

**ATTESTATION REPORT  
OF THE  
NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS**

**JULY 1, 2004 THROUGH JUNE 30, 2005**

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**Issued on May 18, 2006**

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
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NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**BACKGROUND**

Appropriations for juvenile services are made to Program 250 - Juvenile Services Operations. This appropriation is then allocated to five different programs: Program 315 - The Office of Juvenile Services, Program 345 - Juvenile Community-Based Services, Program 364 - Juvenile Parole Administration, Program 371 - The Youth Rehabilitation and Treatment Center - Geneva, and Program 374 - The Youth Rehabilitation and Treatment Center - Kearney.

The Office of Juvenile Services (OJS) was originally established in 1994 within the Department of Correctional Services. The programs and functions of OJS were transferred to the Health and Human Services System (HHSS) in 1997. The functions of OJS include administration of the youth rehabilitation and treatment centers in Kearney and Geneva and juvenile community supervision services. OJS is charged with providing a range of community-based services for juveniles and their families along with overall case management for juveniles committed to the OJS's custody.

The Juvenile Parole Administration, Juvenile Community-Based Services Division, the Youth Rehabilitation and Treatment Centers, and the Children and Family Services Division are each part of the Protection and Safety area of HHSS. A central focus since the creation of HHSS has been the merger of child welfare and juvenile services into an integrated child, youth family service area. This merger brings together two entities that service a number of the same clients and work with the same support systems. The merger was intended to overcome historic funding barriers; increase service capacity, and maximize resources; improve service delivery; and produce efficiencies in management and operation of child welfare and juvenile services.

The Youth Rehabilitation Treatment Center (YRTC)-Geneva houses adjudicated female juveniles committed to OJS by the juvenile courts for staff-secure, residential custody. The YRTC-Kearney houses adjudicated male juveniles committed to OJS by the juvenile courts for staff-secure, residential custody. Both centers provide education and specialized treatment designed to meet the developmental needs of youth and to redirect their behavior.

OJS community-based services and programs have been incorporated into the five service areas of HHSS. Juvenile Parole staff are responsible for case management of all juveniles committed to OJS and for direct supervision of juveniles paroled from the YRTCs and juveniles committed by the juvenile courts for direct community placement. OJS has contracts with a number of private sector providers within each region of the State. Community services staff assist in management of these contracts and the coordination of services provided such as community evaluations, community residential evaluations, tracker programs, and individual and family counseling.

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**MISSION STATEMENTS**

**HEALTH AND HUMAN SERVICES SYSTEM MISSION STATEMENT**

We help people live better lives through effective health and human services.

**OFFICE OF JUVENILE SERVICES MISSION STATEMENT**

To provide individualized supervision, care, accountability, and treatment in a manner consistent with public safety to those youth committed or referred for evaluation.

Furthermore, the Office of Juvenile Services promotes prevention efforts through the support of programs and services designed to meet the needs of youth identified as being at risk of violating the law or endangering themselves or others. To accomplish this, the Office of Juvenile Services will offer programs through a balanced delivery system which provides youth the opportunity to become law-abiding and productive citizens.

**YRTC GENEVA MISSION STATEMENT**

To protect society by providing a safe, secure, and nurturing environment in which the young women who come to us may learn, develop a sense of self, and return to the community as productive and law-abiding citizens.

To accomplish this, the YRTC Geneva will provide diverse programming that responds to each individual's unique needs.

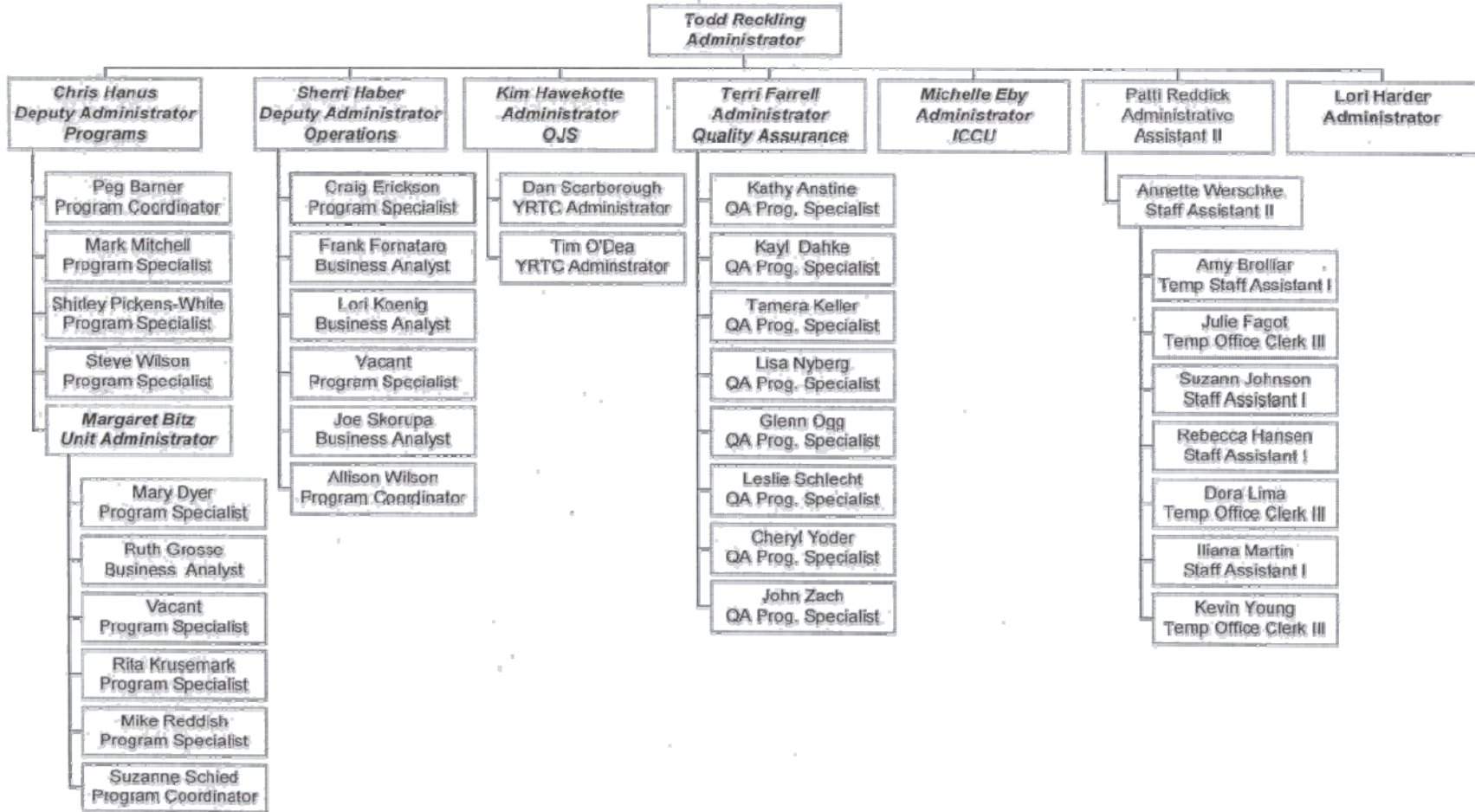
**YRTC KEARNEY MISSION STATEMENT**

To help youth live better lives through effective services affording youth the opportunity to become law-abiding and productive citizens.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
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ORGANIZATIONAL CHARTS

