

AMENDED FISCAL REPORTS

For Fiscal Years:

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

Juniata County Children and Youth Agency

May 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

The Commissioners of Juniata County
Juniata County Court House
14 Industrial Circle
Mifflintown, Pa. 17059-0068
Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Juniata County Children and Youth Agency, legally known as Juniata 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, 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, 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 compliance¹ 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 performed a review of the agency's internal controls over its invoice review and approval process for the 2012-2013 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 In-Home Purchased Services expenditures reported on the agency's submitted fiscal reports, agency management informed us the agency did not perform any procedures to obtain reasonable assurance that services corresponding to the fees charged on the In-Home Purchased Services providers' submitted invoices, which were 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 \$724,755 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$3,282,122 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 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 2013, 2014, 2015, and 2016, we cannot attest that services corresponding to the \$724,755 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 2012-2013 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net Share by decreasing agency expenditures by \$2,635. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$1,581. This adjustment is detailed in our amended fiscal reports for 2012-2013 fiscal year, as included in Section 1 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 in total impacted the agency's Final Net Share by increasing non-reimbursable expenditures by \$1,812. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$1,087. This adjustment is detailed in our amended fiscal report for 2013-2014 fiscal year, as included in Section 2 of this report.
- **For the 2014-2015 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 2014-2015 fiscal year, as included in Section 3 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 in total impacted the agency's Final Net Share by decreasing agency expenditures by \$14,092. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$8,310. This adjustment is detailed in our amended fiscal report for 2015-2016 fiscal year, as included in Section 4 of this report.

We also identified the following internal control weakness, as detailed in Section 5 of this report:

Finding – The Juniata County Children and Youth Services 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 6 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 held on May 8, 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 Juniata County Children and Youth Agency.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

Eugene A. DePasquale
Auditor General

May 11, 2018

Endnote

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

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Juniata County Children and Youth Agency provided in-home and placement services to 386 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 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**JUNIATA 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 ¹		\$	887,117
Supplemental Act 148			<u>0</u>
Total State Allocation			887,117
State Share (CY348) ²	\$	843,579	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	843,579	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable ³	\$	843,579	
Actual Act 148 Revenues Received ⁴		<u>845,160</u>	
Net Amount Due County/(State) ⁵	\$	<u><u>(1,581)</u></u>	

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

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

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

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

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

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

REVENUE SOURCES												

COMMUNITY BASED PLACEMENT												
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	16,370	8,142	0	0		0	0		0	8,228	6,582	1,646
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	842	0	0	169		0	0		0	673	538	135
2-D COMMUNITY RESIDENTIAL - DELINQUENT	45,952	0	0	0		0	0		0	45,952	36,762	9,190
2-E EMERGENCY SHELTER - DEPENDENT	21,724	57	0	17	3,231	0	0	0	0	18,419	16,577	1,842
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	246,807	6,969	21,345	46,330		0	0	0	0	172,163	137,730	34,433
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	331,695	15,168	21,345	46,516	3,231	0	0	0	0	245,435	198,189	47,246

INSTITUTIONAL PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE		42,833	10,446						0	0	32,387	16,194	16,193
3-B RESIDENTIAL SERVICE - DEPENDENT		67,316	4,417	37,882	96		0	0		0	24,921	14,953	9,968
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)		209,064	24,830	0	19		19,745	23,258		0	141,212	84,727	56,485
3-D SECURE RES. SERVICE (EXCEPT YDC)		162,356	12,892							0	149,464	89,678	59,786
3-E YDC SECURE		0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL		481,569	52,585	37,882	115	0	19,745	23,258	0	0	347,984	205,552	142,432
4	ADMINISTRATION	86,106	0		17,743		0	0		1,428	66,935	40,161	26,774
5	TOTAL REVENUES	1,542,482	67,753	65,325	181,478	10,827	19,745	23,258	0	1,428	1,172,668	843,579	329,089

4 ADMINISTRATION	86,106	0		17,743		0	0		1,428	66,935	40,161	26,774
5 TOTAL REVENUES	1,542,482	67,753	65,325	181,478	10,827	19,745	23,258	0	1,428	1,172,668	843,579	329,089

