

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

Potter 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 Potter County
Potter County
Gunzburg Building
One North Main Street
Coudersport, Pa 16915

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for 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 Potter County Children and Youth Agency (agency), legally known as Potter 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. 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 believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Potter County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2013, 2014, 2015, and 2016.

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are 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 State Share by decreasing agency expenditures by \$3,540. This reconciliation is provided at the request of DHS. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$2,832. Adjustments are detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 1 of this report.
- **For the 2013-2014 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 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 the 2014-2015 fiscal year, as included in Section 3 of this report.
- **For the 2015-2016 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 2015-2016 fiscal year, as included in Section 4 of this report.

In addition, we found that the agency complied with the finding included in our prior released audit report, as detailed in Section 5 of this report.

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL), 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 25, 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 Potter County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

May 29, 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.

CONTENTS

	Page
Background	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2012 to June 30, 2013	
Amended Computation of Final Net State Share	3
Amended CY-348 - Fiscal Summary	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2013 to June 30, 2014	
Amended Computation of Final Net State Share	10
Amended CY-348 - Fiscal Summary	11
Amended CY-370A - Revenue Report	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments	14
Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2014 to June 30, 2015	
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
Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2015 to June 30, 2016	
Amended Computation of Final Net State Share	22
Amended CY-348 - Fiscal Summary	23
Amended CY-370A - Revenue Report	24
Amended CY-370 - Expenditure Report.....	25
Amended Summary of Expense and Expense Adjustments	26
Section 5 – Status of Prior Engagement Finding and Recommendation	28
Section 6 – Current Engagement Observation.....	30
Report Distribution List	32

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 Potter County Children and Youth Agency provided in-home and placement services to 1,294 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

**POTTER 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	\$	655,789
Supplemental Act 148		<u>20,876</u>
Total State Allocation		676,665
State Share (CY348) ²	\$	673,833
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	673,833
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	673,833
Actual Act 148 Revenues Received ⁴		<u>676,665</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(2,832)</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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,831	325	359	0	0	0	0	0	2,147	2,147	0
02. 90% REIMBURSEMENT	58,453	28	19,140	236	0	0	0	0	39,049	35,144	3,905
03. 80% REIMBURSEMENT	874,734	11,078	124,636	0	27,409	28,057	0	0	683,554	546,843	136,711
04. 60% REIMBURSEMENT	146,353	238	19,875	0	0	0	0	1,457	124,783	74,870	49,913
05. 50% REIMBURSEMENT	30,018	0	360	0	0	0	0	0	29,658	14,829	14,829
06. TOTAL NET CHILD WELFARE EXPEND.	1,112,389	11,669	164,370	236	27,409	28,057	0	1,457	879,191	673,833	205,358

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

4

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	1,112,389	11,669	164,370	236	27,409	28,057	0	1,457	879,191	673,833	205,358

10. TOTAL TITLE IV-D COLLECTIONS 11,485

11. TITLE IV-D Collections for IV-E Children 5,052

12. STATE ACT 148 - line 6 673,833

13. STATE ACT 148 ALLOCATION 655,789

14. ADJUSTED STATE SHARE (lower of 12 or 13) 655,789

INVOICE	
AMENDED STATE SHARE (ACT 148)	673,833
ACT 148 AMOUNT RECEIVED	676,665
ADJUSTMENT TO STATE SHARE	(2,832)

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	2,831	325		359		0	0	0	0	2,147	2,147	0
1-B ADOPTION ASSISTANCE	25,008	0	9,165	0			0		0	15,843	12,674	3,169
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0		0	0	0	0
1-D COUNSELING - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0			0	0	0	0	0	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
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	6,374	0		854	0	0	0	0	0	5,520	4,416	1,104
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	73,462	0		10,052	0	0			0	63,410	50,728	12,682
1-N PROTECTIVE SERVICE - GENERAL	392,003	2,126		45,463	0	27,409			0	317,005	253,604	63,401
1-O SERVICE PLANNING	182,732	0		25,073	0	0	0	0	0	157,659	126,127	31,532
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	2,434	0		360	0		0	0	0	2,074	1,037	1,037
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	684,844	2,451	9,165	82,161	0	27,409	0	0	0	563,658	450,733	112,925