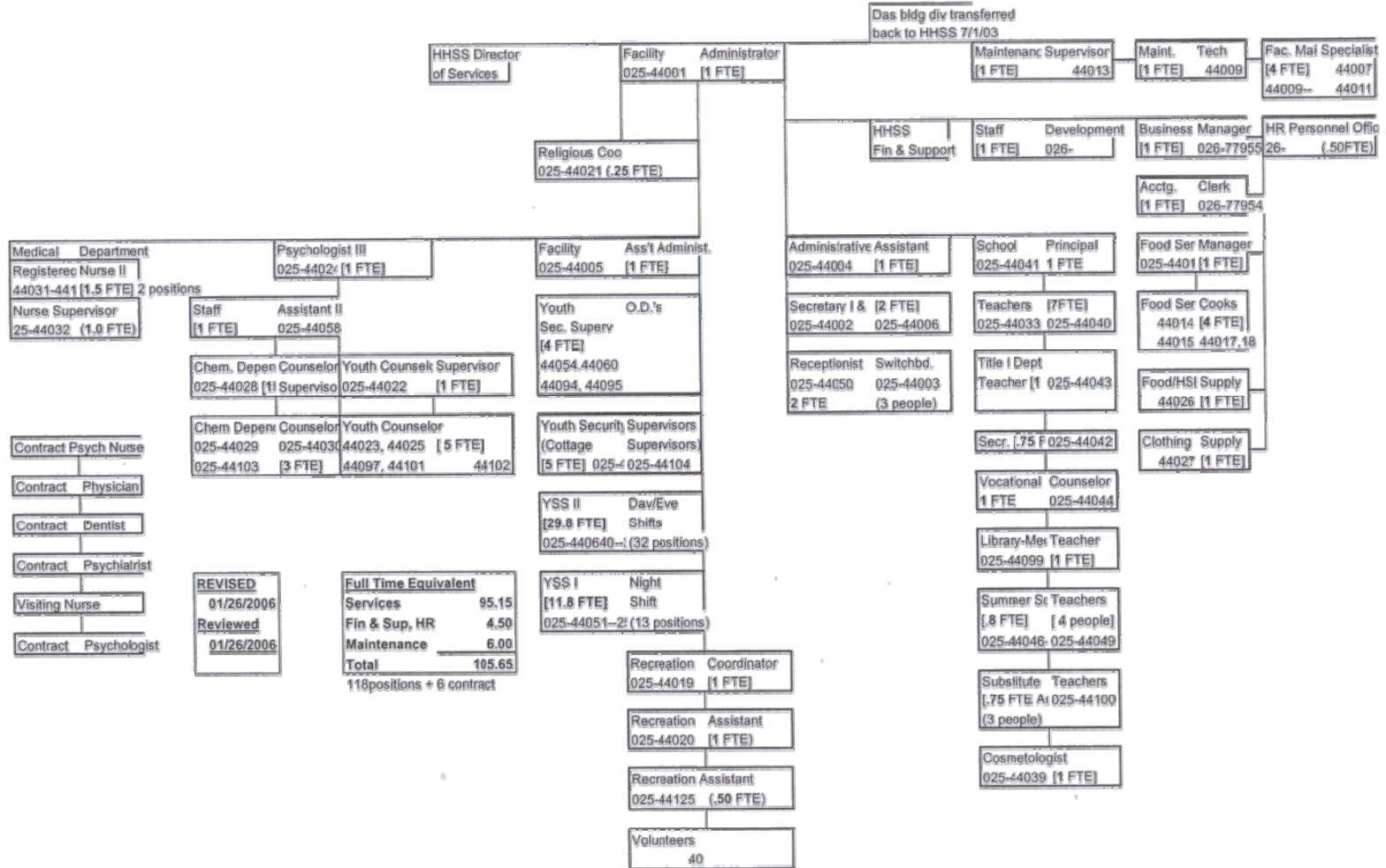
OFFICE OF PROTECTION & SAFETY



NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
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ORGANIZATIONAL CHARTS

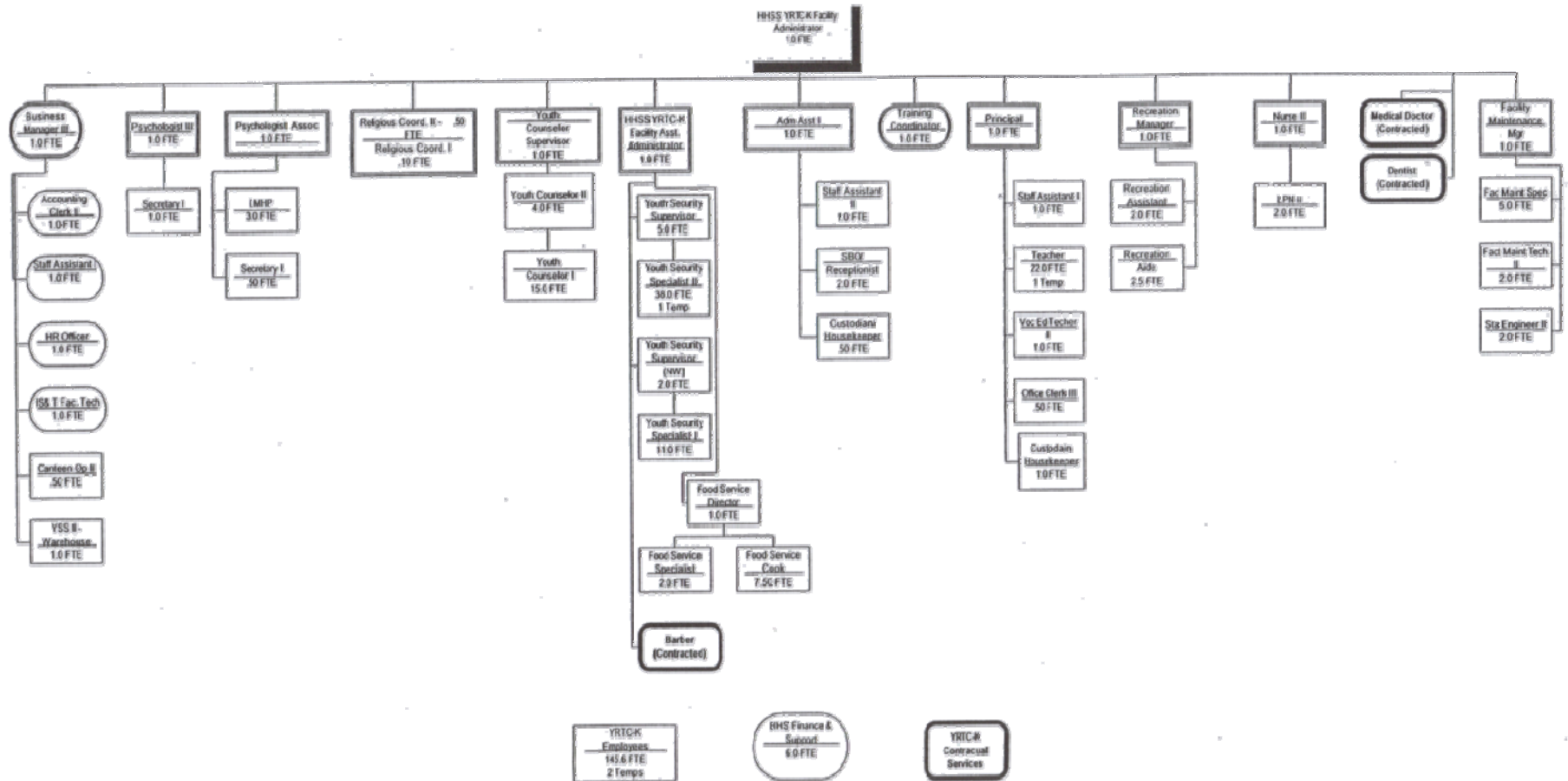
YOUTH REHABILITATION AND TREATMENT CENTER  
GENEVA, NEBRASKA



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ORGANIZATIONAL CHARTS

YOUTH REHABILITATION AND TREATMENT CENTER  
 KEARNEY, NEBRASKA



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**EXIT CONFERENCE**

An exit conference was held March 27, 2006, with the Program to discuss the results of our examination. Those in attendance for the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations were:

