

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Franklin County Children and Youth Agency

September 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Franklin County
Franklin County Commissioners Complex
340 North Second Street
Chambersburg, PA 17201

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 Franklin County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, 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 residing within Franklin County.

We certify 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 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.¹

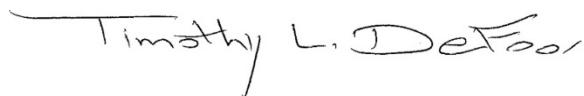
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on August 23, 2023.

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 any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended 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 to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor
Auditor General
August 24, 2023

¹ In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

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BACKGROUND

The Department of the Auditor General (department) 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. The department determines 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.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), 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 DHS through the Act 148 invoice package, which includes the fiscal reports. 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 DHS.

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	7,496,637
Supplemental Act 148			<u>338,395</u>
Total State Allocation			7,835,032
State Share (CY348) ²	\$		7,496,637
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,496,637
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,496,637
Actual Act 148 Revenues Received ⁴			<u>7,496,637</u>
Net Amount Due County/(State) ⁵		\$	<u>0</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020
 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	50,434	0	4,823	0	0	0	0	0	45,611	45,611	0
02. 90% REIMBURSEMENT	463,550	2,046	11,928	81,501	0	0	0	0	368,075	331,268	36,807
03. 80% REIMBURSEMENT	9,636,011	134,447	1,701,165	202,339	87,910	28,459	0	0	7,481,691	5,985,354	1,496,337
04. 60% REIMBURSEMENT	1,747,247	46,791	96,035	0	0	0	0	2,521	1,601,900	961,141	640,759
05. 50% REIMBURSEMENT	347,460	887	50	0	0	0	0	0	346,523	173,263	173,260
06. TOTAL NET CHILD WELFARE EXPEND.	12,244,702	184,171	1,814,001	283,840	87,910	28,459	0	2,521	9,843,800	7,496,637	2,347,163

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	966,984	1,555							965,429	579,257	386,172
08. NON-REIMBURSABLE EXPENDITURES	2,150	0							2,150		2,150

09. TOTAL EXPENDITURES	13,213,836	185,726	1,814,001	283,840	87,910	28,459	0	2,521	10,811,379	8,075,894	2,735,485
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10. TOTAL TITLE IV-D COLLECTIONS 107,849

11. TITLE IV-D Collections for IV-E Children 10,906

12. STATE ACT 148 - line 6 7,496,637

13. STATE ACT 148 ALLOCATION 7,496,637

14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,496,637

INVOICE											
AMENDED STATE SHARE (ACT 148)	7,496,637										
ACT 148 AMOUNT RECEIVED	7,496,637										
ADJUSTMENT TO STATE SHARE	0										

