING - DELENDENT                   | 134.979                       |         |                           | 0                   | 523    | 0        | 0                       | 0                              | 0          | 134.456                   | 107.565          | 26.891  |
| I-F DAY CARE                                  | 2,398                         |         |                           | 06                  | 0      | 0        | 0                       | 0                              | 0          | 2,308                     | 1.846            | 462     |
| 1-G DAY TREATMENT - DEPENDENT                 | 12,458                        |         |                           | 253                 | 4,527  | 0        | 0                       | 0                              | 0          | 7,678                     | 6,142            | 1,536   |
| 1-H DAY TREATMENT - DELINOUENT                | 38,563                        |         |                           | 0                   | 24,911 | 0        | 0                       | 0                              | 0          | 13,652                    | 10,922           | 2.730   |
| 1-1 HOMEMAKER SERVICE                         | 0                             | 0       |                           | 0                   | 0      | 0        | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 1-J INTAKE & REFERRAL                         | 388,225                       | 250     |                           | 45,693              | 0      | 0        | 0                       | 0                              | 0          | 342,282                   | 273,826          | 68,456  |
| 1-K   LIFE SKILLS - DEPENDENT                 | 0                             | 0       |                           | 0                   | 0      | 0        | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 1-L LIFE SKILLS - DELINQUENT                  | 0                             | 0       |                           | 0                   | 0      | 0        | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE          | 152,901                       | 0       |                           | 17,857              | 0      | 0        |                         | 0                              | 0          | 135,044                   | 108,035          | 27,009  |
| 1-N PROTECTIVE SERVICE - GENERAL              | 111,008                       | 0       |                           | 12,797              | 0      | 0        |                         | 0                              | 0          | 98,211                    | 78,569           | 19,642  |
| 1-O SERVICE PLANNING                          | 36,329                        | 0       |                           | 4,232               | 0      | 0        | 0                       | 0                              | 0          | 32,097                    | 25,678           | 6,419   |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT      | 24,665                        | 0       |                           | 0                   | 0      |          | 0                       | 0                              | 0          | 24,665                    | 12,333           | 12,332  |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT     | 0                             | 0       |                           | 0                   | 0      |          | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 1-R SUBTOTAL IN-HOME                          | 1,659,876                     | 250     | 87.78                     | 85,864              | 39,789 | 0        | 0                       | 0                              | 0          | 1,446,184                 | 1,150,662        | 295,522 |
|   |                               |         |                           |                     |        |          |                         |                                |            |                           |                  |         |
| COMMUNITY BASED                               | TOTAL<br>REIMBURSABLE PROGRAM | PROGRAM | TITLE IV-E                | TITLE IV-E          |        |          |                         | Child Welfare<br>Demonstration | MEDICAL    | NET<br>REIMBURSABLE       | STATE            | LOCAL   |
| PLACEMENT                                     | EXPENDITURES                  | INCOME  | MAINTENANCE               | ADMIN.              | TANF   | TITLE XX | TITLE IV-B              | Project Title IV-E             | ASSISTANCE | EXPENDITURES              | ACT 148          | SHARE   |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT         | 129                           | 0       | 0                         | 92                  |        | 0        | 0                       | 0                              | 0          | 155                       | 441              | 110     |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT        | 0                             | 0       | 0                         | 0                   |        | 0        | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT         | 188,195                       | 28,034  | 26,624                    | 2,145               |        | 0        | 0                       | 0                              | 0          | 131,392                   | 105,114          | 26,278  |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT        | 0                             | 0       | 0                         | 0                   |        | 0        | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 2-E   EMERGENCY SHELTER - DEPENDENT           | 130,368                       | 0       | 10,326                    | 5,836               | 10,930 | 0        | 0                       | 0                              | 0          | 103,276                   | 92,948           | 10,328  |
| 2-F EMERGENCY SHELTER - DELINQUENT            | 14,354                        | 0       | 0                         | 0                   | 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                              | 0          | 329,310                   | 263,448          | 65,862  |
| 2-H FOSTER FAMILY - DELINQUENT                | 202,159                       | 6,359   | 0                         | 0                   |        | 0        | 0                       | 0                              | 0          | 195,800                   | 156,640          | 39,160  |
| 2-I SUP. INDEPENDENT LIVING - DEPENDENT       | 3,063                         | 0       | 0                         | 345                 |        | 0        | 0                       | 0                              | 0          | 2,718                     | 2,174            | 544     |
| 2-J SUP. INDEPENDENT LIVING - DELINQUENT      | 0                             | 0       | 0                         | 0                   |        | 0        | 0                       | 0                              | 0          | 0                         | 0                | 0       |
| 2-K SUBTOTAL CBP                              | 1,040,964                     | 67,987  | 83,390                    | 62,160              | 10,930 | 39,096   | 0                       | 0                              | 0          | 777,401                   | 633,684          | 143,717 |
|   | TOTAL                         |         |                           |                     |        |          |                         | Child Welfare                  |            | NET                       |                  |         |
| INSTITUTIONAL                                 | REIMBURSABLE                  | PROGRAM | TITLE IV-E<br>MAINTENANCE | TITLE IV-E<br>ADMIN | TANE   | THEXX    | TITIT F XX TITIT F IV.B | Demonstration                  | MEDICAL    | REIMBURSABLE EXPENDITIRES | STATE<br>ACT 148 | LOCAL   |
| 3-A ITIVENII E DETENTION SERVICE              | 22 500                        | -       |                           | ¥≣                  |        |          |                         | Inger meret                    | 0          | 22.465                    | 11 233           | 11 232  |
| 3-B RESIDENTIAL SERVICE - DEPENDENT           | 355 998                       | 17 438  | 81 722                    | 377.5               |        |          | O                       | 0                              | 0          | 251.062                   | 150 637          | 100 425 |
| 3-C RES. SERVICE - DELINOLIENT (NON YDCYFC)   | 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 SUBTOTAL INSTITUTIONAL                    | 1,665,487                     | 43,548  | 81,722                    | 5,776               | 0      | 0        | 41,951                  | 0                              | 0          | 1,492,490                 | 893,248          | 599,242 |
|   |                               |         |                           |                     |        |          |                         |                                |            |                           |                  |         |
| 4 ADMINISTRATION                              | 128,097                       | 1,444   |                           |                     | 14,339 | 0        | 0                       | 0                              | 1,515      | 110,799                   | 66,479           | 44,320  |

168,139 50,719 39,096

4,494,424 113,229

TOTAL REVENUES

# CARBON COUNTY CHILDREN AND YOUTH AGENCY FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015 AMENDED CY370 EXPENDITURE REPORT