<u>NAME</u>	<u>TITLE</u>
Willard Bouwens	Administrator Financial Services
Todd Reckling	Administrator - Office of Protection and Safety
Kim Hawekotte	Administrator – Office of Juvenile Services
Jane Quiring	Controller
Linda Gerner	HR Regional Manager
Dan Albrecht	Budget Manager
Kim Collins	Financial & Program Analysis Administrator
Larry Morrison	Cost Accounting Manager
Elmer Meiler	Budget Analyst
Wade Remmenga	HHSS Procurement Manager
Emily Walter	Human Resources Officer
Duane Singaas	Research and Performance



NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
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**SUMMARY OF COMMENTS**

During our examination of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations, we noted certain matters involving the internal control over financial reporting and other operational matters which are presented here.

1. ***Expenditures Supporting Documentation:*** Four of twenty-one disbursement documents tested did not have adequate supporting documentation on file.
2. ***Bank Reconciliation with AIMS:*** A monthly reconciliation between bank records and the 'Trust Summary Listing' report from the Advanced Institutional Management Software (AIMS) System was not performed for the Geneva Youth Rehabilitation Treatment Center (YRTC) Trust Fund.
3. ***Incorrect Shift Differential:*** Shift differential payments were not made in accordance with the NAPE-AFSCME labor contract.
4. ***Youth Trust Balance:*** The Kearney Youth Rehabilitation and Treatment Center (YRTC) did not have policies or procedures in place to determine if youths were receiving or were eligible to receive Social Security benefits. Neither the Kearney nor Geneva YRTCs had adequate documented policies regarding the reimbursement of facility costs from Social Security benefits or other trust monies.
5. ***Service Contracts:*** All eleven contracts tested did not have a documented review by legal counsel; three of eleven contracts tested were not properly entered into the NIS database of service contracts; and all eleven contracts tested did not have the basis for selection of the vendor on file.
6. ***Receipt Coding:*** One grant receipt was deposited to an incorrect fund.
7. ***Travel Expenses:*** Four of twelve documents tested did not have adequate supporting documentation; one document included reimbursement for alcohol; one disbursement was deemed to be excessive; and one document was improperly coded to travel expense.
8. ***Review of Salary History Reports:*** Salary history or payroll reports for the Youth Rehabilitation and Treatment Centers in Kearney and Geneva were not reviewed on a regular basis, and reviews were not documented by the Hastings Human Resources staff.
9. ***NIS Security:*** The items noted include: HHSS employees had authorization on NIS to prepare and post their own transactions and employees could prepare transactions but no one was setup to post their transactions.

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**SUMMARY OF COMMENTS**

(Continued)

- 10. *Review of Outstanding Warrants:*** HHSS did not have policies and procedures in place to follow up on outstanding warrants.
- 11. *Reconciliation of Bank Records to the Nebraska Information System:*** The Department of Administrative Services' reconciliation process is still not done in a timely manner and continues to reflect unknown variances.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature as it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the Program to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the Program declined to respond. Responses have been objectively evaluated and recognized, as appropriate, in the report. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next examination.

We appreciate the cooperation and courtesy extended to our staff during the course of the examination.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
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**COMMENTS AND RECOMMENDATIONS**

**1. Expenditures Supporting Documentation**

The Secretary of State's Records Retention and Disposition Schedule 124-2-100 requires invoices to be maintained for five years. Good internal control requires adequate supporting documentation exist to support expenses.

Four of twenty-one disbursement documents tested did not have adequate supporting documentation on file. These four documents were claims paid through the NFOCUS system, the Program was unable to locate the original documentation used to enter the claim into NFOCUS to be paid.

When supporting documentation is not maintained for disbursements, the program is not in compliance with the regulations set forth by the Secretary of State. There is also an increased risk of misappropriation of State assets.

We recommend HHSS implement procedures to ensure supporting documentation is maintained as required.

*HHSS's Response: HHS and HHS-OJS is in the process of reviewing the current written Retention Schedule to better ensure compliance with all current retention practices and procedures and to ensure that all staff are aware of these practices and procedures. This process of educating staff is being completed for both Central Office and for each of the Service Areas. This educational process will be completed by July 1, 2006. Meetings have been held and will continue to be held with the Service Area Administrators to ensure compliance with the practices and procedures.*

**2. Bank Reconciliation with AIMS**

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial information. Without a timely and complete reconciliation of bank records to Advanced Institutional Management Software (AIMS), there is greater risk for fraud and errors to occur and remain undetected.

A monthly reconciliation between bank records and the 'Trust Summary Listing' report from the AIMS System was not performed for the Geneva Youth Rehabilitation Treatment Center (YRTC) Trust Fund.

In the prior audit performed by the Auditor of Public Accounts (APA) for the fiscal year ended June 30, 2001, auditors were able to reconcile the Youth Trust Fund balance per bank records to the balance per the 'Trust Summary Listing'. Staff at the Geneva YRTC did not perform a monthly reconciliation between bank records and AIMS. Staff did perform a reconciliation between bank records and the check register. Examiners were unable to reconcile the bank

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Bank Reconciliation with AIMS (Concluded)**

balance to the balance per the 'Trust Summary Listing' report from AIMS as of June 30, 2005. The reconciled bank balance to the check register was \$19,271 and the balance per AIMS was \$24,546, a difference of \$5,275, with the bank being short compared to the trust fund balance recorded on AIMS. HHSS staff have subsequently reconciled the bank records to the youth trust fund records and identified accounting errors which made up the majority of the variance. These accounting errors consisted mainly of youth payroll being posted to the youth's accounts but not being claimed from the State and being deposited into the youth trust bank account and timing differences between posting of receipts to youth accounts and deposits to the bank.

When a monthly reconciliation of Youth Trust Fund records to bank records is not performed, there is an increased risk of misappropriation of Youth Trust Fund assets.

We recommend policies and procedures be developed and implemented to ensure a reconciliation between the bank records and Youth Trust Fund account records be performed on a monthly basis. Additionally, deposits should be made in a timely manner and youth payroll should be processed in a timely manner.

*HHSS's Response: Trust reconciliations are current and policies and procedures are in place for monthly reconciliation.*

**3. Incorrect Shift Differential**

The labor contract between the State of Nebraska and the Nebraska Association of Public Employees Local 61 of the American Federation of State, County, and Municipal Employees (NAPE-AFSCME) defines when and how much shift differential should be paid. Article 7.7 states "Bargaining unit members on duty and working fifty percent or more of a shift between the hours of 6:00 pm and 6:00 am shall receive sixty cents per hour shift differential for all hours worked on that shift."

