

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

Warren County Children and Youth Agency

August 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 Warren County
Warren County Court House
285 Hospital Drive
Warren, Pennsylvania 16365

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 Warren County Children and Youth Agency (agency), legally known as Warren 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 Warren 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.

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 scope period, as follows:

- **For the 2012-2013 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 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 fiscal year 2013-2014, 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 fiscal year 2014-2015, 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 fiscal year 2015-2016, 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 following current engagement observation, as detailed in Section 6 of this report:

Current Engagement Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law (CPSL)

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on June 14, 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 Warren County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

June 25, 2018

Endnote

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

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Warren County Children and Youth Agency provided in-home and placement services to 870 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

**WARREN 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		\$	2,197,942
Supplemental Act 148			<u>0</u>
Total State Allocation			2,197,942
State Share (CY348) ²	\$		1,642,167
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,642,167
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,642,167
Actual Act 148 Revenues Received ⁴			<u>1,642,167</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 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.

**WARREN 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	55,139	0	9,055	0	0	0	0	0	46,084	46,084	0
02. 90% REIMBURSEMENT	67,344	480	8,758	20,359	1,376	0	0	0	36,371	32,734	3,637
03. 80% REIMBURSEMENT	2,184,339	44,833	506,001	0	39,537	17,258	0	0	1,576,710	1,261,367	315,343
04. 60% REIMBURSEMENT	515,470	10,153	64,408	0	6,212	0	0	3,399	431,298	258,779	172,519
05. 50% REIMBURSEMENT	86,684	279	0	0	0	0	0	0	86,405	43,203	43,202
06. TOTAL NET CHILD WELFARE EXPEND.	2,908,976	55,745	588,222	20,359	47,125	17,258	0	3,399	2,176,868	1,642,167	534,701

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	166	0							166		166

09. TOTAL EXPENDITURES	2,909,142	55,745	588,222	20,359	47,125	17,258	0	3,399	2,177,034	1,642,167	534,867
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10. TOTAL TITLE IV-D COLLECTIONS 18,116

11. TITLE IV-D Collections for IV-E Children 7,054

12. STATE ACT 148 - line 6 1,642,167

13. STATE ACT 148 ALLOCATION 2,197,942

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,642,167

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,642,167										
ACT 148 AMOUNT RECEIVED	1,642,167										
ADJUSTMENT TO STATE SHARE	0										

WARREN 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	55,139	0		9,055	0		0	0	0	46,084	46,084	0
1-B ADOPTION ASSISTANCE	373,474	0	171,272	5,930			0		0	196,272	157,018	39,254
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	36,925	0	20,126	0			0		0	16,799	13,439	3,360
1-D COUNSELING - DEPENDENT	0	0			0		0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	4,243	0			0		0	0	0	881	705	176
1-F DAY CARE	225	0			0		225	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	37,475	0		6,161	0		0	0	0	31,314	25,051	6,263
1-K LIFE SKILLS - DEPENDENT	244,374	0		40,041	0		0	0	0	204,333	163,466	40,867
1-L LIFE SKILLS - DELINQUENT	0	0			0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	147,534	0		24,243	0				0	123,291	98,633	24,658
1-N PROTECTIVE SERVICE - GENERAL	474,912	16,510		68,331	0	31,108			0	358,963	287,170	71,793
1-O SERVICE PLANNING	410,337	0		67,343	0		0	0	0	342,994	274,395	68,599
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	43,724	0			0		0	0	0	43,724	21,862	21,862
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	3,161	0			0		0	0	0	3,161	1,581	1,581
1-R SUBTOTAL IN-HOME	1,831,523	16,510	191,398	221,104	0	34,695	0	0	0	1,367,816	1,089,404	278,412
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	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	12,135	0	4,326	0		131	0		0	7,678	6,142	1,536
2-D COMMUNITY RESIDENTIAL - DELINQUENT	110,342	3,656	6,207	0		4,711	17,258		0	78,510	62,808	15,702
2-E EMERGENCY SHELTER - DEPENDENT	26,520	51	2,862	0	7,304	0	0	0	0	16,303	14,673	1,630
2-F EMERGENCY SHELTER - DELINQUENT	40,824	429	5,896	0	13,055	1,376	0	0	0	20,068	18,061	2,007
2-G FOSTER FAMILY - DEPENDENT	325,189	24,667	55,089	33,132			0	0	0	212,301	169,841	42,460
2-H FOSTER FAMILY - DELINQUENT	7,174	0	3,800	0			0	0	0	3,374	2,699	675
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	522,184	28,803	78,180	33,132	20,359	6,218	17,258	0	0	338,234	274,224	64,010
ADMINISTRATION	381,286	0		62,662			0		3,399	315,225	189,135	126,090
TOTAL REVENUES	2,908,976	55,745	271,324	316,898	20,359	47,125	17,258	0	3,399	2,176,868	1,642,167	534,701
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	39,799	279						0	0	39,520	19,760	19,760
3-B RESIDENTIAL SERVICE - DEPENDENT	43,566	3,960	826	0		1,719	0		0	37,061	22,237	14,824
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	34,472	5,105	920	0		4,493	0		0	23,954	14,372	9,582
3-D SECURE RES. SERVICE (EXCEPT YDC)	56,146	1,088							0	55,058	33,035	22,023
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	173,983	10,432	1,746	0	0	6,212	0	0	0	155,593	89,404	66,189
ADMINISTRATION	381,286	0		62,662			0		3,399	315,225	189,135	126,090
TOTAL REVENUES	2,908,976	55,745	271,324	316,898	20,359	47,125	17,258	0	3,399	2,176,868	1,642,167	534,701

