



**BUTLER COUNTY
CHILDREN AND YOUTH AGENCY
AMENDED FINANCIAL REPORT
FOR THE PERIOD
JULY 1, 2009 TO JUNE 30, 2010**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

The Commissioners of Butler County
Butler County Courthouse
124 West Diamond Street, P.O. Box 1208
Butler, Pennsylvania 16003

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Butler County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for Fiscal Year End June 30, 2010, certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

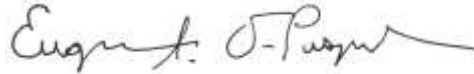
Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Butler County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the amended fiscal forms and 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.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include 4 adjustments to the attached Butler County Children and Youth Agency's fiscal forms, as presented on page 7. We determined that, due to the fact that the Children and Youth Agency's expenditures exceeded the approved Act 148 allocation, the noted adjustments will not impact the Net Amount Due to the County/(State).

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Butler County Children and Youth Agency at an exit conference held on November 25, 2013.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Butler County Children and Youth Agency.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE
Auditor General

May 16, 2014

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare 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 the Department of Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW 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 actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DPW.

As part of our engagement, we reviewed three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4th Quarter fiscal forms submitted to the DPW, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DPW for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	5,632,433
Supplemental Allocation			<u>927,087</u>
Total State Act 148 Allocation			6,559,520
State Share (CY348) ²	\$		6,596,555
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,596,555
Less: Expenditures in Excess of the Total State Act 148 Allocation ⁵			<u>37,035</u>
Final Net State Share Payable ³		\$	6,559,520
Actual Act 148 Revenues Received ⁴			<u>6,559,520</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$37,035, as detailed on page 3 of this report. While our adjustments resulted in a net increase of \$59,792 in expenditures for the agency for said fiscal year, as detailed on page 6 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share of Expenditures.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	266,654	0	44,186	0	0	0	0	0	222,468	222,468	0
02. 90% REIMBURSEMENT	680,320	191	90,072	0	0	0	0	0	590,057	531,051	59,006
03. 80% REIMBURSEMENT	8,973,387	231,575	1,720,613	358,814	125,287	0	0	22,460	6,514,638	5,211,708	1,302,930
04. 60% REIMBURSEMENT	1,259,147	318,437	128,636	0	0	33,125	0	5,471	773,478	464,087	309,391
05. 50% REIMBURSEMENT	345,944	0	11,465	0	0	0	0	0	334,479	167,241	167,238
06. TOTAL NET CHILD WELFARE EXPEND.	11,525,452	550,203	1,994,972	358,814	125,287	33,125	0	27,931	8,435,120	6,596,555	1,838,565

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	227,813	966							226,847	136,108	90,739
08. NON-REIMBURSABLE EXPENDITURES	16,347	0	0						16,347		16,347

09. TOTAL EXPENDITURES	11,769,612	551,169	1,994,972	358,814	125,287	33,125	0	27,931	8,678,314	6,732,663	1,945,651
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	106,509										
13. TITLE IV-D Collections for IV-E Children	22,559										
14. STATE ACT 148 - line 6	6,596,555										
15. STATE ACT 148 ALLOCATION	6,559,520										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	6,559,520										

INVOICE											
AMENDED STATE SHARE (ACT 148)	6,596,555										
ACT 148 AS SUBMITTED **	6,559,520										
ADJUSTMENT TO STATE SHARE *	37,035										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	128,956	9,420	30