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020
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	50,434	0		4,823	0			0	0	45,611	45,611	0
1-B ADOPTION ASSISTANCE	1,804,973	4,775	804,441	6,770				0	0	988,987	791,190	197,797
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	486,890	3,548	170,987	0				0	0	312,355	249,884	62,471
1-D COUNSELING - DEPENDENT	120,750	0		0	38,216	0	0	0	0	82,534	66,027	16,507
1-E COUNSELING - DELINQUENT	174,462	0		0	61,310	0	0	0	0	113,152	90,522	22,630
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	25,897	0		0	0	0	0	0	0	25,897	20,718	5,179
1-I HOME/MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	190,595	0		17,665	0	0	0	0	0	172,930	138,344	34,586
1-K LIFE SKILLS - DEPENDENT	530,974	0		0	90,416	0	0	0	0	440,558	352,446	88,112
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	472,350	677		39,131	10,998	0	7,115	0	0	414,429	331,543	82,886
1-N PROTECTIVE SERVICE - GENERAL	1,545,363	2,601		141,669	1,399	0	21,344	0	0	1,378,350	1,102,680	275,670
1-O SERVICE PLANNING	117,937	0		10,751	0	0	0	0	0	107,186	85,749	21,437
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	63,717	0		0	0	0	0	0	0	63,717	31,859	31,858
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	11,259	0		50	0	0	0	0	0	11,209	5,605	5,604
1-R SUBTOTAL IN-HOME	5,595,601	11,601	975,428	220,859	202,339	0	28,459	0	0	4,156,915	3,312,178	844,737
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	667,770	23,856	26,321	4,660					0	612,933	490,346	122,587
2-D COMMUNITY RESIDENTIAL - DELINQUENT	508,518	3,396		0					0	505,122	404,098	101,024
2-E EMERGENCY SHELTER - DEPENDENT	203,168	1,108	8,826	3,102	30,841	0	0	0	0	159,291	143,362	15,929
2-F EMERGENCY SHELTER - DELINQUENT	260,382	938		0	50,660	0	0	0	0	208,784	187,906	20,878
2-G FOSTER FAMILY - DEPENDENT	2,538,818	74,438	206,355	216,808		87,910	0	0	0	1,953,307	1,562,646	390,661
2-H FOSTER FAMILY - DELINQUENT	10,776	1,161		0	0	0	0	0	0	9,615	7,692	1,923
2-I KINSHIP CARE - DEPENDENT	318,060	18,499	53,385	2,222					0	243,954	195,163	48,791
2-J KINSHIP CARE - DELINQUENT	0	0		0	0				0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	2,700	0		0	0				0	2,700	2,160	540
2-L SUP. INDEPENDENT LIVING - DELINQUENT	119,178	1,496		0	0				0	117,682	94,146	23,536
2-M SUBTOTAL CBP	4,629,370	124,892	294,887	226,792	81,501	87,910	0	0	0	3,813,388	3,087,519	725,869
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	272,484	887							0	271,597	135,799	135,798
3-B RESIDENTIAL SERVICE - DEPENDENT	429,305	10,832	31,386	1,187					0	385,900	231,540	154,360
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	523,991	28,443		0					0	495,548	297,329	198,219
3-D SECURE RES. SERVICE (EXCEPT YDC)	116,888	6,702							0	110,186	66,112	44,074
3-E YDC SECURE	966,984	1,555								965,429	579,257	386,172
3-F SUBTOTAL INSTITUTIONAL	2,309,652	48,419	31,386	1,187	0	0	0	0	0	2,228,660	1,310,037	918,623
4 ADMINISTRATION	677,063	814		63,462					0	610,266	366,160	244,106
5 TOTAL REVENUES	13,211,686	185,726	1,301,701	512,300	283,840	87,910	28,459	0	2,521	10,809,229	8,075,894	2,733,335

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020
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-PSSUB.	NON-REIM. PURCHASED SERV./SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
IN-HOME												
I-A ADOPTION SERVICE	7,959	2,437		39,484	0	554	50,434	49	0	0	0	0
I-B ADOPTION ASSISTANCE	0	1,804,973		0	0	0	1,804,973	0	157	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	486,890	0	0	0	486,890	0	43	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	120,750	0	120,750	0	61	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	174,462	0	174,462	0	44	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	25,897	0	25,897	0	4	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	126,777	43,354		18,588	0	1,876	190,595	3,423	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	530,974	0	530,974	0	119	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	279,369	109,942		30,369	49,950	2,720	472,350	137	104	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,021,668	344,835		160,699	8,554	9,607	1,545,363	1,341	22	0	0	0
I-O SERVICE PLANNING	83,044	26,617		7,156	0	1,120	117,937	477	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	63,717		63,717	0	170	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				586	10,673		11,259	1	13	0	0	0
I-R SUBTOTAL IN-HOME	1,518,817	527,185	2,291,863	256,882	984,977	15,877	5,595,601					
	Number of Children receiving only NON-PURCHASED IN-Home Services 5,383											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	35,782	10,937		6,702	607,958	6,391	667,770	3,312	25	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		400	508,118	0	508,518	2,328	19	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	22,749	7,050		7,451	164,336	1,582	203,168	611	29	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		1,844	258,538	0	260,382	947	40	0	0	0
2-G FOSTER FAMILY - DEPENDENT	293,406	90,312		94,235	2,041,615	19,250	2,538,818	26,054	121	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	10,776	0	10,776	62	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	19,134	6,517		683	291,726	0	318,060	8,282	28	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		2,700	0	0	2,700	0	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		1,718	117,460	0	119,178	525	4	0	0	0
2-M SUBTOTAL CBP	371,071	114,816	2,700	113,033	4,006,527	27,223	4,629,370	42,121	268	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	1,773	272,484	0	274,257	887	23	0	1,773	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,873	2,754		3,707	413,971	0	429,505	1,571	17	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		2,723	521,268	0	523,991	2,243	14	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		377	116,888	0	117,265	337	3	0	377	0
3-E YDC SECURE	0	0		0	966,984	0	966,984	1,874	9	0	0	0
3-F SUBTOTAL INSTITUTIONAL	8,873	2,754	0	8,580	2,291,595	0	2,311,802	6,912	66	0	2,150	0
ADMINISTRATION	146,988	51,353	0	478,722	0	0	677,063					
TOTAL EXPENDITURES	2,045,749	696,108	2,294,563	857,217	7,277,099	43,100	13,213,836				2,150	0
	County Indirect Costs = \$ 167,646											

