

AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009

And

July 1, 2009 to June 30, 2010

Greene County
Children and Youth Agency

July 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Greene County
Greene County Office Building, Third Floor
93 East High Street
Waynesburg, PA 15370

Dear Commissioners:

We have examined the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Greene County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2008 to June 30, 2009 and 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 fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2009 and June 30, 2010.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children resident within the County 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 procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Greene County.

The results of our procedures performed during this engagement were as follows:

- For the July 1, 2008 to June 30, 2009 fiscal year, our engagement resulted in eight adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$36,452 and decreasing non-reimbursable expenditures by \$1,401. Based on the application of the state participation rates, the eight adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$30,307. All eight adjustments are detailed in our amended fiscal reports for the July 1, 2008 to June 30, 2009 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$963 and decreasing non-reimbursable expenditures by \$5,836. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$2,770. These two adjustments are detailed in our amended fiscal reports for the July 1, 2009 to June 30, 2010 fiscal year, as included in Section 2 of this report, beginning on page 11.

In addition, we found that the agency complied with the findings included in our prior released audit report, as detailed in Section 3 of this report, beginning on page 18.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 27, 2015.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with 1 PA Code 31.1 *et seq.*, you will be afforded the opportunity by DHS to appeal their settlement process decision.

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

Sincerely,



Eugene A. DePasquale
Auditor General

July 17, 2015

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the 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 Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DHS through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2008 to JUNE 30, 2009

**GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	1,148,004
Supplemental Act 148			<u>0</u>
Total State Allocation			1,148,004
State Share (CY348) ²	\$		993,618
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	993,618
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	993,618
Actual Act 148 Revenues Received ⁴			<u>963,311</u>
Net Amount Due County/(State) ⁵		\$	<u><u>30,307</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 our adjustments are considered.

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

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

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

**GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
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	65,620		0		13,297		0		0		0		0		0		52,323		52,323		0	
02. 90% REIMBURSEMENT	43,637		207		4,702		33,879		0		0		0		0		4,849		4,365		484	
03. 80% REIMBURSEMENT	1,465,308		39,684		434,753		8,966		32,653		35,333		0		0		913,919		731,137		182,782	
04. 60% REIMBURSEMENT	464,730		20,626		107,633		0		0		0		0		875		335,596		201,357		134,239	
05. 50% REIMBURSEMENT	12,610		104		0		3,635		0		0		0		0		8,871		4,436		4,435	
06. TOTAL NET CHILD WELFARE EXPEND.	2,051,905		60,621		560,385		46,480		32,653		35,333		0		875		1,315,558		993,618		321,940	

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

08. NON-REIMBURSABLE EXPENDITURES	30,162		0		0												30,162					30,162
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09. TOTAL EXPENDITURES	2,082,067		60,621		560,385		46,480		32,653		35,333		0		875		1,345,720		993,618		352,102	
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10. IL Grant Funds Reported 29,866

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 26,861

13. TITLE IV-D Collections for IV-E Children 0

14. STATE ACT 148 - line 6 993,618

15. STATE ACT 148 ALLOCATION 1,148,004

16. ADJUSTED STATE SHARE (lower of 14 or 15) 993,618

INVOICE																						
AMENDED STATE SHARE (ACT 148)	993,618																					
ACT 148 AMOUNT RECEIVED	963,311																					
ADJUSTMENT TO STATE SHARE	30,307																					

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 32,400	Number of Days 2,145	Number of Children 6
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GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	65,620	0		13,297	0		0	0	0	52,323	52,323	0
1-B ADOPTION ASSISTANCE	135,943	0	76,895	117			0		0	58,931	47,145	11,786
1-C COUNSELING - DEPENDENT	43,853	0		8,012	1,948	0	0	0	0	33,893	27,114	6,779
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	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
1-I INTAKE & REFERRAL	199,676	0		39,374	0	0	0	0	0	160,302	128,242	32,060
1-J LIFE SKILLS - DEPENDENT	9,153	0		1,243	2,148	0	0	0	0	5,762	4,610	1,152
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	111,055	0		21,204	4,870	0		0	0	84,981	67,985	16,996
1-M PROTECTIVE SERVICE - GENERAL	301,804	0		61,255	0	0		0	0	240,549	192,439	48,110
1-N SERVICE PLANNING	45,167	0		8,760	0	0	0	0	0	36,407	29,126	7,281
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	9,963	0		0	3,635				0	6,328	3,164	3,164
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	922,234	0	76,895	153,262	12,601	0	0	0	0	679,476	552,148	127,328