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

MAJOR SERVICE CATEGORIES & COST CENTERS												
OBJECTS OF EXPENDITURE												
1	2	3	4	5	6	7	8	9	10	11	12	
WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable	
IN-HOME												
1-A ADOPTION SERVICE	0		0	0	0	0	0	0	0	0	0	
1-B ADOPTION ASSISTANCE	1,195	683	10,494	113	0	12,485	0	1	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	19,643	0	0	19,643	0	4	0	0	0	
1-D COUNSELING - DEPENDENT	0	0	35,705	9,328	0	45,033	0	35	0	0	0	
1-E COUNSELING - DELINQUENT	0	0		3,157	0	3,157	0	5	0	0	0	
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	52,050	29,187	9,567	0	0	90,804	409	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	39,622	22,866	7,075	0	0	69,563	67	0	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	113,866	69,434	23,109	0	0	206,409	705	0	0	0	0	
1-O SERVICE PLANNING	91,829	50,388	14,502	0	0	156,719	772	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT			33,340	1,159		34,499	0	6	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT			4,800	0		4,800	0	2	0	0	0	
SUBTOTAL IN-HOME	298,562	172,558	30,137	128,211	13,644	643,112			0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 774												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	366	16,004	0	16,370	195	1	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	547	295	0	0	0	842	0	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	45,952	0	45,952	236	2	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	463	21,261	0	21,724	310	16	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	56,264	35,982	16,663	137,898	0	246,807	2,339	11	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL CBP	56,811	36,277	0	17,492	221,115	331,695	3,080	30	0	0	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	743	42,090	0	42,833	183	9	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	299	181	0	66,836	0	67,316	446	2	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	90	208,974	0	209,064	1,058	8	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	162,356	0	162,356	643	3	0	0	0	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL INSTITUTIONAL	299	181	0	833	480,256	481,569	2,330	22	0	0	0	
ADMINISTRATION												
	29,271	17,997	0	38,569	300	86,137			31	0	0	
TOTAL EXPENDITURES												
	384,943	227,013	30,137	185,105	715,315	1,542,513			31	0	0	
County Indirect Costs = \$ 27,728												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	12,485	0	12,485
Subsidized Permanent Legal Custodianship	19,643	0	19,643
Counseling	48,190	0	48,190
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	90,804	0	90,804
Life Skills	0	0	0
Protective Service - Child Abuse	69,563	0	69,563
Protective Service - General	206,409	0	206,409
Service Planning	156,719	0	156,719
Juvenile Act Proceedings	39,299	0	39,299
Alternative Treatment	16,370	0	16,370
Community Residential	46,794	0	46,794
Emergency Shelter	21,724	0	21,724
Foster Family	246,807	0	246,807
Supervised Independent Living	0	0	0
Juvenile Detention Service	42,833	0	42,833
Residential Service	276,380	0	276,380
Secure Residential Service (Except YDC)	162,356	0	162,356
YDC Secure	0	0	0
Administration	88,772	(2,635)	86,137
Combined Total Expense	<u>1,545,148</u>	<u>(2,635)</u>	<u>1,542,513</u>
Less Non-reimbursables	<u>31</u>	<u>0</u>	<u>31</u>
Total Net Expense	\$ <u>1,545,117</u>	\$ <u>(2,635)</u>	\$ <u>1,542,482</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 384,943	\$ 0	\$ 384,943
Employee Benefits	227,013	0	227,013
Subsidies	30,137	0	30,137
Operating	187,740	(2,635)	185,105
Purchased Services	715,315	0	715,315
Fixed Assets	0	0	0
Combined Total Expense	<u>1,545,148</u>	<u>(2,635)</u>	<u>1,542,513</u>
Less Non-reimbursables	<u>31</u>	<u>0</u>	<u>31</u>
Total Net Expense	\$ <u>1,545,117</u>	\$ <u>(2,635)</u>	\$ <u>1,542,482</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration Operating</p> <p>To decrease indirect costs by \$2,635 to properly report the amount of agency indirect costs from the county cost allocation plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 41,204	\$ (2,635)	\$ 38,569

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**JUNIATA 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 ¹	\$	797,346
Supplemental Act 148		<u>56,248</u>
Total State Allocation		853,594
State Share (CY348) ²	\$	852,507
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	852,507
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	852,507
Actual Act 148 Revenues Received ⁴		<u>853,594</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(1,087)</u></u>

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	21,343	0	4,880	3,410	0	0	0	0	13,053	11,748	1,305
03. 80% REIMBURSEMENT	1,156,013	20,503	223,712	7,417	9,872	10,950	0	0	883,559	706,846	176,713
04. 60% REIMBURSEMENT	226,902	13,226	17,000	0	9,873	10,952	0	1,115	174,736	104,841	69,895
05. 50% REIMBURSEMENT	66,496	2,331	6,022	0	0	0	0	0	58,143	29,072	29,071
06. TOTAL NET CHILD WELFARE EXPEND.	1,470,754	36,060	251,614	10,827	19,745	21,902	0	1,115	1,129,491	852,507	276,984

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

08. NON-REIMBURSABLE EXPENDITURES	3,120	0							3,120		3,120
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09. TOTAL EXPENDITURES	1,473,874	36,060	251,614	10,827	19,745	21,902	0	1,115	1,132,611	852,507	280,104
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10. TOTAL TITLE IV-D COLLECTIONS 27,074

