

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

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## Juniata County Children and Youth Agency

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March 2026



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Juniata County  
The Bousum Building  
26 North Main Street  
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, 2022 to June 30, 2023 and July 1, 2023 to June 30, 2024 (herein referred to as the 2022-2023 fiscal year and 2023-2024 fiscal year). The scope of our engagement was limited to the 2022-2023 and 2023-2024 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 2022-2023 and 2023-2024 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 **2022-2023 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$16,083 and by increasing revenue by \$256. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$9,434.
- For the **2023-2024 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$395 and increasing revenue by \$2,808. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$2,253.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on January 30, 2026.

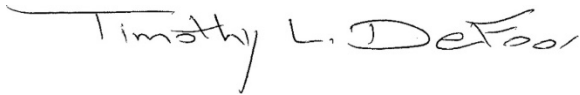
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement 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.

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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.

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,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the word "Timothy".

Timothy L. DeFoor  
Auditor General  
March 4, 2026

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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, 2022 to JUNE 30, 2023**

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 2,852,962
Supplemental Act 148		<u>0</u>
Total State Allocation		2,852,962
State Share (CY348) <sup>2</sup>	\$ 2,307,698	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 2,307,698
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 2,307,698
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,298,264</u>
Net Amount Due County/(State) <sup>5</sup>		<u>\$ 9,434</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, 2022 TO JUNE 30, 2023**

**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	811	0	0	0	0	0	0	0	811	730	81
03. 80% REIMBURSEMENT	2,692,531	35,894	362,657	10,827	19,745	21,902	8,937	0	2,232,569	1,786,055	446,514
04. 60% REIMBURSEMENT	839,021	8,887	42,133	0	0	0	15,747	4,693	767,561	460,537	307,024
05. 50% REIMBURSEMENT	136,172	0	15,420	0	0	0	0	0	120,752	60,376	60,376
06. TOTAL NET CHILD WELFARE EXPEND.	3,668,535	44,781	420,210	10,827	19,745	21,902	24,684	4,693	3,121,693	2,307,698	813,995

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

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	3,668,535	44,781	420,210	10,827	19,745	21,902	24,684	4,693	3,121,693	2,307,698	813,995
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10. TOTAL TITLE IV-D COLLECTIONS 25,964

11. TITLE IV-D Collections for IV-E Children 2,206

12. STATE ACT 148 - line 6 2,307,698

13. STATE ACT 148 ALLOCATION 2,852,962

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,307,698

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,307,698										
ACT 148 AMOUNT RECEIVED	2,298,264										
ADJUSTMENT TO STATE SHARE	9,434										

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>													
1-A	ADOPTION SERVICE	0	0		0	0		0	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	337,584	0	157,284	9,586			0	0	0	170,714	136,571	34,143
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	92,044	0	33,075	556			0	0	0	58,413	46,730	11,683
1-D	COUNSELING - DEPENDENT	103,282	0			10,827	19,745	21,302	374	0	51,034	40,827	10,207
1-E	COUNSELING - DELINQUENT	3,612	0			0	0	0	0	0	3,612	2,890	722
1-F	DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	17,460	0		1,710	0	0	0	0	0	15,750	12,600	3,150
1-K	LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	138,766	0		13,539	0	0	0	0	0	125,227	100,182	25,045
1-N	PROTECTIVE SERVICE - GENERAL	411,826	0		34,609	0	0	0	0	0	377,217	301,774	75,443
1-O	SERVICE PLANNING	340,210	0		33,207	0	0	0	0	0	307,003	245,602	61,401
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	121,162	0		15,420	0		0	0	0	105,742	52,871	52,871
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	<b>SUBTOTAL IN-HOME</b>	1,565,946	0	190,359	108,627	10,827	19,745	21,302	374	0	1,214,712	940,047	274,665
<b>COMMUNITY BASED PLACEMENT</b>													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	168,474	0	1,738	163			0	0	0	166,573	133,258	33,315
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	556,162	4,329	0	0			0	0	0	551,833	441,466	110,367
2-E	EMERGENCY SHELTER - DEPENDENT	811	0	0	0	0	0	0	0	0	811	730	81
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	309,110	30,885	16,799	34,902			600	8,563	0	217,361	173,889	43,472
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	214,001	680	8,262	17,227			0	0	0	187,832	150,266	37,566
2-J	KINSHIP CARE - DELINQUENT	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
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	1,248,558	35,894	26,799	52,292	0	0	600	8,563	0	1,124,410	899,609	224,801
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	15,010	0							0	15,010	7,505	7,505
3-B	RESIDENTIAL SERVICE - DEPENDENT	95,568	176	0	4,423			0	0	0	90,969	54,581	36,388
3-C	RES. SERVICE - DELINQUENT (NON YDC/VFC)	113,110	4,859	0	0			0	0	0	108,251	64,951	43,300
3-D	SECURE RES. SERVICE (EXCEPT YDC)	228,067	3,852							0	224,215	134,529	89,686
3-E	YDC SECURE	0	0								0	0	0
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	451,755	8,887	0	4,423	0	0	0	0	0	438,445	261,566	176,879
4	<b>ADMINISTRATION</b>	402,276	0		37,710		0	0	15,747	4,693	344,126	206,476	137,650
5	<b>TOTAL REVENUES</b>	3,668,535	44,781	217,158	203,052	10,827	19,745	21,902	24,684	4,693	3,121,693	2,307,698	813,995