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	135,852	6,741	61,100	2,762			0	0	65,249	52,199	13,050	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	42,663	1,618	6,763	0			0	0	34,282	27,426	6,856	0
2-E EMERGENCY SHELTER - DEPENDENT	7,792	0	1,669	450	2,448	0	0	0	3,225	2,903	322	0
2-F EMERGENCY SHELTER - DELINQUENT	35,845	207	2,583	0	31,431	0	0	0	1,624	1,462	162	0
2-G FOSTER FAMILY - DEPENDENT	393,382	30,070	71,154	42,012		32,653	35,333	0	182,160	145,728	36,432	0
2-H FOSTER FAMILY - DELINQUENT	17,867	1,224	2,758	1,478		0	0	0	12,407	9,926	2,481	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	28,893	31	29,866	0		0	0	0	(1,004)	(803)	(201)	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	662,294	39,891	175,893	46,702	33,879	32,653	35,333	0	297,943	238,841	59,102	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	2,647	104							2,543	1,272	1,271	0
3-B RESIDENTIAL SERVICE - DEPENDENT	81,043	2,462	36,612	2,884		0	0	0	39,085	23,451	15,634	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	132,179	13,126	16,386	0		0	0	0	102,667	61,600	41,067	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0							0	0	0	0
3-F YDC SECURE	0	0							0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	215,869	15,692	52,998	2,884	0	0	0	0	144,295	86,323	57,972	0

4 ADMINISTRATION	251,508	5,038		51,751		0	0	0	875	193,844	116,306	77,538
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5 TOTAL REVENUES	2,051,905	60,621	305,786	254,599	46,480	32,653	35,333	0	875	1,315,558	993,618	321,940
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GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	44,418	11,434		9,594	0	174	65,620	11	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	135,357	586	0	0	135,943	0	29	0	0	0
1-C COUNSELING - DEPENDENT	28,220	9,990		3,634	1,948	61	43,853	43	1	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-H HOMEMAKER SERVICE	0	0		0	0	0	0	147	0	0	0	0
1-I INTAKE & REFERRAL	133,814	44,001		21,333	0	528	199,676	900	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	3,815	1,620		772	2,924	22	9,153	84	11	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	66,573	20,546		18,840	4,870	226	111,055	120	4	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	193,992	67,830		38,998	0	984	301,804	864	0	0	0	0
1-N SERVICE PLANNING	29,429	11,625		4,030	0	83	45,167	115	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT					15,455		15,455	55	78	0	5,492	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	500,261	167,046	135,357	97,787	25,197	2,078	927,726				5,492	0
	Number of Children receiving only NON-PURCHASED IN-HOME SERVICES											
												995
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	7,621	2,442		3,657	122,099	33	133,852	644	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	42,663	0	42,663	259	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	715	243		3,017	0	0	7,792	177	9	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	35,845	0	35,845	240	14	0	0	0
2-G FOSTER FAMILY - DEPENDENT	56,413	16,196	32,400	36,778	251,346	249	393,382	6,694	42	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,493	16,374	0	17,867	338	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	6,786	2,689	1,023	2,835	14,933	627	28,893	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	71,535	21,570	33,423	47,780	487,076	910	662,294	8,352	78	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	2,647	0	2,647	10	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,927	2,989		3,613	66,465	49	81,043	351	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	132,179	0	132,179	1,125	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	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
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	7,927	2,989	0	3,613	201,291	49	215,869	1,486	15	0	0	0
4 ADMINISTRATION	133,093	31,953	0	107,171	0	3,961	276,178			24,670	0	0
5 TOTAL EXPENDITURES	712,816	223,558	168,780	256,351	713,564	6,998	2,082,067			24,670	5,492	0
	County Indirect Costs = \$ 66,095											

**GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 63,920	\$ 1,700	\$ 65,620
Adoption Assistance	134,413	1,530	135,943
Counseling	40,556	3,297	43,853
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	190,712	8,964	199,676
Life Skills	8,979	174	9,153
Protective Service - Child Abuse	107,270	3,785	111,055
Protective Service - General	293,510	8,294	301,804
Service Planning	42,461	2,706	45,167
Juvenile Act Proceedings	15,406	49	15,455
Alternative Treatment	0	0	0
Community Residential	178,338	177	178,515
Emergency Shelter	43,585	52	43,637
Foster Family	404,646	6,603	411,249
Supervised Independent Living	29,897	(1,004)	28,893
Juvenile Detention Service	2,647	0	2,647
Residential Service	213,312	(90)	213,222
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>275,963</u>	<u>215</u>	<u>276,178</u>
Combined Total Expense	<u>2,045,615</u>	<u>36,452</u>	<u>2,082,067</u>
Less Non-reimbursables	<u>31,563</u>	<u>(1,401)</u>	<u>30,162</u>
Total Net Expense	<u>\$ 2,014,052</u>	<u>\$ 37,853</u>	<u>\$ 2,051,905</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 670,262	\$ 42,554	\$ 712,816
Employee Benefits	220,840	2,718	223,558
Subsidies	167,250	1,530	168,780
Operating	256,074	277	256,351
Purchased Services	713,114	450	713,564
Fixed Assets	<u>18,075</u>	<u>(11,077)</u>	<u>6,998</u>
Combined Total Expense	<u>2,045,615</u>	<u>36,452</u>	<u>2,082,067</u>
Less Non-reimbursables	<u>31,563</u>	<u>(1,401)</u>	<u>30,162</u>
Total Net Expense	<u>\$ 2,014,052</u>	<u>\$ 37,853</u>	<u>\$ 2,051,905</u>

**GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370 Adjustments									
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$42,548	\$1,870	\$44,418		
	1-C	1		Counseling - Dep. - Wages and Salaries	\$25,043	\$3,177	\$28,220		
	1-I	1		Intake and Referral - Wages and Salaries	\$124,621	\$9,193	\$133,814		
	1-J	1		Life Skills - Dep. - Wages and Salaries	\$3,615	\$200	\$3,815		
	1-L	1		Protective Service - Child Abuse - Wages and Salaries	\$62,684	\$3,889	\$66,573		
	1-M	1		Protective Service - General - Wages and Salaries	\$184,625	\$9,367	\$193,992		
	1-N	1		Service Planning - Wages and Salaries	\$26,767	\$2,662	\$29,429		
	2-C	1		Community Res. - Dep. - Wages and Salaries	\$7,400	\$221	\$7,621		
	2-E	1		Emergency Shelter - Dep. - Wages and Salaries	\$664	\$51	\$715		
	2-G	1		Foster Family - Dep. - Wages and Salaries	\$50,538	\$5,875	\$56,413		
	4	1		Administration - Wages and Salaries	\$127,044	\$6,049	\$133,093		
					Total Adjustment Amount		\$42,554		
					To increase Wages and Salaries by \$42,554 to account for the year-end accruals.				
					Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	1-A	2	2	Adoption Service - Employee Benefits	\$11,328	\$153	\$11,481		
	1-C	2		Counseling - Dep. - Employee Benefits	\$9,774	\$256	\$10,030		
	1-I	2		Intake and Referral - Employee Benefits	\$43,394	\$786	\$44,180		
	1-J	2		Life Skills - Dep. - Employee Benefits	\$1,610	\$17	\$1,627		
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$20,292	\$338	\$20,630		
	1-M	2		Protective Service - General - Employee Benefits	\$67,345	\$763	\$68,108		
	1-N	2		Service Planning - Employee Benefits	\$11,450	\$222	\$11,672		
	2-C	2		Community Res. - Dep. - Employee Benefits	\$2,436	\$16	\$2,452		
	2-E	2		Emergency Shelter - Dep. - Employee Benefits	\$240	\$4	\$244		
	2-G	2		Foster Family - Dep. - Employee Benefits	\$15,752	\$508	\$16,260		
	4	2		Administration - Employee Benefits	\$31,518	\$565	\$32,083		
					Total Adjustment Amount		\$3,628		
					To increase Employee Benefits by \$3,628 to account for the year-end accruals.				
					Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	1-A	2	3	Adoption Service - Employee Benefits	\$11,481	(\$47)	\$11,434		
	1-C	2		Counseling - Dep. - Employee Benefits	\$10,030	(\$40)	\$9,990		
	1-I	2		Intake and Referral - Employee Benefits	\$44,180	(\$179)	\$44,001		
	1-J	2		Life Skills - Dep. - Employee Benefits	\$1,627	(\$7)	\$1,620		
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$20,630	(\$84)	\$20,546		
	1-M	2		Protective Service - General - Employee Benefits	\$68,108	(\$278)	\$67,830		
	1-N	2		Service Planning - Employee Benefits	\$11,672	(\$47)	\$11,625		
	2-C	2		Community Res. - Dep. - Employee Benefits	\$2,452	(\$10)	\$2,442		
	2-E	2		Emergency Shelter - Dep. - Employee Benefits	\$244	(\$1)	\$243		
	2-G	2		Foster Family - Dep. - Employee Benefits	\$16,260	(\$64)	\$16,196		
	2-I	2		Sup. Independent Living - Dep. - Employee Benefits	\$2,700	(\$11)	\$2,689		
	3-B	2		Residential Service - Dep. - Employee Benefits	\$3,001	(\$12)	\$2,989		
	4	2		Administration - Employee Benefits	\$32,083	(\$130)	\$31,953		
					Total Adjustment Amount		(\$910)		
				To decrease retirement Employee Benefits by \$910 to properly report the agency's allocation of the county pension contribution.					
				Title 55 PA Code, Chapter 3170.47(f)					

**GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN	NO.				
CY-370	1-B	3	4	Adoption Assistance - Subsidies To increase Subsidies by \$1,530 to properly account for additional expenditures incurred for the fiscal year. Title 55 PA Code, Chapter 3170.95(a)(b)	\$133,827	\$1,530	\$135,357
CY-370	1-A 2-G	4 4	5	Adoption Service - Operating Foster Family - Dep. - Operating Total Adjustment Amount To increase Operating expenses by \$277 to reconcile to the agency's general ledger and properly report expenditures. Title 55 PA Code, Chapter 3170.95(a)(b)	\$9,595 \$36,500	(\$1) \$278 \$277	\$9,594 \$36,778
CY-370	1-O 2-C 2-G	5 5 5	6	Juvenile Act Proceedings - Dep. - Purchased Services Community Res. - Dep. - Purchased Services Foster Family - Dep. - Purchased Services Total Adjustment Amount To increase Purchased Services by \$450 to reconcile to the agency's general ledger and properly report expenditures. Title 55 PA Code, Chapter 3170.95(a)(b)	\$15,406 \$122,098 \$250,946	\$49 \$1 \$400 \$450	\$15,455 \$122,099 \$251,346
CY-370	1-A 1-C 1-I 1-J 1-L 1-M 1-N 2-C 2-E 2-G 2-I 3-B 4	6 6 6 6 6 6 6 6 6 6 6 6 6 6	7	Adoption Service - Fixed Assets Counseling - Dep. - Fixed Assets Intake and Referral - Fixed Assets Life Skills - Dep. - Fixed Assets Protective Service - Child Abuse - Fixed Assets Protective Service - General - Fixed Assets Service Planning - Fixed Assets Community Res. - Dep. - Fixed Assets Emergency Shelter - Dep. - Fixed Assets Foster Family - Dep. - Fixed Assets Sup. Independent Living - Dep. - Fixed Assets Residential Service - Dep. - Fixed Assets Administration - Fixed Assets Total Adjustment Amount To decrease Fixed Assets by \$11,077 due to the improper inclusion of the grant expenses for IT equipment. Title 55 PA Code, Chapter 3170.95(a)(b)	\$449 \$157 \$1,364 \$58 \$584 \$2,542 \$214 \$84 \$3 \$643 \$1,620 \$127 \$10,230	(\$275) (\$96) (\$836) (\$36) (\$358) (\$1,558) (\$131) (\$51) (\$2) (\$394) (\$993) (\$78) (\$6,269) (\$11,077)	\$174 \$61 \$528 \$22 \$226 \$984 \$83 \$33 \$1 \$249 \$627 \$49 \$3,961
CY-370	4	10	8	Administration - Non Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$1,401 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$26,071	(\$1,401)	\$24,670