| 1   2  | SUBSIDIES OPERA 273.443 273.443 147.272 | H SS                  | FIXED TOTAL ASSETS EXPENDITURES 13 8749 57 183096 79 189,748 138 309,799 0 134,079 0 134,079 0 0 2,400 0 0 0 0 0 0 0 0 0 1,132 153,068 642 111,100 226 36,361 | Served   S | Children Served Children Served 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 | 10<br>Non-<br>Reimbursa ble<br>Non PS/Sub.<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | Non-Reim Purchased Se Subsidies 3                           | Program Income related to all Non-Reimbursable 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
|--|---|-----------------------|---|--|---|---|---|--|
| IN-HOME  ADOPTION SERVICE  ADOPTION ASSISTANCE SUBSIDIZED PERMANENT LEGAL CUSTODIANS COUNSELING - DELINQUENT COUNSELING - DELINQUENT DAY CARE DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMARER SERVICE INTAKE & REFERRAL LIFE SKILLS - DELINQUENT BROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMBEGENCY SHELTER - DELINQUENT COMMUNITY RESIDENTIAL - DEPENDENT SUB INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT RES. SERVICE - DEPENDENT SECURE RES. SER |   | ASS                   |   | Children   Served   Served   Chy count   | Childre<br>Server<br>(Purchas   |   |   | Program Income related to all Non-Reimbursable 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 |
| IN-HOME  ADOPTION SERVICE  ADOPTION SERVICE  SUBSIDIZED PERANANENT LEGAL CUSTODIANS  COUNSELING - DEPENDENT  DAY CARE  DAY TREATMENT - DEPENDENT  DAY TREATMENT - DELINQUENT  HOMEMAKER SERVICE  ILIFE SKILLS - DEPENDENT  LIFE SKILLS - DELINQUENT  ROTTERING SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - DELINQUENT  SUBTOTAL IN-HOME  N  ALTERNATIVE TREATMENT - DELINQUENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMERCENCY SHELTER - DELINQUENT  FOSTER FAMILY - DELINQUENT  SUBTOTAL CBP  RESIDENTIAL SERVICE - DEPENDENT  RES. SERVICE - DELINQUENT  RES. SERVICE - DELINGUENT  RES. SERVICE - DELI |   | 8                     |   | 1  | (Purchas  |   | Subsidies 2 2 2 2 2 34 34 34 34 5 5 5 5 5 5 5 5 5 5 5 5 5 5 | Reimbur sable 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                  |
| ADOPTION SERVICE ADOPTION SERVICE SUBSIDIZED PERANANENT LEGAL CUSTODIANS COUNSELING - DEPENDENT DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE ILIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIVENILE ACT PROCEEDINGS - DEPENDENT LIVENILE ACT PROCEEDINGS - DEPENDENT LIVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME N  COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT EXENTER RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT RES. SERVICE - DEPENDENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINGUENT RES. SERVICE - DELINGU | 273.443 273.443 147.272                 |                       |   | 800 800 800 800 800 800 800 800 800 800  |   |   | 34  |  |
| ADOPTION ASSISTANCE SUBSIDIZED PERMANENT LEGAL CUSTODIANS COUNSELING- DEPENDENT COUNSELING- DELINQUENT DAY TREATMENT - DEPENDENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CENERAL SERVICE PLANING - DELINQUENT JUVENILE ACT PROCEEDINGS - DEPENDENT LIVENILE ACT PROCEEDINGS - DEPENDENT SUBTOTAL IN-HOME N  COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT ROSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE - DELINQUENT RES. SERVICE - DELINGUENT | 273,443  147,272                        |                       |   | 80<br>400<br>400<br>81<br>81<br>82<br>52   |   |   | 33  |  |
| SUBSIDIZED PERMANENT LEGAL CUSTODIANS COUNSELING - DEPENDENT COUNSELING - DELINQUENT DAY CARE DAY TREATMENT - DELINQUENT DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT INTEREMANTE CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - DELINQUENT COMMUNITY REATMENT - DELINQUENT ALTERNATIVE TREATMENT - DELINQUENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT RES. SERVICE - DEPENDENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINGUENT RES. SERVICE - DELINGUENT RES. SERV | 147,272                                 |                       |   | 80<br>40<br>40<br>38<br>5<br>5<br>2  |   |   | 26 91   |  |
| COUNSELING - DEPENDENT  COUNSELING - DELINQUENT  DAY CARE  DAY TREATMENT - DEPENDENT  HOMEMAKE ESTRYCE  INTAKE & REPERRAL  LIFE SKILLS - DEPENDENT  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  PROTECTIVE SER VICE - CHILD ABUSE  RUSTORILE ACT PROCEEDINGS - DEPENDENT  ALTERNATIVE TREATMENT - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  GOMMUNITY RESIDENTIAL - DEPENDENT  EMERCENCY SHELTER - DEPENDENT  EMERCENCY SHELTER - DEPENDENT  FOSTER FAMILY - DELINQUENT  FOSTER FAMILY - DELINQUENT  SUB INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  RUSTER FAMILY - DELINQUENT  SUP INDEPENDENT LIVING - DEPENDENT  RUSTER FAMILY - DELINQUENT  RUSTER FAMILY  |   |                       |   | 80<br>88<br>8<br>8<br>2<br>2<br>2  |   |   | 34  |  |
| COUNSELING - DELINQUENT  DAY CARE  DAY TREATMENT - DEPENDENT  HOMEMARER SERVICE  HOMEMARER SERVICE  HOMEMARER SERVICE  LIFE SKILLS - DEELINQUENT  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  PROTECTIVE SER VICE - CHILD ABUSE  RUSTORILE ACT PROCEEDINGS - DELINQUENT  SUBTOTAL IN-HOME  N  COMMUNITY REATMENT - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMBERGENCY SHELTER - DELINQUENT  EMBERGENCY SHELTER - DELINQUENT  EMBERGENCY SHELTER - DELINQUENT  FOSTER FAMILY - DEPENDENT  SUBTOTAL CBP  RUSTER FAMILY - DEPENDENT  SUBTOTAL CBP  RUSTER FAMILY - DELINQUENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  RUSTORILE DETENTION SER VICE  RESIDENTIAL SERVICE - DEPENDENT  RES. SERVICE - DELINQUENT  RES. SERVICE - DEPENDENT  SECURE RES. SERVICE - DEPENDENT  RES. SERVICE - DELINQUENT  RES. SERVICE - DEPENDENT  SECURE RES. SERVICE - DEPENDENT  RES. |   |                       |   | 86<br>44<br>44<br>38<br>38<br>38<br>5  |   |   | 34  |  |
| DAY CARE  DAY TREATMENT - DEPENDENT  DAY TREATMENT - DEPENDENT  HOMEMAKER SERVICE  HOMEMAKER SERVICE  HOMEMAKER SERVICE  LIFE SKILLS - DELINQUENT  LIFE SKILLS - DELINQUENT  ENTLE SKILLS - DELINQUENT  PROTECTIVE SERVICE - CHILD ABUSE  RUSTORIL IN-HOME  N  COMMUNITY BASED  PLACEMENT  ALTERNATIVE TREATMENT - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMBRÜGENCY SHELTER - DELINQUENT  BENEGENCY SHELTER - DELINQUENT  SUBTOTAL CBP  ROSTER RAMILY - DEPENDENT  SUBTOTAL CBP  ROSTER RAMILY - DELINQUENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  RUSTORILE DETENTION SERVICE  RESIDENTIAL SERVICE - DEPENDENT  RES. SERVICE - DELINQUENT  RES. SERVICE - DELINGUENT  R |   |                       | -   | 86<br>40<br>8<br>8<br>38<br>38<br>5<br>5   |   |   | 34  |  |
| DAY TREATMENT - DEPENDENT  DAY TREATMENT - DELINQUENT  HOMEMAKER SERVICE  INTAKE & REFERRAL  LIFE SKILLS - DEPENDENT  LIFE SKILLS - DEPENDENT  LIFE SKILLS - DEPENDENT  LIFE SKILLS - DEPENDENT  ROTECTIVE SER VICE - CHILD ABUSE  PROTECTIVE SER VICE - CENERAL  SERVICE PLANNING  JUVENILE ACT PROCEEDINGS - DEPENDENT  SUBTOTAL IN-HOME  N  COMMUNITY BASED  PLACEMENT  ALTERNATIVE TREATMENT - DELINQUENT  COMMUNITY RESIDENTIAL - DEPENDENT  ALTERNATIVE TREATMENT - DELINQUENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMERGENCY SHELTER - DEPENDENT  EMERGENCY SHELTER - DEPENDENT  EMERGENCY SHELTER - DEPENDENT  EMERGENCY SHELTER - DEPENDENT  ROSTER RAMILY - DELINQUENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  RESIDENTIAL SERVICE  RESIDENTIAL SERVICE  RESIDENTIAL SERVICE  RESIDENTIAL SERVICE - DELINQUENT  RES. SERVICE - DELINGUENT  RES. SERVICE - DELIN |   |                       |   | 86 86 87 87 87 87 87 87 87 87 87 87 87 87 87   |   |   | 34  |  |