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	2	0	0	0		0	0		0	2	2	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	14,558	0	0	0		0	10,655		0	3,903	3,122	781
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,961	0	0	401		0	0		0	2,560	2,048	512
2-D COMMUNITY RESIDENTIAL - DELINQUENT	119,001	6,620	20,791	286		0	15,658		0	75,646	60,517	15,129
2-E EMERGENCY SHELTER - DEPENDENT	29,640	0	16	372	236	0	0	0	0	29,016	26,114	2,902
2-F EMERGENCY SHELTER - DELINQUENT	28,813	28	18,732	20	0	0	0	0	0	10,033	9,030	1,003
2-G FOSTER FAMILY - DEPENDENT	44,296	0	5,214	4,663		0	0	0	0	34,419	27,535	6,884
2-H FOSTER FAMILY - DELINQUENT	14,337	2,332	2,116	558		0	1,744		0	7,587	6,070	1,517
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	253,608	8,980	46,869	6,300	236	0	28,057	0	0	163,166	134,438	28,728

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	27,584	0						0	0	27,584	13,792	13,792
3-B RESIDENTIAL SERVICE - DEPENDENT	2,932	0	0	402		0	0		0	2,530	1,518	1,012
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0		0	0	0	0
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	30,516	0	0	402	0	0	0	0	0	30,114	15,310	14,804

ADMINISTRATION	143,421	238		19,473		0	0		1,457	122,253	73,352	48,901
TOTAL REVENUES	1,112,389	11,669	56,034	108,336	236	27,409	28,057	0	1,457	879,191	673,833	205,358

POTTER 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		1,511	752		568	0	0	2,831	7	0	0	0	0	
1-A ADOPTION SERVICE		0	0	25,008	0	0	0	25,008	4	3	0	0	0	
1-B ADOPTION ASSISTANCE		0	0	0	0	0	0	0	0	0	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP		0	0	0	0	0	0	0	0	0	0	0	0	
1-D COUNSELING - DEPENDENT		0	0		0	0	0	0	0	0	0	0	0	
1-E COUNSELING - DELINQUENT		0	0		0	0	0	0	0	0	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		4,353	1,642		377	0	2	6,374	194	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		42,238	20,620		10,040	558	6	73,462	57	2	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL		229,195	105,324		57,423	0	61	392,003	439	0	0	0	0	
1-O SERVICE PLANNING		111,679	54,206		16,841	0	6	182,732	270	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					2,434	0		2,434	1	0	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0		0	0	0	0	0	0	
SUBTOTAL IN-HOME		388,976	182,544	25,008	87,683	558	75	684,844			0	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services		86												
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	2	0	0	2	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT		0	0	0	0	14,558	0	14,558	96	1	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT		1,886	937	0	138	0	0	2,961	0	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT		0	0	0	2,528	116,473	0	119,001	829	8	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT		0	0	0	2,573	27,067	0	29,640	121	4	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT		0	0	0	138	28,675	0	28,813	184	4	0	0	0	
2-G FOSTER FAMILY - DEPENDENT		18,231	8,943	0	7,764	9,336	22	44,296	389	2	0	0	0	
2-H FOSTER FAMILY - DELINQUENT		0	0	0	905	13,432	0	14,337	496	4	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	
SUBTOTAL CBP		20,117	9,880	0	14,048	209,541	22	253,608	2,115	23	0	0	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	718	26,866	0	27,584	117	8	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT		0	0	0	2,932	0	0	2,932	0	0	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)		0	0	0	0	0	0	0	0	0	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)		0	0	0	0	0	0	0	0	0	0	0	0	
3-E YDC SECURE		0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL INSTITUTIONAL		0	0	0	3,650	26,866	0	30,516	117	8	0	0	0	
ADMINISTRATION		83,860	42,319	0	17,196	0	46	143,421			0	0	0	
TOTAL EXPENDITURES		492,953	234,743	25,008	122,577	236,965	143	1,112,389			0	0	0	
County Indirect Costs = \$ 0														