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**GREENE 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		\$	1,096,539
Supplemental Act 148			<u>0</u>
Total State Allocation			1,096,539
State Share (CY348) ²	\$		953,306
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	953,306
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	953,306
Actual Act 148 Revenues Received ⁴			<u>950,536</u>
Net Amount Due County/(State) ⁵		\$	<u><u>2,770</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 our adjustments are considered.

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

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

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

**GREENE 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	22,447	0	4,217	0	0	0	0	0	18,230	18,230	0
02. 90% REIMBURSEMENT	47,347	1,083	6,915	22,081	0	0	0	0	17,268	15,541	1,727
03. 80% REIMBURSEMENT	1,386,889	44,042	329,946	19,797	32,653	35,333	0	0	925,118	740,094	185,024
04. 60% REIMBURSEMENT	381,227	3,528	83,108	0	0	0	0	1,745	292,846	175,708	117,138
05. 50% REIMBURSEMENT	12,591	0	0	5,125	0	0	0	0	7,466	3,733	3,733
06. TOTAL NET CHILD WELFARE EXPEND.	1,850,501	48,653	424,186	47,003	32,653	35,333	0	1,745	1,260,928	953,306	307,622
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	28,769	639	0						28,130		28,130
09. TOTAL EXPENDITURES	1,879,270	49,292	424,186	47,003	32,653	35,333	0	1,745	1,289,058	953,306	335,752
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	20,921										
13. TITLE IV-D Collections for IV-E Children	591										
14. STATE ACT 148 - line 6	953,306										
15. STATE ACT 148 ALLOCATION	1,096,539										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	953,306										
INVOICE											
AMENDED STATE SHARE (ACT 148)	953,306										
ACT 148 AMOUNT RECEIVED	950,536										
ADJUSTMENT TO STATE SHARE	2,770										

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

08. NON-REIMBURSABLE EXPENDITURES	28,769	639	0						28,130		28,130
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09. TOTAL EXPENDITURES	1,879,270	49,292	424,186	47,003	32,653	35,333	0	1,745	1,289,058	953,306	335,752
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 20,921