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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-Reimbursables
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	9,949	6,078	315,335	6,189	0	33	337,584	1	36	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	92,044	0	0	0	92,044	0	11	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	103,282	0	103,282	0	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	3,612	0	3,612	0	7	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	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	0
1-J INTAKE & REFERRAL	9,948	6,078	1,401	1,401	0	33	17,460	260	223	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	77,473	48,563	12,400	12,400	0	330	138,766	84	84	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	188,139	117,776	61,244	61,244	43,875	792	411,826	450	450	0	0	0
1-O SERVICE PLANNING	190,340	118,998	30,080	30,080	0	792	340,210	117	117	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	475,849	297,493	407,379	184,665	150,769	1,980	1,565,946	0	0	0	0	0
LRCNP = Legal Representation for Children in Placement = \$ 47,811												
LRCNP = Legal Representation for Children Non-Placement = \$ 0												
Number of Children receiving only NON-PURCHASED IT Services 0												

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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-Reimbursables
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	29	168,445	0	168,474	508	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	556,162	0	556,162	1,716	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	811	0	811	12	3	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	76,416	48,531	0	19,587	164,213	363	309,110	2,332	17	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	29,934	19,393	0	6,181	158,328	165	214,001	2,161	17	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 SUBTOTAL CBP	106,350	67,924	0	25,797	1,047,959	528	1,248,558	6,729	45	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	25,444	15,792	0	3,924	50,309	99	95,568	315	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	113,110	0	113,110	344	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	228,067	0	228,067	346	4	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	25,444	15,792	0	3,924	406,496	99	451,755	1,043	15	0	0	0
4 ADMINISTRATION	167,097	104,428	0	129,283	775	693	402,276	0	0	0	0	0
5 TOTAL EXPENDITURES	774,740	485,637	407,379	343,669	1,605,999	3,300	3,668,535	0	0	0	0	0
County Indirect Costs = \$ 81,480												