| DAY TREATMENT - DELINQUENT HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT LIFE SKILLS - DELINQUENT LIFE SKILLS - DELINQUENT ENCOTIVE SER VICE - GENERAL SERVICE PLANNING IUVENILE ACT PROCEEDINGS - DEPENDENT IUVENILE ACT PROCEEDINGS - DEPENDENT SUBTOTAL IN-HOME  COMMUNITY BASED  ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DEPENDENT SUBTOTAL L'ONGUENT SUBTOTAL CBP  SUBTOTAL CBP  INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUBTOTAL CBP  RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT (EXCEPT YDCY) SECURE RES. SERVICE (EXCEPT YDC)  |   |                       |   |  |   |   | 34  |  |
| HOMEMAKER SERVICE INTAKE & REFERRAL LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT COMMUNITY RESIDENTIAL - DEPENDENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT SECURE RES. SERVICE (EXCEPT YDC)  |   |                       |   |  |   |   | 34  | 0 0 0 0  |
| INTAKE & REFERAL  LIFE SKILLS - DEPENDENT  LIFE SKILLS - DELINQUENT  PROTECTIVE SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - CHILD ABUSE  PROTECTIVE SERVICE - CENERAL  SERVICE PLANNING  LUVENILE ACT PROCEEDINGS - DEPENDENT  JUVENILE ACT PROCEEDINGS - DEPENDENT  ALTERNATIVE TREATMENT - DEPENDENT  ALTERNATIVE TREATMENT - DELINQUENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMERCENCY SHELTER - DEELNQUENT  EMERCENCY SHELTER - DELINQUENT  EMERCENCY SHELTER - DELINQUENT  FOSTER FAMILY - DELINQUENT  FOSTER FAMILY - DELINQUENT  FOSTER FAMILY - DELINQUENT  SUF INDEPENDENT LIVING - DEPENDENT  SUF INDEPENDENT LIVING - DEPENDENT  SUF INDEPENDENT LIVING - DEPENDENT  RESIDENTIAL SERVICE - DEPENDENT  RESIDENTIAL SERVICE - DEPENDENT  RESIDENTIAL SERVICE - DEPENDENT  RES. SERVICE - DELINQUENT (EXCEPT YDCY)  SECURE RES. SERVICE (EXCEPT YDC)   |   |                       |   |  |   |   |   | 0 0 0  |
| LIFE SKILLS - DEPENDENT LIFE SKILLS - DEPENDENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CENERAL SERVICE PLANINIG JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME N  COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT (EXCEPT YDCYFC) SECURE RES. SERVICE (EXCEPT YDC)  |   |                       |   |  |   |   |   | 0 0  |
| LIFE SKILLS - DELINQUENT PROTECTIVE SERVICE - CHILD ABUSE PROTECTIVE SERVICE - CHILD ABUSE SERVICE PLANING JUVENILE ACT PROCEEDINGS - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME N  COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE RESIDENTIAL SERVICE RESIDENTIAL SERVICE (EXCEPT YDC) SECURE RES. SERVICE - DELINQUENT (EXCEPT YDC)   |   |                       |   |  |   |   |   | 0  |
| PROTECTIVE SER VICE - CHILD ABLSE PROTECTIVE SER VICE - GENERAL SERVICE PLANNING JUVENILE ACT PROCEEDINGS - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME N  COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMBRÉGENCY SHELTER - DEPENDENT EMBRÉGENCY SHELTER - DELINQUENT EMBRÉGENCY SHELTER - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE RESIDENTIAL SERVICE RESIDENTIAL SERVICE RESIDENTIAL SERVICE (EXCEPT YDC) SECURE RES. SERVICE (EXCEPT YDC)   |   |                       |   |  |   |   |   | 0  |
| PROTECTIVE SER VICE - GENERAL SERVICE PLANNING JUVENILE ACT PROCEEDINGS - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME N  COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT FOSTER RAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINGUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINGUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELI |   |                       |   |  |   |   |   |  |
| SERVICE PLANNING  JUVENILE ACT PROCEEDINGS - DEPENDENT  JUVENILE ACT PROCEEDINGS - DELINQUENT  SUBTOTAL IN-HOME  N  COMMUNITY BASED  PLACEMENT  ALTERNATIVE TREATMENT - DEPENDENT  ALTERNATIVE TREATMENT - DELINQUENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMERGENCY SHELTER - DEPENDENT  EMERGENCY SHELTER - DELINQUENT  EMERGENCY SHELTER - DELINQUENT  ENSTER FAMILY - DELINQUENT  SUF INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DEPENDENT  SUP. INDEPENDENT LIVING - DELINQUENT  SUP. INDEPENDENT LIVING - DEPENDENT  RESIDENTIAL SERVICE  RESIDENTIAL SERVICE  RESIDENTIAL SERVICE - DEPENDENT  RES. SERVICE - DELINQUENT  SECURE RES. SERVICE (EXCEPT YDC)   |   |                       |   |  |   |   |   | 0  |
| JUVENILE ACT PROCEEDINGS - DEPENDENT JUVENILE ACT PROCEEDINGS - DELINQUENT SUBTOTAL IN-HOME  N COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT COMMUNITY RESIDENTIAL - DELINQUENT COMMUNITY RESIDENTIAL - DELINQUENT COMMUNITY RESIDENTIAL - DELINQUENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DEPENDENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT RES. SERVICE - DELINQUENT SECURE RES. SERVICE (EXCEPT YDC)  | -                                       |                       | 1,6   | 2  | 0   |   | 32  | 0  |
| SUBTOTAL IN-HOME  SUBTOTAL IN-HOME  N  COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERGENCY SHELTER - DEPENDENT EMERGENCY SHELTER - DEPENDENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DELINQUENT RES. SERVICE - DEPENDENT RES. SERVICE - DEPENDENT RES. SERVICE - DELINQUENT (EXCEPT YDCY) SECURE RES. SERVICE (EXCEPT YDC)   |   |                       |   |  | 116   | 0   | 0   | 0  |
| SUBTOTAL IN-HOME  COMMUNITY BASED  PLACEMENT  ALTERNATIVE TREATMENT - DEPENDENT  ALTERNATIVE TREATMENT - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  COMMUNITY RESIDENTIAL - DEPENDENT  EMERGENCY SHELTER - DEPENDENT  FOSTER FAMILY - DELINQUENT  FOSTER FAMILY - DEPENDENT  SUP. INDEPENDENT  SUBTOTAL CBP  INSTITUTIONAL  PLACEMENT  RES. SERVICE - DEPENDENT   |   |                       |   |  | 0   |   | 0   | 0  |
| COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DELINQUENT COMMUNITY RESIDENTIAL - DELINQUENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT EMERGENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT LIVING - DELINQUENT SUP. INDEPENDENT SERVICE RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT (EXCEPT YDC) SECURE RES. SERVICE (EXCEPT YDC)  | 420,715                                 |                       | 88  | COLUMN TO SECURE   |   | 0   | 685   | 0  |
| COMMUNITY BASED PLACEMENT ALTERNATIVE TREATMENT - DEPENDENT ALTERNATIVE TREATMENT - DELINQUENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT COMMUNITY RESIDENTIAL - DEPENDENT EMERCENCY SHELTER - DELINQUENT EMERCENCY SHELTER - DELINQUENT FOSTER FAMILY - DELINQUENT FOSTER FAMILY - DELINQUENT SUF INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT SUP. INDEPENDENT LIVING - DEPENDENT RESIDENTIAL SERVICE - DEPENDENT RES. SERVICE - DELINQUENT (EXCERT YDC) SECURE RES. SERVICE (EXCEPT YDC)  | ng only NON-PURCHASI                    | ED IN-Home Services   |   |  |   |   |   |  |
