AMENDED FISCAL REPORTS
For Fiscal Years:

July 1, 2008 to June 30, 2009
July 1, 2009 to June 30, 2010
July 1, 2010 to June 30, 2011
July 1, 2011 to June 30, 2012

Forest County
Children and Youth Agency

October 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 Forest County
Forest County Courthouse
526 Elm Street, Box 3
Tionesta, PA 16353

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 Forest 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, July 1, 2009 to June 30, 2010, July 1, 2010 to June 30, 2011 and, July 1, 2011 to June 30, 2012 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, June 30 2010, June 30, 2011 and June 30, 2012.

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 Forest 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 no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share which resulted in $0 due to the county/state, as detailed on page 3 in Section 1 of this report.

- For the July 1, 2009 to June 30, 2010 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share which resulted in $0 due to the county/state, as detailed on page 9 in Section 2 of this report.

- For the July 1, 2010 to June 30, 2011 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share which resulted in $0 due to the county/state, as detailed on page 15 in Section 3 of this report.

- For the July 1, 2011 to June 30, 2012 fiscal year, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. There is no impact on the Final Net State Share which resulted in $0 due to the county/state, as detailed on page 21 in Section 4 of this report.

In addition, we found that the agency complied with the finding included in our prior released audit report, as detailed in Section 5, beginning on page 27 of this report.

In addition, we identified the following area of non-compliance, as detailed in Section 6, beginning on page 29 of this report:

Finding – Failure to Perform a Reconciliation of Agency Records to County Records

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on August 28, 2015. Subsequently, on September 3, 2015, agency management provided a written response detailing their proposed corrective action plan to address the above listing Finding included in our report. The agency's response to the Finding is included in Section 6, beginning on page 29 of this report.

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 Forest County Children and Youth Agency.

Sincerely,

September 23, 2015

Eugene A. DePasquale
Auditor General

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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

FOREST 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]		$ 578,282
Supplemental Act 148		0
Total State Allocation		578,282
State Share (CY348)[2]	$ 496,951	
Less: Major Service Category Adjustment	0	
Net State Share		$ 496,951
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 496,951
Actual Act 148 Revenues Received[4]		496,951
Net Amount Due County/(State)[5]		$ 0

[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] 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.

FOREST 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	5,757	0	560	0	0	0	0	0	5,197	5,197	0
02. 90% REIMBURSEMENT	18,284	114	1,320	3,474	0	0	0	0	13,376	12,038	1,338
03. 80% REIMBURSEMENT	616,171	43,436	69,151	0	3,325	6,431	0	0	493,828	395,063	98,765
04. 60% REIMBURSEMENT	168,113	998	30,908	0	0	0	0	416	135,791	81,474	54,317
05. 50% REIMBURSEMENT	6,386	0	29	0	0	0	0	0	6,357	3,179	3,178
06. TOTAL NET CHILD WELFARE EXPEND.	814,711	44,548	101,968	3,474	3,325	6,431	0	416	654,549	496,951	157,598
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	814,711	44,548	101,968	3,474	3,325	6,431	0	416	654,549	496,951	157,598

10. IL Grant Funds Reported	14,933
11. TOTAL HSDF used for Child Welfare	9,174
12. TOTAL TITLE IV-D COLLECTIONS	15,845
13. TITLE IV-D Collections for IV-E Children	266
14. STATE ACT 148 - line 6	496,951
15. STATE ACT 148 ALLOCATION	578,282
16. ADJUSTED STATE SHARE (lower of 14 or 15)	496,951

INVOICE	
AMENDED STATE SHARE (ACT 148)	496,951
ACT 148 AMOUNT RECEIVED	496,951
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	32,740	1,460	4