13. TITLE IV-D Collections for IV-E Children 591

14. STATE ACT 148 - line 6 953,306

15. STATE ACT 148 ALLOCATION 1,096,539

16. ADJUSTED STATE SHARE (lower of 14 or 15) 953,306

INVOICE			
AMENDED STATE SHARE (ACT 148)	953,306		
ACT 148 AMOUNT RECEIVED	950,536		
ADJUSTMENT TO STATE SHARE	2,770		

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies 33,232	Number of Days 2,005	Number of Children 9
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GREENE 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	22,447	0		4,217	0		0	0	0	18,230	18,230	0
1-B ADOPTION ASSISTANCE	135,184	0	80,295	98						54,791	43,833	10,958
1-C COUNSELING - DEPENDENT	27,672	0		3,379	8,057	0	0	0	0	16,236	12,989	3,247
1-D COUNSELING - DELINQUENT	12,474	0		0	9,025	0	0	0	0	3,449	2,759	690
1-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	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
1-I INTAKE & REFERRAL	213,927	0		40,655	0	0	0	0	0	173,272	138,618	34,654
1-J LIFE SKILLS - DEPENDENT	13,681	0		2,616	0	0	0	0	0	11,065	8,852	2,213
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	62,382	0		10,843	2,715	0		0	0	48,824	39,059	9,765
1-M PROTECTIVE SERVICE - GENERAL	335,197	0		63,634	0	0		0	0	271,563	217,250	54,313
1-N SERVICE PLANNING	42,028	0		7,966	0	0	0	0	0	34,062	27,250	6,812
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	12,591	0		0	5,125		0	0	0	7,466	3,733	3,733
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	877,583	0	80,295	133,408	24,922	0	0	0	0	638,958	512,573	126,385
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	32,752	0	5,639	2,329						24,784	19,827	4,957
2-D COMMUNITY RESIDENTIAL - DELINQUENT	85,111	5,239	29,538	541						50,334	40,267	10,067
2-E EMERGENCY SHELTER - DEPENDENT	26,433	967	3,506		8,542					12,877	11,589	1,288
2-F EMERGENCY SHELTER - DELINQUENT	20,914	116	2,868		13,559					4,391	3,952	439
2-G FOSTER FAMILY - DEPENDENT	392,862	32,173	53,625	29,329		32,653	35,333	0	0	209,749	167,799	41,950
2-H FOSTER FAMILY - DELINQUENT	33,619	6,630	0	0						26,989	21,591	5,398
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0						0	0	0
2-K SUBTOTAL CBP	591,691	45,125	95,176	32,199	22,081	32,653	35,333	0	0	329,124	265,025	64,099
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	6,657	466	0	1,185						5,006	3,004	2,002
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	71,677	2,580	25,923	0						43,174	25,904	17,270
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	78,334	3,046	25,923	1,185	0	0	0	0	0	48,180	28,908	19,272
4 ADMINISTRATION	302,893	482		56,000		0	0		1,745	244,666	146,800	97,866
5 TOTAL REVENUES	1,850,501	48,653	201,394	222,792	47,003	32,653	35,333	0	1,745	1,260,928	953,306	307,622

**GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										12	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A ADOPTION SERVICE	15,685	4,404		2,151	0	207	22,447	5	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	134,689	495	0	0	135,184	1	29	0	0	0
I-C COUNSELING - DEPENDENT	12,025	4,404		1,482	9,659	102	27,672	41	2	0	0	0
I-D COUNSELING - DELINQUENT	0	0			12,474	0	12,474	0	2	0	0	0
I-E DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	142,730	50,284		19,566	0	1,347	213,927	1,052	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	8,614	4,046		965	0	56	13,681	100	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	35,657	13,101		7,999	5,335	290	62,382	99	8	0	0	0
I-M PROTECTIVE SERVICE - GENERAL	217,001	76,730		39,051	0	2,415	335,197	1,049	0	0	0	0
I-N SERVICE PLANNING	27,730	10,708		3,351	0	239	42,028	214	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT				38	14,549		14,587	85	109	0	1,996	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-Q SUBTOTAL IN-HOME	459,442	163,677	134,689	75,098	42,017	4,656	879,579			0	1,996	0
							Number of Children receiving only NON-PURCHASED IN-Home Services					1,158
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	8,550	2,175	0	1,710	20,222	95	32,752	105	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	200	84,911	0	85,111	531	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	81	26	0	8,314	18,012	0	26,433	868	40	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	20,914	0	20,914	124	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	35,517	10,131	33,232	43,519	272,919	160	395,478	10,035	52	270	2,346	639
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	33,619	0	33,619	447	2	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	44,148	12,332	33,232	53,743	450,597	255	594,307	12,110	114	270	2,346	639
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,934	1,240		1,459	0	24	6,657	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	71,677	0	71,677	571	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	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
3-F YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	3,934	1,240	0	1,459	71,677	24	78,334	571	6	0	0	0
4 ADMINISTRATION	153,376	48,710	0	124,964	0	0	327,050			24,157	0	0
5 TOTAL EXPENDITURES	660,900	225,959	167,921	255,264	564,291	4,935	1,879,270			24,427	4,342	639
				County Indirect Costs = \$	67,722							