It was noted that two of six employees tested were overpaid shift differential. These employees were paid shift differential for days when less than fifty percent of the shift was worked between the hours of 6:00 pm and 6:00 am. The total amount overpaid for one pay period for both employees was \$79.20. At the YRTC – Kearney they pay Youth Counselor I/II's a sixty cent shift differential for hours worked during their standard shift. The standard shift for these employees is 12:30 pm to 8:00 pm; fifty percent of this shift is not after 6:00 pm. There was no written and approved policy to support the payment of shift differential to these employees. There were 19 Youth Counselor I/II's at YRTC – Kearney.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**3. Incorrect Shift Differential** (Concluded)

Shift differential payments were not made in accordance with the NAPE-AFSCME labor contract. When payments do not comply with the NAPE-AFSCME labor contract there is an increased risk of loss or misuse of State funds.

We recommend the YRTC Kearney pay shift differential according to the NAPE-AFSCME labor contract.

*HHSS's Response: This is a practice that was implemented in March, 1997 and has continued. The shift differential is paid to employees who work an unusual shift of 12:30 to 8:00 which cuts across both the 1st and 2nd shifts at the facility. Recruitment and retention issues result from these work hours. Therefore, in 1997, the decision was made to allow the 60 cents per hour shift differential as incentive for working this shift. This has been a past practice of this facility for 9 years. HHSS will consider adding language to the labor contract to place this practice into compliance with the labor contract. A note on this issue, however, is that the agency is not paying "less" than what the labor contract allows.*

**4. Youth Trust Balance**

Neb. Rev. Stat. Section 43-907 R.R.S. 2004 states, "Assets over and above a maximum of one thousand dollars and current income shall be available for reimbursement to the state for the cost of care."

The Kearney YRTC did not have policies or procedures in place to determine if youths were receiving or were eligible to receive Social Security benefits. Neither the Kearney nor Geneva YRTCs had adequate documented policies regarding the reimbursement of facility costs from Social Security benefits or other trust monies.

Geneva YRTC had several youths who received Social Security benefits. Up to one-half of the Social Security benefits received were used to pay for the youths' medical expenses. Upon release, youths receiving Social Security benefits were given up to \$250 for personal use and the remainder was returned to the Social Security Administration. There was no Administrative Regulation (AR) or Operating Memo (OM) regarding youths' Social Security benefits received. Kearney YRTC has approximately twice as many youths, but did not have any who received Social Security benefits during the fiscal year ended June 30, 2005. Kearney YRTC did not actively determine if youths were receiving or qualified to receive Social Security benefits.

Without policies or procedures regarding Social Security benefits and other trust fund monies received by youths at the YRTCs, there is possible noncompliance with State Statute and under-reimbursement of HHSS Program 250 expenditures for cost of care.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**4. Youth Trust Balance** (Concluded)

We recommend policies and procedures be developed and implemented to ensure a determination of eligibility for Social Security benefits is made for all youths admitted to HHSS Program 250 facilities. We also recommend policies and procedures be developed and implemented regarding the reimbursement of facility costs from youth Social Security benefits and other trust monies at all HHSS Program 250 facilities in accordance with Neb. Rev. Stat. Section 43-907.

*HHSS's Response: HHSS is currently checking with legal counsel for an opinion about the reimbursement of facility costs from Social Security funds or other trust fund money. HHSS will update the Administrative Regulations and Operating Memo's accordingly.*

**5. Service Contracts**

Neb. Rev. Stat. Section 73-503 R.R.S. 2003 states "All state agencies shall process and document all contracts for services through the state accounting system." Neb. Rev. Stat. Section 73-505 R.R.S. 2003 states "State agency directors shall be responsible for maintaining accurate documentation of the process used for selection of all contracts for services . . ." Good internal control includes having a documented review of each contract by the agency's legal counsel.

Our review of service contracts noted the following:

- Three of eleven contracts tested were not properly entered into the NIS database of service contracts.
- All 11 contracts tested did not have the basis for selection of the vendor on file.
- All 11 contracts tested did not have a documented review by legal counsel.

When contracts are not entered into the NIS database as required by Statute the database of contracts is not complete. When the basis for selection of vendors is not on file, the agency is not in compliance with Statute. Also when contracts are not reviewed by legal counsel there is a risk the contracts will not include all requirements necessary to protect the State's interest.

We recommend HHSS implement procedures which ensure compliance with State statutes by including all service contracts on NIS and ensuring the basis for selection is included with each contract. We also recommend HHSS's legal counsel perform a documented review of each contract.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**5. Service Contracts** (Concluded)

*HHSS's Response: The Nebraska Department of Health and Human Services, Office of Juvenile Services works closely with the HHSS Legal Services office regarding contracts. Nebraska Revised Statute sections 73-501 to 73-509 establishes requirements for most state contracts for services, however, Nebraska Revised Statute 73-507 creates exemptions to these statutes. Section 73-507 subsections (2) (e) and (f) applies to contracts by the Office of Juvenile Services, exempting them from the requirements of 73-504, 73-508 and 73-509. Subsection (2) (e) exempts "Contracts with direct providers of medical, behavioral, or developmental health services, child care, or child welfare services to an individual." Subsection (2) (f) exempts "Agreements for services to be performed for a state agency by another state or local government agency or contracts made by a state agency with a local government agency for the direct provision of services to the public." Subsection (2) (f) would apply to contracts such as the one with the Lancaster Detention Center. Legal Services reviews contracts when they are originally written or when changes are proposed. Contracts are not reviewed each time they are renewed due to the cost and expansion of legal staff that this would require. HHSS is currently working on a computerized contracting process that would allow for a faster more efficient processing of contracts that will better track this process and make it more efficient. These contracts are entered into the N-Focus system and are referenced in the NIS system.*

**APA's Response: The criteria for this comment and recommendation is based on Neb. Rev. Stat. Section 73-505 R.R.S. 2003. While we agree the contracts tested were exempt from Neb. Rev. Stat. Sections 73-504, 73-508, and 73-509 R.R.S. 2003 there was no exemption to Neb. Rev. Stat. Section 73-505 R.R.S. 2003. State agency directors are responsible for maintaining accurate documentation of the process used for selection of all contracts for services. When contracts are reviewed by Legal Services when originally written or when changes are proposed, this review should be documented. Neb. Rev. Stat. Section 73-503 R.R.S. 2003 requires all contracts for services be processed and documented through the State accounting system and also requires State agency directors ensure contracts for services are coded appropriately into the State accounting system.**

**6. Receipt Coding**

Good internal control requires entries to record receipts be performed correctly.

A grant receipt in the amount of \$10,637.52 was deposited to the General Fund; however, it should have been deposited into Federal Fund 42520. A journal entry was then made to try and correct this mistake; however, the correcting entry was done backwards and the General Fund was again credited for \$10,637.52 and Federal Fund 42520 was debited for \$10,637.52. In effect these two errors created an increase of revenue in the General Fund of \$21,275.04 and a decrease of revenue in Federal Fund 42520 of \$21,275.04.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**6. Receipt Coding** (Concluded)

When receipts are not correctly recorded, there is an increased risk of misstatement on the financial statements.

We recommend HHSS implement procedures to ensure receipts are properly entered on NIS.

*HHSS's Response: The Agency agrees.*

**7. Travel Expenses**

Nebraska State Accounting Manual, AM-005, Travel Expense Policies, Section 5, states "Under our accountable plan, the Internal Revenue Service requires employees to substantiate the cost for travel, lodging, meals, and other expenses." Internal Revenue Service (IRS) Publication 463 requires an accountable plan to have adequate accounting. Adequate accounting generally requires the use of a documentation record such as an account book, expense diary or log, or similar record near the time of incurrence of the expense. Such log should list the date, amount, place or description, and purpose for each expense or meal/food cost. The Nebraska State Accounting Manual also states that reimbursement for alcohol is not allowed. Good accounting policy includes ensuring all transactions are correctly coded to ensure financial statement accuracy.