WARREN 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
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	33,142	17,785		4,210	0	2	55,139	14	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	373,474	0	0	0	373,474	0	51	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	36,925	0	0	0	36,925	0	5	0	0	0
1-D COUNSELING - DEPENDENT	0	0						0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		12	4,231	0	4,243	0	8	0	0	0
1-F DAY CARE	0	0			225	0	225	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	22,361	11,965		3,147	0	2	37,475	324	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	133,354	70,208		26,933	0	13,879	244,374	196	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	81,104	43,316		23,107	0	7	147,534	106	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	239,362	127,306		86,343	0	21,901	474,912	710	0	0	0	0
1-O SERVICE PLANNING	245,511	129,946		34,867	0	13	410,337	283	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				3,183	40,541		43,724	0	47	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				1,861	1,300		3,161	0	4	0	0	0
1-R SUBTOTAL IN-HOME	754,834	400,526	410,399	183,663	46,297	35,804	1,831,523					
Number of Children receiving only NON-PURCHASED IN-Home Services 860												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	12,135	0	12,135	92	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	373	109,969	0	110,342	763	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	26,520	0	26,520	157	7	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	40,824	0	40,824	253	13	0	0	0
2-G FOSTER FAMILY - DEPENDENT	47,647	26,430	0	37,206	213,904	2	325,189	7,519	43	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	23	7,151	0	7,174	86	1	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	47,647	26,430	0	37,602	410,503	2	522,184	8,870	72	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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	39,799	0	39,799	115	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	354	43,212	0	43,566	207	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,590	32,882	0	34,472	182	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	56,146	0	56,146	212	1	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	1,944	172,039	0	173,983	716	14	0	0	0
4 ADMINISTRATION	213,449	111,981	0	56,001	0	21	381,452			166	0	0
5 TOTAL EXPENDITURES	1,015,930	538,937	410,399	279,210	628,839	35,827	2,909,142			166	0	0
County Indirect Costs = \$ 0												

**WARREN 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	\$ 55,139	\$ 0	\$ 55,139
Adoption Assistance	373,474	0	373,474
Subsidized Permanent Legal Custodianship	36,925	0	36,925
Counseling	4,243	0	4,243
Day Care	225	0	225
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	37,475	0	37,475
Life Skills	244,374	0	244,374
Protective Service - Child Abuse	147,534	0	147,534
Protective Service - General	474,912	0	474,912
Service Planning	410,337	0	410,337
Juvenile Act Proceedings	46,885	0	46,885
Alternative Treatment	0	0	0
Community Residential	122,477	0	122,477
Emergency Shelter	67,344	0	67,344
Foster Family	332,363	0	332,363
Supervised Independent Living	0	0	0
Juvenile Detention Service	39,799	0	39,799
Residential Service	78,038	0	78,038
Secure Residential Service (Except YDC)	56,146	0	56,146
YDC Secure	0	0	0
Administration	381,452	0	381,452
Combined Total Expense	<u>2,909,142</u>	<u>0</u>	<u>2,909,142</u>
Less Non-reimbursables	<u>166</u>	<u>0</u>	<u>166</u>
Total Net Expense	<u>\$ 2,908,976</u>	<u>\$ 0</u>	<u>\$ 2,908,976</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,015,930	\$ 0	\$ 1,015,930
Employee Benefits	538,937	0	538,937
Subsidies	410,399	0	410,399
Operating	279,210	0	279,210
Purchased Services	628,839	0	628,839
Fixed Assets	35,827	0	35,827
Combined Total Expense	<u>2,909,142</u>	<u>0</u>	<u>2,909,142</u>
Less Non-reimbursables	<u>166</u>	<u>0</u>	<u>166</u>
Total Net Expense	<u>\$ 2,908,976</u>	<u>\$ 0</u>	<u>\$ 2,908,976</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**WARREN 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		\$ 2,209,098
Supplemental Act 148		<u>0</u>
Total State Allocation		2,209,098
State Share (CY348) ²	\$ 1,749,898	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 1,749,898
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 1,749,898
Actual Act 148 Revenues Received ⁴		<u>1,749,898</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.

