

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

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## Juniata County Children and Youth Agency

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January 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Juniata County  
The Bousum Building  
26 North Main Street  
P.O. Box 68  
Mifflintown, PA 17059

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 Juniata 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, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

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 Juniata 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 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.<sup>1</sup>

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

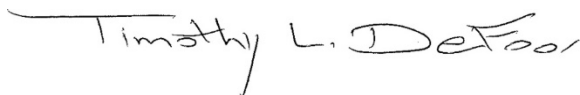
- For the **2020-2021 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$3,653 and increasing program income by \$3,746. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$593.
- For the **2021-2022 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$5,344 and increasing program income by \$30,025. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$25,764.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 12, 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  
December 13, 2023

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<sup>1</sup> 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 4<sup>th</sup> 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, 2020 to JUNE 30, 2021**

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	1,974,304
Supplemental Act 148		<u>76,469</u>
Total State Allocation		2,050,773
State Share (CY348) <sup>2</sup>	\$	2,050,180
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,050,180
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	2,050,180
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,050,773</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(593)</u></u>

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

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

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

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

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

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	5,193	0	0	0	0	0	0	0	5,193	4,674	519
03. 80% REIMBURSEMENT	2,621,505	22,297	466,246	10,827	19,745	21,902	0	0	2,080,488	1,664,388	416,100
04. 60% REIMBURSEMENT	614,302	8,769	34,178	0	0	0	0	1,371	569,984	341,990	227,994
05. 50% REIMBURSEMENT	88,747	44	10,446	0	0	0	0	0	78,257	39,128	39,129
06. TOTAL NET CHILD WELFARE EXPEND.	3,329,747	31,110	510,870	10,827	19,745	21,902	0	1,371	2,733,922	2,050,180	683,742

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
09. TOTAL EXPENDITURES	3,329,747	31,110	510,870	10,827	19,745	21,902	0	1,371	2,733,922	2,050,180	683,742

10. TOTAL TITLE IV-D COLLECTIONS	4,988
11. TITLE IV-D Collections for IV-E Children	2,556
12. STATE ACT 148 - line 6	2,050,180
13. STATE ACT 148 ALLOCATION	2,050,773
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,050,180
INVOICE	
AMENDED STATE SHARE (ACT 148)	2,050,180
ACT 148 AMOUNT RECEIVED	2,050,773
ADJUSTMENT TO STATE SHARE	(593)



JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
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	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0								0	0	0
1-B ADOPTION ASSISTANCE	168,042	0	74,458	6,267						87,317	69,854	17,463
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	116,055	0	39,606							76,449	61,159	15,290
1-D COUNSELING - DEPENDENT	418,842	0		1,465	10,827	19,745	21,902			364,903	291,922	72,981
1-E COUNSELING - DELINQUENT	1,373	0								1,373	1,098	275
1-F DAY CARE	200	0								200	160	40
1-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0								0	0	0
1-I HOMEMAKER SERVICE	0	0								0	0	0
1-J INTAKE & REFERRAL	41,210	0		5,300						35,910	28,728	7,182
1-K LIFE SKILLS - DEPENDENT	0	0								0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	206,654	0		26,491						180,163	144,130	36,033
1-N PROTECTIVE SERVICE - GENERAL	468,874	0		53,499						415,375	332,300	83,075
1-O SERVICE PLANNING	398,373	0		51,230						347,143	277,714	69,429
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	73,377	0		10,446						62,931	31,465	31,466
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-R SUBTOTAL IN-HOME	1,893,000	0	114,064	154,698	10,827	19,745	21,902			1,571,764	1,238,530	333,234

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	305,243	14,618	8,087	34						282,504	226,003	56,501
2-D COMMUNITY RESIDENTIAL - DELINQUENT	14,554	0								14,554	11,643	2,911
2-E EMERGENCY SHELTER - DEPENDENT	5,193	0								5,193	4,674	519
2-F EMERGENCY SHELTER - DELINQUENT	0	0								0	0	0
2-G FOSTER FAMILY - DEPENDENT	379,756	6,784	109,258	88,783						174,931	139,945	34,986
2-H FOSTER FAMILY - DELINQUENT	14,313	44								14,269	11,415	2,854
2-I KINSHIP CARE - DEPENDENT	60,380	389		1,768						58,223	46,578	11,645
2-J KINSHIP CARE - DELINQUENT	27,636	462								27,174	21,739	5,435
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-M SUBTOTAL CBP	807,075	22,297	117,345	90,585						576,848	461,997	114,851