11. TITLE IV-D Collections for IV-E Children 5,194

12. STATE ACT 148 - line 6 852,507

13. STATE ACT 148 ALLOCATION 853,594

14. ADJUSTED STATE SHARE (lower of 12 or 13) 852,507

INVOICE	
AMENDED STATE SHARE (ACT 148)	852,507
ACT 148 AMOUNT RECEIVED	853,594
ADJUSTMENT TO STATE SHARE	(1,087)

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES												
		1	2	3	4	5	6	7	8	9	10	11	12	
IN-HOME	TOTAL	REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
	1-A	ADOPTION SERVICE	0					0	0	0	0	0	0	
	1-B	ADOPTION ASSISTANCE	19,394	0	9,556				0	0	9,838	7,870	1,968	
	1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	39,374	0	6,870	0			0	0	32,504	26,003	6,501	
	1-D	COUNSELING - DEPENDENT	80,969	0		3,979	1,425	0	0	0	75,565	60,452	15,113	
	1-E	COUNSELING - DELINQUENT	22,236	0		0	5,992	0	0	0	16,244	12,995	3,249	
	1-F	DAY CARE	0	0		0	0	0	0	0	0	0	0	
	1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
	1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
	1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	
	1-J	INTAKE & REFERRAL	70,528	0		14,928	0	0	0	0	55,600	44,480	11,120	
	1-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
	1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
	1-M	PROTECTIVE SERVICE - CHILD ABUSE	50,827	0		10,799	0	0		0	40,028	32,022	8,006	
	1-N	PROTECTIVE SERVICE - GENERAL	134,561	0		28,375	0	0		0	106,186	84,949	21,237	
	1-O	SERVICE PLANNING	191,968	0		40,448	0	0	0	0	151,520	121,216	30,304	
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	43,923	0		6,022	0		0	0	37,901	18,951	18,950		
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	226	0		0	0		0	0	226	113	113		
1-R	SUBTOTAL IN-HOME	654,006	0	16,426	104,551	7,417	0	0	0	525,612	409,051	116,561		
COMMUNITY BASED PLACEMENT		TOTAL	REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0		0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	84,656	3,580	31,557	1,920			0	0	0	47,599	38,079	9,520	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	174,287	7,801	0	0			9,872	10,950	0	145,664	116,531	29,133	
2-E	EMERGENCY SHELTER - DEPENDENT	21,343	0	4,880	0	0	3,410	0	0	0	13,053	11,748	1,305	
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-G	FOSTER FAMILY - DEPENDENT	287,213	9,122	16,444	58,836			0	0	0	202,811	162,249	40,562	
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0		0	0	0	0	0	0	
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0	
2-K	SUBTOTAL CBP	567,499	20,503	52,881	60,756	3,410	9,872	10,950	0	0	409,127	328,607	80,520	
INSTITUTIONAL PLACEMENT		TOTAL	REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	22,347	2,331								0	20,016	10,008	10,008
3-B	RESIDENTIAL SERVICE - DEPENDENT	2,551	0	0	524			0	0	0	0	2,027	811	811
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	51,719	5,530	0	0	0		9,873	10,952	0	0	25,364	15,218	10,146
3-D	SECURE RES. SERVICE (EXCEPT YDC)	94,740	7,696								0	87,044	52,226	34,818
3-E	YDC SECURE	0	0									0	0	0
3-F	SUBTOTAL INSTITUTIONAL	171,357	15,557	0	524		0	9,873	10,952	0	0	134,451	78,668	55,783
4	ADMINISTRATION	77,892	0		16,476			0	0	0	1,115	60,301	36,181	24,120
5	TOTAL REVENUES	1,470,754	36,060	69,307	182,307	10,827	19,745	21,902	1,115	0	1,115	1,129,491	852,507	276,984