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
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	337,584	0	337,584
Subsidized Permanent Legal Custodianship	92,044	0	92,044
Counseling	106,894	0	106,894
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	17,460	0	17,460
Life Skills	0	0	0
Protective Service - Child Abuse	138,766	0	138,766
Protective Service - General	411,826	0	411,826
Service Planning	340,210	0	340,210
Juvenile Act Proceedings	121,162	0	121,162
Alternative Treatment	0	0	0
Community Residential	724,636	0	724,636
Emergency Shelter	811	0	811
Foster Family	309,110	0	309,110
Kinship Care	214,001	0	214,001
Supervised Independent Living	0	0	0
Juvenile Detention Service	15,010	0	15,010
Residential Service	208,678	0	208,678
Secure Residential Service (Except YDC)	228,067	0	228,067
YDC Secure	0	0	0
Administration	386,193	16,083	402,276
Combined Total Expense	<u>3,652,452</u>	<u>16,083</u>	<u>3,668,535</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,652,452</u>	<u>\$ 16,083</u>	<u>\$ 3,668,535</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 774,740	\$ 0	\$ 774,740
Employee Benefits	485,637	0	485,637
Subsidies	407,379	0	407,379
Operating	327,586	16,083	343,669
Purchased Services	1,605,999	0	1,605,999
Fixed Assets	3,300	0	3,300
Combined Total Expense <sup>1</sup>	<u>3,604,641</u>	<u>16,083</u>	<u>3,620,724</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense <sup>1</sup>	<u>\$ 3,604,641</u>	<u>\$ 16,083</u>	<u>\$ 3,620,724</u>

<sup>1</sup> The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To increase Administration - Operating by \$16,083. The agency made revisions to the expenditure ledger after reporting expenditures on the Act 148 invoice submitted to the Commonwealth DHS.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 113,200	\$ 16,083	\$ 129,283
CY-370A	2-G 3-D	2 2	2	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family - Dependent - Program Income</p> <p>Secure Residential Service - Program Income</p> <p>Total Adjustment Amount</p> <p>To increase Program Income by \$256 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 30,575 \$ 3,906	\$ 310 \$ (54) <u>\$ 256</u>	\$ 30,885 \$ 3,852

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2023 to JUNE 30, 2024**

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 3,268,468
Supplemental Act 148		<u>0</u>
Total State Allocation		3,268,468
State Share (CY348) <sup>2</sup>	\$ 2,029,061	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 2,029,061
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 2,029,061
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,031,314</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (2,253)</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, 2023 TO JUNE 30, 2024  
 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	2,475,494	22,334	397,400	10,827	19,745	21,902	6,720	0	1,996,566	1,597,252	399,314
04. 60% REIMBURSEMENT	749,463	11,684	49,052	0	0	0	43,597	2,922	642,208	385,325	256,883
05. 50% REIMBURSEMENT	108,574	0	15,608	0	0	0	0	0	92,966	46,484	46,482
06. TOTAL NET CHILD WELFARE EXPEND.	3,333,531	34,018	462,060	10,827	19,745	21,902	50,317	2,922	2,731,740	2,029,061	702,679

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

08. NON-REIMBURSABLE EXPENDITURES	6,642	0							6,642		6,642
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09. TOTAL EXPENDITURES	3,340,173	34,018	462,060	10,827	19,745	21,902	50,317	2,922	2,738,382	2,029,061	709,321
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10. TOTAL TITLE IV-D COLLECTIONS 22,445

11. TITLE IV-D Collections for IV-E Children 387

12. STATE ACT 148 - line 6 2,029,061

13. STATE ACT 148 ALLOCATION 3,268,468

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,029,061

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,029,061										
ACT 148 AMOUNT RECEIVED	2,031,314										
ADJUSTMENT TO STATE SHARE	<span style="color: red;">(2,253)</span>										

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
 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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	0	0			0		0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	371,872	0	174,986	1,624			0	0	0	195,262	156,210	39,052
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	90,403	0	28,915	0			0	0	0	61,488	49,190	12,298
I-D COUNSELING - DEPENDENT	315,756	0			10,827	19,745	21,902	6,720	0	256,562	205,250	51,312
I-E COUNSELING - DELINQUENT	2,272	0			0		0	0	0	2,272	1,818	454
I-F DAY CARE	2,560	0		421	0		0	0	0	2,139	1,711	428
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 HOMEMAKER SERVICE	0	0			0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	10,377	0		1,482	0		0	0	0	8,895	7,116	1,779
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 PROTECTIVE SERVICE - CHILD ABUSE	124,522	0		17,776	0		0	0	0	106,746	85,397	21,349
I-N PROTECTIVE SERVICE - GENERAL	335,640	0		35,122	0		0	0	0	300,518	240,414	60,104
I-O SERVICE PLANNING	332,056	0		47,400	0		0	0	0	284,656	227,725	56,931
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	97,119	0		15,608	0		0	0	0	81,511	40,756	40,755
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,682,577	0	203,901	119,433	10,827	19,745	21,902	6,720	0	1,300,049	1,015,587	284,462