**GREENE 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	\$ 22,466	\$ (19)	\$ 22,447
Adoption Assistance	135,184	0	135,184
Counseling	40,165	(19)	40,146
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	214,141	(214)	213,927
Life Skills	13,698	(17)	13,681
Protective Service - Child Abuse	62,438	(56)	62,382
Protective Service - General	335,524	(327)	335,197
Service Planning	42,074	(46)	42,028
Juvenile Act Proceedings	14,587	0	14,587
Alternative Treatment	0	0	0
Community Residential	117,872	(9)	117,863
Emergency Shelter	47,347	0	47,347
Foster Family	429,140	(43)	429,097
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	78,339	(5)	78,334
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>327,258</u>	<u>(208)</u>	<u>327,050</u>
Combined Total Expense	<u>1,880,233</u>	<u>(963)</u>	<u>1,879,270</u>
Less Non-reimbursables	<u>34,605</u>	<u>(5,836)</u>	<u>28,769</u>
Total Net Expense	<u>\$ 1,845,628</u>	<u>\$ 4,873</u>	<u>\$ 1,850,501</u>
OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 660,900	\$ 0	\$ 660,900
Employee Benefits	226,922	(963)	225,959
Subsidies	167,921	0	167,921
Operating	255,264	0	255,264
Purchased Services	564,291	0	564,291
Fixed Assets	<u>4,935</u>	<u>0</u>	<u>4,935</u>
Combined Total Expense	<u>1,880,233</u>	<u>(963)</u>	<u>1,879,270</u>
Less Non-reimbursables	<u>34,605</u>	<u>(5,836)</u>	<u>28,769</u>
Total Net Expense	<u>\$ 1,845,628</u>	<u>\$ 4,873</u>	<u>\$ 1,850,501</u>

**GREENE 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							
CY-370 Adjustments									
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 4,423	\$ (19)	\$ 4,404		
	1-C	2		Counseling - Dep. - Employee Benefits	\$ 4,423	\$ (19)	\$ 4,404		
	1-I	2		Intake and Referral - Employee Benefits	\$ 50,498	\$ (214)	\$ 50,284		
	1-J	2		Life Skills - Dep. - Employee Benefits	\$ 4,063	\$ (17)	\$ 4,046		
	1-L	2		Protective Service - Child Abuse - Employee Benefits	\$ 13,157	\$ (56)	\$ 13,101		
	1-M	2		Protective Service - General - Employee Benefits	\$ 77,057	\$ (327)	\$ 76,730		
	1-N	2		Service Planning - Employee Benefits	\$ 10,754	\$ (46)	\$ 10,708		
	2-C	2		Community Res. - Dep. - Employee Benefits	\$ 2,184	\$ (9)	\$ 2,175		
	2-G	2		Foster Family - Dep. - Employee Benefits	\$ 10,174	\$ (43)	\$ 10,131		
	3-B	2		Residential Service - Dep. - Employee Benefits	\$ 1,245	\$ (5)	\$ 1,240		
	4	2		Administration - Employee Benefits	\$ 48,918	\$ (208)	\$ 48,710		
	Total Adjustment Amount						\$ (963)		
					To decrease Employee Benefits by \$963 to properly report the agency's allocation of the county pension contribution.				
					Title 55 PA Code, Chapter 3170.47(f)				
CY-370	4	10	2	Administration-Non Reimbursable Non PS/Sub	\$ 29,993	\$ (5,836)	\$ 24,157		
				To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$5,836 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation.					
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12					

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

GREENE COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**STATUS OF PRIOR ENGAGEMENT FINDINGS FOR FISCAL YEAR JULY 1, 2007
TO JUNE 30, 2008**

**Finding No. 1 – Greene County Children and Youth Agency Erroneously Paid a County
Approved Foster Family for Foster Care Services Not Provided**