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	19,394	0	0	0	19,394	0	2	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	39,374	0	0	0	39,374	0	6	0	0	0
1-D COUNSELING - DEPENDENT	0	0		20,550	60,419	0	80,969	0	25	0	0	0
1-E COUNSELING - DELINQUENT	0	0			22,236	0	22,236	0	13	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	38,684	23,019		8,825	0	0	70,528	159	0	0	0	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	27,591	16,944		6,292	0	0	50,827	72	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	71,429	44,071		19,061	0	0	134,561	861	0	0	0	0
1-O SERVICE PLANNING	109,067	61,234		21,667	0	0	191,968	535	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT							43,923	0	36	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							226	0	1	0	0	0
1-R SUBTOTAL IN-HOME	246,771	145,268	58,768	107,068	96,131	0	654,006					
Number of Children receiving only NON-PURCHASED IN-Home Services 976												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,188	2,872	0	1,177	75,419	0	84,656	293	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	210	174,077	0	174,287	840	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,147	20,196	0	21,343	318	14	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	81,329	52,622	0	18,932	135,575	0	288,458	2,209	17	45	1,200	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	86,517	55,494	0	21,466	405,267	0	568,744	3,660	38	45	1,200	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	397	21,950	0	22,347	91	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,334	969	0	248	0	0	2,551	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	51,719	0	51,719	272	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	661	94,079	0	94,740	369	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,334	969	0	1,306	167,748	0	171,357	732	17	0	0	0
ADMINISTRATION	23,716	14,835	0	39,416	1,800	0	79,767			1,875	0	0
TOTAL EXPENDITURES	358,338	216,566	58,768	169,256	670,946	0	1,473,874			1,920	1,200	0
County Indirect Costs = \$ 33,831												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	19,394	0	19,394
Subsidized Permanent Legal Custodianship	39,374	0	39,374
Counseling	103,205	0	103,205
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	70,528	0	70,528
Life Skills	0	0	0
Protective Service - Child Abuse	50,827	0	50,827
Protective Service - General	134,561	0	134,561
Service Planning	191,968	0	191,968
Juvenile Act Proceedings	44,149	0	44,149
Alternative Treatment	0	0	0
Community Residential	258,943	0	258,943
Emergency Shelter	21,343	0	21,343
Foster Family	288,458	0	288,458
Supervised Independent Living	0	0	0
Juvenile Detention Service	22,347	0	22,347
Residential Service	54,270	0	54,270
Secure Residential Service (Except YDC)	94,740	0	94,740
YDC Secure	0	0	0
Administration	79,767	0	79,767
Combined Total Expense	1,473,874	0	1,473,874
Less Non-reimbursables	1,308	1,812	3,120
Total Net Expense	\$ 1,472,566	\$ (1,812)	\$ 1,470,754

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 358,338	\$ 0	\$ 358,338
Employee Benefits	216,566	0	216,566
Subsidies	58,768	0	58,768
Operating	169,256	0	169,256
Purchased Services	670,946	0	670,946
Fixed Assets	0	0	0
Combined Total Expense	1,473,874	0	1,473,874
Less Non-reimbursables	1,308	1,812	3,120
Total Net Expense	\$ 1,472,566	\$ (1,812)	\$ 1,470,754

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursables Non PS/Sub.</p> <p>To increase Non-Reimbursable Expenditures within the Administration Cost Center by \$1,812 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 32,019	\$ 1,812	\$ 33,831

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**JUNIATA 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 ¹	\$	880,619
Supplemental Act 148		<u>178,910</u>
Total State Allocation		1,059,529
State Share (CY348) ²	\$	1,059,529
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,059,529
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	1,059,529
Actual Act 148 Revenues Received ⁴		<u>1,059,529</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	24,879	289	2,586	0	0	0	0	0	22,004	19,804	2,200
03. 80% REIMBURSEMENT	1,415,635	15,417	265,173	10,827	0	0	0	0	1,124,218	899,375	224,843
04. 60% REIMBURSEMENT	218,379	5,224	16,282	0	19,745	21,902	0	1,010	154,216	92,529	61,687
05. 50% REIMBURSEMENT	102,758	35	7,081	0	0	0	0	0	95,642	47,821	47,821
06. TOTAL NET CHILD WELFARE EXPEND.	1,761,651	20,965	291,122	10,827	19,745	21,902	0	1,010	1,396,080	1,059,529	336,551

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	92,130	0							92,130	55,278	36,852

08. NON-REIMBURSABLE EXPENDITURES	180	0							180		180
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09. TOTAL EXPENDITURES	1,853,961	20,965	291,122	10,827	19,745	21,902	0	1,010	1,488,390	1,114,807	373,583
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10. TOTAL TITLE IV-D COLLECTIONS 14,307

11. TITLE IV-D Collections for IV-E Children 1,556

12. STATE ACT 148 - line 6 1,059,529

13. STATE ACT 148 ALLOCATION 880,619

14. ADJUSTED STATE SHARE (lower of 12 or 13) 880,619

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,059,529
ACT 148 AMOUNT RECEIVED	1,059,529
ADJUSTMENT TO STATE SHARE	0