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	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	15,370	44								15,326	7,663	7,663
3-B RESIDENTIAL SERVICE - DEPENDENT	137,083	404		7,192						129,487	77,692	51,795
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	111,460	7,075								104,385	62,631	41,754
3-D SECURE RES. SERVICE (EXCEPT YDC)	148,254	1,290								146,964	88,178	58,786
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	412,167	8,813		7,192						396,162	236,164	159,998
4 ADMINISTRATION	217,505	0		26,986						189,148	113,489	75,659
5 TOTAL REVENUES	3,329,747	31,110	231,409	279,461	10,827	19,745	21,902		1,371	2,733,922	2,050,180	683,742

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0			0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	168,012	30	0	0	168,042	0	18	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	116,055	0	0	0	116,055	0	12	0	0	0
1-D COUNSELING - DEPENDENT	0	0		9,875	408,967	0	418,842	0	116	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	1,373	0	1,373	0	2	0	0	0
1-F DAY CARE	0	0		200	0	0	200	0	1	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	20,906	15,521		3,124	0	1,659	41,210	282	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	104,536	77,601		16,221	0	8,296	206,654	76	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	202,104	150,030		49,767	50,934	16,039	468,874	589	451	0	0	0
1-O SERVICE PLANNING	202,105	150,029		30,200	0	16,039	398,373	135	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				50,711	22,666		73,377	0	42	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	529,651	393,181	284,067	160,128	483,940	42,033	1,893,000			0	0	0
LRCNP = Legal Representation for Children Non-Placement = \$ 12,597 Number of Children receiving only NON-PURCHASED HH Services 0												
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	0	0	763	304,480	0	305,243	1,124	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	14,554	0	14,554	62	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	5,193	0	5,193	83	1	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	55,753	41,388	0	11,667	266,523	4,425	379,756	4,055	19	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	14,313	0	14,313	184	2	0	0	0
2-I KINSHIP CARE - DEPENDENT	6,969	5,174	0	1,146	46,538	553	60,380	594	5	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	27,636	0	27,636	434	2	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	62,722	46,562	0	13,576	679,237	4,978	807,075	6,536	39	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	15,370	0	15,370	47	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	27,876	20,694	0	4,924	81,377	2,212	137,083	536	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	111,460	0	111,460	431	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	148,254	0	148,254	334	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	27,876	20,694	0	4,924	356,461	2,212	412,167	1,348	8	0	0	0
<b>ADMINISTRATION</b>	76,660	56,909	0	72,706	5,146	6,084	217,505			0	0	0
<b>TOTAL EXPENDITURES</b>	696,909	517,346	284,067	251,334	1,524,784	55,307	3,329,747			0	0	0
County Indirect Costs = \$ 56,134												

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	168,042	0	168,042
Subsidized Permanent Legal Custodianship	116,055	0	116,055
Counseling	420,215	0	420,215
Day Care	200	0	200
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	41,210	0	41,210
Life Skills	0	0	0
Protective Service - Child Abuse	206,655	(1)	206,654
Protective Service - General	468,874	0	468,874
Service Planning	398,373	0	398,373
Juvenile Act Proceedings	73,377	0	73,377
Alternative Treatment	0	0	0
Community Residential	318,800	997	319,797
Emergency Shelter	5,193	0	5,193
Foster Family	394,069	0	394,069
Kinship Care	88,016	0	88,016
Supervised Independent Living	0	0	0
Juvenile Detention Service	15,370	0	15,370
Residential Service	248,543	0	248,543
Secure Residential Service (Except YDC)	148,254	0	148,254
YDC Secure	0	0	0
Administration	214,848	2,657	217,505
Combined Total Expense	<u>3,326,094</u>	<u>3,653</u>	<u>3,329,747</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,326,094</u>	<u>\$ 3,653</u>	<u>\$ 3,329,747</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 696,908	\$ 1	\$ 696,909
Employee Benefits	517,347	(1)	517,346
Subsidies	284,087	(20)	284,067
Operating	248,597	2,737	251,334
Purchased Services	1,523,787	997	1,524,784
Fixed Assets	55,368	(61)	55,307
Combined Total Expense	<u>3,326,094</u>	<u>3,653</u>	<u>3,329,747</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,326,094</u>	<u>\$ 3,653</u>	<u>\$ 3,329,747</u>