*See footnote 5 on Page 2.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	266,654	0		44,186	0		0	0	0	222,468	222,468	0
1-B ADOPTION ASSISTANCE	1,421,390	0	783,982	0			0	0	0	637,408	509,926	127,482
1-C COUNSELING - DEPENDENT	583,324	0		0	193,293	0	0	0	0	390,031	312,025	78,006
1-D COUNSELING - DELINQUENT	944,784	0		9	165,521	0	0	0	0	779,254	623,403	155,851
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	5,328	0		0	0	0	0	0	0	5,328	4,262	1,066
1-G DAY TREATMENT - DELINQUENT	398,973	0		0	0	0	0	0	0	398,973	319,178	79,795
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	46,835	0		7,290	0	0	0	0	0	39,545	31,636	7,909
1-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	836,541	0		130,003	0	0	0	0	0	706,538	565,230	141,308
1-M PROTECTIVE SERVICE - GENERAL	672,420	0		104,987	0	0	0	0	0	567,433	453,946	113,487
1-N SERVICE PLANNING	213,428	0		33,288	0	0	0	0	0	180,140	144,112	36,028
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	250,148	0		11,423	0	0	0	0	0	238,725	119,363	119,362
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	1,345	0		42	0	0	0	0	0	1,303	652	651
SUBTOTAL IN-HOME	5,641,170	0	783,982	331,228	358,814	0	0	0	0	4,167,146	3,306,201	860,945
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	334,817	20,892	105,249	2		0	0	0	0	208,674	166,939	41,735
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,138,809	29,785	74,656	0		0	0	0	0	1,034,368	827,494	206,874
2-E EMERGENCY SHELTER - DEPENDENT	117,667	191	25,699	0	0	0	0	0	0	91,777	82,599	9,178
2-F EMERGENCY SHELTER - DELINQUENT	562,653	0	64,373	0	0	0	0	0	0	498,280	448,452	49,828
2-G FOSTER FAMILY - DEPENDENT	2,344,766	178,873	244,023	237,124		125,287	0	0	22,460	1,536,999	1,229,599	307,400
2-H FOSTER FAMILY - DELINQUENT	31,972	2,025	0	0		0	0	0	0	29,947	23,958	5,989
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
SUBTOTAL CBP	4,530,684	231,766	514,000	237,126	0	125,287	0	0	22,460	3,400,045	2,779,041	621,004
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	94,451	0		6,346		0	0	0	0	94,451	47,226	47,225
3-B RESIDENTIAL SERVICE - DEPENDENT	309,240	302,894	0	0		0	0	0	0	6,346	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	97,443	13,273	6,285	0		0	26,779	0	0	51,106	30,664	20,442
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	227,813	966								226,847	136,108	90,739
3-F YDC SECURE	0	0								0	0	0
SUBTOTAL INSTITUTIONAL	728,947	317,133	6,285	0	0	0	33,125	0	0	372,404	213,998	158,406
ADMINISTRATION	852,464	2,270		122,351		0	0	0	5,471	722,372	433,423	288,949
TOTAL REVENUES	11,753,265	551,169	1,304,267	690,705	358,814	125,287	33,125	0	27,931	8,661,967	6,732,663	1,929,304

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY 370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME	111,993	62,920	1,421,390	91,741	0	0	266,654	82	0	0	0	0
1-A ADOPTION SERVICE	0	0	1,421,390	6,765	0	0	1,428,155	0	242	6,765	0	0
1-B ADOPTION ASSISTANCE	0	0	0	0	583,324	0	583,324	0	293	0	0	0
1-C COUNSELING - DEPENDENT	0	0	0	2,823	941,961	0	944,784	0	198	0	0	0
1-D COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0	0	0	5,328	0	5,328	0	1	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	398,973	0	398,973	0	48	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	32,188	14,647	0	0	0	0	46,835	2,244	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	491,800	284,281	0	60,460	0	0	836,541	207	0	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	388,126	196,233	0	88,077	0	0	672,436	1,053	0	16	0	0
1-N SERVICE PLANNING	129,431	70,284	0	13,713	0	0	213,428	909	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	73,257	176,891	0	250,148	0	858	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	270	1,075	0	1,345	0	421	0	0	0
1-Q SUBTOTAL IN-HOME	1,153,538	628,365	1,421,390	337,106	2,107,552	0	5,647,951	Number of Children receiving	only NON-PURCHASED IN-Home Services	6,781	0	0
COMMUNITY BASED PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	128
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	589	334,228	0	334,817	2,314	24	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,592	1,137,217	0	1,138,809	6,796	72	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	40	117,627	0	117,667	825	43	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	199	562,454	0	562,653	3,741	153	0	0	0
2-G FOSTER FAMILY - DEPENDENT	360,294	209,581	128,956	94,198	1,551,737	0	2,344,766	42,116	232	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	200	31,772	0	31,972	498	5	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	360,294	209,581	128,956	96,818	3,735,035	0	4,530,684	56,290	529	0	0	0
INSTITUTIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
3-A JUVENILE DETENTION SERVICE	0	0	0	0	94,451	0	94,451	406	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	10	317,763	0	317,773	1,071	4	0	8,533	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	198	97,245	0	97,443	632	9	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC(NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	227,813	0	227,813	557	5	0	0	0
3-G SUBTOTAL INSTITUTIONAL	0	0	0	208	737,272	0	737,480	2,666	25	0	8,533	0
ADMINISTRATION	366,090	194,848	0	289,393	0	3,166	853,497	1,033	0	0	0	0
TOTAL EXPENDITURES	1,879,922	1,032,794	1,550,346	723,525	6,579,859	3,166	11,769,612	7,814	8,533	0	0	0
				County Indirect Costs = \$	150,270							