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	0	0			0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	17,794	0	9,297	0			0	0	0	8,497	6,798	1,699
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	52,945	0	15,813	0				0	0	37,132	29,706	7,426
1-D COUNSELING - DEPENDENT	214,668	0		2,245	7,840	0	0	0	0	204,583	163,666	40,917
1-E COUNSELING - DELINQUENT	41,042	0		0	2,987	0	0	0	0	38,055	30,444	7,611
1-F DAY CARE	175	0		0	0	0	0	0	0	175	140	35
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	101,809	0		17,959	0	0	0	0	0	83,850	67,080	16,770
1-K LIFE SKILLS - DEPENDENT	3,920	0		0	0	0	0	0	0	3,920	3,136	784
1-L LIFE SKILLS - DELINQUENT	1,668	0		0	0	0	0	0	0	1,668	1,334	334
1-M PROTECTIVE SERVICE - CHILD ABUSE	64,193	0		11,720	0	0			0	52,473	41,978	10,495
1-N PROTECTIVE SERVICE - GENERAL	141,324	0	33,488	25,693	0	0			0	115,631	92,505	23,126
1-O SERVICE PLANNING	221,801	0		40,506	0	0	0	0	0	181,295	145,036	36,259
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	65,937	0		7,081	0		0	0	0	58,856	29,428	29,428
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	50	0		0	0		0	0	0	50	25	25
SUBTOTAL IN-HOME	927,326	0	25,110	105,204	10,827	0	0	0	0	786,185	611,276	174,909

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	115,471	8,032	33,488	2,165		0	0	0	0	71,786	57,429	14,357
2-D COMMUNITY RESIDENTIAL - DELINQUENT	85,006	6,005	0	0		0	0	0	0	79,001	63,201	15,800
2-E EMERGENCY SHELTER - DEPENDENT	24,879	289	2,561	25	0	0	0	0	0	22,004	19,804	2,200
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	340,863	1,380	31,464	74,823		0	0	0	0	233,196	186,557	46,639
2-H FOSTER FAMILY - DELINQUENT	12,956	0	0	0		0	0	0	0	12,956	10,365	2,591
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
SUBTOTAL CBP	579,175	15,706	67,513	77,013	0	0	0	0	0	418,943	337,356	81,587

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	36,771	35							0	36,736	18,368	18,368
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	117,145	4,169	0	0		19,745	21,902	0	0	71,329	42,797	28,532
3-D SECURE RES. SERVICE (EXCEPT YDC)	16,960	1,055							0	15,905	9,543	6,362
3-E YDC SECURE	92,130	0								92,130	55,278	36,852
SUBTOTAL INSTITUTIONAL	263,006	5,259	0	0	0	19,745	21,902	0	0	216,100	125,986	90,114
4 ADMINISTRATION	84,274	0		16,282		0	0	0	1,010	66,982	40,189	26,793
5 TOTAL REVENUES	1,853,781	20,965	92,623	198,499	10,827	19,745	21,902	0	1,010	1,488,210	1,114,807	373,403

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

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE												
		1	2	3	4	5	6	7	8	9	10	11	12	
		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable	
IN-HOME	1-A	ADOPTION SERVICE	0			0	0	0	0	0	0	0	0	
	1-B	ADOPTION ASSISTANCE	0	0	17,794	0	0	17,794	0	2	0	0	0	
	1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	52,945	0	0	52,945	0	7	0	0	0	
	1-D	COUNSELING - DEPENDENT	0	0		14,430	200,238	0	214,668	0	28	0	0	
	1-E	COUNSELING - DELINQUENT	0	0		0	41,042	0	41,042	0	13	0	0	
	1-F	DAY CARE	0	0		0	175	0	175	0	1	0	0	
	1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	
	1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
	1-I	HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	
	1-J	INTAKE & REFERRAL	50,444	32,268		9,198	0	9,899	101,809	560	0	0	0	0
	1-K	LIFE SKILLS - DEPENDENT	0	0		0	3,920	0	3,920	0	5	0	0	0
	1-L	LIFE SKILLS - DELINQUENT	0	0		0	1,668	0	1,668	0	2	0	0	0
	1-M	PROTECTIVE SERVICE - CHILD ABUSE	31,271	19,503		8,180	0	5,239	64,193	112	0	0	0	0
	1-N	PROTECTIVE SERVICE - GENERAL	67,423	44,473		19,280	0	10,148	141,324	844	0	0	0	0
	1-O	SERVICE PLANNING	117,715	68,313		17,490	0	18,283	221,801	262	0	0	0	0
	1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				49,292	16,645		65,937	0	44	0	0	0
	1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	50		50	0	1	0	0	0
1-R	SUBTOTAL IN-HOME	266,853	164,557	70,739	117,870	263,738	43,569	927,326			0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 1,073														
		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable	
COMMUNITY BASED PLACEMENT	2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
	2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
	2-C	COMMUNITY RESIDENTIAL - DEPENDENT	6,219	3,559	0	1,230	103,328	1,135	115,471	455	3	0	0	
	2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	85,006	0	85,006	351	4	0	0	
	2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	627	24,252	0	24,879	322	12	0	0	
	2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
	2-G	FOSTER FAMILY - DEPENDENT	70,386	48,121	0	12,181	201,443	8,906	341,037	3,176	16	0	174	
	2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	12,956	0	12,956	197	1	0	0	
	2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
	2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K	SUBTOTAL CBP	76,605	51,680	0	14,038	426,985	10,041	579,349	4,501	36	0	174	0	
		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income	
INSTITUTIONAL PLACEMENT	3-A	JUVENILE DETENTION SERVICE	0	0	0	248	36,523	0	36,771	145	13	0	0	
	3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
	3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	117,145	0	117,145	578	7	0	0	
	3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	16,960	0	16,960	64	1	0	0	
	3-E	YDC SECURE	0	0	0	0	92,130	0	92,130	185	1	0	0	
3-F	SUBTOTAL INSTITUTIONAL	0	0	0	248	262,758	0	263,006	972	22	0	0	0	
4 ADMINISTRATION		22,975	17,329	0	43,183	0	793	84,280			6	0	0	
5 TOTAL EXPENDITURES		366,433	233,566	70,739	175,339	953,481	54,403	1,853,961			6	174	0	
County Indirect Costs = \$ 37,073														