| COMMUNITY BASED  |   |                       |   | DAYS   | Children  | Non-  |   |  |
| ALTERNATIVE TREATMENT - DEPENDENT 203 319  ALTERNATIVE TREATMENT - DELINQUENT 0 0  COMMUNITY RESIDENTIAL - DEPENDENT 7.887 7.872  COMMUNITY RESIDENTIAL - DELINQUENT 0 0 0  EMERGENCY SHELTER - DELINQUENT 24.065 17.988  EMERGENCY SHELTER - DELINQUENT 0 0 0  FOSTER FAMILY - DELINQUENT 89.124 40,316  FOSTER FAMILY - DELINQUENT 0 0 0  SUP. INDEPENDENT LIVING - DEPENDENT 857 1,493  SUP. INDEPENDENT LIVING - DELINQUENT 0 0 0  SUBTOTAL CBP AND SALARIES BENETITS  INSTITUTIONAL AND SALARIES BENETITS  INVENILE DETENTION SERVICE 0 0  RESIDENTIAL SERVICE - DELINQUENT (EXCEPT YDC/PC) 0 0  SECURE RES. SERVICE - DELINQUENT (EXCEPT YDC/PC) 0 0  SECURE RES. SERVICE (EXCEPT YDC/PC) 0 0  | EE SUBSIDIES OPERATING                  | PURCHASED<br>SERVICES | FIXED TOTAL ASSETS EXPENDITURES   | OF<br>CARE   | Served<br>(Purchased)   | Reimbursable<br>Non PS\Sub.   | Purchased Serv/<br>Subsidies                                | related to all Non-<br>Reimbursable  |
| ALTERNATIVE TREATMENT-DELINQUENT 7,887 7,872  COMMUNITY RESIDENTIAL - DEPENDENT 7,887 7,872  COMMUNITY RESIDENTIAL - DELINQUENT 0 0 0  EMERCENCY SHELTER - DELINQUENT 24,065 17,988  EMERCENCY SHELTER - DELINQUENT 0 0 0 0  FOSTER FAMILY - DEPENDENT 8,724 40,316  FOSTER FAMILY - DEPENDENT 8,727 1,493  SUP. INDEPENDENT LIVING - DEPENDENT 8,727 1,493  SUBTOTAL CBP 92,136 67,988  INSTITUTIONAL BANDENT 8,727 1,509  BLACEMENT SERVICE - DEPENDENT 21,509 19,968  RES. SERVICE - DELINQUENT EXCEPT YDC.7 0 0  SECURE RES. SERVICE (EXCEPT YDC.) 0 0   | 0 61                                    | 101 0                 | 4 627   | 0 0  | 0   | 0   | 0   | 0  |
| COMMUNITY RESIDENTIAL - DEPENDENT         7,887         7,872           COMMUNITY RESIDENTIAL - DELINQUENT         0         0           EMERGENCY SHELTER - DEPENDENT         24,065         17,988           EMERGENCY SHELTER - DELINQUENT         0         0           FOSTER FAMILY - DEPENDENT         59,124         40,316           FOSTER FAMILY - DEPENDENT         857         1,493           SUP. INDEPENDENT LIVING - DEPENDENT         857         1,493           SUP. INDEPENDENT LIVING - DELINQUENT         87         67,988           INSTITUTIONAL         AND         EMPLOYEE           PLACEMENT         SALARIES         BENETITS           IUVENILE DETENTION SERVICE         0         0           RESIDENTIAL SERVICE - DEPENDENT         21,509         19,968           RES. SERVICE - DELINQUENT (EXCEPT YDC)         0         0  | 0 0                                     | 0 0                   | 0   | 0 (  | 0   | 0   | 0   | 0  |
| COMMUNITY RESIDENTIAL - DELINQUENT   0   0   | 0                                       | 2,896 169,446         | 115 188,216   | 5 713  | 10  | 0   | 21  | 0  |
| EMERGENCY SHELTER - DEPENDENT         24,065         17,988           EMERGENCY SHELTER - DELINQUENT         0         0           POSTER FAMILY - DELINQUENT         59,124         40,316           FOSTER FAMILY - DELINQUENT         0         0           SUP. INDEPENDENT LIVING - DEPENDENT         857         1,493           SUP. INDEPENDENT LIVING - DELINQUENT         92,136         67,988           INSTITUTIONAL         AND         EMPLOYEE           PLACEMENT         SALARIES         BENEHTS           IUVENILE DETENTION SERVICE         0         0           RES. SERVICE - DELINQUENT (EXCEPT YDC/NC)         0         0           SECURE RES. SERVICE - DELINQUENT (EXCEPT YDC/NC)         0         0  | 0 0                                     | 0 0                   | 0   | 0  | 0   | 0   | 0   | 0  |
| EMERGENCY SHELTER - DELINQUENT   59,124   40,316     FOSTER FAMILY - DEPENDENT   59,124   40,316     FOSTER FAMILY - DELINQUENT   0   0     SUP. INDEPENDENT LIVING - DEPENDENT   857   1,493     SUP. INDEPENDENT LIVING - DELINQUENT   0   0     SUBTOTAL CBP   92,136   67,988     INSTITUTIONAL AND   AND   EMPLOYEE     PLACEMENT   SALARIES   BENEHTS     IUVENILE DETENTION SERVICE   0   0     RESIDENTIAL SERVICE - DEPENDENT   21,509   19,668     RES. SERVICE - DELINQUENT (EXCEPT YDC)   0   0     SECURE RES. SERVICE (EXCEPT YDC)   0   0     Contact   | 0                                       | 7,352 80,693          | 314 130,412   |  | , 31  | 0   | 44  | 0  |
| SUBTER FAMILY - DEPENDENT   59,124   40,316     FOSTER FAMILY - DELINQUENT   0   0     SUP. INDEPENDENT LIVING - DEPENDENT   857   1,493     SUP. INDEPENDENT LIVING - DELINQUENT   0   0     SUBTOTAL CBP   92,136   67,988     INSTITUTIONAL AND AND AND AND AND AND AND AND AND AND   | 0                                       |                       | 0 14,354  |  | ∞   | 0   | 0   | 0  |
| SUB- INDEPENDENT LIVING - DEPENDENT   0   0  | 0                                       | 41,671 360,382        | 827 502,320   |  | 37  | 0   | 122   | 0  |
| SUP. INDEPENDENT LIVING - DEPENDENT   1,493  |   | 0 202,159             | 30  | 9 1,509  |   |   |   | 0  |
| SUP. INDEPENDENT LIVING - DELINQUENT   0   0     SUBTOTAL CBP   92,136   67,988     WAGES   WAGES   EMPLOYEE     PLACEMENT   AND   EMPLOYEE     PLACEMENT   SALARIES   BENEFITS     IUVENILE DETENTION SERVICE   0   0     RESIDENTIAL SERVICE - DEPENDENT   21,509   19,968     RES. SERVICE - DELINQUENT (EXCEPT YEAVEC)   0   0     SECURE RES. SER VICE (EXCEPT YEAVEC)   0   0     ON SECURE YEAVEC   0   0   0    | 93 0                                    | 0 889                 | 3,066   | 5 0  | 0   | 0   | 3   | 0  |
| NOTAL CBP   92,136   67,988   10,000    | 0                                       |                       |   | 0 (  | 0   | 0   | 0   | 0  |
| WAGES  | 0                                       | 52,708 827,034        | 1,288 1,041,154   | 1 9,945  | 92  | 0   | 190   | 0  |
| AND EMPLOYEE SALARIES BENEHTIS 0 0 21,509 19,968 0 0 0 0   |   |                       |   | DAYS   | Children  | Non-  |   | Non-Reim.  |
| 21,509 19,968<br>0 0   | EE SUBSIDIES OPERATING                  | PURCHASED<br>SERVICES | FIXED TOTAL ASSETS EXPENDITURES   | OF<br>CARE   | Served<br>(Purchased)   | Reimbursable<br>Non PS\Sub.   | Purchased Serv/<br>Subsidies                                | Program<br>Income  |
| 21,509 19,96   | _                                       | 22,500                | +-  | _  |   | -   |   | 0  |
| 0  | 0                                       | 7,879 306,358         | 333 356,047   | 7 1,434  | 1 22  | 0   | 49  | 0  |
| 0  | 0 0                                     | 0 649,549             | 0 649,549   | 9 2,730  | 28  | 0   | 0   | 0  |
|  | 0 0                                     | 0 0                   | 0   | 0 (  |   | 0   | 0   | 0  |
| 0  | 0 0                                     | 0 637,440             | 0 637,440   | 1,280  | 12  | 0   | 0   | 0  |
| 3-F SUBTOTAL INSTITUTIONAL 21,509 19,968   | 0                                       | 7,879 1,615,847       | 333 1,665,536   | 5,545  | 77  | 0   | 49  | 0  |
| =  |   |                       |   | -  | _   |   |   |  |
| 4 <b>ADMINISTRATION</b> 9,516  | 0                                       | 111,013 160           | 313 145,489   |  | 145,489   | 17,341  | 51  | 0  |