**POTTER 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	\$ 2,831	\$ 0	\$ 2,831
Adoption Assistance	25,008	0	25,008
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	6,374	0	6,374
Life Skills	0	0	0
Protective Service - Child Abuse	73,462	0	73,462
Protective Service - General	392,003	0	392,003
Service Planning	182,732	0	182,732
Juvenile Act Proceedings	2,434	0	2,434
Alternative Treatment	14,560	0	14,560
Community Residential	125,502	(3,540)	121,962
Emergency Shelter	58,453	0	58,453
Foster Family	58,633	0	58,633
Supervised Independent Living	0	0	0
Juvenile Detention Service	27,584	0	27,584
Residential Service	2,932	0	2,932
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	143,421	0	143,421
Combined Total Expense	1,115,929	(3,540)	1,112,389
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 1,115,929	\$ (3,540)	\$ 1,112,389

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 492,953	\$ 0	\$ 492,953
Employee Benefits	234,743	0	234,743
Subsidies	25,008	0	25,008
Operating	122,577	0	122,577
Purchased Services	240,505	(3,540)	236,965
Fixed Assets	143	0	143
Combined Total Expense	1,115,929	(3,540)	1,112,389
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 1,115,929	\$ (3,540)	\$ 1,112,389

**POTTER 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					
CY370	2-D	5	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Community Residential -Dependent-Purchased Ser.</p> <p>To decrease Expenditures by \$3,540 to reconcile to the agency's final ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 120,013	\$ (3,540)	\$ 116,473

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**POTTER 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		\$ 722,723
Supplemental Act 148		<u>0</u>
Total State Allocation		722,723
State Share (CY348) ²	\$ 653,569	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 653,569
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 653,569
Actual Act 148 Revenues Received ⁴		<u>653,569</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.

POTTER 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	4,984	305	617	0	0	0	0	0	4,062	4,062	0
02. 90% REIMBURSEMENT	27,140	245	2,861	5,311	0	6,606	0	0	12,117	10,905	1,212
03. 80% REIMBURSEMENT	869,271	7,384	141,571	0	27,409	19,816	0	0	673,091	538,472	134,619
04. 60% REIMBURSEMENT	172,465	80	28,460	0	0	0	0	1,330	142,595	85,557	57,038
05. 50% REIMBURSEMENT	29,355	0	210	0	0	0	0	0	29,145	14,573	14,572
06. TOTAL NET CHILD WELFARE EXPEND.	1,103,215	8,014	173,719	5,311	27,409	26,422	0	1,330	861,010	653,569	207,441
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	1,103,215	8,014	173,719	5,311	27,409	26,422	0	1,330	861,010	653,569	207,441
10. TOTAL TITLE IV-D COLLECTIONS	7,953										
11. TITLE IV-D Collections for IV-E Children	2,748										
12. STATE ACT 148 - line 6	653,569										
13. STATE ACT 148 ALLOCATION	722,723										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	653,569										
INVOICE											
AMENDED STATE SHARE (ACT 148)	653,569										
ACT 148 AMOUNT RECEIVED	653,569										
ADJUSTMENT TO STATE SHARE	0										