In our prior audit report, we cited the Greene County Children and Youth Agency (agency) for a foster family being erroneously paid for foster care services after the foster child had already been removed from the home. This erroneous payment occurred because the required foster care change form was not submitted within the established 24 hour period deadline. During our current engagement, we discussed with agency management the status of corrective actions taken to address this deficiency. Agency management informed us that, while no official written policy exists, the agency's standard operating practice (procedures) requires the caseworkers to submit foster care change forms to the fiscal department within 24 hours of a child's placement, or change in placement, in foster care. In addition, beginning with the 2010-2011 fiscal year, each caseworker's Supervisor became responsible for ensuring the change forms are timely completed and submitted to the fiscal department. Supervisors are responsible for checking the placement packages when they are initially completed by the caseworker or when the agency takes custody of the child; they are then to check the placement packages again if a child is moved or another placement is noted. Since, in our prior audit report, we only cited the agency for one foster family who was erroneously paid an amount we deemed immaterial, we concluded that this was an isolated incident which did not warrant follow-up testing of payments for provided foster care services during our current engagement. However, because these procedures were not documented and we found no evidence substantiating the supervisors' monitoring and approval process, we recommended that the agency develop and issue an official written policy detailing the agency's established operating procedures over the timely submission of the foster care change forms and maintain evidence substantiating the supervisors' monitoring and approval procedures. We will follow up on these issues during our next engagement of the Greene County Children and Youth Agency.

**Finding No. 2 – Greene County Children and Youth Agency Did Not Complete an
Assessment for, nor Grant Permanent Approval to, a Temporarily Approved County Foster
Family Prior to the 60 Day Deadline**

In our prior audit report, we cited the Greene County Children and Youth Agency (agency) for failing to complete an assessment for, and granting permanent approval to, a temporarily approved county foster family prior to the 60 day deadline. These failures were caused by the agency's lack of monitoring procedures to ensure the approval deadlines are met. During our current engagement, we discussed with agency management the status of the corrective actions

GREENE COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

taken to address these deficiencies and were informed that the agency implemented a new electronic tracking process on July 1, 2011, whereby the 60 day foster family assessment deadline is automatically generated upon the Fiscal Officer entering the date of the initial child placement. We were further informed that the Fiscal Officer is responsible for monitoring the deadline dates and maintaining contact with the agency personnel responsible for conducting the Resource Home Certifications during this 60 day period. In addition, we were informed that the agency implemented a second verification procedure wherein the Fiscal Technician is responsible for maintaining a separate tracking sheet that mirrors the one maintained by the Fiscal Officer and the Fiscal Technician is required to send e-mail notices to the agency personnel four weeks in advance of the 60 day deadline to advise them of the approaching assessment deadline date. The Fiscal Officer and Fiscal Technician monitor their spreadsheets to ensure the assessments are completed and permanent approval of the county foster family is obtained prior to the established deadline. In addition, if the 60 day deadline passes and the certification letter has not been received, an e-mail is sent by the Fiscal Technician to the Administrator and Resource Parent Supervisor advising that the deadline date has passed and that no state funding can be used from that point forward until the certification is received. Since, in our prior audit report, we only cited the agency for failing to complete an assessment for, and granting permanent approval to, one temporarily approved foster family prior to the 60 day deadline, we concluded that this was an isolated incident which did not warrant follow-up testing of assessments for, and granting of permanent approvals to, temporarily approved foster families during our current engagement. While the agency did provide documentary evidence of the existence of the electronic tracking process, we found that the required procedures related to this process were not formally documented. Furthermore, we were provided no evidence substantiating the Fiscal Officer's monitoring procedures or the Fiscal Technician's maintenance and monitoring of a second tracking sheet. Therefore, we recommended that the agency develop a formal, written policy detailing the agency's established control procedures over the timely completion of the foster family assessment forms and maintain evidence substantiating the Fiscal Officer's and Fiscal Technician's monitoring procedures. We will follow up on these issues during our next engagement of the Greene County Children and Youth Agency.

GREENE COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

Ms. Gloria Gilligan
Acting Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Stephanie Weigle
Division Director
Division of Administration
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The Commissioners of Greene County

Ms. Stacey Courtwright
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Greene County Children & Youth Agency

Mr. Michael Timko
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