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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	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	868	0					0	0	868	694	174	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	42,305	1,058		437			0	0	40,810	32,648	8,162	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	385,376	6,758					0	0	378,618	302,894	75,724	
2-E EMERGENCY SHELTER - DEPENDENT	0	0					0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0					0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	241,004	9,268		34,745			0	0	179,659	143,727	35,932	
2-H FOSTER FAMILY - DELINQUENT	219,443	5,250		14,721			0	0	177,033	141,626	35,407	
2-I KINSHIP CARE - DEPENDENT	0	0					0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	1,040	0					0	0	1,040	832	208	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0					0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0	0	0	0	0	0
2-M SUBTOTAL CBP	890,036	22,334	32,053	57,621	0	0	0	0	778,028	622,421	155,607	

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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	11,455	0					0	0	11,455	5,728	5,727	
3-B RESIDENTIAL SERVICE - DEPENDENT	70,235	0		2,927			0	0	67,308	40,385	26,923	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	224,000	6,216		17			0	0	217,767	130,660	87,107	
3-D SECURE RES. SERVICE (EXCEPT YDC)	132,300	5,468					0	0	126,832	76,099	50,733	
3-E YDC SECURE	0	0					0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	437,990	11,684	0	2,944	0	0	0	0	423,362	252,872	170,490	

4 ADMINISTRATION	322,928	0		46,108			0	43,597	2,922	230,301	138,181	92,120
5 TOTAL REVENUES	3,333,531	34,018	235,954	226,106	10,827	19,745	21,902	50,317	2,922	2,731,740	2,029,061	702,679

JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
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-Reimbursables
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0			0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	7,795	1,558	360,295	2,224	0	0	371,872	2	39	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	90,403	0	0	0	90,403	0	12	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	315,756	0	315,756	0	128	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	2,272	0	2,272	1	6	0	0	0
1-F DAY CARE	0	0		2,560	0	0	2,560	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	7,795	1,558		1,024	0	0	10,377	32	57	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	93,535	18,692		12,295	0	0	124,522	95	48	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	171,479	34,272		78,020	51,869	0	335,640	455	80	0	0	0
1-O SERVICE PLANNING	249,422	49,850		32,784	0	0	332,056	122	45	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				76,572	3,053		97,119	2	10	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	530,026	105,930	450,698	205,479	372,950	0	1,682,577					
	LRCIP = Legal Representation for Children in Placement = \$ 14,565											
	LRCNP = Legal Representation for Children Non-Placement = \$ 2,929											
	Number of Children receiving only NON-PURCHASED III Services											

COMMUNITY BASED PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
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	868	0	868	4	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	200	42,105	0	42,305	112	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	385,376	0	385,376	976	7	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	46,766	9,346	0	8,163	176,729	0	241,004	1,934	11	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	23,384	4,674	0	3,746	194,281	0	226,085	2,575	19	0	6,642	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	1,040	0	0	0	1,040	103	1	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>	70,150	14,020	1,040	12,109	799,359	0	896,678	5,704	41	0	6,642	0
	LRCIP = Legal Representation for Children in Placement = \$ 14,565											
	LRCNP = Legal Representation for Children Non-Placement = \$ 2,929											
	Number of Children receiving only NON-PURCHASED III Services											

INSTITUTIONAL PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
3-A JUVENILE DETENTION SERVICE	0	0	0	0	11,455	0	11,455	30	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	15,589	3,116	0	2,091	49,439	0	70,235	127	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	148	223,852	0	224,000	474	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	132,300	0	132,300	469	2	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>	15,589	3,116	0	2,239	417,046	0	437,990	1,100	15	0	0	0
4 <b>ADMINISTRATION</b>	163,684	32,714	0	125,930	600	0	322,928					
5 <b>TOTAL EXPENDITURES</b>	779,449	155,780	451,738	345,757	1,589,955	0	3,340,173				6,642	0
	County Indirect Costs = \$ 94,828											