WARREN 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	71,963	2,500	12,016	0	0	0	0	0	57,447	57,447	0
02. 90% REIMBURSEMENT	30,395	1,263	6,705	7,976	0	0	0	0	14,451	13,006	1,445
03. 80% REIMBURSEMENT	2,343,918	58,683	571,027	12,383	3,082	0	0	0	1,698,743	1,358,993	339,750
04. 60% REIMBURSEMENT	666,541	10,707	101,051	0	44,043	16,252	0	2,754	491,734	295,041	196,693
05. 50% REIMBURSEMENT	50,820	0	0	0	0	0	0	0	50,820	25,411	25,409
06. TOTAL NET CHILD WELFARE EXPEND.	3,163,637	73,153	690,799	20,359	47,125	16,252	0	2,754	2,313,195	1,749,898	563,297

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	147	0							147		147
09. TOTAL EXPENDITURES	3,163,784	73,153	690,799	20,359	47,125	16,252	0	2,754	2,313,342	1,749,898	563,444

10. TOTAL TITLE IV-D COLLECTIONS	26,512										
11. TITLE IV-D Collections for IV-E Children	12,982										
12. STATE ACT 148 - line 6	1,749,898										
13. STATE ACT 148 ALLOCATION	2,209,098										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,749,898										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,749,898										
ACT 148 AMOUNT RECEIVED	1,749,898										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A	ADOPTION SERVICE	71,963	2,500		12,016	0		0	0	0	57,447	57,447	0
1-B	ADOPTION ASSISTANCE	378,948	0	172,212	3,178				0	0	203,558	162,846	40,712
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	26,105	0	8,791	0				0	0	17,314	13,851	3,463
1-D	COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E	COUNSELING - DELINQUENT	8,729	0		2,002	2,582	0	0	0	0	4,145	3,316	829
1-F	DAY CARE	500	0		0	500	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	33,810	0		5,851	0	0	0	0	0	27,959	22,367	5,592
1-K	LIFE SKILLS - DEPENDENT	292,731	501		50,585	0	0	0	0	0	241,645	193,316	48,329
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	163,067	0		28,220	0			0	0	134,847	107,878	26,969
1-N	PROTECTIVE SERVICE - GENERAL	492,976	22,257		80,670	0			0	0	390,049	312,039	78,010
1-O	SERVICE PLANNING	328,659	0		55,080	10,381	0	0	0	0	263,198	210,558	52,640
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	42,605	0		0	0	0	0	0	0	42,605	21,303	21,302
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	1,850	0		0	0	0	0	0	0	1,850	925	925
1-R	SUBTOTAL IN-HOME	1,841,943	25,258	181,003	235,600	12,383	3,082	0	0	0	1,384,617	1,105,846	278,771
COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	260	0		0		0	0	0	0	260	208	52
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	191,289	1,677	36,362	0		0	0	0	0	153,250	122,600	30,650
2-E	EMERGENCY SHELTER - DEPENDENT	3,775	0	102	0	7,976	0	0	0	0	3,673	3,306	367
2-F	EMERGENCY SHELTER - DELINQUENT	26,620	1,263	6,603	0		0	0	0	0	10,778	9,700	1,078
2-G	FOSTER FAMILY - DEPENDENT	332,908	32,537	51,485	38,688		0	0	0	0	210,198	168,158	42,040
2-H	FOSTER FAMILY - DELINQUENT	72,052	1,267	29,358	10,547		0	0	0	0	30,860	24,688	6,172
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	21,904	444		0		0	0	0	0	21,460	17,168	4,292
2-K	SUBTOTAL CBP	648,788	37,188	123,910	49,235	7,976	0	0	0	0	430,479	345,828	84,651
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	6,365	0		0		1,680	0	0	0	6,365	3,183	3,182
3-B	RESIDENTIAL SERVICE - DEPENDENT	44,014	3,447	602	0		42,363	16,252	0	0	38,285	22,971	15,314
3-C	RES. SERVICE - DELINQUENT (NON YDC/VFC)	237,196	7,260	33,835	0				0	0	137,486	82,492	54,994
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0				0	0	0	0	0
3-E	YDC SECURE	0	0		0				0	0	0	0	0
3-F	SUBTOTAL INSTITUTIONAL	287,575	10,707	34,437	0	0	44,043	16,252	0	0	182,136	108,646	73,490
4	ADMINISTRATION	385,331	0		66,614		0	0	0	2,754	315,963	189,578	126,385
5	TOTAL REVENUES	3,163,637	73,153	339,350	351,449	20,359	47,125	16,252	0	2,754	2,313,195	1,749,898	563,297