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 to JUNE 30, 2020
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 50,434	\$ 0	\$ 50,434
Adoption Assistance	1,804,973	0	1,804,973
Subsidized Permanent Legal Custodianship	486,890	0	486,890
Counseling	295,212	0	295,212
Day Care	0	0	0
Day Treatment	25,897	0	25,897
Homemaker Service	0	0	0
Intake and Referral	190,595	0	190,595
Life Skills	530,974	0	530,974
Protective Service - Child Abuse	472,350	0	472,350
Protective Service - General	1,545,363	0	1,545,363
Service Planning	117,937	0	117,937
Juvenile Act Proceedings	74,976	0	74,976
Alternative Treatment	0	0	0
Community Residential	1,176,288	0	1,176,288
Emergency Shelter	463,550	0	463,550
Foster Family	2,549,594	0	2,549,594
Kinship Care	318,060	0	318,060
Supervised Independent Living	121,878	0	121,878
Juvenile Detention Service	274,257	0	274,257
Residential Service	953,296	0	953,296
Secure Residential Service (Except YDC)	117,265	0	117,265
YDC Secure	966,984	0	966,984
Administration	677,063	0	677,063
Combined Total Expense	<u>13,213,836</u>	<u>0</u>	<u>13,213,836</u>
Less Non-reimbursables	<u>2,150</u>	<u>0</u>	<u>2,150</u>
Total Net Expense	<u>\$ 13,211,686</u>	<u>\$ 0</u>	<u>\$ 13,211,686</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,045,749	\$ 0	\$ 2,045,749
Employee Benefits	696,108	0	696,108
Subsidies	2,294,563	0	2,294,563
Operating	857,217	0	857,217
Purchased Services	7,277,099	0	7,277,099
Fixed Assets	43,100	0	43,100
Combined Total Expense	<u>13,213,836</u>	<u>0</u>	<u>13,213,836</u>
Less Non-reimbursables	<u>2,150</u>	<u>0</u>	<u>2,150</u>
Total Net Expense	<u>\$ 13,211,686</u>	<u>\$ 0</u>	<u>\$ 13,211,686</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 8,833,515
Supplemental Act 148		<u>0</u>
Total State Allocation		8,833,515
State Share (CY348) ²	\$ 6,732,793	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 6,732,793
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 6,732,793
Actual Act 148 Revenues Received ⁴		<u>6,732,793</u>
Net Amount Due County/(State) ⁵		<u>\$ 0</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	44,068	0	4,426	0	0	0	0	0	39,642	39,642	0
02. 90% REIMBURSEMENT	310,023	1,019	26,158	31,164	0	0	0	0	251,682	226,514	25,168
03. 80% REIMBURSEMENT	9,033,064	101,635	1,915,867	252,675	87,910	28,459	0	0	6,646,518	5,317,214	1,329,304
04. 60% REIMBURSEMENT	1,912,442	48,987	148,924	0	0	0	0	3,261	1,711,270	1,026,762	684,508
05. 50% REIMBURSEMENT	245,472	107	45	0	0	0	0	0	245,320	122,661	122,659
06. TOTAL NET CHILD WELFARE EXPEND.	11,545,069	151,748	2,095,420	283,839	87,910	28,459	0	3,261	8,894,432	6,732,793	2,161,639
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	586,444	0							586,444	351,866	234,578
08. NON-REIMBURSABLE EXPENDITURES	1,588	0							1,588		1,588
09. TOTAL EXPENDITURES	12,133,101	151,748	2,095,420	283,839	87,910	28,459	0	3,261	9,482,464	7,084,659	2,397,805
10. TOTAL TITLE IV-D COLLECTIONS	86,197										
11. TITLE IV-D Collections for IV-E Children	8,016										
12. STATE ACT 148 - line 6	6,732,793										
13. STATE ACT 148 ALLOCATION	8,833,515										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	6,732,793										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,732,793										
ACT 148 AMOUNT RECEIVED	6,732,793										
ADJUSTMENT TO STATE SHARE	0										