975

17,341

4,512,740

2,949,969 6,657

283,896

310,377 420,715 County Indirect Costs = \$

541,126

TOTAL EXPENDITURES

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

# SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

| COST CEN                   | NTER ITEMS             |    | AS<br>REPORTED<br>PER CY370 | INCREASE<br>(DECREASE) |     | AS<br>AMENDED PER<br>CY370 |
|----------------------------|------------------------|----|-----------------------------|------------------------|-----|----------------------------|
| Adoption Service           |                        | \$ | 5,749                       | \$<br>0                | \$  | 5,749                      |
| Adoption Assistance        |                        |    | 283,096                     | 0                      |     | 283,096                    |
| Subsidized Permanent Le    | egal 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 | d Abuse                |    | 153,068                     | 0                      |     | 153,068                    |
| Protective Service - Gene  | eral                   |    | 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 Servic  | e                      |    | 22,500                      | 0                      |     | 22,500                     |
| Residential Service        |                        |    | 1,005,596                   | 0                      |     | 1,005,596                  |
| Secure Residential Service | ce (Except YDC)        |    | 0                           | 0                      |     | 0                          |
| YDC Secure                 |                        |    | 637,440                     | 0                      |     | 637,440                    |
| Administration             |                        |    | 145,489                     | 0                      |     | 145,489                    |
|                            | Combined Total Expense | -  | 4,512,740                   | 0                      | _   | 4,512,740                  |
|                            | Less Non-reimbursables | -  | 7,949                       | 10,367                 | _   | 18,316                     |
|                            | Total Net Expense      | \$ | 4,504,791                   | \$<br>(10,367)         | \$_ | 4,494,424                  |
|                            |                        |    | AS<br>REPORTED              | INCREASE               |     | AS<br>AMENDED PER          |
| OBJECTS OF                 | EXPENDITURE            |    | PER CY370                   | (DECREASE)             |     | CY370                      |
|                            |                        |    |                             |                        |     |                            |
| Wages and Salaries         |                        | \$ | 541,126                     | \$<br>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 | -  | 4,512,740                   | 0                      | _   | 4,512,740                  |
|                            | Less Non-reimbursables | -  | 7,949                       | 10,367                 | _   | 18,316                     |
|                            | Total Net Expense      | \$ | 4,504,791                   | \$<br>(10,367)         | \$_ | 4,494,424                  |

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

| REPOR    | Γ REFE | RENCE  | ADJ. |   | AS REPORTED | INCREASE/  | ADJUSTED  |
|----------|--------|--------|------|---|-------------|------------|-----------|
| SCHEDULI | LINE   | COLUMN | NO.  | EXPLANATION OF ADJUSTMENT   | OR ADJUSTED | (DECREASE) | TOTAL     |
| CY-370   | 4      | 10     |      | CY-370 Adjustment  Administration - Non-Reimbursable Non PS/Sub.  To increase Non-Reimbursable Non Purchased Services/ Subsidies by \$10,367 to report indirect costs that exceeded the two percent cost limitation.  Title 55 PA Code, Chapter 3170.60  OCYF Bulletin 00-95-12 | \$ 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                                    |         |           |    | 0         |
| Total State Allocation                                  |         |           |    | 2,277,487 |
| State Share (CY348) <sup>2</sup>                        | \$      | 1,974,346 |    |           |
| Less: Major Service Category Adjustment                 |         | 0         | -  |           |
| Net State Share   |         |           | \$ | 1,974,346 |
| Less: Expenditures in Excess of the Approved State Allo | ocation |           | _  | 0         |
| Final Net State Share Payable <sup>3</sup>              |         |           | \$ | 1,974,346 |
| Actual Act 148 Revenues Received <sup>4</sup>           |         |           | _  | 1,982,637 |
| Net Amount Due County/(State) <sup>5</sup>              |         |           | \$ | (8,291)   |
|   |         |           |    |           |

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

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

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

<sup>&</sup>lt;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.

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

|  | А         | В       | C       | D      | Ε      | H      | Ð                              | Н          | I         | J         | K         |
|--|-----------|---------|---------|--------|--------|--------|--------------------------------|------------|-----------|-----------|-----------|
|  | GRAND     | PROGRAM | TITLE   |        | TITLE  | TITLE  | Child Welfare<br>Demonstration | MEDICAL    | NET       | STATE     | LOCAL     |
|  | TOTAL     | INCOME  | IV-E    | TANF   | XX     | IV-B   | Project Title IV-E             | ASSISTANCE | TOTAL     | ACT 148   | SHARE     |
| NET CHILD 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% DHSPARTICIPATION                                 | 872,470   | 18,646  |         |        |        |        |                                |            | 853,824   | 512,294   | 341,530   |
| 08. NON-REIMBURSABLE EXPENDITURES                        | 24,830    | 0       |         |        |        |        |                                |            | 24,830    | 24,830    | 24,830    |
| 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 |
| 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)<br>ACT 148 AMOUNT RECEIVED | 1,974,346 |         |         |        |        |        |                                |            |           |           |           |