WARREN 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	39,920	23,424		5,863	0	2,756	71,963	13	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	378,948	0	0	0	378,948	0	50	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	26,105	0	0	0	26,105	0	4	0	0	0
1-D COUNSELING - DEPENDENT	0	0										
1-E COUNSELING - DELINQUENT	0	0		1,217	7,512	0	8,729	0	8	0	0	0
1-F DAY CARE	0	0		0	500	0	500	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	19,505	11,386		2,863	0	56	33,810	554	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	145,942	84,295		29,289	0	33,205	292,731	298	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	85,009	49,505		28,280	0	273	163,067	122	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	244,338	141,058		87,405	0	20,175	492,976	674	0	0	0	0
1-O SERVICE PLANNING	189,846	108,306		30,074	0	433	328,659	261	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				3,413	39,192		42,605	0	31	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				950	900		1,850	0	1	0	0	0
1-R SUBTOTAL IN-HOME	724,560	417,974	405,053	189,354	48,104	56,898	1,841,943					
Number of Children receiving only NON-PURCHASED IN-Home Services 959												
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	0	0	0	0	260	0	260	2	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	596	190,693	0	191,289	950	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	3,775	0	3,775	27	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	26,620	0	26,620	155	9	0	0	0
2-G FOSTER FAMILY - DEPENDENT	65,508	38,246	0	36,569	192,432	153	332,908	6,372	30	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	72,032	0	72,032	945	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	21,904	0	21,904	126	1	0	0	0
2-K SUBTOTAL CBP	65,508	38,246	0	37,165	507,716	153	648,788	8,577	55	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	6,365	0	6,365	28	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,228	42,786	0	44,014	209	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	935	236,261	0	237,196	1,442	11	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	2,163	285,412	0	287,575	1,679	16	0	0	0
4 ADMINISTRATION	200,843	119,090	0	63,410	0	2,135	385,478			147	0	0
5 TOTAL EXPENDITURES	990,911	575,310	405,053	292,092	841,232	59,186	3,163,784			147	0	0
County Indirect Costs = \$ 0												

**WARREN 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	\$ 71,963	\$ 0	\$ 71,963
Adoption Assistance	378,948	0	378,948
Subsidized Permanent Legal Custodianship	26,105	0	26,105
Counseling	8,729	0	8,729
Day Care	500	0	500
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	33,810	0	33,810
Life Skills	292,731	0	292,731
Protective Service - Child Abuse	163,067	0	163,067
Protective Service - General	492,976	0	492,976
Service Planning	328,659	0	328,659
Juvenile Act Proceedings	44,455	0	44,455
Alternative Treatment	0	0	0
Community Residential	191,549	0	191,549
Emergency Shelter	30,395	0	30,395
Foster Family	404,940	0	404,940
Supervised Independent Living	21,904	0	21,904
Juvenile Detention Service	6,365	0	6,365
Residential Service	281,210	0	281,210
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	385,478	0	385,478
Combined Total Expense	<u>3,163,784</u>	<u>0</u>	<u>3,163,784</u>
Less Non-reimbursables	<u>147</u>	<u>0</u>	<u>147</u>
Total Net Expense	<u>\$ 3,163,637</u>	<u>\$ 0</u>	<u>\$ 3,163,637</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 990,911	\$ 0	\$ 990,911
Employee Benefits	575,310	0	575,310
Subsidies	405,053	0	405,053
Operating	292,092	0	292,092
Purchased Services	841,232	0	841,232
Fixed Assets	59,186	0	59,186
Combined Total Expense	<u>3,163,784</u>	<u>0</u>	<u>3,163,784</u>
Less Non-reimbursables	<u>147</u>	<u>0</u>	<u>147</u>
Total Net Expense	<u>\$ 3,163,637</u>	<u>\$ 0</u>	<u>\$ 3,163,637</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**WARREN 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		\$	2,176,167
Supplemental Act 148			<u>0</u>
Total State Allocation			2,176,167
State Share (CY348) ²	\$		1,721,015
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,721,015
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,721,015
Actual Act 148 Revenues Received ⁴			<u>1,721,015</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.

**WARREN 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	71,983	0	12,531	0	0	0	0	0	59,452	59,452	0
02. 90% REIMBURSEMENT	34,051	0	5,479	15,863	0	0	0	0	12,709	11,438	1,271
03. 80% REIMBURSEMENT	2,303,874	88,975	564,516	4,496	10,295	1,614	0	0	1,633,978	1,307,182	326,796
04. 60% REIMBURSEMENT	687,224	13,397	107,465	0	36,830	14,638	0	2,388	512,506	307,504	205,002
05. 50% REIMBURSEMENT	70,877	0	0	0	0	0	0	0	70,877	35,439	35,438
06. TOTAL NET CHILD WELFARE EXPEND.	3,168,009	102,372	689,991	20,359	47,125	16,252	0	2,388	2,289,522	1,721,015	568,507

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	117	0							117		117

09. TOTAL EXPENDITURES	3,168,126	102,372	689,991	20,359	47,125	16,252	0	2,388	2,289,639	1,721,015	568,624
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10. TOTAL TITLE IV-D COLLECTIONS 35,226

11. TITLE IV-D Collections for IV-E Children 16,985

12. STATE ACT 148 - line 6 1,721,015

13. STATE ACT 148 ALLOCATION 2,176,167

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,721,015

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,721,015										
ACT 148 AMOUNT RECEIVED	1,721,015										
ADJUSTMENT TO STATE SHARE	0										

