

# AMENDED FINANCIAL REPORT

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## Perry County Children and Youth Agency For the Period July 1, 2008 to June 30, 2009

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December 2014



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 Perry County  
P.O. Box 37  
25 West Main Street  
New Bloomfield, PA 17068

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Perry 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, 2008 to June 30, 2009, 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 the fiscal year ended June 30, 2009, as 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 Perry 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 attached 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.

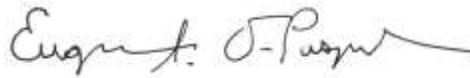
The results of the procedures performed during this engagement include one adjustment to the Perry County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$5,894.00 decrease in Expenditures, resulted in a net amount of \$4,444 due to the State.

The results of our engagement procedures, as presented in this report, were emailed to representatives of the Perry County Children and Youth Agency on October 27, 2014.

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 Perry County Children and Youth Agency.

Sincerely,

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

Eugene A. DePasquale  
Auditor General

December 3, 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, 4<sup>th</sup> 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.

**PERRY 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 <sup>1</sup>	\$	1,679,279
Supplemental Act 148		<u>0</u>
Total State Allocation		1,679,279
State Share (CY348) <sup>2</sup>	\$	1,674,835
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,674,835
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	1,674,835
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,679,279</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(4,444)</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

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

**PERRY 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	7,366	0	948	0	0	0	0	0	6,418	6,418	0
02. 90% REIMBURSEMENT	36,568	0	1,781	0	0	0	0	0	34,787	31,308	3,479
03. 80% REIMBURSEMENT	1,832,486	77,213	235,631	38,697	28,910	71,652	0	0	1,380,383	1,104,307	276,076
04. 60% REIMBURSEMENT	868,317	35,035	31,939	0	0	0	0	924	800,419	480,251	320,168
05. 50% REIMBURSEMENT	105,102	0	0	0	0	0	0	0	105,102	52,551	52,551
06. TOTAL NET CHILD WELFARE EXPEND.	2,849,839	112,248	270,299	38,697	28,910	71,652	0	924	2,327,109	1,674,835	652,274

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	7,364	0	0						7,364		7,364
09. TOTAL EXPENDITURES	2,857,203	112,248	270,299	38,697	28,910	71,652	0	924	2,334,473	1,674,835	659,638

10. IL Grant Funds Reported	21,089
11. TOTAL HSDF used for Child Welfare	0
12. TOTAL TITLE IV-D COLLECTIONS	61,962
13. TITLE IV-D Collections for IV-E Children	8,930
14. STATE ACT 148 - line 6	1,674,835
15. STATE ACT 148 ALLOCATION	1,679,283
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,674,835

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,674,835
ACT 148 AMOUNT RECEIVED	1,679,279
ADJUSTMENT TO STATE SHARE	(4,444)

Subsidized Permanent Legal Custodianship	Number of Days	Number of Children
SPLC	1,460	4
Total Subsidies	29,200	