ADJUSTMENT TO STATE SHARE

# 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                              |                              |                   |                           |                      | -      | REVENU   | REVENUE SOURCES |                                     |                       |                              |                  |           |
|             |   | 1                            | 2                 | 3                         | 4                    | 5      | 9        | 7               | ∞                                   | 6                     | 10                           | 11               | 12        |
|             |   | TOTAL<br>REIMBURSABLE        | PROGRAM           | TITLE IV-E                | TITLE IV-E           |        |          |                 | Child Welfare<br>Demonstration      | MEDICAL               | NET<br>REIMBURSABLE          | STATE            | LOCAL     |
|             | IN-HOME                                     | EXPENDITURES                 | INCOME            | MAINTENANCE               | ADMIN.               | TANF   | TITLE XX | TITLE IV-B      | Project Title IV-E                  | ASSISTANCE            | EXPENDITURES                 | ACT 148          | SHARE     |
| I-A         | ADOPTION SERVICE                            | 4,349                        |                   |                           | 424                  | 0      |          | 0               | 0                                   | 0                     | 3,925                        | 3,925            | 0         |
| 1-B         | ADOPTION ASSISTANCE                         | 235,695                      | 0                 | 80,148                    | 932                  |        |          | 0               | 0                                   | 0                     | 154,615                      | 123,692          | 30,923    |
| 1-C         | -C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH   | H 184,245                    | 0                 | 0                         | 2,147                |        |          | 0               | 0                                   | 0                     | 182,098                      | 145,678          | 36,420    |
| 1-D         | I-D COUNSELING - DEPENDENT                  | 307,328                      | 0                 |                           | 3,036                | 26,270 | 0        | 0               | 0                                   | 0                     | 278,022                      | 222,418          | 55,604    |
| 1-E         | I-E COUNSELING - DELINQUENT                 | 110,688                      | 0                 |                           | 0                    | 0      | 0        | 0               | 0                                   | 0                     | 110,688                      | 88,550           | 22,138    |
| 1-F         | I-F DAY CARE                                | 3,430                        | 0                 |                           | 499                  | 0      | 0        | 0               | 0                                   | 0                     | 2,931                        | 2,345            | 586       |
| 1-G         | I-G DAY TREATMENT - DEPENDENT               | 11,254                       | 0                 |                           | 200                  | 5,092  | 0        | 0               | 0                                   | 0                     | 5,255                        | 4,204            | 1,051     |
| H-I         | 1-H DAY TREATMENT - DELINQUENT              | 69                           | 0                 |                           | 0                    | 0      | 0        | 0               | 0                                   | 0                     | 69                           | 55               | 14        |
| 1-1         | 1-I HOMEMAKER SERVICE                       | 0                            | 0                 |                           | 0                    | 0      | 0        | 0               | 0                                   | 0                     | 0                            | 0                | 0         |
| 1-1         | 1-J INTAKE & REFERRAL                       | 332,219                      | 0                 |                           | 48,992               | 0      | 0        | 0               | 0                                   | 0                     | 283,227                      | 226,582          | 56,645    |
| 1-K         | 1-K   LIFE SKILLS - DEPENDENT               | 154                          | 0                 |                           | 27                   | 0      | 0        | 0               | 0                                   | 0                     | 127                          | 102              | 25        |
| 1-T         | LIFE SKILLS - DELINQUENT                    | 0                            | 0                 |                           | 0                    | 0      | 0        | 0               | 0                                   | 0                     | 0                            | 0                | 0         |
| I-M         | 1-M PROTECTIVE SERVICE - CHILD ABUSE        | 142,661                      | 0                 |                           | 21,046               | 0      | 0        |                 | 0                                   | 0                     | 121,615                      | 97,292           | 24,323    |
| I-N         | 1-N PROTECTIVE SERVICE - GENERAL            | 87,214                       | 0                 |                           | 12,706               | 0      | 0        |                 | 0                                   | 0                     | 74,508                       | 59,606           | 14,902    |
| 1-0         | I-O SERVICE PLANNING                        | 32,425                       | 0                 |                           | 4,831                | 0      | 0        | 0               | 0                                   | 0                     | 27,594                       | 22,075           | 5,519     |
| 1-P         | 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT    | 22,191                       | 0                 |                           | 0                    | 0      |          | 0               | 0                                   | 0                     | 22,191                       | 11,096           | 11,095    |
| 1-0         | JUVENILE ACT PROCEEDINGS - DELINQUENT       | 0                            | 0                 |                           | 0                    | 0      |          | 0               | 0                                   | 0                     | 0                            | 0                | 0         |
| 1-R         | SUBTOTAL IN-HOME                            | 1,473,922                    | 0                 | 80,148                    | 95,547               | 31,362 | 0        | 0               | 0                                   | 0                     | 1,266,865                    | 1,007,620        | 259,245   |
|             |   | TOTAL                        |                   |                           |                      |        |          |                 | 51 488 91 80                        |                       | FEIN                         |                  |           |
|             | COMMINITY BASED                             | DETMETTES ART F DROCE AM     | DP OCD A M        | TITIEIVE                  | TITTEIVE             |        |          |                 | Child Wellare                       | MEDICAL               | DETMRTPSARIE                 | CTATE            | LOCAL     |
|             | PLACEMENT                                   | EXPENDITURES                 | INCOME            | MAINTENANCE               |                      | TANF   | TITLE XX | TITLE IV-B      | Project Title IV-E                  | ASSISTANCE            |                              | ACT 148          | SHARE     |
| 2-A         | 2-A ALTERNATIVE TREATMENT - DEPENDENT       | 290                          | 0                 | 0                         |                      | =      |          | 0               | 0                                   | 0                     |                              | 198              | 50        |
| 2-B         | 2-B ALTERNATIVE TREATMENT - DELINQUENT      | 0                            | 0                 | 0                         | 0                    |        | 0        | 0               | 0                                   | 0                     | 0                            | 0                | 0         |
| 2-C         | 2-C COMMUNITY RESIDENTIAL - DEPENDENT       | 182,832                      | 26,921            | 7,398                     | 3,403                |        | 0        | 0               | 0                                   | 0                     | 145,110                      | 116,088          | 29,022    |
| 2-D         | 2-D COMMUNITY RESIDENTIAL - DELINQUENT      | 0                            | 0                 | 0                         | 0                    |        | 0        | 0               | 0                                   | 0                     | 0                            | 0                | 0         |
| 2-E         | 2-E EMERGENCY SHELTER - DEPENDENT           | 110,380                      | 0                 | 8,158                     | 6,436                | 19,357 | 0        | 0               | 0                                   | 0                     | 76,429                       | 98,786           | 7,643     |
| 2-F         | 2-F EMERGENCY SHELTER - DELINQUENT          | 21,614                       | 0                 | 0                         | 0                    | 0      | 0        | 0               | 0                                   | 0                     | 21,614                       | 19,453           | 2,161     |
| 2-G         | 2-G FOSTER FAMILY - DEPENDENT               | 481,008                      | 21,435            | 44,473                    | 59,149               |        | 39,096   | 0               | 0                                   | 0                     | 316,855                      | 253,484          | 63,371    |
| 2-H         | 2-H FOSTER FAMILY - DELINQUENT              | 111,014                      | 3,602             | 0                         | (242)                |        | 0        | 0               | 0                                   | 0                     | 107,654                      | 86,123           | 21,531    |
| 2-I         | 2-I SUP. INDEPENDENT LIVING - DEPENDENT     | 3,639                        | 0                 | 0                         | 544                  |        | 0        | 0               | 0                                   | 0                     | 3,095                        | 2,476            | 619       |
| 2- <b>J</b> | 2-J SUP. INDEPENDENT LIVING - DELINQUENT    | 0                            |                   | 0                         |                      |        | 0        | 0               | 0                                   | 0                     | 0                            | 0                | 0         |
| 2-K         | SUBTOTAL CBP                                | 910,777                      | 51,958            | 60,029                    | 69,332               | 19,357 | 39,096   | 0               | 0                                   | 0                     | 671,005                      | 546,608          | 124,397   |
|             |   | TOTAL                        |                   |                           |                      |        |          |                 | Child Welfare                       |                       | NET                          |                  |           |
|             | INSTITUTIONAL PLACEMENT                     | REIMBURSABLE<br>EXPENDITURES | PROGRAM<br>INCOME | TITLE IV-E<br>MAINTENANCE | TITLE IV-E<br>ADMIN. | TANF   | TITLE XX | TITLE IV-B      | Demonstration<br>Project Title IV-E | MEDICAL<br>ASSISTANCE | REIMBURSABLE<br>EXPENDITURES | STATE<br>ACT 148 | LOCAL     |
| 3-A         | 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                                   | 0                     | 183,164                      | 109,898          | 73,266    |
| 3-C         | 3-C RES. SERVICE - DELINQUENT (NON YDC/YFC) | 413,621                      | 9,723             | 14,847                    | 0                    |        | 0        | 0               | 0                                   | 0                     | 389,051                      | 233,431          | 155,620   |
| 3-D         | 3-D SECURE RES. SERVICE (EXCEPT YDC)        | 0                            | 0                 |                           |                      |        |          |                 |                                     | 0                     | 0                            | 0                | 0         |
| 3-E         | 3-E YDC SECURE                              | 872,470                      |                   |                           |                      |        |          |                 |                                     |                       | 853,824                      | 512,294          | 341,530   |
| 3-F         | SUBTOTAL INSTITUTIONAL                      | 1,635,131                    | 66,449            | 68,747                    | 7,569                | 0      | 0        | 41,951          | 0                                   | 0                     | 1,450,415                    | 867,811          | 582,604   |
| 4           | 4 ADMINISTRATION                            | 130,664                      | 2,141             |                           | 19,549               |        | 0        | 0               | 0                                   | 1,306                 | 107,668                      | 64,601           | 43,067    |
| ,           |   |                              | 0, 1              |                           |                      |        | ,        |                 |                                     | ,                     |                              |                  |           |
| S           | TOTAL REVENUES                              | 4,150,494                    | 120,548           | 208,924                   | 191,997              | 50,719 | 39,096   | 41,951          | 0                                   | 1,306                 | 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