WARREN 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
I-A ADOPTION SERVICE	71,983	0		12,531	0		0	0	0	59,452	59,452	0
I-B ADOPTION ASSISTANCE	381,007	0	165,212	6,663			0	0	0	209,132	167,306	41,826
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	28,134	0	9,497				0	0	0	18,637	14,910	3,727
I-D COUNSELING - DEPENDENT	0	0					0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	19,816	0		838			0	0	0	15,402	12,322	3,080
I-F DAY CARE	0	0					0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0					0	0	0	0	0	0
I-J INTAKE & REFERRAL	19,895	0		3,465			0	0	0	16,430	13,144	3,286
I-K LIFE SKILLS - DEPENDENT	299,973	0		52,394			0	0	0	247,579	198,063	49,516
I-L LIFE SKILLS - DELINQUENT	0	0					0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	147,155	0		25,247			0	0	0	121,908	97,526	24,382
I-N PROTECTIVE SERVICE - GENERAL	501,229	26,760		82,470			0	0	0	391,999	313,599	78,400
I-O SERVICE PLANNING	220,833	0		37,664	4,496		0	0	0	178,673	142,938	35,735
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	37,265	0					0	0	0	37,265	18,633	18,632
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0					0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,727,290	26,760	174,709	221,272	4,496	3,576	0	0	0	1,296,477	1,037,893	258,584

COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
	2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0					0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	64,862	2,702	6,893			587	0	0	0	54,680	43,744	10,936
2-D COMMUNITY RESIDENTIAL - DELINQUENT	297,538	14,436	110,073			6,132	1,614	0	0	165,283	132,226	33,057
2-E EMERGENCY SHELTER - DEPENDENT	3,734	0			1,982		0	0	0	1,752	1,577	175
2-F EMERGENCY SHELTER - DELINQUENT	30,317	0	5,479		13,881		0	0	0	10,957	9,861	1,096
2-G FOSTER FAMILY - DEPENDENT	234,371	38,671	25,932	30,883			0	0	0	138,885	111,108	27,777
2-H FOSTER FAMILY - DELINQUENT	28,403	4,322	6,150	619			0	0	0	17,312	13,850	3,462
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0					0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	60,658	2,084	516				0	0	0	58,058	46,446	11,612
2-K SUBTOTAL CBP	719,883	62,215	155,043	31,502	15,863	6,719	1,614	0	0	446,927	358,812	88,115

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	33,612	0					0	0	0	33,612	16,806
3-B RESIDENTIAL SERVICE - DEPENDENT	21,178	0	11,105				0	0	0	10,073	6,044	4,029
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	158,435	13,377	18,498			36,830	14,638	0	0	75,092	45,055	30,037
3-D SECURE RES. SERVICE (EXCEPT YDC)	60,685	0					0	0	0	60,685	36,411	24,274
3-E YDC SECURE	0	0					0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	273,910	13,377	29,603	0	0	36,830	14,638	0	0	179,462	104,316	75,146

4 ADMINISTRATION	446,926	20		77,862		0	0	0	2,388	366,656	2,19,994	146,662
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5 TOTAL REVENUES	3,168,009	102,372	359,355	330,636	20,359	47,125	16,252	0	2,388	2,289,522	1,721,015	568,507
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WARREN 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
I-A ADOPTION SERVICE	43,858	19,955		6,534	0	1,636	71,983	6	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	381,007	0	0	0	381,007	0	55	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	28,134	0	0	0	28,134	0	4	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	5,244	14,572	0	19,816	0	4	0	0	0
I-F DAY CARE	0	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	0
I-H DAY TREATMENT - DELINQUENT	0	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	0
I-J INTAKE & REFERRAL	12,160	5,667	0	2,029	0	39	19,895	326	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	161,021	74,521	0	32,325	0	32,106	299,973	244	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	79,964	36,518	0	30,385	0	288	147,155	151	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	257,942	120,163	0	89,310	0	33,814	501,229	565	0	0	0	0
I-O SERVICE PLANNING	132,520	61,125	0	26,869	0	319	220,833	219	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	2,207	35,058	0	37,265	0	35	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	687,465	317,949	409,141	194,903	49,630	68,202	1,727,290					
Number of Children receiving only NON-PURCHASED IN-Home Services											745	
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	64,862	0	64,862	412	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	527	297,011	0	297,538	1,673	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	3,734	0	3,734	23	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	30,317	0	30,317	197	9	0	0	0
2-G FOSTER FAMILY - DEPENDENT	65,813	30,222	0	32,166	106,026	144	234,371	3,743	28	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	3,848	24,555	0	28,403	774	5	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	60,658	0	60,658	349	2	0	0	0
2-K SUBTOTAL CBP	65,813	30,222	0	36,541	587,163	144	719,883	7,171	59	0	0	0

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	33,612	0	33,612	106	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	21,178	0	21,178	113	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	158,435	0	158,435	990	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	60,685	0	60,685	229	2	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	0	273,910	0	273,910	1,438	14	0	0	0
4 ADMINISTRATION	260,157	119,725	0	66,326	0	835	447,043			117	0	0
5 TOTAL EXPENDITURES	1,013,435	467,896	409,141	297,770	910,703	69,181	3,168,126			117	0	0
County Indirect Costs = \$ 0												