Our review of travel expenditures noted the following:

- One of twelve documents tested did not have supporting documentation for a reimbursed conference registration fee.
- Three of twelve documents tested did not have adequate supporting documentation for reimbursed meals.
- One of twelve documents tested included reimbursement for alcohol.
- One of twelve documents tested was deemed to be excessive when compared to alternate means of travel.
- One of twelve documents tested was incorrectly coded as a travel expense.

When adequate supporting documentation is not available to substantiate expenses there is an increased risk the expenses were not appropriate.



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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**7. Travel Expenses** (Concluded)

We recommend HHSS implement procedures which ensure requirements of the State's accountable plan are met to ensure amounts reimbursed for meals and travel expenses are proper and reasonable.

*HHSS's Response: All Administrative Regulations and Operational Memorandums with the Youth Rehabilitation and Treatment Centers have been updated to reflect all current policies of the Human Resource Department. With the current computerized reimbursement practice of the Human Resource Department, these situations will be eliminated. Administration will ensure that all policies are strictly followed and enforced.*

**8. Review of Salary History Reports**

Good internal control requires management review salary history reports to ensure there are no inappropriate salary changes or adjustments.

Salary history or payroll reports for the YRTCs in Kearney and Geneva were not reviewed on a regular basis, and this review documented, by the Hastings Human Resources staff. The reports were reviewed for the biweekly pay periods between October 2004 and March 2005; however, there was no documentation of the review of these reports.

When salary history and payroll reports are not reviewed there is an increased risk of loss or misuse of State funds due to the possibility of unauthorized salary changes.

We recommend HHSS implement procedures to review the salary history and payroll reports on a regular basis. Documentation of this review should also be maintained.

*HHSS's Response: A review of the Salary History Report is a process that HHSS has implemented to verify the accuracy of payrolls. This process will be reinforced and steps will be taken to ensure the report is reviewed and documentation is kept to confirm that review.*

**9. NIS Security**

Good internal control requires segregation of duties so no one individual can prepare and post their own documents, an employee can not prepare a document that has no approval authorization, and employees can prepare documents only under applicable business units.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**9. NIS Security (Concluded)**

Our review of NIS security authorizations at June 30, 2005, noted the following:

- Six employees could prepare and approve their own transactions on NIS.
- Eleven employees had NIS user security to prepare transactions, but no one was set up on NIS for batch approval of these transactions.
- One employee had NIS user security for business units relating to Agency 38, Nebraska Commission on the Status of Women.

When individuals can prepare and approve the documents they have prepared, there is a lack of segregation of duties and an increased risk of inappropriate transactions. When individuals have the ability to prepare documents, but there is no one set up to approve and post any documents they prepare, there is an increased risk documents may be posted if a statewide approval was processed. When individuals have the ability to perform transactions in business units that are related to other agencies there is an increased risk that incorrect transactions will be processed.

We recommend HHSS review their NIS security to ensure no one can process and approve their own transactions, everyone authorized to prepare transactions has a second individual authorized to post the transactions, and individuals have NIS security access only to applicable business units.

*HHSS's Response: All security changes have been made except for three staff that must retain this security to do their job.*

**10. Review of Outstanding Warrants**

Good internal control requires follow up on outstanding warrants.

HHSS did not have policies and procedures in place to follow up on outstanding warrants. There was no formal or written policy regarding the follow up on outstanding warrants by DAS; therefore, it is the responsibility of HHSS to follow up on any outstanding warrants. It was noted that while agency 25 does not have procedures in place to follow up on outstanding warrants, the facilities (YRTC Kearney and YRTC Geneva) do follow up on outstanding warrants every six months. This was a comment in a prior report.

When outstanding warrants are not followed up to determine the reason they remain outstanding there is a risk the payments were not appropriately made.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**10. Review of Outstanding Warrants (Concluded)**

We recommend HHSS implement procedures to review and follow up on outstanding warrants.

*HHSS's Response: The Department began working with the Treasurer's office and DAS in the summer of 2005 to receive the outstanding warrant list in a data base that could be sorted and compiled in different ways. On May 11, 2006 that was received and HHSS will now be able to sort and identify those warrants that need follow up. Effective with this listing of warrants written before March 1, 2006 and not cleared as of March 9, 2006, HHSS will begin to follow up on those warrants that meet certain criteria.*

**11. Reconciliation of Bank Records to the Nebraska Information System**

During the audit of the Comprehensive Annual Financial Report (CAFR) of the State of Nebraska, the Auditor of Public Accounts (APA) noted the absence of reconciliation between the Nebraska State Treasurer's actual bank statements and Nebraska accounting records (in both the Nebraska Information System (NIS) and the Nebraska Accounting System (NAS), system before NIS). This has been an issue for the Department of Administrative Services Accounting Division (State Accounting) for many years. The APA's previous comments noted monthly reconciliations have not been completed in a timely manner and reconciliations performed have shown significant unknown variances between the bank records and the accounting records, with the bank being short compared to the accounting records. Although State Accounting continues to work on correcting the reconciliation of bank records to NIS, the APA continues to note areas where improvement is still needed in the reconciliation process to ensure NIS integrity and operational efficiency. Specifically, the APA noted the status of the reconciliation process as of December 19, 2005, to be as follows:

State Accounting has worked on the reconciliation process, but continued progress is needed. State Accounting's reconciliation process has developed into a very detailed process of analyzing bank activity, compared to activity recorded on NIS, to identify reconciling items. State Accounting has completed their reconciliation process for the months of July of 2004 and May, June, and July of 2005. The APA has reviewed these reconciliations. The months of May, June, and July show variances of \$3,425,381, \$3,405,702, and \$3,405,862, respectively. Again, the reconciliations show the bank being short compared to the accounting records. Per inquiry of management, State Accounting has started the reconciliation process for various months of the fiscal year ended June 30, 2006; however, the reconciliation process has not been a continuous monthly process and no monthly reconciliation has been completed since July of 2005.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**11. Reconciliation of Bank Records to the Nebraska Information System (Concluded)**

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial information. Without a timely and complete reconciliation of bank records to the NIS, there is a greater risk for fraud and errors to occur and to remain undetected.

Although State Accounting has worked on the reconciliation process, the process is still not done in a timely manner. The reconciliation continues to reflect unknown variances and shortages. Complete and timely reconciliation procedures between bank records and accounting records are required to provide control over cash and accurate financial information.

We recommend State Accounting continue their reconciliation process, in a more timely manner, and on at least a monthly basis, to ensure all financial information is correct on NIS. We also recommend, when a consistent cash variance between the bank records and the accounting records is obtained (based on at least six months of reconciliations), DAS submit their plan for adjusting NIS to the Governor and the Legislature so they may take appropriate action to correct NIS and resolve the variances noted.

This issue is the responsibility of State Accounting; however, as the variances have not been identified by fund or agency, this issue directly affects all Nebraska State agencies' financial information and must be disclosed in this report.

# STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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## NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM PROGRAM 250 - JUVENILE SERVICES OPERATIONS

### INDEPENDENT ACCOUNTANT'S REPORT

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Nebraska Health and Human Services System  
Lincoln, Nebraska

**Don Dunlap, CPA**  
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We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations (Program) for the fiscal year ended June 30, 2005. The Program's management is responsible for the schedule of revenues, expenditures, and changes in fund balances. Our responsibility is to express an opinion based on our examination.