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-O	1	1	Service Planning - Wages and Salaries	\$ 202,104	\$ 1	\$ 202,105
	1-O	2		Service Planning - Employee Benefits	\$ 150,030	\$ (1)	\$ 150,029
	1-B	3		Adoption Assistance - Subsidies	\$ 168,032	\$ (20)	\$ 168,012
	1-B	4		Adoption Assistance - Operating	\$ 10	\$ 20	\$ 30
	1-M	4		Protective Service Child Abuse - Operating	\$ 16,165	\$ 56	\$ 16,221
	4	4		Administration - Operating	\$ 70,045	\$ (12)	\$ 70,033
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 303,483	\$ 997	\$ 304,480
	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 8,353	\$ (57)	\$ 8,296
	4	6		Administration - Fixed Assets	\$ 6,088	\$ (4)	\$ 6,084
Total Adjustment Amount						\$ 980	
				To increase expenditures by \$980 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 70,033	\$ 2,673	\$ 72,706
				To increase indirect costs by \$2,673 to reconcile to the proper Cost Allocation Plan (CAP). The 2019 CAP was not available when the fourth quarter Act 148 Invoice was due and the prior 2018 CAP was used. As a result, indirect costs were under reported on the CY370 Expenditure Report.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-C	2	3	Community Residential (Dependent) - Program Income	\$ 12,633	\$ 1,985	\$ 14,618
	2-G	2		Foster Family (Dependent) - Program Income	\$ 5,067	\$ 1,717	\$ 6,784
	3-A	2		Juvenile Detention - Program Income	\$ -	\$ 44	\$ 44
	Total Adjustment Amount						\$ 3,746
				To increase Program Income by \$3,746 to properly report the total amount of income received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2021 to JUNE 30, 2022**

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	2,345,831
Supplemental Act 148			0
Total State Allocation			2,345,831
State Share (CY348) <sup>2</sup>	\$		2,046,624
Less: Major Service Category Adjustment			0
Net State Share		\$	2,046,624
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable <sup>3</sup>		\$	2,046,624
Actual Act 148 Revenues Received <sup>4</sup>			2,072,388
Net Amount Due County/(State) <sup>5</sup>		\$	(25,764)

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

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

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

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

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

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	2,596,412	24,597	502,493	10,827	19,745	21,902	0	0	2,016,848	1,613,479	403,369
04. 60% REIMBURSEMENT	713,678	4,284	70,424	0	0	0	0	1,655	637,315	382,389	254,926
05. 50% REIMBURSEMENT	165,674	1,144	33,781	0	0	0	0	0	130,749	50,756	50,756
06. TOTAL NET CHILD WELFARE EXPEND.	3,475,764	30,025	606,698	10,827	19,745	21,902	0	1,655	2,784,912	2,046,624	709,051
YDCYFC PLACEMENT COSTS											
07. 60% DHSPARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	3,475,764	30,025	606,698	10,827	19,745	21,902	0	1,655	2,784,912	2,046,624	709,051
10. TOTAL TITLE IV-D COLLECTIONS	19,061										
11. TITLE IV-D Collections for IV-E Children	7,158										
12. STATE ACT 148 - line 6	2,046,624										
13. STATE ACT 148 ALLOCATION	2,345,831										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,046,624										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,046,624										
ACT 148 AMOUNT RECEIVED	2,072,388										
ADJUSTMENT TO STATE SHARE	(25,764)										

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	0	0		0	0			0	0	0	0	0
I-B ADOPTION ASSISTANCE	227,651	0	97,137	4,587				0	0	125,927	100,742	25,185
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	90,332	0	28,195					0	0	62,137	49,710	12,427
I-D COUNSELING - DEPENDENT	360,297	0		2,630	10,827	19,745	21,902	0	0	305,193	244,154	61,039
I-E COUNSELING - DELINQUENT	6,365	0		681				0	0	5,684	4,547	1,137
I-F DAY CARE	0	0		0	0			0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
I-I DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0			0	0	0	0	0
I-J INTAKE & REFERRAL	25,774	0		4,587	0	0	0	0	0	21,187	16,950	4,237
I-K LIFE SKILLS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0			0	0	0	0	0
I-M LIFE SKILLS - DELINQUENT	128,873	0		22,830	0	0	0	0	0	106,043	84,834	21,209
I-N PROTECTIVE SERVICE - CHILD ABUSE	390,828	0		59,801	0	0	0	0	0	331,027	264,822	66,205
I-O PROTECTIVE SERVICE - GENERAL	335,066	0		59,635	0	0	0	0	0	275,431	220,345	55,086
I-P SERVICE PLANNING	136,904	0		33,781	0			0	0	103,123	36,943	36,943
I-Q JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0			0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
<b>1-R SUBTOTAL IN-HOME</b>	<b>1,702,090</b>	<b>0</b>	<b>125,332</b>	<b>188,532</b>	<b>10,827</b>	<b>19,745</b>	<b>21,902</b>	<b>0</b>	<b>0</b>	<b>1,335,752</b>	<b>1,023,047</b>	<b>283,468</b>