**WARREN 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	\$ 71,983	\$ 0	\$ 71,983
Adoption Assistance	381,007	0	381,007
Subsidized Permanent Legal Custodianship	28,134	0	28,134
Counseling	19,816	0	19,816
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	19,895	0	19,895
Life Skills	299,973	0	299,973
Protective Service - Child Abuse	147,155	0	147,155
Protective Service - General	501,229	0	501,229
Service Planning	220,833	0	220,833
Juvenile Act Proceedings	37,265	0	37,265
Alternative Treatment	0	0	0
Community Residential	362,400	0	362,400
Emergency Shelter	34,051	0	34,051
Foster Family	262,774	0	262,774
Supervised Independent Living	60,658	0	60,658
Juvenile Detention Service	33,612	0	33,612
Residential Service	179,613	0	179,613
Secure Residential Service (Except YDC)	60,685	0	60,685
YDC Secure	0	0	0
Administration	447,043	0	447,043
Combined Total Expense	3,168,126	0	3,168,126
Less Non-reimbursables	117	0	117
Total Net Expense	\$ 3,168,009	\$ 0	\$ 3,168,009

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,013,435	\$ 0	\$ 1,013,435
Employee Benefits	467,896	0	467,896
Subsidies	409,141	0	409,141
Operating	297,770	0	297,770
Purchased Services	910,703	0	910,703
Fixed Assets	69,181	0	69,181
Combined Total Expense	3,168,126	0	3,168,126
Less Non-reimbursables	117	0	117
Total Net Expense	\$ 3,168,009	\$ 0	\$ 3,168,009

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**WARREN 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		\$	2,204,164
Supplemental Act 148			<u>0</u>
Total State Allocation			2,204,164
State Share (CY348) ²	\$		2,056,168
Less: Major Service Category Adjustment			<u>0</u>
Net State Share	\$		2,056,168
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³	\$		2,056,168
Actual Act 148 Revenues Received ⁴			<u>2,056,168</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.

**WARREN 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	45,903	0	6,755	0	0	0	0	0	39,148	39,148	0
02. 90% REIMBURSEMENT	39,213	0	3,022	20,359	0	0	0	0	15,832	14,249	1,583
03. 80% REIMBURSEMENT	2,238,033	61,941	437,794	0	0	0	0	0	1,738,298	1,390,637	347,661
04. 60% REIMBURSEMENT	1,197,406	27,235	117,824	0	47,125	16,252	0	2,311	986,659	591,996	394,663
05. 50% REIMBURSEMENT	40,276	0	0	0	0	0	0	0	40,276	20,138	20,138
06. TOTAL NET CHILD WELFARE EXPEND.	3,560,831	89,176	565,395	20,359	47,125	16,252	0	2,311	2,820,213	2,056,168	764,045

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

08. NON-REIMBURSABLE EXPENDITURES	145	0							145		145
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09. TOTAL EXPENDITURES	3,560,976	89,176	565,395	20,359	47,125	16,252	0	2,311	2,820,358	2,056,168	764,190
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10. TOTAL TITLE IV-D COLLECTIONS 24,352

11. TITLE IV-D Collections for IV-E Children 6,713

12. STATE ACT 148 - line 6 2,056,168

13. STATE ACT 148 ALLOCATION 2,204,164

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,056,168

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,056,168										
ACT 148 AMOUNT RECEIVED	2,056,168										
ADJUSTMENT TO STATE SHARE	0										

WARREN 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	45,903	0		6,755	0		0	0	0	39,148	39,148	0
1-B ADOPTION ASSISTANCE	372,258	0	169,213	2,380			0	0	0	200,665	160,532	40,133
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	28,857	0	9,804	0			0	0	0	19,053	15,242	3,811
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	10,083	0		0	0	0	0	0	0	10,083	8,066	2,017
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	60,098	0		8,745	0		0	0	0	51,353	41,082	10,271
1-K LIFE SKILLS - DEPENDENT	302,886	0		44,155	0		0	0	0	258,731	206,985	51,746
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	149,526	0		21,660	0		0	0	0	127,866	102,293	25,573
1-N PROTECTIVE SERVICE - GENERAL	555,156	21,946		77,462	0		0	0	0	455,748	364,598	91,150
1-O SERVICE PLANNING	195,795	0		28,607	0		0	0	0	167,188	133,750	33,438
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	30,426	0		0	0	0	0	0	0	30,426	15,213	15,213
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	350	0		0	0	0	0	0	0	350	175	175
1-R SUBTOTAL IN-HOME	1,751,338	21,946	179,017	189,764	0	0	0	0	0	1,360,611	1,087,084	273,527
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	54,000	6,524	11,840	0			0	0	0	35,636	28,509	7,127
2-D COMMUNITY RESIDENTIAL - DELINQUENT	298,411	14,749	23,660	0			0	0	0	260,002	208,002	52,000
2-E EMERGENCY SHELTER - DEPENDENT	3,565	0	0	0	3,565		0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	35,648	0	3,022	0	16,794		0	0	0	15,832	14,249	1,583
2-G FOSTER FAMILY - DEPENDENT	173,689	17,617	17,448	22,735			0	0	0	115,889	92,711	23,178
2-H FOSTER FAMILY - DELINQUENT	1,010	0	85	0			0	0	0	925	740	185
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	36,264	1,105	0	0			0	0	0	35,159	28,127	7,032
2-K SUBTOTAL CBP	602,587	39,995	56,055	22,735	20,359	0	0	0	0	463,443	372,338	91,105
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	9,500	0								9,500	4,750	4,750
3-B RESIDENTIAL SERVICE - DEPENDENT	68,819	5,617	0	0			5,401	0	0	57,801	34,681	23,120
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	361,197	9,106	50,840	0			41,724	16,252	0	243,275	145,965	97,310
3-D SECURE RES. SERVICE (EXCEPT YDC)	307,665	12,512								295,153	177,092	118,061
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	747,181	27,235	50,840	0	0	0	47,125	16,252	0	605,729	362,488	243,241
4 ADMINISTRATION	459,725	0		66,984			0	0	2,311	390,430	234,258	156,172
5 TOTAL REVENUES	3,560,831	89,176	285,912	279,483	20,359	47,125	16,252	2,311	2,311	2,820,213	2,056,168	764,045