COST CENTER ITEMS	AS	INCREASE (DECREASE)	AS
	REPORTED PER CY370		AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	371,872	0	371,872
Subsidized Permanent Legal Custodianship	90,403	0	90,403
Counseling	318,028	0	318,028
Day Care	2,560	0	2,560
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	10,377	0	10,377
Life Skills	0	0	0
Protective Service - Child Abuse	124,522	0	124,522
Protective Service - General	335,640	0	335,640
Service Planning	332,056	0	332,056
Juvenile Act Proceedings	97,119	0	97,119
Alternative Treatment	868	0	868
Community Residential	427,681	0	427,681
Emergency Shelter	0	0	0
Foster Family	241,004	0	241,004
Kinship Care	226,085	0	226,085
Supervised Independent Living	1,040	0	1,040
Juvenile Detention Service	11,850	(395)	11,455
Residential Service	294,235	0	294,235
Secure Residential Service (Except YDC)	132,300	0	132,300
YDC Secure	0	0	0
Administration	322,928	0	322,928
Combined Total Expense	<u>3,340,568</u>	<u>(395)</u>	<u>3,340,173</u>
Less Non-reimbursables	<u>6,642</u>	<u>0</u>	<u>6,642</u>
Total Net Expense	<u>\$ 3,333,926</u>	<u>\$ (395)</u>	<u>\$ 3,333,531</u>

OBJECTS OF EXPENDITURE	AS	INCREASE (DECREASE)	AS
	REPORTED PER CY370		AMENDED PER CY370
Wages and Salaries	\$ 779,449	\$ 0	\$ 779,449
Employee Benefits	155,780	0	155,780
Subsidies	451,738	0	451,738
Operating	345,757	0	345,757
Purchased Services	1,590,350	(395)	1,589,955
Fixed Assets	0	0	0
Combined Total Expense <sup>1</sup>	<u>3,323,074</u>	<u>(395)</u>	<u>3,322,679</u>
Less Non-reimbursables	<u>6,642</u>	<u>0</u>	<u>6,642</u>
Total Net Expense <sup>1</sup>	<u>\$ 3,316,432</u>	<u>\$ (395)</u>	<u>\$ 3,316,037</u>

<sup>1</sup> The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

**JUNIATA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	3-A	5	1	CY-370 Adjustment			
				Juvenile Detention - Purchased Services	\$ 11,850	\$ (395)	\$ 11,455
				To decrease expenditures by \$395 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 DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-C 2-D 2-G 2-I 3-C 3-D	2	2	CY-370A Adjustments			
				Community Residential - Dependent - Program Income	\$ 971	\$ 87	\$ 1,058
				Community Residential - Delinquent - Program Income	\$ 6,200	\$ 558	\$ 6,758
				Foster Family - Dependent - Program Income	\$ 8,502	\$ 766	\$ 9,268
				Kinship Care - Dependent - Program Income	\$ 4,817	\$ 433	\$ 5,250
				Residential Service - Delinquent - Program Income	\$ 5,703	\$ 513	\$ 6,216
				Secure Residential Service - Program Income	\$ 5,017	\$ 451	\$ 5,468
				Total Adjustment Amount		<u>\$ 2,808</u>	
				To increase Program Income by \$2,808 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  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

**The Honorable Joshua D. Shapiro**

Governor  
Commonwealth of Pennsylvania

**Ms. Valerie A. Arkoosh, MD, MPH**

Secretary  
Department of Human Services

**Mr. Laval Miller-Wilson**

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

**Ms. Evelyn Cruz**

Director  
Division of County Support  
Bureau of Budget and Fiscal Support  
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Department of Human Services

**Mr. Jim Flanagan**

Section Chief  
Financial Reporting and Payments Section  
Division of Financial Policy and Operations  
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