| WAGE   PAPER   MAJOR SERVICE CATEGORIES & COST CENTERS              |                 |                      | TECTS OF   | OBJECTS OF EXPENDITURE | Ē                  |        |                       |                       |                    |            |           |                |
|--|--|-----------------|----------------------|------------|------------------------|--------------------|--------|-----------------------|-----------------------|--------------------|------------|-----------|----------------|
| NAME   PACKED   PAC |  | -               |                      | 3          | 4                      |                    | 9      | 7                     | 8                     | 6                  | 10         | 11        | 12             |
| MACHINE   MACH |  | WAGES           |                      |            |                        |                    |        |                       | Children              | Children           | Non-       | _         | _              |
| MONTHON NESSTANCE 2.31 May 2011 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   | IN-HOME  | AND<br>SALARIES | EMPLOYEE<br>BENEFITS | SUBSIDIES  | OPERATING              | PURCHASED SERVICES | ASSETS | TOTAL<br>EXPENDITURES | Served<br>(by county) |                    |            |           | 12             |
| MAYORIA   MAYO | 1-A ADOPTION SERVICE                                 | 2,121           | 502                  |            | 242                    | 1,479              | 9      | 4,350                 | 8                     |                    | _          | 1         |                |
| STRENGTON PRINCE NOT NOT NOT NOT NOT NOT NOT NOT NOT NOT   | 1-B ADOPTION ASSISTANCE                              | 2,781           | 3,070                | 229,439    | 398                    | 0                  | 6      | 235,697               |                       | 35                 |            | 2         |                |
| CONNELING: DEPENDENT 1225 6596   | 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH           |                 | 4,017                | 169,685    | 1,374                  | 0                  | 32     | 184,252               |                       |                    |            |           | 0              |
| DAY CARE  | 1-D COUNSELING - DEPENDENT                           | 12,225          | 965'9                |            | 1,771                  | 286,704            | 41     | 307,337               |                       |                    |            |           | 0              |
| DAY PERANDENT DEPENDENT   2.500   841  | 1-E COUNSELING - DELINQUENT                          | 0               |                      |            | 0                      | 110,688            | 0      | 110,688               |                       |                    | 0          |           | 0              |
| DAY TREACMENT DEPENDENT   1,000   1, | 1-F DAY CARE   | 2,200           |                      |            | 382                    | 0                  | 8      | 3,431                 | -                     | -                  |            | 1         | 0              |
| DAY SELECTION NAME NOT SELECTION NAME NAME NAME NAME NAME NAME NAME NAM   | 1-G DAY TREATMENT - DEPENDENT                        | 4,735           | _                    |            | 829                    | 5,091              | 16     | 11,258                |                       |                    |            |           | 0              |
| Fig. 2012   Community between   Community be | 1-H DAY TREATMENT - DELINQUENT                       | 0               | _                    |            | 0                      | 69                 | 0      | 69                    | 0                     | -                  | 0          |           | 0              |
| The NAME PROPENDENT   19, 20   10, 10, 10, 10, 10, 10, 10, 10, 10, 10,   | 1-I HOMEMAKER SERVICE                                | 0               | _                    |            | 0                      | 0                  | 0      | 0                     |                       |                    |            |           | 0              |
| THE SKILLS: PERDONAL NOTES   STATE   |  | 193,792         |                      |            | 27,329                 | 0                  | 638    | 332,364               | 1,255                 |                    |            |           | 0              |
| The Communication of the Com |  | 0               | 0                    |            | 154                    | 0                  | 0      | 154                   |                       |                    |            |           | 0              |
| PROTECTIVE SERVICE CENERAL   25.259   14.327   11.0111   11.0111   11.027   14.327   11.0111   11.027   12.027   12.02 |  | 0               | =                    |            | 0                      | 0                  | 0      | 0                     |                       |                    |            |           |                |
| SERICIP CANNING C.CRENKAL, B. 64501   18,108   1,108 | 1-M PROTECTIVE SERVICE - CHILD ABUSE                 | 85,279          | 43,437               |            | 13,694                 | 0                  | 321    | 142,731               | 88                    |                    |            |           |                |
| NAME   PROCEEDINGS - DEPONDENT   | 1-N PROTECTIVE SERVICE - GENERAL                     | 45,716          | _                    |            | 6,991                  | 1,787              | 165    | 87,252                |                       |                    |            |           | 0              |
| COMMINISTRATION   COMMINISTR | 1-0 SERVICE PLANNING                                 | 15,081          |                      |            | 2,706                  | 0                  | 63     | 32,441                |                       |                    |            |           |                |
| COMMINITY RESIDENTIAL DEPENDENT   COMM | 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT             |                 |                      |            | 0                      | 22,191             |        | 22,191                |                       |                    |            |           |                |
| COMMUNITY BAKED   Name of Children receiving only NAV-PURCHANED IN-Home Services   108   | 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT            |                 |                      |            | 0                      | 0                  |        | 0                     | 0                     |                    |            |           |                |
| Number of Comativity based   Number of Coma |  | 373,074         | 216,990              | 399,124    | 55,719                 | 428,009            | 1,299  | 1,474,215             |                       | $\equiv$           | 0          |           |                |
| COMMUNITY BASED   WAGES   COMMUNITY BASED   WAGES   COMMUNITY BASED   SANCHES BENEFICE   COMMUNITY BASED   SANCHES BENEFICE   COMMUNITY BASED   CARE CHARLY DETECTION   CARE |  |                 | Iren receiving o     | nly NON-PL | RCHASED IN             | -Home Services     | 108    |                       |                       |                    |            |           |                |
| COMMUNITY BASED   AND BAPEA DATE   BAPEATY   SERVICES   CARE   PARED   PARE  |  | WAGES           |                      |            |                        |                    |        |                       | DAYS                  | Children           | Non-       | Non-Reim. | Program Income |
| ALTERNATIVE TREAMENT PACKMENT   | COMMUNITY BASED                                      | AND             | EMPLOYEE             |            |                        | PURCHASED          | FIXED  | TOTAL                 |                       | Served             |            |           | 15             |
| ALTERANTIVE TREATMENT - DEPENDENT   12,181   8,825   0   0   0   0   0   0   0   0   0   | PLACEMENT  | SALARIES        | BENEFITS             | SUBSIDIES  | OPERATING              | SERVICES           | ASSETS | EXPENDITURES          |                       | (Purchased)        | _          | Subsidies | Reimbursable   |
| ALTERNATIVE TREAMENT DELINQUENT   2.201   8.266   0   0   0   0   0   0   0   0   0  | 2-A ALTERNATIVE TREATMENT - DEPENDENT                | 0               | 290                  | 0          | 0                      | 0                  | 0      | 290                   | 0                     | 0                  | 0          | 0         |                |
| COMMUNITY RESIDENTIAL. DEPENDENT         12   18         8,826         0         2,016         159,712         4   182,842         9   0         13         0  | 2-B ALTERNATIVE TREATMENT - DELINQUENT               | 0               |                      | 0          | 0                      | 0                  | 0      | 0                     |                       |                    |            |           |                |
| COMMINSTRATION SERVICE - DELINQUENT   COMMINSTRATION    | 2-C COMMUNITY RESIDENTIAL - DEPENDENT                | 12,181          |                      | 0          | 2,016                  | 159,772            | 47     | 182,842               |                       |                    |            |           | 0              |
| EMERCENCY SHELTER - DEPENDENT         22.00         18.2.96         0         3.139         66.688         73         110.397         66.2         23         0         17           EMERCENCY SHELTER - DEPENDENT         2.00         1.0         0         0         0         0         1.614         8.8         9         0  | 2-D COMMUNITY RESIDENTIAL - DELINQUENT               | 0               | 0                    | 0          | 0                      | 0                  | 0      | 0                     | 0                     |                    |            |           |                |
| EMERCENCY SHELTER - DELINQUENT   S4,144   40,588   33,618   21,614   185   81   82   9   9   9   9   9   9   9   9   9   | 2-E EMERGENCY SHELTER - DEPENDENT                    | 22,201          | 18,296               | 0          | 3,139                  | 989'99             | 73     | 110,397               |                       | (7                 |            |           |                |
| FOSTER FAMILY - DEPENDENT   S4,144   40,588   0   19,585   336,510   234   481,061   6,333   49   0   53   10   10   10   11,0014   82   82   8   0   0   0   0   0   10   10   10   | 2-F EMERGENCY SHELTER - DELINQUENT                   | 0               | 0                    | 0          | 0                      | 21,614             | 0      | 21,614                |                       |                    |            |           |                |
| SUBTINITY DELINQUENT   2.001   1.234   0   0   0   111.014   0   111.014   882   8   0   0   0   0   0   0     SUP. INDEPENDENT LIVING - DELINQUENT   2.001   1.234   0   25,144   695,598   365   910,885   9.012   1.01   0   0   0   0   0     SUP. INDEPENDENT LIVING - DELINQUENT   2.00527   69,224   0   2.5,144   6.95,598   365   910,885   9.012   1.01   0   0   0   0   0     NATIONAL CENTRAL SERVICE - DELINQUENT   2.00527   2.0052 | 2-G FOSTER FAMILY - DEPENDENT                        | 84,144          |                      | 0          | 19,585                 | 336,510            | 234    | 481,061               | 6,333                 | 49                 | 0          |           |                |
| SUBTINIER PROPERDIENT   2,001   1,224   0   0   0   0   0   0   0   0   0  | 2-H FOSTER FAMILY - DELINQUENT                       | 0               | 0                    | 0          | 0                      | 111,014            | 0      | 111,014               |                       |                    |            |           |                |
| Name   | 2-I SUP. INDEPENDENT LIVING - DEPENDENT              | 2,001           | 1,224                | 0          | 404                    | 0                  | ==     | 3,640                 |                       |                    |            | 1         | 0              |
| Non-Bernard    | 2-J SUP. INDEPENDENT LIVING - DELINQUENT             | 0               |                      | 0          | 0                      | 0                  | 0      |                       |                       |                    |            |           |                |
| Non-Reim.   Non- |  | 120,527         |                      | 0          | 25,144                 | 695,598            | 365    |                       |                       |                    | 0          |           |                |
| Non-Experimentary   Waches   Non-Experimentary   Waches   Non-Experimentary   Non-Ex |  |                 |                      |            |                        |                    |        |                       |                       |                    |            |           |                |
| PLACEMENT         SALARIES         BENEFITS         SUBSIDIES         OPERATING         SERVICES         ASSETS         EXPENDITURES         CARE         (Purchased)         Non PS/Sub.         Subsidies           TENTION SERVICE         25,750         84         13         21         0         25,750         84         13         0         0         0         21         0  | INSTITUTIONAL  | WAGES           | EMPLOYEE             |            |                        | PURCHASED          | FIXED  | TOTAL                 |                       | Children<br>Served |            |           |                |
| TENTION SERVICE  | PLACEMENT  | SALARIES        | BENEFITS             |            |                        | SERVICES           | ASSETS | EXPENDITURES          | CARI                  | (Purchased)        | Non PS/Sul | Subsidies | Income         |
| SERVICE - DEPENDENT   27,426   19,966   0   3,947   271,880   92   333,311   1,483   21   0  | 3-A JUVENILE DETENTION SERVICE                       | 0               |                      | 0          | 0                      | 25,750             | 0      | 25,750                |                       |                    | 0          |           |                |
| SERVICE (EXCEPT YOCYTC)  | 3-B RESIDENTIAL SERVICE - DEPENDENT                  | 27,426          |                      | 0          | 3,947                  | 271,880            | 92     | 323,311               | 1,483                 |                    | 0          |           |                |
| STATICE (EXCEPTION)         O  | 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)       | 0               | 0                    | 0          | 0                      | 413,621            | 0      | 413,621               | 1,711                 |                    | 0          |           |                |
| STOTAL INSTITUTIONAL         27,426         19,966         0         3,947         1,583,721         92         1,635,152         5,627         78         0         2,4408           TION         30,955         12,575         0         111,321         128         120         1,876         4,175,324   | 3-D SECUKE KES. SERVICE (EACERT YDC) 2 E VAR CERTIBE | > 0             | > 0                  | > 0        | 2 0                    | U<br>077.778       | > 0    | 077.778               | _                     |                    | > 0        |           |                |
| ADMINISTRATION   30,955   12,575   0   111,321   1,303,721   72   1,503,132   730  | 3-E IDC SECONE 3-E CTIMINAT INCIDITIONAL             | 20170           |                      | 0          | 2 047                  | 0/2,4/0            | 0      | 0/2,4/0               |                       |                    |            | ,         | 0              |
| ACKARANDITURES         30,955         12,575         0         111,321         128         120         155,099   |  | 71,470          |                      |            | 3,947                  | 1,785,721          | 76     | 751,650,1             |                       | 0/                 | 0          |           |                |
| TOTAL EXPENDITURES 551,982 318,755 399,124 196,131 2,707,456 1,876 4,175,324   | 4 ADMINISTRATION                                     | 30,955          | 12,575               | 0          | 111,321                | 128                | 120    |                       |                       |                    |            |           |                |
| TOTAL EXPENDITURES 551,982 318,755 399,124 196,131 2,707,456 1,876 4,175,324   |  |                 |                      |            |                        |                    |        |                       | H                     |                    |            |           |                |
|  |  | 551,982         | 318,75               | 399,124    |                        | 2,707,450          | 1,8/0  |                       | =                     |                    |            |           |                |