**POTTER 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										NET	STATE	LOCAL
	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	REIMBURSABLE EXPENDITURES	ACT 148	SHARE
	1-A ADOPTION SERVICE	4,984	305		617	0		0	0	0	4,062	4,062	0
	1-B ADOPTION ASSISTANCE	16,507	0	4,471	0			0	0	0	12,036	9,629	2,407
	1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
	1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
	1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	5,335	0		880	0	0	0	0	0	4,455	3,564	891
	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
COMMUNITY BASED PLACEMENT	TOTAL		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	STATE	LOCAL
	REIMBURSABLE EXPENDITURES										REIMBURSABLE EXPENDITURES	ACT 148	SHARE
	2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
	2-B ALTERNATIVE TREATMENT - DELINQUENT	6,976	0	0	0		0	0	0	0	6,976	5,581	1,395
	2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,227	0	0	862		0	0	0	0	4,365	3,492	873
	2-D COMMUNITY RESIDENTIAL - DELINQUENT	86,963	5,990	11,323	28		0	19,816	0	0	49,806	39,845	9,961
	2-E EMERGENCY SHELTER - DEPENDENT	5,029	0	0	734	689	0	0	0	0	3,606	3,245	361
	2-F EMERGENCY SHELTER - DELINQUENT	22,111	245	2,127	0	4,622	0	6,606	0	0	8,511	7,660	851
	2-G FOSTER FAMILY - DEPENDENT	40,848	398	9,230	3,417		0	0	0	0	27,803	22,242	5,561
	2-H FOSTER FAMILY - DELINQUENT	23,840	996	2,260	2,456		0	0	0	0	18,128	14,502	3,626
INSTITUTIONAL PLACEMENT	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	190,994	7,629	24,940	7,497	5,311	0	26,422	0	0	119,195	96,567	22,628
	TOTAL												
	REIMBURSABLE EXPENDITURES												
	3-A JUVENILE DETENTION SERVICE	27,973	0								27,973	13,987	13,986
	3-B RESIDENTIAL SERVICE - DEPENDENT	3,250	0	0	533		0	0	0	0	2,717	1,630	1,087
	3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0	0	0	0	0	0
	3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
	3-E YDC-SECURE	0	0								0	0	0
	3-F SUBTOTAL INSTITUTIONAL	31,223	0	0	533	0	0	0	0	0	30,690	15,617	15,073
ADMINISTRATION		169,215	80				27,927	0	0	1,330	139,878	83,927	55,951
TOTAL REVENUES		1,103,215	8,014	29,411	144,308	5,311	27,409	26,422	0	1,330	861,010	653,569	207,441

**POTTER 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	2,386	1,206		1,392	0	0	4,984	2	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	16,507	0	0	0	16,507	4	3	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	3,298	1,689		348	0	0	5,335	224	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	65,990	33,541		12,141	0	2,325	113,997	56	0	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	187,834	92,265		45,618	0	0	325,717	380	0	0	0	0
1-O	SERVICE PLANNING	151,898	77,895		14,068	0	0	243,861	220	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				1,382	0		1,382	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	411,406	206,596	16,507	74,949	0	2,325	711,783			0	0	0
		Number of Children receiving only NON-PURCHASED IN-Home Services 307											
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	6,976	0	6,976	46	1	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	3,379	1,706	0	142	0	0	5,227	0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	630	86,333	0	86,963	510	3	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	1,925	1,016	0	1,399	689	0	5,029	28	1	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	22,111	0	22,111	116	5	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	8,048	4,020	0	11,596	17,184	0	40,848	716	2	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	811	23,029	0	23,840	305	2	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	13,352	6,742	0	14,578	156,322	0	190,994	1,721	14	0	0	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	418	27,555	0	27,973	120	4	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	3,250	0	0	3,250	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	0	0	0	3,668	27,555	0	31,223	120	4	0	0	0
4 ADMINISTRATION		100,807	51,682	0	16,726	0	0	169,215			0	0	0
5 TOTAL EXPENDITURES		525,565	265,020	16,507	109,921	183,877	2,325	1,103,215			0	0	0
County Indirect Costs = \$ 0													

**POTTER 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	\$ 4,984	\$ 0	\$ 4,984
Adoption Assistance	16,507	0	16,507
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	5,335	0	5,335
Life Skills	0	0	0
Protective Service - Child Abuse	113,997	0	113,997
Protective Service - General	325,717	0	325,717
Service Planning	243,861	0	243,861
Juvenile Act Proceedings	1,382	0	1,382
Alternative Treatment	6,976	0	6,976
Community Residential	92,190	0	92,190
Emergency Shelter	27,140	0	27,140
Foster Family	64,688	0	64,688
Supervised Independent Living	0	0	0
Juvenile Detention Service	27,973	0	27,973
Residential Service	3,250	0	3,250
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	169,215	0	169,215
Combined Total Expense	<u>1,103,215</u>	<u>0</u>	<u>1,103,215</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,103,215</u>	<u>\$ 0</u>	<u>\$ 1,103,215</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 525,565	\$ 0	\$ 525,565
Employee Benefits	265,020	0	265,020
Subsidies	16,507	0	16,507
Operating	109,921	0	109,921
Purchased Services	183,877	0	183,877
Fixed Assets	2,325	0	2,325
Combined Total Expense	<u>1,103,215</u>	<u>0</u>	<u>1,103,215</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,103,215</u>	<u>\$ 0</u>	<u>\$ 1,103,215</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**POTTER 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		\$	758,427
Supplemental Act 148			<u>0</u>
Total State Allocation			758,427
State Share (CY348) ²	\$	624,963	
Less: Major Service Category Adjustment		<u>0</u>	
Net State Share	\$	624,963	
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>	
Final Net State Share Payable ³	\$	624,963	
Actual Act 148 Revenues Received ⁴		<u>624,963</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.