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	17,794	0	17,794
Subsidized Permanent Legal Custodianship	52,945	0	52,945
Counseling	255,710	0	255,710
Day Care	175	0	175
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	101,809	0	101,809
Life Skills	5,588	0	5,588
Protective Service - Child Abuse	64,193	0	64,193
Protective Service - General	141,324	0	141,324
Service Planning	221,801	0	221,801
Juvenile Act Proceedings	65,987	0	65,987
Alternative Treatment	0	0	0
Community Residential	200,477	0	200,477
Emergency Shelter	24,879	0	24,879
Foster Family	353,993	0	353,993
Supervised Independent Living	0	0	0
Juvenile Detention Service	36,771	0	36,771
Residential Service	117,145	0	117,145
Secure Residential Service (Except YDC)	16,960	0	16,960
YDC Secure	92,130	0	92,130
Administration	84,280	0	84,280
Combined Total Expense	<u>1,853,961</u>	<u>0</u>	<u>1,853,961</u>
Less Non-reimbursables	<u>180</u>	<u>0</u>	<u>180</u>
Total Net Expense	\$ <u>1,853,781</u>	\$ <u>0</u>	\$ <u>1,853,781</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 366,433	\$ 0	\$ 366,433
Employee Benefits	233,566	0	233,566
Subsidies	70,739	0	70,739
Operating	175,339	0	175,339
Purchased Services	953,481	0	953,481
Fixed Assets	54,403	0	54,403
Combined Total Expense	<u>1,853,961</u>	<u>0</u>	<u>1,853,961</u>
Less Non-reimbursables	<u>180</u>	<u>0</u>	<u>180</u>
Total Net Expense	\$ <u>1,853,781</u>	\$ <u>0</u>	\$ <u>1,853,781</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**JUNIATA 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 ¹	\$	1,018,434
Supplemental Act 148		<u>198,145</u>
Total State Allocation		1,216,579
State Share (CY348) ²	\$	1,208,269
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,208,269
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	1,208,269
Actual Act 148 Revenues Received ⁴		<u>1,216,579</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(8,310)</u></u>

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	7,741	0	1,433	0	0	0	0	0	6,308	5,677	631
03. 80% REIMBURSEMENT	1,522,828	33,955	221,171	10,827	0	0	0	0	1,256,875	1,005,500	251,375
04. 60% REIMBURSEMENT	344,906	1,690	27,196	0	19,745	21,902	0	1,170	273,203	163,922	109,281
05. 50% REIMBURSEMENT	74,321	826	7,156	0	0	0	0	0	66,339	33,170	33,169
06. TOTAL NET CHILD WELFARE EXPEND.	1,949,796	36,471	256,956	10,827	19,745	21,902	0	1,170	1,602,725	1,208,269	394,456

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

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	1,949,796	36,471	256,956	10,827	19,745	21,902	0	1,170	1,602,725	1,208,269	394,456
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10. TOTAL TITLE IV-D COLLECTIONS 21,614

11. TITLE IV-D Collections for IV-E Children 1,309

12. STATE ACT 148 - line 6 1,208,269

13. STATE ACT 148 ALLOCATION 1,216,579

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,208,269

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,208,269
ACT 148 AMOUNT RECEIVED	1,216,579
ADJUSTMENT TO STATE SHARE	(8,310)