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 268,613	\$ (1,959)	\$ 266,654
Adoption Assistance	1,428,155	0	1,428,155
Counseling	1,528,108	0	1,528,108
Day Care	0	0	0
Day Treatment	404,301	0	404,301
Homemaker Service	0	0	0
Intake and Referral	46,899	(64)	46,835
Life Skills	0	0	0
Protective Service - Child Abuse	837,749	(1,208)	836,541
Protective Service - General	677,907	(5,471)	672,436
Service Planning	213,621	(193)	213,428
Juvenile Act Proceedings	251,493	0	251,493
Alternative Treatment	0	0	0
Community Residential	1,473,626	0	1,473,626
Emergency Shelter	680,320	0	680,320
Foster Family	2,381,120	(4,382)	2,376,738
Supervised Independent Living	0	0	0
Juvenile Detention Service	94,451	0	94,451
Residential Service	415,216	0	415,216
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	227,813	0	227,813
Administration	<u>817,387</u>	<u>36,110</u>	<u>853,497</u>
Combined Total Expense	11,746,779	22,833	11,769,612
Less Non-reimbursables	<u>53,306</u>	<u>(36,959)</u>	<u>16,347</u>
Total Net Expense	\$ <u>11,693,473</u>	\$ <u>59,792</u>	\$ <u>11,753,265</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,879,922	\$ 0	\$ 1,879,922
Employee Benefits	1,046,920	(14,126)	1,032,794
Subsidies	1,550,346	0	1,550,346
Operating	686,566	36,959	723,525
Purchased Services	6,579,859	0	6,579,859
Fixed Assets	<u>3,166</u>	<u>0</u>	<u>3,166</u>
Combined Total Expense	11,746,779	22,833	11,769,612
Less Non-reimbursables	<u>53,306</u>	<u>(36,959)</u>	<u>16,347</u>
Total Net Expense	\$ <u>11,693,473</u>	\$ <u>59,792</u>	\$ <u>11,753,265</u>

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY370 ADJUSTMENTS								
CY370	1-A	2	1	Adoption Service - Employee Benefits	\$ 64,879	\$ (282)	\$ 64,597	
	1-I	2		Intake and Referral - Employee Benefits	\$ 14,711	\$ (64)	\$ 14,647	
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$ 285,489	\$ (1,239)	\$ 284,250	
	1-M	2		Protective Service - General - Employee Benefits	\$ 201,704	\$ (875)	\$ 200,829	
	1-N	2		Service Planning - Employee Benefits	\$ 70,477	\$ (306)	\$ 70,171	
	2-G	2		Foster Family (Dep) - Employee Benefits	\$ 213,963	\$ (929)	\$ 213,034	
	4	2		Administration - Employee Benefits	\$ 195,697	\$ (849)	\$ 194,848	
					Total Adjustment Amount		\$ (4,544)	
				To decrease retirement employee benefits to properly report the agency's allocation of the 2009 and 2010 county pension contribution. The agency/county calculation was based on estimated and not actual salaries.				
				Title 55 PA Code, Chapter 3170.47(f)				
CY370	1-A	2	2	Adoption Service - Employee Benefits	\$ 64,597	\$ (1,677)	\$ 62,920	
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$ 284,250	\$ 31	\$ 284,281	
	1-M	2		Protective Service - General - Employee Benefits	\$ 200,829	\$ (4,596)	\$ 196,233	
	1-N	2		Service Planning - Employee Benefits	\$ 70,171	\$ 113	\$ 70,284	
	2-G	2		Foster Family (Dep) - Employee Benefits	\$ 213,034	\$ (3,453)	\$ 209,581	
					Total Adjustment Amount		\$ (9,582)	
					To decrease Employee Benefits to eliminate the excess benefit expenditures of two agency employees due to their participation in the CWEL program during the fiscal year.			
CY370	4	4	3	Administration - Operating	\$ 252,434	\$ 36,959	\$ 289,393	
	4	10		Administration - Non-Reimbursable - Non PS/Sub.	\$ 37,992	\$ (36,959)	\$ 1,033	
				To increase the Operating Administration costs by \$36,959 and to decrease the Non-Reimbursable Non PS/Sub. costs by the same amount, as the agency incorrectly calculated the 2% indirect cost limitation amount that could be claimed on the CY-370 Expenditure Report and, thus, improperly reported a reduced amount of indirect costs and also recorded the same amount as a non-reimbursable.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY370A ADJUSTMENT								
CY370A	2-C	3	4	Community Res. (Dep.) - Title IV-E Maintenance	\$ 104,856	\$ 393	\$ 105,249	
	2-D	3		Community Res. (Del.) - Title IV-E Maintenance	\$ 77,013	\$ (2,357)	\$ 74,656	
	2-F	3		Emergency Shelter (Del.) - Title IV-E Maintenance	\$ 66,240	\$ (1,867)	\$ 64,373	
	2-G	3		Foster Family (Dep.) - Title IV-E Maintenance	\$ 239,242	\$ 4,781	\$ 244,023	
	2-G	4		Foster Family(Dep.) -Title IV-E Administration	\$ 243,102	\$ (5,978)	\$ 237,124	
					Total Adjustment Amount		\$ (5,028)	
				To decrease federal Title IV-E Revenue to include 12 supplemental invoices not reported by the agency.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

BUTLER COUNTY CHILDREN AND YOUTH AGENCY
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