**POTTER 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	10,648	0	1,448	0	0	0	0	0	9,200	9,200	0
02. 90% REIMBURSEMENT	18,613	1,512	2,212	5,372	0	0	0	0	9,517	8,566	951
03. 80% REIMBURSEMENT	796,014	5,801	113,591	0	27,409	26,422	0	0	622,791	498,234	124,557
04. 60% REIMBURSEMENT	179,568	264	28,427	0	0	0	0	1,134	149,743	89,846	59,897
05. 50% REIMBURSEMENT	38,712	478	0	0	0	0	0	0	38,234	19,117	19,117
06. TOTAL NET CHILD WELFARE EXPEND.	1,043,555	8,055	145,678	5,372	27,409	26,422	0	1,134	829,485	624,963	204,522
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	1,043,555	8,055	145,678	5,372	27,409	26,422	0	1,134	829,485	624,963	204,522
10. TOTAL TITLE IV-D COLLECTIONS	7,791										
11. TITLE IV-D Collections for IV-E Children	4,138										
12. STATE ACT 148 - line 6	624,963										
13. STATE ACT 148 ALLOCATION	758,427										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	624,963										
INVOICE											
AMENDED STATE SHARE (ACT 148)	624,963										
ACT 148 AMOUNT RECEIVED	624,963										
ADJUSTMENT TO STATE SHARE	0										

**POTTER 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
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	10,648	0		1,448	0		0	0	0	9,200	9,200	0
1-B	ADOPTION ASSISTANCE	16,368	0	4,275	0			0	0	0	12,093	9,674	2,419
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	136	0		21	0	0	0	0	0	115	92	23
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	86,469	0		12,764	0	0		0	0	73,705	58,964	14,741
1-N	PROTECTIVE SERVICE - GENERAL	352,891	0		50,289	0	27,409		0	0	275,193	220,154	55,039
1-O	SERVICE PLANNING	234,747	0		36,045	0	0	0	0	0	198,702	158,962	39,740
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	701,259	0	4,275	100,567	0	27,409	0	0	0	569,008	457,046	111,962
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	2	0	0	0		0	0	0	0	2	2	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	44,745	973	0	5		0	26,251	0	0	17,516	14,013	3,503
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,747	0	0	260		0	0	0	0	1,487	1,190	297
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,598	1,153	0	1		0	0	0	0	444	355	89
2-E	EMERGENCY SHELTER - DEPENDENT	15,476	1,512	2,098	114	3,699	0	0	0	0	8,053	7,248	805
2-F	EMERGENCY SHELTER - DELINQUENT	3,137	0	0	0	1,673	0	0	0	0	1,464	1,318	146
2-G	FOSTER FAMILY - DEPENDENT	57,168	3,675	2,471	7,434		0	171	0	0	43,417	34,734	8,683
2-H	FOSTER FAMILY - DELINQUENT	143	0	0	26		0	0	0	0	117	94	23
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	124,016	7,313	4,569	7,840	5,372	0	26,422	0	0	72,500	58,954	13,546
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	38,712	478	0	0	437		0	0	0	38,234	19,117	19,117
3-B	RESIDENTIAL SERVICE - DEPENDENT	2,822	0	0	437		0	0	0	0	2,385	1,431	954
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0	0	0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	SUBTOTAL INSTITUTIONAL	41,534	478	0	437	0	0	0	0	0	40,619	20,548	20,071
4	ADMINISTRATION	176,746	264		27,990		0	0	0	1,134	147,358	88,415	58,943
5	TOTAL REVENUES	1,043,555	8,055	8,844	136,834	5,372	27,409	26,422	0	1,134	829,485	624,963	204,522