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	0	0			0			0	0	0	0	0
1-B	ADOPTION ASSISTANCE	17,842	0	9,271	0			0	0	0	8,571	6,857	1,714
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	67,020	0	15,693	0			0	0	0	51,327	41,062	10,265
1-D	COUNSELING - DEPENDENT	297,178	0		4,183	10,249	0	0	0	0	282,746	226,197	56,549
1-E	COUNSELING - DELINQUENT	50,674	0			578	0	0	0	0	50,096	40,077	10,019
1-F	DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	102,064	0		16,826	0	0	0	0	0	85,238	68,190	17,048
1-K	LIFE SKILLS - DEPENDENT	13,479	0			0	0	0	0	0	13,479	10,783	2,696
1-L	LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	94,148	0		15,220	0	0		0	0	78,928	63,142	15,786
1-N	PROTECTIVE SERVICE - GENERAL	182,217	0		29,889	0	0		0	0	152,328	121,862	30,466
1-O	SERVICE PLANNING	153,210	0		25,460	0	0	0	0	0	127,750	102,200	25,550
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	60,071	0		7,156	0		0	0	0	52,915	26,458	26,457
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	1,037,903	0	24,964	98,734	10,827	0	0	0	0	903,378	706,828	196,550
COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	39,332	4,073	72	537			0	0	0	34,650	27,720	6,930
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	95,651	9,583	0				0	0	0	86,068	68,854	17,214
2-E	EMERGENCY SHELTER - DEPENDENT	7,741	0	1,401	32	0		0	0	0	6,308	5,677	631
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	384,251	20,299	35,740	68,280			0	0	0	259,932	207,946	51,986
2-H	FOSTER FAMILY - DELINQUENT	25,762	0	0				0	0	0	25,762	20,610	5,152
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K	SUBTOTAL CBP	552,737	33,955	37,213	68,849	0	0	0	0	0	412,720	330,807	81,913
INSTITUTIONAL PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	14,250	826							0	13,424	6,712	6,712
3-B	RESIDENTIAL SERVICE - DEPENDENT	35,305	0	0	0			0	0	0	35,305	21,183	14,122
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	155,620	1,690	0	0		19,745	21,902	0	0	112,283	67,370	44,913
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	SUBTOTAL INSTITUTIONAL	205,175	2,516	0	0	0	19,745	21,902	0	0	161,012	95,265	65,747
4	ADMINISTRATION	153,981	0		27,196		0	0	0	1,170	125,615	75,369	50,246
5	TOTAL REVENUES	1,949,796	36,471	62,177	194,779	10,827	19,745	21,902	0	1,170	1,602,725	1,208,269	394,456

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

MAJOR SERVICE CATEGORIES & COST CENTERS												
OBJECTS OF EXPENDITURE												
1	2	3	4	5	6	7	8	9	10	11	12	
WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable	
IN-HOME												
1-A ADOPTION SERVICE	0			0	0	0	0	0	0	0	0	
1-B ADOPTION ASSISTANCE	0	17,842		0	0	17,842		2	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	67,020	0	0	0	67,020	0	9	0	0	0	
1-D COUNSELING - DEPENDENT	0		26,365	270,813	0	297,178	0	29	0	0	0	
1-E COUNSELING - DELINQUENT	0			50,674	0	50,674	0	12	0	0	0	
1-F DAY CARE	0			0	0	0	0	0	0	0	0	
1-G DAY TREATMENT - DEPENDENT	0			0	0	0	0	0	0	0	0	
1-H DAY TREATMENT - DELINQUENT	0			0	0	0	0	0	0	0	0	
1-I HOMEMAKER SERVICE	0			0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	54,301	32,435	13,985	0	1,343	102,064	689	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	0			13,479	0	13,479	0	7	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0			0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	44,155	30,275	18,867	0	851	94,148	175	0	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	87,716	59,130	33,419	0	1,952	182,217	659	0	0	0	0	
1-O SERVICE PLANNING	83,715	49,802	17,953	0	1,740	153,210	282	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT			45,245	14,826		60,071	0	43	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0		0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	269,887	171,642	84,862	155,834	349,792	5,886	1,037,903		0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,658	868	0	503	36,240	63	39,332	261	3	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	95,651	0	95,651	351	1	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	71	7,670	0	7,741	124	6	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	82,710	57,768	0	21,201	220,640	1,932	384,251	3,636	16	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	25,762	0	25,762	384	2	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	84,368	58,636	0	21,775	385,963	1,995	552,737	4,756	28	0	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	14,250	0	14,250	57	8	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	35,305	0	35,305	225	1	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	155,620	0	155,620	733	5	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	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	0	0	0	0	205,175	0	205,175	1,015	14	0	0	
ADMINISTRATION												
4	49,930	37,439	0	65,462	0	1,150	153,981		0	0	0	
TOTAL EXPENDITURES												
5	404,185	267,717	84,862	243,071	940,930	9,031	1,949,796		0	0	0	
County Indirect Costs = \$ 34,409												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	17,842	0	17,842
Subsidized Permanent Legal Custodianship	67,020	0	67,020
Counseling	347,852	0	347,852
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	102,064	0	102,064
Life Skills	13,479	0	13,479
Protective Service - Child Abuse	94,148	0	94,148
Protective Service - General	182,217	0	182,217
Service Planning	153,210	0	153,210
Juvenile Act Proceedings	61,521	(1,450)	60,071
Alternative Treatment	0	0	0
Community Residential	134,983	0	134,983
Emergency Shelter	7,741	0	7,741
Foster Family	410,013	0	410,013
Supervised Independent Living	0	0	0
Juvenile Detention Service	14,250	0	14,250
Residential Service	190,925	0	190,925
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	166,623	(12,642)	153,981
Combined Total Expense	1,963,888	(14,092)	1,949,796
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 1,963,888	\$ (14,092)	\$ 1,949,796