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

# SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

| COST CE                    | NTER ITEMS             |     | AS<br>REPORTED<br>PER CY370 |    | INCREASE<br>(DECREASE) |     | AS<br>AMENDED PER<br>CY370 |
|----------------------------|------------------------|-----|-----------------------------|----|------------------------|-----|----------------------------|
| Adoption Service           |                        | \$  | 4,350                       | \$ | 0                      | \$  | 4,350                      |
| Adoption Assistance        |                        |     | 235,697                     |    | 0                      |     | 235,697                    |
| Subsidized Permanent Le    | egal 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 | d Abuse                |     | 142,731                     |    | 0                      |     | 142,731                    |
| Protective Service - Gen   | eral                   |     | 87,252                      |    | 0                      |     | 87,252                     |
| Service Planning           |                        |     | 32,441                      |    | 0                      |     | 32,441                     |
| Juvenile Act Proceedings   | 3                      |     | 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 | ce                     |     | 25,750                      |    | 0                      |     | 25,750                     |
| Residential Service        |                        |     | 736,932                     |    | 0                      |     | 736,932                    |
| Secure Residential Service | ce (Except YDC)        |     | 0                           |    | 0                      |     | 0                          |
| YDC Secure                 |                        |     | 872,470                     |    | 0                      |     | 872,470                    |
| Administration             |                        | _   | 155,099                     |    | 0                      | _   | 155,099                    |
|                            | Combined Total Expense | -   | 4,175,324                   |    | 0                      |     | 4,175,324                  |
|                            | Less Non-reimbursables | -   | 11,011                      |    | 13,819                 | _   | 24,830                     |
|                            | Total Net Expense      | \$  | 4,164,313                   | \$ | (13,819)               | \$_ | 4,150,494                  |
|                            |                        |     | AS                          |    |                        |     | AS                         |
|                            |                        |     | REPORTED                    |    | INCREASE               |     | AMENDED PER                |
| OBJECTS OF                 | EXPENDITURE            |     | PER CY370                   |    | (DECREASE)             |     | CY370                      |
| W. 101:                    |                        | Φ   | 551.000                     | Φ  | 0                      | Φ.  | 551.003                    |
| 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               | Combined Total E       | -   | 1,876                       |    | 0                      | -   | 1,876                      |
|                            | Combined Total Expense |     | 4,175,324                   |    | 0                      |     | 4,175,324                  |
|                            | Less Non-reimbursables | -   | 11,011                      |    | 13,819                 | -   | 24,830                     |
|                            | Total Net Expense      | \$. | 4,164,313                   | \$ | (13,819)               | \$_ | 4,150,494                  |

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

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

# **SECTION 7**

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

# CARBON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

# <u>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</u>

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 (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.

<u>Criteria:</u> 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.

44

<sup>&</sup>lt;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.

# CARBON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- 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..."

<u>Cause:</u> 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

# CARBON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

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

<u>Effect:</u> 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.

# CARBON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- 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>&</sup>lt;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,

<sup>&</sup>lt;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 <a href="http://keepkidssafe.pa.gov/laws/index.htm">http://keepkidssafe.pa.gov/laws/index.htm</a> 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: <a href="http://keepkidssafe.pa.gov/index.htm">http://keepkidssafe.pa.gov/index.htm</a> <sup>4</sup> 23 Pa.C.S. §§ 6344 and 6344.2.* 

<sup>&</sup>lt;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).

# CARBON COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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. 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 23</sup> Pa.C.S. § 6344.4.

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