POTTER 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
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	6,115	2,629		1,904	0	0	10,648	1	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	16,368	0	0	0	16,368	4	2	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	83	41		12	0	0	136	343	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	38,945	23,249		24,275	0	0	86,469	66	0	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	211,024	103,850		38,017	0	0	352,891	67	0	0	0	0
1-O	SERVICE PLANNING	139,567	72,846		22,334	0	0	234,747	295	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		0	0	0	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	395,734	202,615	16,368	86,542	0	0	701,259			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 224													
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	2	0	0	2	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	40	44,705	0	44,745	253	2	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	572	300	0	875	0	0	1,747	0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	386	1,212	0	1,598	8	1	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	723	14,753	0	15,476	104	2	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	3,137	0	3,137	15	2	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	27,322	11,351	0	8,703	9,792	0	57,168	408	2	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	143	0	0	143	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	27,894	11,651	0	10,872	73,599	0	124,016	788	9	0	0	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	212	38,500	0	38,712	188	4	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	2,822	0	0	2,822	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	0	0	0	3,034	38,500	0	41,534	188	4	0	0	0
4	ADMINISTRATION	107,376	51,284	0	18,086	0	0	176,746			0	0	0
5	TOTAL EXPENDITURES	531,004	265,550	16,368	118,534	112,099	0	1,043,555			0	0	0
County Indirect Costs = \$ 0													

**POTTER 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	\$ 10,648	\$ 0	\$ 10,648
Adoption Assistance	16,368	0	16,368
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	136	0	136
Life Skills	0	0	0
Protective Service - Child Abuse	86,469	0	86,469
Protective Service - General	352,891	0	352,891
Service Planning	234,747	0	234,747
Juvenile Act Proceedings	0	0	0
Alternative Treatment	44,747	0	44,747
Community Residential	3,345	0	3,345
Emergency Shelter	18,613	0	18,613
Foster Family	57,311	0	57,311
Supervised Independent Living	0	0	0
Juvenile Detention Service	38,712	0	38,712
Residential Service	2,822	0	2,822
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	176,746	0	176,746
Combined Total Expense	<u>1,043,555</u>	<u>0</u>	<u>1,043,555</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,043,555</u>	<u>\$ 0</u>	<u>\$ 1,043,555</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 531,004	\$ 0	\$ 531,004
Employee Benefits	265,550	0	265,550
Subsidies	16,368	0	16,368
Operating	118,534	0	118,534
Purchased Services	112,099	0	112,099
Fixed Assets	0	0	0
Combined Total Expense	<u>1,043,555</u>	<u>0</u>	<u>1,043,555</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 1,043,555</u>	<u>\$ 0</u>	<u>\$ 1,043,555</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**POTTER 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		\$ 790,871
Supplemental Act 148		<u>0</u>
Total State Allocation		790,871
State Share (CY348) ²	\$ 672,986	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 672,986
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 672,986
Actual Act 148 Revenues Received ⁴		<u>672,986</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.

**POTTER 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	33	0	4	0	0	0	0	0	29	29	0
02. 90% REIMBURSEMENT	38,507	2,645	4,293	13,331	0	2,437	0	0	15,801	14,221	1,580
03. 80% REIMBURSEMENT	876,184	9,103	111,751	0	27,409	23,985	0	0	703,936	563,149	140,787
04. 60% REIMBURSEMENT	156,354	141	19,472	0	0	0	0	1,164	135,577	81,347	54,230
05. 50% REIMBURSEMENT	28,516	0	36	0	0	0	0	0	28,480	14,240	14,240
06. TOTAL NET CHILD WELFARE EXPEND.	1,099,594	11,889	135,556	13,331	27,409	26,422	0	1,164	883,823	672,986	210,837