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021
AMENDED CV370A
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	44,068	0	4,426	0	0	0	0	0	0	39,642	39,642	0
1-B ADOPTION ASSISTANCE	1,991,436	2,732	969,141	6,865	0	0	0	0	0	1,012,698	810,158	202,540
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	551,058	0	182,840	0	0	0	0	0	0	368,218	294,574	73,644
1-D COUNSELING - DEPENDENT	112,791	0	0	0	16,494	0	0	0	0	96,297	77,038	19,259
1-E COUNSELING - DELINQUENT	181,082	0	0	0	75,312	0	0	0	0	105,770	84,616	21,154
1-F DAY CARE	0	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	0
1-H DAY TREATMENT - DELINQUENT	1,354	0	0	0	0	0	0	0	0	1,354	1,083	271
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	149,703	0	0	14,986	0	0	0	0	0	134,717	107,774	26,943
1-K LIFE SKILLS - DEPENDENT	476,923	0	0	0	138,331	0	0	0	0	338,592	270,874	67,718
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	487,244	760	42,789	21,528	0	7,115	0	0	0	415,052	332,042	83,010
1-N PROTECTIVE SERVICE - GENERAL	1,356,130	4,583	134,591	1,010	21,344	0	21,344	0	0	1,194,602	955,682	238,920
1-O SERVICE PLANNING	302,855	0	0	30,021	0	0	0	0	0	272,834	218,267	54,567
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	106,443	0	0	0	0	0	0	0	0	106,443	53,222	53,221
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	10,545	0	0	45	0	0	0	0	0	10,500	5,250	5,250
1-R SUBTOTAL IN-HOME	5,771,632	8,075	1,151,981	233,723	252,675	0	28,459	0	0	4,096,719	3,250,222	846,497
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	670,506	16,269	57,470	5,854	0	0	0	0	0	590,913	472,730	118,183
2-D COMMUNITY RESIDENTIAL - DELINQUENT	422,721	13,365	0	1	0	0	0	0	0	409,355	327,484	81,871
2-E EMERGENCY SHELTER - DEPENDENT	190,568	976	20,427	5,731	7,932	0	0	0	0	155,502	139,952	15,550
2-F EMERGENCY SHELTER - DELINQUENT	119,455	43	0	0	23,232	0	0	0	0	96,180	86,562	9,618
2-G FOSTER FAMILY - DEPENDENT	1,996,937	36,359	206,889	208,044	0	87,910	0	0	0	1,457,735	1,166,188	291,547
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	310,475	27,161	47,944	8,432	0	0	0	0	0	226,938	181,550	45,388
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	3,000	0	0	0	0	0	0	0	0	3,000	2,400	600
2-L SUP. INDEPENDENT LIVING - DELINQUENT	18,849	406	0	0	0	0	0	0	0	18,443	14,754	3,689
2-M SUBTOTAL CBP	3,732,511	94,579	332,730	228,062	31,164	87,910	0	0	0	2,958,066	2,391,620	566,446
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	128,484	107	0	0	0	0	0	0	0	128,377	64,189	64,188
3-B RESIDENTIAL SERVICE - DEPENDENT	727,647	21,435	76,749	5,597	0	0	0	0	0	623,866	374,320	249,546
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	362,432	20,601	0	0	0	0	0	0	0	341,831	205,099	136,732
3-D SECURE RES. SERVICE (EXCEPT YDC)	157,136	5,702	0	0	0	0	0	0	0	151,434	90,860	60,574
3-E YDC SECURE	586,444	0	0	0	0	0	0	0	0	586,444	351,866	234,578
3-F SUBTOTAL INSTITUTIONAL	1,962,143	47,845	76,749	5,597	0	0	0	0	0	1,831,952	1,086,334	745,618
ADMINISTRATION	665,227	1,249	0	66,578	0	0	0	0	3,261	594,139	356,483	237,656
TOTAL REVENUES	12,131,513	151,748	1,561,460	533,960	283,839	87,910	28,459	0	3,261	9,480,876	7,084,659	2,396,217