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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	27,119	13,352		4,012	0	1,420	45,903	6	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	372,258	0	0	0	372,258	0	53	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	28,857	0	0	0	28,857	0	4	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		805	9,278	0	10,083	0	8	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	36,466	18,191		5,353	0	88	60,098	508	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	182,910	89,193		28,641	0	2,142	302,886	280	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	82,040	40,417		26,867	0	202	149,526	155	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	305,781	152,282		90,141	0	6,952	555,156	585	0	0	0	0
1-O SERVICE PLANNING	113,841	56,421		25,260	0	273	195,795	279	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,419	29,007		30,426	0	17	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					350		350	0	1	0	0	0
1-R SUBTOTAL IN-HOME	748,157	369,856	401,115	182,498	38,635	11,077	1,751,338					
Number of Children receiving only NON-PURCHASED IN-Home Services 871												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	200	53,800	0	54,000	366	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	936	297,475	0	298,411	1,779	15	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	3,565	0	3,565	24	1	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	35,648	0	35,648	224	12	0	0	0
2-G FOSTER FAMILY - DEPENDENT	47,820	23,462	0	22,266	80,037	104	173,689	2,688	12	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,010	0	1,010	37	1	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	36,264	0	36,264	229	2	0	0	0
2-K SUBTOTAL CBP	47,820	23,462	0	23,402	507,799	104	602,587	5,347	45	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	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	9,500	0	9,500	38	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	68,819	0	68,819	322	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	403	360,794	0	361,197	1,781	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	307,665	0	307,665	1,161	4	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	403	746,778	0	747,181	3,302	14	0	0	0
4 ADMINISTRATION	265,575	130,977	0	62,625	0	693	459,870			145	0	0
5 TOTAL EXPENDITURES	1,061,552	524,295	401,115	268,928	1,293,212	11,874	3,560,976			145	0	0
County Indirect Costs = \$ 0												

**WARREN 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	\$ 45,903	\$ 0	\$ 45,903
Adoption Assistance	372,258	0	372,258
Subsidized Permanent Legal Custodianship	28,857	0	28,857
Counseling	10,083	0	10,083
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	60,098	0	60,098
Life Skills	302,886	0	302,886
Protective Service - Child Abuse	149,526	0	149,526
Protective Service - General	555,156	0	555,156
Service Planning	195,795	0	195,795
Juvenile Act Proceedings	30,776	0	30,776
Alternative Treatment	0	0	0
Community Residential	352,411	0	352,411
Emergency Shelter	39,213	0	39,213
Foster Family	174,699	0	174,699
Supervised Independent Living	36,264	0	36,264
Juvenile Detention Service	9,500	0	9,500
Residential Service	430,016	0	430,016
Secure Residential Service (Except YDC)	307,665	0	307,665
YDC Secure	0	0	0
Administration	459,870	0	459,870
Combined Total Expense	<u>3,560,976</u>	<u>0</u>	<u>3,560,976</u>
Less Non-reimbursables	<u>145</u>	<u>0</u>	<u>145</u>
Total Net Expense	<u>\$ 3,560,831</u>	<u>\$ 0</u>	<u>\$ 3,560,831</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,061,552	\$ 0	\$ 1,061,552
Employee Benefits	524,295	0	524,295
Subsidies	401,115	0	401,115
Operating	268,928	0	268,928
Purchased Services	1,293,212	0	1,293,212
Fixed Assets	11,874	0	11,874
Combined Total Expense	<u>3,560,976</u>	<u>0</u>	<u>3,560,976</u>
Less Non-reimbursables	<u>145</u>	<u>0</u>	<u>145</u>
Total Net Expense	<u>\$ 3,560,831</u>	<u>\$ 0</u>	<u>\$ 3,560,831</u>

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

WARREN COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

Prior Engagement Finding - Warren County Children and Youth Agency Had Deficient Internal Controls Resulting in Violations of DHS Regulations and Misappropriation of Warren County Children and Youth Agency Assets (Resolved)

In our prior engagement report, for the fiscal years 2008-2009 to 2011-2012, we cited the Warren County Children and Youth Agency for having no formal, written policies and procedures detailing internal controls over its fleet management process, as well as a lack of segregation of duties and second-level review of approval for related payments, which enabled the former agency director to perpetrate the fraudulent personal use of agency fleet vehicles and gas cards. The misappropriation of assets was discovered by another agency employee who took over fleet vehicle maintenance records after the former agency director (who also served as the Forest-Warren Human Services (FWHS) fleet vehicle manager) resigned. The former agency director was convicted and ordered to pay restitution to the FWHS, of which \$26,737 was attributed to the agency.