PERRY 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
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	7,366	0	0	948	0	0	0	0	0	6,418	6,418	0
1-B ADOPTION ASSISTANCE	157,951	0	25,371	0	0	0	0	0	0	132,580	106,064	26,516
1-C COUNSELING - DEPENDENT	81,453	0	0	38,697	0	0	0	0	0	42,756	34,205	8,551
1-D COUNSELING - DELINQUENT	31,119	0	0	0	0	0	0	0	0	31,119	24,895	6,224
1-E DAY CARE	0	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	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	36,277	0	0	4,651	0	0	0	0	0	31,626	25,301	6,325
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	130,888	0	0	14,009	0	0	0	0	0	116,879	93,503	23,376
1-M PROTECTIVE SERVICE - GENERAL	189,178	0	23,391	0	0	0	0	0	0	165,787	132,630	33,157
1-N SERVICE PLANNING	120,549	0	0	15,212	0	0	0	0	0	105,337	84,270	21,067
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	23,892	0	0	0	0	0	0	0	0	23,892	11,946	11,946
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	2,716	0	0	0	0	0	0	0	0	2,716	1,358	1,358
<b>SUBTOTAL IN-HOME</b>	<b>781,389</b>	<b>0</b>	<b>25,371</b>	<b>58,211</b>	<b>38,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>659,110</b>	<b>520,590</b>	<b>138,520</b>
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	13,193	2,379	0	0	0	0	0	0	0	10,814	8,651	2,163
2-B ALTERNATIVE TREATMENT - DELINQUENT	34,571	523	0	0	0	0	0	0	0	34,048	27,238	6,810
2-C COMMUNITY RESIDENTIAL - DEPENDENT	220,260	10,687	3,861	397	0	0	0	0	0	205,315	164,252	41,063
2-D COMMUNITY RESIDENTIAL - DELINQUENT	24,171	579	0	0	0	0	0	0	0	23,592	18,874	4,718
2-E EMERGENCY SHELTER - DEPENDENT	36,568	0	0	1,781	0	0	0	0	0	34,787	31,308	3,479
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	767,856	61,204	57,029	70,621	0	28,910	71,652	0	0	478,440	382,752	95,688
2-H FOSTER FAMILY - DELINQUENT	3,762	1,672	0	0	0	0	0	0	0	2,090	1,672	418
2-I SUP. INDEPENDENT LIVING - DEPENDENT	21,258	169	21,089	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 <b>SUBTOTAL CBP</b>	<b>1,121,639</b>	<b>77,213</b>	<b>81,979</b>	<b>72,799</b>	<b>0</b>	<b>28,910</b>	<b>71,652</b>	<b>0</b>	<b>0</b>	<b>789,086</b>	<b>634,747</b>	<b>154,339</b>
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	78,494	0	0	2,525	0	0	0	0	0	78,494	39,247	39,247
3-B RESIDENTIAL SERVICE - DEPENDENT	105,022	5,524	0	0	0	0	0	0	0	96,973	58,184	38,789
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	422,082	25,028	0	0	0	0	0	0	0	397,054	238,232	158,822
3-D SECURE RES. SERVICE (EXCEPT YDC)	109,826	4,483	0	0	0	0	0	0	0	105,343	63,206	42,137
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	0	0	0	0	0	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	<b>715,424</b>	<b>35,035</b>	<b>0</b>	<b>2,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>677,864</b>	<b>398,869</b>	<b>278,995</b>
<b>ADMINISTRATION</b>	<b>231,387</b>	<b>0</b>	<b>0</b>	<b>29,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>924</b>	<b>201,049</b>	<b>120,629</b>	<b>80,420</b>
<b>TOTAL REVENUES</b>	<b>2,849,839</b>	<b>112,248</b>	<b>107,350</b>	<b>162,949</b>	<b>38,697</b>	<b>28,910</b>	<b>71,652</b>	<b>0</b>	<b>924</b>	<b>2,327,109</b>	<b>1,811,109</b>	<b>652,274</b>

PERRY 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											Program Income related to all Non- Reimbursable
	1	2	3	4	5	6	7	8	9	10	11	
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	4,861	1,657		848	0	0	7,366	7	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	165,251	0	0	0	165,251	0	0	0	7,300	0
1-C COUNSELING - DEPENDENT	0	0		0	81,453	0	81,453	21	25	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	31,119	0	31,119	0	10	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	20,581	10,363		5,198	0	137	36,279	677	0	2	0	0
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	68,554	25,641		14,778	21,600	321	130,894	180	30	6	0	0
1-M PROTECTIVE SERVICE - GENERAL	105,306	50,051		26,902	6,263	666	189,188	164	25	10	0	0
1-N SERVICE PLANNING	68,608	31,664		18,173	1,650	461	120,556	1,204	9	7	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT							23,892	0	44	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT							2,716	0	17	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	267,910	119,376	165,251	67,651	166,941	1,585	788,714			25	7,300	0
	Number of Children receiving only NON-PURCHASED IN-HOME Services											2,148
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	13,193	0	13,193	87	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	34,571	0	34,571	230	5	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,538	1,162	0	604	216,956	0	220,260	1,250	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	24,171	0	24,171	209	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	7,629	4,420	0	1,756	22,717	46	36,568	134	8	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	119,019	58,698	29,200	77,161	483,195	620	767,893	10,551	39	37	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	3,762	0	3,762	131	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	11,180	5,058	1,854	2,753	413	0	21,258	0	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	139,366	69,338	31,054	82,274	798,978	666	1,121,676	12,592	65	37	0	0
	Number of Children receiving only NON-PURCHASED IN-HOME Services											2,148
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	78,494	0	78,494	320	17	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	12,885	5,149		2,616	84,328	46	105,024	466	4	2	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		706	421,376	0	422,082	2,456	21	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	109,826	0	109,826	385	2	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 <b>SUBTOTAL INSTITUTIONAL</b>	12,885	5,149	0	3,322	604,024	46	715,426	3,627	44	2	0	0
4 <b>ADMINISTRATION</b>	112,387	55,945	0	63,055	0	0	231,387			0	0	0
5 <b>TOTAL EXPENDITURES</b>	532,548	249,808	196,305	216,302	1,659,943	2,297	2,857,203			64	7,300	0
	County Indirect Costs = \$											50,138