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	1,099,594	11,889	135,556	13,331	27,409	26,422	0	1,164	883,823	672,986	210,837
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10. TOTAL TITLE IV-D COLLECTIONS 11,654

11. TITLE IV-D Collections for IV-E Children 1,051

12. STATE ACT 148 - line 6 672,986

13. STATE ACT 148 ALLOCATION 790,871

14. ADJUSTED STATE SHARE (lower of 12 or 13) 672,986

INVOICE	
AMENDED STATE SHARE (ACT 148)	672,986
ACT 148 AMOUNT RECEIVED	672,986
ADJUSTMENT TO STATE SHARE	0

**POTTER 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	33	0		4	0		0	0	0	29	29	0
1-B	ADOPTION ASSISTANCE	16,368	200	4,252	0			0	0	0	11,916	9,533	2,383
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0			0	0	0	0	0	0
1-D	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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	5,241	0		660	0	0	0	0	0	4,581	3,665	916
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	108,690	0		12,792	0	0		0	0	95,898	76,718	19,180
1-N	PROTECTIVE SERVICE - GENERAL	355,821	169		41,853	0	27,409		0	0	286,390	229,112	57,278
1-O	SERVICE PLANNING	267,879	0		33,396	0	0	3,207	0	0	231,276	185,021	46,255
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	266	0		36	0		0	0	0	230	115	115
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	754,298	369	4,252	88,741	0	27,409	3,207	0	0	630,320	504,193	126,127
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	2	0	0	0		0	0	0	0	2	2	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	5,249	1,746	0	0		0	0	0	0	3,503	2,802	701
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	5,261	0	0	582		0	0	0	0	4,679	3,743	936
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	43,653	4,219	3,039	0		0	15,370	0	0	21,025	16,820	4,205
2-E	EMERGENCY SHELTER - DEPENDENT	4,791	1,149	1,229	227	0	0	0	0	0	2,186	1,967	219
2-F	EMERGENCY SHELTER - DELINQUENT	33,716	1,496	2,837	0	13,331	0	2,437	0	0	13,615	12,254	1,361
2-G	FOSTER FAMILY - DEPENDENT	50,616	2,179	6,588	3,891		0	1,612	0	0	36,346	29,077	7,269
2-H	FOSTER FAMILY - DELINQUENT	17,404	590	4,573	125		0	3,796	0	0	8,320	6,656	1,664
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	160,692	11,379	18,266	4,825	13,331	0	23,215	0	0	89,676	73,321	16,355
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	28,250	0							0	28,250	14,125	14,125
3-B	RESIDENTIAL SERVICE - DEPENDENT	3,456	0	0	425		0	0	0	0	3,031	1,819	1,212
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0	0	0	0	0	0
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	31,706	0	0	425	0	0	0	0	0	31,281	15,944	15,337
4	ADMINISTRATION	152,898	141		19,047		0	0	0	1,164	132,546	79,528	53,018
5	TOTAL REVENUES	1,099,594	11,889	22,518	113,038	13,331	27,409	26,422	0	1,164	883,823	672,986	210,837