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0			0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	197,290	1,961		90				0	0	195,239	156,191	39,048
2-D COMMUNITY RESIDENTIAL - DELINQUENT	295,577	3,542		0				0	0	291,835	233,468	58,367
2-E EMERGENCY SHELTER - DEPENDENT	0	0		0	0			0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	415,923	19,094		110,202	109,491			0	0	177,136	141,709	35,427
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0			0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	122,636	0		2,627				0	0	120,009	96,007	24,002
2-J KINSHIP CARE - DELINQUENT	0	0		0	0			0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0			0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0			0	0	0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>1,031,226</b>	<b>24,597</b>	<b>110,202</b>	<b>112,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>784,219</b>	<b>627,375</b>	<b>156,844</b>

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	28,770	1,144						0	0	27,626	13,813	13,813
3-B RESIDENTIAL SERVICE - DEPENDENT	71,619	0		9,181				0	0	62,438	37,463	24,975
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	72,024	2,759		0				0	0	69,265	41,559	27,706
3-D SECURE RES. SERVICE (EXCEPT YDC)	177,959	1,525						0	0	176,434	105,860	70,574
3-E YDC SECURE	0	0						0	0	0	0	0
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>350,372</b>	<b>5,428</b>	<b>0</b>	<b>9,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335,763</b>	<b>198,695</b>	<b>137,068</b>

<b>4 ADMINISTRATION</b>	<b>392,076</b>	<b>0</b>	<b>0</b>	<b>61,243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,655</b>	<b>329,178</b>	<b>197,507</b>	<b>131,671</b>
<b>5 TOTAL REVENUES</b>	<b>3,475,764</b>	<b>30,025</b>	<b>235,534</b>	<b>371,164</b>	<b>10,827</b>	<b>19,745</b>	<b>21,902</b>	<b>0</b>	<b>1,655</b>	<b>2,784,912</b>	<b>2,046,624</b>	<b>709,051</b>



JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
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 Scriv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	0	0			0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	13,247	9,502	201,877	2,093	0	932	227,651	23	23	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	90,332		0	0	90,332	10	10	0	0	0
I-D COUNSELING - DEPENDENT	0	0		13,315	346,982	0	360,297	0	291	0	0	0
I-E COUNSELING - DELINQUENT	0	0		3,500	2,865	0	6,365	0	8	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	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	13,247	9,502	292,209	2,093	0	932	25,774	65	297	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	66,237	47,508		10,466	0	4,662	128,873	88	88	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	165,593	118,769		43,873	50,939	11,654	390,828	443	443	0	0	0
I-O SERVICE PLANNING	172,217	123,517		27,212	0	12,120	335,066	100	100	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				78,330	0		136,904	0	11	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
<b>SUBTOTAL IN-HOME</b>	430,541	308,798	292,209	180,882	400,786	30,300	1,702,090			0	0	0
	LRCNP = Legal Representation for Children in Placement=\$ 29,337											
	LRCNP = Legal Representation for Children Non-Placement=\$ 0											
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	0	0	504	196,786	0	197,290	745	8	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	295,377	0	295,377	945	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	46,366	33,256	0	8,897	324,141	3,263	415,923	4,673	21	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	6,624	4,751	0	3,094	107,700	467	122,636	1,551	16	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	52,990	38,007	0	12,495	924,004	3,730	1,031,226	7,914	48	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	50	28,720	0	28,770	96	6	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	26,495	19,003	0	4,246	20,010	1,865	71,619	92	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	384	71,640	0	72,024	257	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	177,959	0	177,959	454	3	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	26,495	19,003	0	4,680	298,329	1,865	350,372	899	17	0	0	0
<b>ADMINISTRATION</b>	152,345	109,267	0	117,852	1,890	10,722	392,076			0	0	0
<b>TOTAL EXPENDITURES</b>	662,371	475,075	292,209	315,909	1,625,009	46,617	3,475,764			0	0	0
	County Indirect Costs=\$ 81,511											