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										9 Children Served (Purchased)	10 Non-Reimbursable Non-PS/ Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non-Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 DAYS OF CARE	9 Children Served (by county)	10 Non-Reimbursable Non-PS/ Sub.					
IN-HOME															
1-A ADOPTION SERVICE	13,988	3,845		26,235	0	0	44,068	43	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	1,991,436	0	0	0	0	1,991,436	0	167	0	0	0	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	551,058	0	0	0	551,058	0	44	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	112,791	0	0	112,791	0	36	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	181,082	0	0	181,082	0	38	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	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	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	1,354	0	1	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	#VALUE!	0	0	0	0	0	0
1-J INTAKE & REFERRAL	95,696	30,247	0	23,760	0	0	149,703	3,708	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	476,923	0	109	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	280,197	90,516	0	62,243	54,288	0	487,244	91	116	0	0	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	897,157	280,614	0	178,359	0	0	1,356,130	986	7	0	0	0	0	0	0
1-O SERVICE PLANNING	211,161	62,893	0	28,801	0	0	302,855	399	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	106,443	0	150	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	462	0	0	10,083	0	12	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,498,199	468,115	2,542,494	319,860	942,964	0	5,771,632	0	0	0	0	0	0	0	0
	LRCNP = Legal Representation for Children in Placement = \$										0	Number of Children receiving non-PURCHASED III services			
	LRCNP = Legal Representation for Children Non-Placement = \$										0				
COMMUNITY BASED PLACEMENT															
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	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	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	32,287	9,717	0	17,466	611,036	0	670,506	2,928	25	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	853	421,868	0	422,721	1,835	17	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	29,056	9,254	0	19,343	132,915	0	190,568	522	24	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	824	118,631	0	119,455	419	22	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	238,829	69,851	0	85,216	1,603,041	0	1,996,937	20,991	99	0	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	58,659	18,278	0	15,033	218,505	0	310,475	6,243	35	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	3,000	0	0	0	3,000	0	1	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	18,849	79	1	0	0	0	0	0	0
2-M SUBTOTAL CBP	358,831	107,100	3,000	138,735	3,124,845	0	3,752,511	33,017	224	0	0	0	0	0	0
INSTITUTIONAL PLACEMENT															
3-A JUVENILE DETENTION SERVICE	0	0	0	306	128,484	0	128,790	418	20	306	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	28,134	8,535	0	20,367	670,611	0	727,647	2,472	19	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	301	362,131	0	362,432	1,418	21	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	1,282	157,136	0	158,418	454	5	1,282	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	586,444	0	586,444	1,082	6	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	28,134	8,535	0	22,256	1,904,806	0	1,963,731	5,844	71	1,588	0	0	0	0	0
4 ADMINISTRATION	148,530	33,836	0	482,861	0	0	665,227	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	2,033,694	617,586	2,545,494	963,712	5,972,615	0	12,133,101	0	0	1,588	0	0	0	0	0
	County Indirect Costs = \$										289,974				

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 to JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 44,068	\$ 0	\$ 44,068
Adoption Assistance	1,991,436	0	1,991,436
Subsidized Permanent Legal Custodianship	551,058	0	551,058
Counseling	293,873	0	293,873
Day Care	0	0	0
Day Treatment	1,354	0	1,354
Homemaker Service	0	0	0
Intake and Referral	149,703	0	149,703
Life Skills	476,923	0	476,923
Protective Service - Child Abuse	487,244	0	487,244
Protective Service - General	1,356,130	0	1,356,130
Service Planning	302,855	0	302,855
Juvenile Act Proceedings	116,988	0	116,988
Alternative Treatment	0	0	0
Community Residential	1,093,227	0	1,093,227
Emergency Shelter	310,023	0	310,023
Foster Family	1,996,937	0	1,996,937
Kinship Care	310,475	0	310,475
Supervised Independent Living	21,849	0	21,849
Juvenile Detention Service	128,790	0	128,790
Residential Service	1,090,079	0	1,090,079
Secure Residential Service (Except YDC)	158,418	0	158,418
YDC Secure	586,444	0	586,444
Administration	665,227	0	665,227
Combined Total Expense	<u>12,133,101</u>	<u>0</u>	<u>12,133,101</u>
Less Non-reimbursables	<u>1,588</u>	<u>0</u>	<u>1,588</u>
Total Net Expense	<u>\$ 12,131,513</u>	<u>\$ 0</u>	<u>\$ 12,131,513</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,033,694	\$ 0	\$ 2,033,694
Employee Benefits	617,586	0	617,586
Subsidies	2,545,494	0	2,545,494
Operating	963,712	0	963,712
Purchased Services	5,972,615	0	5,972,615
Fixed Assets	0	0	0
Combined Total Expense	<u>12,133,101</u>	<u>0</u>	<u>12,133,101</u>
Less Non-reimbursables	<u>1,588</u>	<u>0</u>	<u>1,588</u>
Total Net Expense	<u>\$ 12,131,513</u>	<u>\$ 0</u>	<u>\$ 12,131,513</u>

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

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