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 7,405	\$ (39)	\$ 7,366
Adoption Assistance	165,251	0	165,251
Counseling	112,572	0	112,572
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	36,524	(245)	36,279
Life Skills	0	0	0
Protective Service - Child Abuse	131,499	(605)	130,894
Protective Service - General	190,369	(1,181)	189,188
Service Planning	121,303	(747)	120,556
Juvenile Act Proceedings	26,608	0	26,608
Alternative Treatment	47,764	0	47,764
Community Residential	244,458	(27)	244,431
Emergency Shelter	36,672	(104)	36,568
Foster Family	773,160	(1,505)	771,655
Supervised Independent Living	21,258	0	21,258
Juvenile Detention Service	78,494	0	78,494
Residential Service	527,227	(121)	527,106
Secure Residential Service (Except YDC)	109,826	0	109,826
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	232,707	(1,320)	231,387
Combined Total Expense	<u>2,863,097</u>	<u>(5,894)</u>	<u>2,857,203</u>
Less Non-reimbursables	<u>7,364</u>	<u>0</u>	<u>7,364</u>
Total Net Expense	<u>\$ 2,855,733</u>	<u>\$ (5,894)</u>	<u>\$ 2,849,839</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 532,548	\$ 0	\$ 532,548
Employee Benefits	255,702	(5,894)	249,808
Subsidies	196,305	0	196,305
Operating	216,302	0	216,302
Purchased Services	1,659,943	0	1,659,943
Fixed Assets	2,297	0	2,297
Combined Total Expense	<u>2,863,097</u>	<u>(5,894)</u>	<u>2,857,203</u>
Less Non-reimbursables	<u>7,364</u>	<u>0</u>	<u>7,364</u>
Total Net Expense	<u>\$ 2,855,733</u>	<u>\$ (5,894)</u>	<u>\$ 2,849,839</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-A	2	1	CY-370 Adjustment				
	1-I	2		Adoption Service - Employee Benefits	\$ 1,696	\$ (39)	\$ 1,657	
	1-L	2		Intake and Referral - Employee Benefits	\$ 10,608	\$ (245)	\$ 10,363	
	1-M	2		Protective Service - Child Abuse - Employee Benefits	\$ 26,246	\$ (605)	\$ 25,641	
	1-N	2		Protective Service - General - Employee Benefits	\$ 51,232	\$ (1,181)	\$ 50,051	
	2-C	2		Service Planning - Employee Benefits	\$ 32,411	\$ (747)	\$ 31,664	
	2-E	2		Community Residential (Dependent) - Employee Benefits	\$ 1,189	\$ (27)	\$ 1,162	
	2-G	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 4,524	\$ (104)	\$ 4,420	
	3-B	2		Foster Family (Dependent) - Employee Benefits	\$ 60,203	\$ (1,505)	\$ 58,698	
	4	2		Residential Service (Dependent) - Employee Benefits	\$ 5,270	\$ (121)	\$ 5,149	
					Administration - Employee Benefits	\$ 57,265	\$ (1,320)	\$ 55,945
					Total Adjustment Amount		\$ (5,894)	
					To decrease Retirement Employee Benefits \$5,894 to properly report the agency's 2008-2009 fiscal year county pension contributions. Estimated, and not actual, rates were used in the agency/county calculation.			
			Title 55 PA Code, Chapter 3170.47(f)					

PERRY COUNTY CHILDREN AND YOUTH AGENCY  
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