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Except as discussed in the following paragraph, our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of revenues, expenditures, and changes in fund balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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We were unable to obtain sufficient documentation supporting expenditures of \$2,958,934 which are included in the Schedule of Revenues, Expenditures, and Changes in Fund Balances for the fiscal year ended June 30, 2005; nor were we able to satisfy ourselves as to the amount of expenditures by other auditing procedures.

**Perry Pirsch, JD, MPA**  
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In our opinion, except for the effects of such adjustments, if any as might have been determined to be necessary had we been able to examine sufficient evidence regarding the expenditures referred to in the above paragraph, the

schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations for the fiscal year ended June 30, 2005, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2006, on our consideration of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our examination.

This report is intended solely for the information and use of the Program and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Timothy J. Channer CPA". The signature is written in a cursive style with a large, sweeping initial "T".

Assistant Deputy Auditor

April 11, 2006

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2005

	General Fund 10000	HHS Cash/ Geneva YRTC Fund 22552	HHS Cash/ Kearney YRTC Fund 22553	Nebr Health Care Fund 22640	HHS OJS Federal Fund 42520	HHS Fin/Supt Store/Canteen Fund 62510	YRTC Trust Funds (Note 8)	<b>Total (Memorandum Only)</b>
<b>REVENUES:</b>								
Appropriations	\$ 20,968,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,968,309
Intergovernmental	-	3,814	143	-	1,243,578	-	-	1,247,535
Sales & Charges	(135)	1,462	23,406	-	-	156	-	24,889
Juvenile Accounts	-	-	-	-	-	-	149,191	149,191
Miscellaneous	3,086	7,142	31,433	-	9,481	20	-	51,162
<b>TOTAL REVENUES</b>	<b>20,971,260</b>	<b>12,418</b>	<b>54,982</b>	<b>-</b>	<b>1,253,059</b>	<b>176</b>	<b>149,191</b>	<b>22,441,086</b>
<b>EXPENDITURES:</b>								
Personal Services	11,022,485	4,216	(186)	396,570	278,075	-	-	11,701,160
Operating	9,820,473	58,827	4,301	590,906	953,098	3,311	-	11,430,916
Travel	77,124	681	(71)	-	628	-	-	78,362
Capital Outlay	48,227	2,662	-	-	-	-	-	50,889
Juvenile Accounts	-	-	-	-	-	-	152,714	152,714
<b>TOTAL EXPENDITURES</b>	<b>20,968,309</b>	<b>66,386</b>	<b>4,044</b>	<b>987,476</b>	<b>1,231,801</b>	<b>3,311</b>	<b>152,714</b>	<b>23,414,041</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,951	(53,968)	50,938	(987,476)	21,258	(3,135)	(3,523)	(972,955)
<b>OTHER FINANCING SOURCES (USES):</b>								
Deposit to General Fund	(2,951)	-	-	-	-	-	-	(2,951)
Operating Transfers In (Note 5)	-	-	-	1,000,000	-	-	-	1,000,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,951)</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>997,049</b>
Net Change in Fund Balances	-	(53,968)	50,938	12,524	21,258	(3,135)	(3,523)	24,094
FUND BALANCES, JULY 1, 2004	2,000	55,661	315,083	863,719	178,564	(1,595)	27,772	1,441,204
FUND BALANCES, JUNE 30, 2005	\$ 2,000	\$ 1,693	\$ 366,021	\$ 876,243	\$ 199,822	\$ (4,730)	\$ 24,249	\$ 1,465,298
<b>FUND BALANCES CONSIST OF:</b>								
General Cash	\$ -	\$ 2,278	\$ 316,574	\$ 876,243	\$ 249,634	\$ (4,692)	\$ 24,249	\$ 1,464,286
Petty Cash	2,000	-	-	-	-	-	-	2,000
Accounts Receivable Invoiced	-	-	-	-	188	-	-	188
Due From Other Funds	-	-	50,000	-	10,000	-	-	60,000
Due to Vendors	-	-	-	-	-	(38)	-	(38)
Due to Fund	-	(249)	(553)	-	(60,000)	-	-	(60,802)
Due to Government	-	(336)	-	-	-	-	-	(336)
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,000</b>	<b>\$ 1,693</b>	<b>\$ 366,021</b>	<b>\$ 876,243</b>	<b>\$ 199,822</b>	<b>\$ (4,730)</b>	<b>\$ 24,249</b>	<b>\$ 1,465,298</b>

The accompanying notes are an integral part of the schedule.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**NOTES TO THE SCHEDULE**

For the Fiscal Year Ended June 30, 2005

**1. Criteria**

The accounting policies of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. Section 81-1107(2) R.S.Supp., 2004, the State of Nebraska Director of Administrative Services duties include "The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes."

The Nebraska Information System (NIS) is the official accounting system prescribed by DAS for the State of Nebraska. Policies and procedures are detailed in NIS manuals and Nebraska Accounting System Concepts published by DAS and available to the public. The financial information used to prepare the schedule of revenues, expenditures, and changes in fund balances for the Program was obtained directly from the NIS, except for the financial information for the YRTC Trust Funds (See Note 8). NIS records accounts receivable and accounts payable as transactions occur. As such certain revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The accounts payable liability recorded on NIS, and thus recorded as expenditures, as of June 30, 2005, includes only those payables posted to NIS before June 30, 2005, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2005, **does not** include amounts for goods and services received before June 30, 2005 which had not been posted to NIS as of June 30, 2005.

NIS also records other liabilities (primarily in the Distributive Fund Type) in accounts titled Due to Fund and Due to Government. The assets in these funds are being held by the State as an agent and will be used to pay those liabilities to individuals, private organizations, other governments, and/or other funds. The recording of those liabilities reduces the fund balance/equity.

The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund types established by NIS that are used by the Program are:

**10000 – General Fund** – accounts for all financial resources not required to be accounted for in another fund.



NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**NOTES TO THE SCHEDULE**  
(Continued)

1. **Criteria** (Continued)

**20000 – Cash Funds** – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

**40000 – Federal Funds** – account for all federal grants and contracts received by the State. Expenditures must be made in accordance with applicable federal requirements.

**60000 – Trust Funds** – account for assets held by the State in a trustee capacity. Expenditures are made in accordance with the terms of the trust.

The major revenue object account codes established by NIS used by the Program are:

**Appropriations** – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

**Intergovernmental** – Revenue from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

**Sales & Charges** – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

**Miscellaneous** – Revenue from sources not covered by other major categories, such as investment income and farm rental income.

The major expenditure object account titles established by NIS used by the Program are:

**Personal Services** – Salaries, wages, and related employee benefits provided for all persons employed by the Program.

**Operating** – Expenditures directly related to a program's primary service activities.

**Travel** – All travel expenses for any state officer, employee, or member of any commission, council, committee, or board of the State.

**Capital Outlay** – Expenditures which result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**NOTES TO THE SCHEDULE**  
(Continued)

**1. Criteria** (Concluded)

Other significant object account codes established by NIS and used by the Program include:

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts and receivable accounts. Accounts receivable are recorded as an increase to revenues and an increase to fund balance on the schedule. Cash accounts are also included in fund balance and are reported as recorded on NIS.

**Liabilities** – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions increase expenditures and decrease fund balance. Other liabilities recorded on NIS for the Program's funds at June 30, 2005 included Due to Fund and Due to Government. The activity of these accounts are not recorded on the Schedules of Revenues, Expenditures, and Changes in Fund Balances as they are not recorded through revenue and expenditure accounts.