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 404,185	\$ 0	\$ 404,185
Employee Benefits	267,717	0	267,717
Subsidies	84,862	0	84,862
Operating	255,713	(12,642)	243,071
Purchased Services	942,380	(1,450)	940,930
Fixed Assets	9,031	0	9,031
Combined Total Expense	1,963,888	(14,092)	1,949,796
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 1,963,888	\$ (14,092)	\$ 1,949,796

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4 I-P	4 5	1	CY-370 Adjustments			
				Administration-Operating	\$ 78,104	\$ (12,642)	\$ 65,462
				Juvenile Act Proceedings -Dependent -Purchased Services	\$ 16,276	\$ (1,450)	\$ 14,826
				Total Adjustment Amount		\$ (14,092)	
				To decrease Operating expenses by a net amount of \$12,642 and Purchased Services by \$1,450 to reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

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

Condition: During the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Juniata County Children and Youth Agency (agency) paid contracted Fee-for-Service and Program-Funded In-Home Purchased Service providers¹ (providers) a total of \$724,755. 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. We further found that for Program-Funded In-Home Purchased Service providers, the agency failed to substantiate monthly operating costs invoiced by these providers and subsequently paid by the agency.

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

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

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

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

Agency management did not provide the number of providers that were utilized during the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years due to the amount of time it would have taken to perform the calculation without double-counting providers that performed services in more than one fiscal year. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$ 724,755 during the noted engagement scope period.

JUNIATA 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...”

Cause: The agency failed to implement fiscal-related monitoring procedures that would provide reasonable assurance that invoiced, and paid for, contracted Fee-for-Service and Program-Funded In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. The agency also failed to implement fiscal-related monitoring procedures that would substantiate operating costs invoiced by Program-Funded In-Home Purchased Services providers.

Agency management informed us that, during the fiscal years included in our engagement scope period, they checked invoices for accuracy, dates, names and authorization of services. However, the agency’s procedures did not include any fiscal-related monitoring procedures to obtain reasonable assurance that services related to the fees listed on submitted invoices were actually provided.

Effect: The agency’s failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided by Fee-for-Service and Program-Funded In-Home Purchased Services providers in adherence to the requirements of the respective provider’s executed

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

contract terms (and therefore in adherence to DHS regulations), coupled with the agency's failure to substantiate operating costs invoiced by Program Funded In-Home Purchased Services providers, 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, or that contracted Program-Funded In-Home Purchased Services providers actually incurred the monthly operating costs for which they were reimbursed by the agency.

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 and Program-Funded 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.
- 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.²

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

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- 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 the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to obtain reasonable assurance that 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:

Juniata County Children and Youth is in agreement with the findings of the audit. We put a contract monitoring policy in place, but it is an evolving policy as we learn more information.

Auditor's Conclusion:

Subsequent to our engagement, the agency implemented new policies and procedures to monitor In-Home providers and has showed a commitment to improve in this area. We commend Juniata County Children and Youth agency management on acknowledging the deficiencies that existed in the agency's In-Home Purchased Services monitoring process during the engagement scope period and its implementation of new policies and procedures.

During our next audit of the agency, we will review this policy and the results of related on site monitoring reviews 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 for both Fee-for-Service and Program-Funded In-Home Providers and that contracted Program Funded In-Home Purchased Services providers actually incurred the monthly operating costs for which they were reimbursed.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

JUNIATA 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 Law³ (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).⁴ 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,⁵ 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 Juniata County Children and Youth Agency provided in-home and placement services to 386 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,

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

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ 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).

JUNIATA 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.⁶ 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.⁷ Therefore, there is a need for DHS and C&Y agencies

⁶ As detailed in management's response to the finding included in this report, the Juniata County Children and Youth Agency implemented a contract-monitoring policy subsequent to our engagement scope period. This policy includes a procedure for agency staff to verify the clearances of contracted In-Home provider staff during the conduct of on-site monitoring visits. We commend the agency for implementing a process to monitor contracted In-Home providers' adherence to CPSL requirements during the conduct of on-site monitoring visits. We may follow up on the agency's CPSL monitoring policies, and corresponding procedures, during the conduct of our next engagement.

⁷ 23 Pa.C.S. § 6344.4.

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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.

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

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Human Services Program Specialist Supervisor
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Ms. Linda Swick

Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

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