**POTTER 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 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non- Reimbursable
IN-HOME		1-A	ADOPTION SERVICE	0	0	33	0	33	3	0	0	0	0
		1-B	ADOPTION ASSISTANCE	0	0	16,368	0	16,368	4	2	0	0	0
		1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0
		1-D	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0
		1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	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	3,490	1,711	40	0	5,241	374	0	0	0	0
		1-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0
		1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0
		1-M	PROTECTIVE SERVICE - CHILD ABUSE	63,988	31,370	13,332	0	108,690	84	0	0	0	0
		1-N	PROTECTIVE SERVICE - GENERAL	220,281	107,874	27,666	0	355,821	102	0	0	0	0
		1-O	SERVICE PLANNING	170,184	83,469	14,226	0	267,879	256	0	0	0	0
		1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT			266	0	266	0	0	0	0	0
		1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT			0	0	0	0	0	0	0	0
		1-R	SUBTOTAL IN-HOME	457,943	224,424	16,368	55,563	754,298			0	0	0
		Number of Children receiving only NON-PURCHASED IN-Home Services 246											
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	2	0	2	0	0	0	0	0
		2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	108	5,141	5,249	30	1	0	0	0
		2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,548	761	2,952	0	5,261	0	0	0	0	0
		2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	222	43,431	43,653	228	4	0	0	0
		2-E	EMERGENCY SHELTER - DEPENDENT	0	0	1,665	3,126	4,791	25	5	0	0	0
		2-F	EMERGENCY SHELTER - DELINQUENT	0	0	42	33,674	33,716	175	8	0	0	0
		2-G	FOSTER FAMILY - DEPENDENT	14,603	7,199	10,042	18,772	50,616	722	5	0	0	0
		2-H	FOSTER FAMILY - DELINQUENT	0	0	2,270	15,134	17,404	519	2	0	0	0
		2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0
		2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0
		2-K	SUBTOTAL CBP	16,151	7,960	17,303	119,278	160,692	1,699	25	0	0	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	28,250	28,250	116	7	0	0	0
		3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	3,456	0	3,456	0	0	0	0	0
		3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0
		3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0
		3-E	YDC SECURE	0	0	0	0	0	0	0	0	0	0
		3-F	SUBTOTAL INSTITUTIONAL	0	0	3,456	28,250	31,706	116	7	0	0	0
4 ADMINISTRATION		91,669	44,869	0	16,360	0	0	152,898			0	0	0
5 TOTAL EXPENDITURES		565,763	277,253	16,368	92,682	147,528	0	1,099,594			0	0	0
		County Indirect Costs = \$ 0											

**POTTER 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	\$ 33	\$ 0	\$ 33
Adoption Assistance	16,368	0	16,368
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	5,241	0	5,241
Life Skills	0	0	0
Protective Service - Child Abuse	108,690	0	108,690
Protective Service - General	355,821	0	355,821
Service Planning	267,879	0	267,879
Juvenile Act Proceedings	266	0	266
Alternative Treatment	5,251	0	5,251
Community Residential	48,914	0	48,914
Emergency Shelter	38,507	0	38,507
Foster Family	68,020	0	68,020
Supervised Independent Living	0	0	0
Juvenile Detention Service	28,250	0	28,250
Residential Service	3,456	0	3,456
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	152,898	0	152,898
Combined Total Expense	1,099,594	0	1,099,594
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 1,099,594	\$ 0	\$ 1,099,594

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 565,763	\$ 0	\$ 565,763
Employee Benefits	277,253	0	277,253
Subsidies	16,368	0	16,368
Operating	92,682	0	92,682
Purchased Services	147,528	0	147,528
Fixed Assets	0	0	0
Combined Total Expense	1,099,594	0	1,099,594
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 1,099,594	\$ 0	\$ 1,099,594

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

POTTER COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

Prior Engagement Finding – Noncompliance: - Potter County Children and Youth Agency Failed to Perform Annual Physical Inventories of Fixed Assets

In our prior audit report, we issued a repeat finding citing the Potter County Children and Youth Agency (agency) for its continued failure to perform annual physical inventories of fixed assets. During our current engagement, for the 2012-2013, 2013-2014, 2014-2015 and 2015-2016 fiscal years, we determined that the agency adhered to our recommendations by implementing a fixed asset inventory review policy and related procedures and provided evidence that a physical inventory of the agency's fixed assets was conducted annually. Therefore, we concluded that the agency implemented appropriate corrective action to address this prior engagement finding and thus, the finding will not be repeated.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

POTTER 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 Law¹ (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).² 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,³ 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 Potter County Children and Youth Agency provided in-home and placement services to 1,294 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,

¹ 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>

² 23 Pa.C.S. §§ 6344 and 6344.2.

³ 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).

POTTER 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 some 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 some 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.⁴ 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.

⁴ 23 Pa.C.S. § 6344.4.

**POTTER COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST**

This report was originally distributed to the following:

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Governor
Commonwealth of Pennsylvania

The Honorable Teresa D. Miller

Acting Secretary
Department of Human Services

Ms. Cathy Utz

Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Gloria Gilligan

Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
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