**Other Financing Sources** – Operating transfers

**2. State Agency**

The Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations (Program) is a State agency established under and governed by the laws of the State of Nebraska. As such, the Program is exempt from State and Federal income taxes. The schedule includes all funds of the Program.

The Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations is part of the primary government for the State of Nebraska.

**3. Totals**

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

**4. Capital Assets**

Under NIS, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures. Capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**NOTES TO THE SCHEDULE**  
(Continued)

**4. Capital Assets (Concluded)**

items) would be reported for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). The Program's values all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of \$1,500 at the date of acquisition and has an expected useful life of two or more years is capitalized. Depreciation expenses would be reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

Equipment is depreciated using the straight-line method with estimated useful lives of three to ten years.

Capital asset activity of the Program for the fiscal year ended June 30, 2005, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets				
Equipment	\$ 626,883	\$ 22,524	\$ 159,148	\$ 490,259
Less accumulated depreciation for:				
Equipment				406,789
Total capital assets, net of depreciation				\$ 83,470

**5. Transfers**

Neb. Rev. Stat. Section 71-7611 R.S.Supp., 2005 states "The State Treasurer shall transfer fifty-two million dollars annually no later than July 15 from the Nebraska Medicaid Intergovernmental Trust Fund and from the Nebraska Tobacco Settlement Trust Fund to the Nebraska Health Care Cash Fund." The fifty-two million dollars transferred into the Nebraska Health Care Cash Fund is deposited to various programs supported by this fund as legislatively appropriated. 2003 Neb. Laws LB 407, Section 99, appropriated \$1,000,000 to Program 250 – Juvenile Services Operations for state aid for mental health services to juvenile offenders.

**6. Negative Fund Balance**

The Schedule of Revenues, Expenditures, and Changes in Fund Balances includes a negative fund balance for the HHS Finance/Support Store/Canteen Fund 62510. This Fund was also used by other HHSS programs. In total the fund balance was not negative, but because only that portion of the fund balance belonging to Program 250 was included on the financial schedule, a negative balance occurs.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**NOTES TO THE SCHEDULE**  
(Continued)

**7. Appropriations**

Appropriations are originally made by the Nebraska Legislature to Program 250 - Juvenile Services. These appropriations are then allocated by HHSS to other programs. These programs include Program 315 - Office of Juvenile Services, Program 345 - Juvenile Community Based Services, Program 364 - Juvenile Parole, Program 371 - YRTC - Geneva, and Program 374 - YRTC - Kearney.

**8. YRTC Trust Funds**

Each YRTC facility maintains a trust fund to account for money held in trust for the youth at the facility. These trust funds are not accounted for on NIS but are maintained in separate bank accounts for each facility. They are accounted for on a cash basis. These trust fund monies are included on the Schedule of Revenues, Expenditures, and Changes in Fund Balances in a separate column titled YRTC Trust Funds.

# STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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**NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS  
REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN EXAMINATION OF THE SCHEDULE OF  
REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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Nebraska Health and Human Services System  
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations for the fiscal year ended June 30, 2005, and have issued our report thereon dated April 11, 2006. The report was qualified as we were unable to obtain sufficient documentation supporting expenditures of \$2,958,934. Except as noted above and further discussed in the Independent Accountant's Report, we conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our examination, we considered the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations' internal control over financial reporting in order to determine our procedures for the purpose of expressing our opinion on the schedule of revenues, expenditures, and changes in fund balances, and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in

our judgment, could adversely affect the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations' ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial schedule. Reportable conditions are described in the Comments Section of the report as Comment Number 1 (Expenditures Supporting Documentation), Comment Number 2 (Bank Reconciliation with AIMS), and Comment Number 11 (Reconciliation of Bank Records to the Nebraska Information System).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider Comment Number 1 (Expenditures Supporting Documentation) to be a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations' schedule of revenues, expenditures, and changes in fund balances, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our examination, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain additional items that we reported to management of the Nebraska Health and Human Services System - Program 250 - Juvenile Services Operations in the Comments Section of this report as Comment Number 3 (Incorrect Shift Differential), Comment Number 4 (Youth Trust Balance), Comment Number 5 (Service Contracts), Comment Number 6 (Receipt Coding), Comment Number 7 (Travel Expenses), Comment Number 8 (Review of Salary History Reports), Comment Number 9 (NIS Security), and Comment Number 10 (Review of Outstanding Warrants).

This report is intended solely for the information and use of the Program and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.



April 11, 2006

Assistant Deputy Auditor

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS

**STATISTICAL SECTION**

Our examination was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures, and changes in fund balances. Statistical Section information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedule of revenues, expenditures, and changes in fund balances, and, accordingly, we express no opinion on it.

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS  
**PROGRAM 371 - GENEVA YOUTH REHABILITATION AND TREATMENT CENTER**  
**SCHEDULE OF STATISTICS**  
FISCAL YEARS 2001-2005

	Fiscal Year Ended June 30				
	2001	2002	2003	2004	2005
Rated Capacity	86	78	78	106	106
Average Daily Count	98	93	95	90	101
Staff	101	101	108	117	118
Staff per Average Daily Count	1.03	1.09	1.14	1.30	1.17
Program 371 Disbursements	\$ 3,872,995	\$ 4,325,125	\$ 4,701,684	\$ 5,096,212	\$ 5,558,707
Average Annual Cost per Average Daily Count	\$ 39,520	\$ 46,507	\$ 49,491	\$ 56,625	\$ 55,037
Average Daily Cost per Average Daily Count	\$ 108	\$ 127	\$ 136	\$ 155	\$ 151
Average Length of Stay	8 months	9.3 months	9 months	10 months	9 months
Average Age at Admission	16 years	16 years	16 years	16 years	16 years
Admissions:					
Commitments	91	83	98	104	93
Recommitments	8	2	3	1	6
Direct Commitments	17	7	20	11	19
Parole Revocations	26	17	7	5	11
Safekeepers	9	9	4	2	3
	<u>151</u>	<u>118</u>	<u>132</u>	<u>123</u>	<u>132</u>
Offenses:					
Arson	1	-	1	3	2
Assault	36	29	28	23	24
Auto Theft	12	2	4	12	8
Bad Checks	-	1	-	-	-
Breaking and Entering	-	-	1	-	-
Burglary	4	-	1	-	-
Concealed Weapon	-	-	-	1	-
Criminal Mischief	11	14	31	11	20
Disorderly Conduct	3	2	1	4	6
Driving Without a License	-	-	1	4	-
Drug Possession	7	8	13	9	18
Driving While Intoxicated	1	1	1	1	-
Escape	-	-	-	2	-
False Information	2	2	1	10	6
Forgery	3	4	1	1	2
Minor in Possession	-	-	3	3	5
Parole Violation	35	23	-	-	-
Probation Violation	3	4	1	3	-
Resisting Arrest	-	-	-	1	1
Robbery	-	1	-	-	-
Sexual Assault	-	-	-	1	-
Shoplifting	1	-	-	-	-
Theft	30	24	44	32	38
Trespassing	2	3	-	2	2
	<u>151</u>	<u>118</u>	<u>132</u>	<u>123</u>	<u>132</u>



NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS  
**PROGRAM 374 - KEARNEY YOUTH REHABILITATION AND TREATMENT CENTER**  
**SCHEDULE OF STATISTICS**  
FISCAL YEARS 2001-2005