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	228,465	(814)	227,651
Subsidized Permanent Legal Custodianship	90,332	0	90,332
Counseling	366,662	0	366,662
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	26,589	(815)	25,774
Life Skills	0	0	0
Protective Service - Child Abuse	132,949	(4,076)	128,873
Protective Service - General	401,017	(10,189)	390,828
Service Planning	345,665	(10,599)	335,066
Juvenile Act Proceedings	136,904	0	136,904
Alternative Treatment	0	0	0
Community Residential	493,667	(1,000)	492,667
Emergency Shelter	0	0	0
Foster Family	418,776	(2,853)	415,923
Kinship Care	123,043	(407)	122,636
Supervised Independent Living	0	0	0
Juvenile Detention Service	28,770	0	28,770
Residential Service	145,273	(1,630)	143,643
Secure Residential Service (Except YDC)	177,959	0	177,959
YDC Secure	0	0	0
Administration	354,349	37,727	392,076
Combined Total Expense	<u>3,470,420</u>	<u>5,344</u>	<u>3,475,764</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,470,420</u>	<u>\$ 5,344</u>	<u>\$ 3,475,764</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 662,370	\$ 1	\$ 662,371
Employee Benefits	475,078	(3)	475,075
Subsidies	292,208	1	292,209
Operating	331,654	(15,745)	315,909
Purchased Services	1,603,919	21,090	1,625,009
Fixed Assets	46,617	0	46,617
Combined Total Expense	<u>3,411,846</u>	<u>5,344</u>	<u>3,417,190</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,411,846</u>	<u>\$ 5,344</u>	<u>\$ 3,417,190</u>

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-O	1	1	Service Planning - Wages and Salaries	\$ 172,216	\$ 1	\$ 172,217
	1-O	2		Service Planning - Employee Benefits	\$ 123,520	\$ (3)	\$ 123,517
	1-B	3		Adoption Assistance - Subsidies	\$ 201,876	\$ 1	\$ 201,877
	1-D	4		Counseling (Dependent) - Operating	\$ 15,580	\$ (2,265)	\$ 13,315
	3-D	4		Secure Residential (Delinquent) - Operating	\$ 19,825	\$ (19,825)	\$ -
	4	4		Administration - Operating	\$ 80,125	\$ 6,345	\$ 86,470
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 344,717	\$ 2,265	\$ 346,982
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 197,786	\$ (1,000)	\$ 196,786
	3-D	5		Secure Residential (Delinquent) - Purchased Services	\$ 158,134	\$ 19,825	\$ 177,959
					Total Adjustment Amount		\$ 5,344
				To increase expenditures by \$5,344 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-B	4	2	Adoption Assistance - Operating	\$ 2,908	\$ (815)	\$ 2,093
	1-J	4		Intake & Referral - Operating	\$ 2,908	\$ (815)	\$ 2,093
	1-M	4		Protective Service Child Abuse - Operating	\$ 14,542	\$ (4,076)	\$ 10,466
	1-N	4		Protective Service General - Operating	\$ 54,062	\$ (10,189)	\$ 43,873
	1-O	4		Service Planning - Operating	\$ 37,809	\$ (10,597)	\$ 27,212
	2-G	4		Foster Family (Dependent) - Operating	\$ 11,750	\$ (2,853)	\$ 8,897
	2-I	4		Kinship Care (Dependent) - Operating	\$ 3,501	\$ (407)	\$ 3,094
	3-B	4		Residential Service (Dependent) - Operating	\$ 5,876	\$ (1,630)	\$ 4,246
	4	4		Administration - Operating	\$ 86,470	\$ 31,382	\$ 117,852
					To reclassify \$31,382 of indirect costs from multiple cost centers to Administration. The agency erroneously allocated third and fourth quarter indirect costs to multiple cost centers instead of reporting the entire amount in the Administration cost center.		
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-C	2	3	Community Residential (Dependent) - Program Income	\$ -	\$ 1,961	\$ 1,961
	2-D	2		Community Residential (Delinquent) - Program Income	\$ -	\$ 3,542	\$ 3,542
	2-G	2		Foster Family (Dependent) - Program Income	\$ -	\$ 19,094	\$ 19,094
	3-C	2		Residential Service (Delinquent) - Program Income	\$ -	\$ 2,759	\$ 2,759
	3-D	2		Secure Residential Service - Program Income	\$ -	\$ 1,525	\$ 1,525
	4	2		Juvenile Detention - Program Income	\$ -	\$ 1,144	\$ 1,144
					Total Adjustment Amount		\$ 30,025
				To increase Program Income by \$30,025 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
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