The FWHS and the agency subsequently developed a formal, written Fleet Manager Policy and Procedure Manual and fiscal-related county fleet vehicle use monitoring procedures, which were implemented on October 14, 2014. Our current engagement scope period began July 1, 2013, and during the first 16 months of our engagement scope period a greater risk exists that misappropriation of fleet vehicle assets could have occurred and not been detected by agency management because corresponding internal controls had not yet been implemented.

During the conduct of our current engagement, we evaluated the agency's internal controls over its fleet management process, including the implementation of proper segregation of duties and second-level review controls related to the approval of agency and senior staff members' requests to use fleet vehicles for approved business-related travel and the corresponding use of agency gas cards. While agency management provided evidence that they performed monthly fiscal-related monitoring of the utilization of fleet vehicles and corresponding gas cards, along with the performance of spot checks to match signatures on gas receipts to employees' signatures cards during the last three years of our engagement scope period, we found that agency management had not implemented a process to notify the fleet department of agency staff members' receipt of supervisory approval for business-related travel prior to being permitted to sign out fleet vehicles. While we recommend that the agency give consideration to implementing such a process, we concluded that this was not a significant enough issue to warrant the issuance of a repeat finding.

Subsequent to our Exit Conference, agency management responded that they are going to implement a control procedure where each morning agency staff requiring the use of a county fleet vehicle will fill out a form located in the supervisors' office used to request supervisory

WARREN COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

approval for the business use a county vehicle for that day. The supervisor will approve or deny the request form and forward the completed form to the fleet manager so that he/she is aware of the agency staff members that have approval to use county vehicles for each day. Regarding agency supervisory staff, each supervisor will be required to fill out the same type of form, which will be located in the Administrator's office. Finally, the Administrator [Top Management] will be required to adhere to the same control procedure and will do so by sending an email the fleet manager requesting approval to use a county fleet vehicle when she needs the use a fleet vehicle for agency related business. Agency management provided our auditors a copy of the form they developed to request supervisors' approval to use county fleet vehicles.

We commend Warren County Children and Youth agency management for developing a process to notify the fleet department of agency staff members' receipt of supervisory approval for business-related travel prior to being permitted to sign out fleet vehicles.. During the conduct of our next audit, we will follow up on the agency's implementation of this new process.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

WARREN 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 Warren County Children and Youth Agency provided in-home and placement services to 870 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).

WARREN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements.

While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.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.

WARREN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

It is also important to note that DHS senior management staff provided a response to our concerns detailed above in a February 28, 2018 letter, affirming their assertion that, because DHS has no contractual relationship with these providers in these circumstances, the ability and responsibility to monitor private providers' (which includes contracted in-home preventative service providers and their sub-recipients) to ensure adherence to the requirements of the CPSL falls to the C&Y agencies contracting with these providers, as does the responsibility to take appropriate action when they do not comply.

DHS senior management staff's response further stated that DHS recognizes that they are responsible for communicating contract monitoring expectations to the C&Y agencies and for implementing a method to ensure that contract monitoring is being performed adequately. DHS' OCYF has communicated DHS' expectation that C&Y agencies must monitor these private providers' compliance with the requirements of the CPSL and has reiterated this expectation during quarterly Pennsylvania Children and Youth Administrators (PCYA) meetings held between June 2016 and October 2017 and in general guidance regarding contract monitoring efforts included in OCYF Bulletins issued for the 2017-18 and 2018-19 fiscal years. DHS' response also stated that OCYF will issue additional guidance in its Needs-Based Plan and Budget instructions for this year to emphasize adherence to the CPSL requirements for these providers as part of the C&Y agencies' monitoring expectations.

Finally, DHS' response stated that DHS will address the adequacy of C&Y agencies' monitoring through the July 2019 version of the DHS Single Audit Supplement (SAS). DHS will develop and require through the SAS a schedule that captures the details of each C&Y agency's monitoring efforts, including a listing of these private providers, whether they were monitored, and whether there were any CPSL violations identified. The schedule will be submitted with the respective county's annual single audit report and will be subject to an Agreed Upon Procedures (AUP) engagement. DHS will also provide technical assistance to any C&Y agency that needs improvement.

Auditor's Conclusion: We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified. We will continue to monitor the adequacy of measures taken by DHS to monitor and address C&Y agencies' compliance with the requirements of the CPSL.

WARREN COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

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Acting Secretary
Department of Human Services

Ms. Cathy Utz
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Office of Children, Youth and Families
Department of Human Services

Ms. Gloria Gilligan
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