	Fiscal Year Ended June 30				
	2001	2002	2003	2004	2005
Rated Capacity	147	147	147	147	147
Average Daily Count*	249	230	191	187	189
Average Daily Count on Campus*	213	199	166	155	157
Staff	123	132	132	146	147
Staff per Average Daily Count	0.49	0.57	0.69	0.78	0.78
Program 374 Disbursements	\$ 6,521,044	\$ 7,194,009	\$ 7,691,283	\$ 7,824,769	\$ 8,150,230
Average Annual Cost per Average Daily Count	\$ 30,615	\$ 36,151	\$ 46,333	\$ 50,482	\$ 51,912
Average Daily Cost per Average Daily Count	\$ 84	\$ 99	\$ 127	\$ 138	\$ 142
Average Length of Stay (Days)	153	170	162	180	209
Admissions:					
Commitments	365	355	352	345	352
Recommitments	51	45	61	54	37
Parole Violators	151	96	43	33	30
Safekeepers	173	108	46	35	34
	<u>740</u>	<u>604</u>	<u>502</u>	<u>467</u>	<u>453</u>
Offenses:					
Arson	5	5	6	4	2
Assault	111	106	80	63	84
Auto Theft	63	42	42	36	31
Breaking and Entering	1	1	-	-	-
Burglary	52	46	44	47	45
Concealed Weapon	14	14	13	19	17
Criminal Mischief	43	47	33	43	40
Disorderly Conduct	9	4	5	4	3
Distribution of Drugs	6	4	1	6	5
Driving Without a License	3	2	-	-	2
Drug Possession	47	31	42	52	37
Driving While Intoxicated	2	2	2	5	2
Escape	2	1	1	-	1
False Information	9	2	3	3	4
Forgery	2	6	1	2	2
Minor in Possession	8	9	10	15	8
Motor Vehicle Homicide	-	-	-	1	-
Possession of a Firearm	2	3	1	-	-
Probation Violation	14	16	12	-	2
Resisting Arrest	9	8	4	5	9
Robbery	6	9	8	8	8
Sealed File	-	1	-	-	-
Sexual Assault	8	14	9	9	7
Theft	142	120	129	98	106
Trespassing	9	3	10	12	4
	<u>567</u>	<u>496</u>	<u>456</u>	<u>432</u>	<u>419</u>

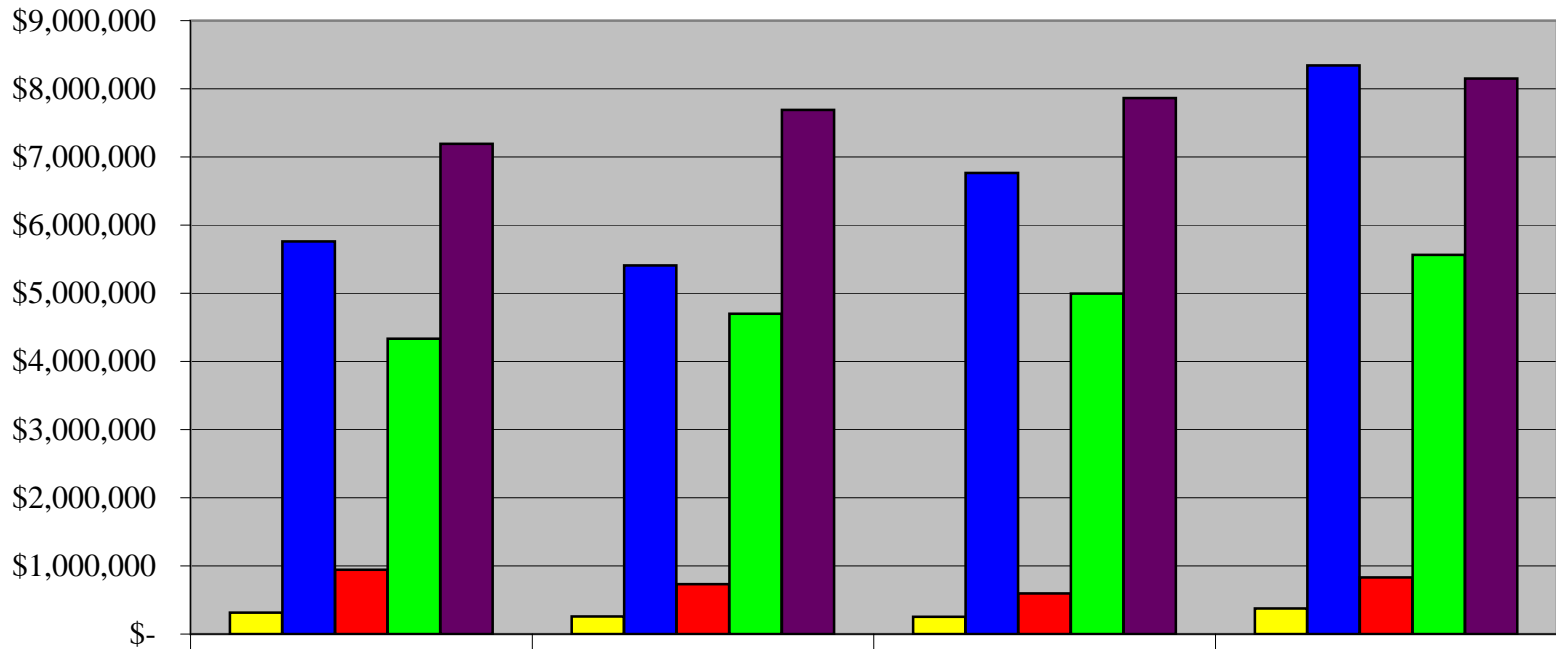
\* Average Daily count includes those youth located in Hastings participating in the Hastings Juvenile Chemical Dependency Program (HJCD) and youth located in Omaha participating in the Culturally Specific Transition Program (CSTP).

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS  
**DETAIL OF EXPENDITURES BY PROGRAM**  
For the Fiscal Year Ended June 30, 2005

	Program 315	Program 345	Program 364	Program 371	Program 374	<b>Total (Memorandum Only)</b>
Personal Services	\$ 301,524	\$ -	\$ 625,058	\$ 4,291,118	\$ 6,483,460	\$ 11,701,160
Operating	69,122	8,339,562	164,526	1,241,414	1,616,292	11,430,916
Travel	6,769	2,183	40,334	17,075	12,001	78,362
Capital Outlay	-	-	-	12,413	38,476	50,889
<b>TOTAL EXPENDITURES</b>	<b>\$ 377,415</b>	<b>\$ 8,341,745</b>	<b>\$ 829,918</b>	<b>\$ 5,562,020</b>	<b>\$ 8,150,229</b>	<b>\$ 23,261,327</b>

NEBRASKA HEALTH AND HUMAN SERVICES SYSTEM  
PROGRAM 250 - JUVENILE SERVICES OPERATIONS  
**EXPENDITURES BY PROGRAM**

For the Fiscal Years Ended June 30, 2002, 2003, 2004, and 2005



	2002	2003	2004	2005
■ Program 315	\$315,466	\$258,362	\$251,249	\$377,415
■ Program 345	\$5,759,313	\$5,408,529	\$6,766,405	\$8,341,745
■ Program 364	\$942,949	\$732,735	\$597,067	\$829,918
■ Program 371	\$4,331,196	\$4,701,684	\$4,995,500	\$5,562,020
■ Program 374	\$7,194,010	\$7,691,283	\$7,862,452	\$8,150,229

**Fiscal Year**