FOREST 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	5,757	0		560	0		0	0	0	5,197	5,197	0
1-B	ADOPTION ASSISTANCE	22,696	0	13,402	0			0		0	9,294	7,435	1,859
1-C	COUNSELING - DEPENDENT	23,613	1,946		2,235	0	0	0	0	0	19,432	15,546	3,886
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	7,926	0		770	0	0	0	0	0	7,156	5,725	1,431
1-I	INTAKE & REFERRAL	24,332	0		2,367	0	3,325	0	0	0	18,640	14,912	3,728
1-J	LIFE SKILLS - DEPENDENT	77,528	2,725		6,294	0	0	0	0	0	68,509	54,807	13,702
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	34,941	57		3,281	0	0		0	0	31,603	25,282	6,321
1-M	PROTECTIVE SERVICE - GENERAL	175,656	7,147		16,747	0	0		0	0	151,762	121,410	30,352
1-N	SERVICE PLANNING	38,992	0		3,790	0	0	0	0	0	35,202	28,162	7,040
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	2,352	0		0	0		0	0	0	2,352	1,176	1,176
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	4,034	0		29	0		0	0	0	4,005	2,003	2,002
1-Q	**SUBTOTAL IN-HOME**	417,827	11,875	13,402	36,073	0	3,325	0	0	0	353,152	281,655	71,497

	COMMUNITY BASED PLACEMENT	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	83,212	12,200	463	1,693		0	6,431		0	62,425	49,940	12,485
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	41,067	8,937	0	0		0	0		0	32,130	25,704	6,426
2-E	EMERGENCY SHELTER - DEPENDENT	13,814	114	1,174	146	3,474	0	0	0	0	8,906	8,015	891
2-F	EMERGENCY SHELTER - DELINQUENT	4,470	0	0	0	0	0	0	0	0	4,470	4,023	447
2-G	FOSTER FAMILY - DEPENDENT	71,210	10,359	956	2,222		0	0	0	0	57,673	46,138	11,535
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	14,998	65	14,931	0		0	0		0	2	2	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-K	**SUBTOTAL CBP**	228,771	31,675	17,524	4,061	3,474	0	6,431	0	0	165,606	133,822	31,784

	INSTITUTIONAL PLACEMENT	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	0	0						0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	47,423	315	23,421	377		0	0		0	23,310	13,986	9,324
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	47,601	92	0	0		0	0		0	47,509	28,505	19,004
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
3-F	YDC SECURE	0	0								0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	95,024	407	23,421	377	0	0	0	0	0	70,819	42,491	28,328

4	**ADMINISTRATION**	73,089	591		7,110		0	0		416	64,972	38,983	25,989

5	**TOTAL REVENUES**	814,711	44,548	54,347	47,621	3,474	3,325	6,431	0	416	654,549	496,951	157,598

FOREST 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
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
1-A	ADOPTION SERVICE	3,623	1,331		797	0	6	5,757	12	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	22,696	0	0	0	22,696	0	4	0	0	0
1-C	COUNSELING - DEPENDENT	13,525	4,976		5,089	0	23	23,613	95	0	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	4,990	1,842		1,085	0	9	7,926	38	0	0	0	0
1-I	INTAKE & REFERRAL	15,705	5,786		2,815	0	26	24,332	178	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	41,881	14,979		9,892	10,351	425	77,528	81	2	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	17,253	6,323		7,077	601	3,687	34,941	16	2	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	101,911	35,856		36,210	289	1,390	175,656	177	4	0	0	0
1-N	SERVICE PLANNING	23,767	8,743		6,442	0	40	38,992	39	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	2,352		2,352	0	4	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				282	3,752		4,034	0	9	0	0	0
1-Q	**SUBTOTAL IN-HOME**	222,655	79,836	22,696	69,689	17,345	5,606	417,827			0	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					195
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	11,405	4,208	0	2,158	65,419	22	83,212	511	3	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	243	40,824	0	41,067	267	3	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	979	361	0	452	12,020	2	13,814	90	5	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	4,470	0	4,470	30	1	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	11,865	4,369	32,740	6,253	15,963	20	71,210	288	2	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	4,348	1,555	2,869	5,792	0	434	14,998	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**	28,597	10,493	35,609	14,898	138,696	478	228,771	1,186	14	0	0	0
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	2,499	922		770	43,228	4	47,423	319	1	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		329	47,272	0	47,601	189	2	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**	2,499	922	0	1,099	90,500	4	95,024	508	3	0	0	0
4	**ADMINISTRATION**	40,587	14,629	0	17,814	0	59	73,089			0	0	0
5	**TOTAL EXPENDITURES**	294,338	105,880	58,305	103,500	246,541	6,147	814,711			0	0	0
			County Indirect Costs = $		0								

FOREST 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	$ 5,757	$ 0	$ 5,757
Adoption Assistance	22,696	0	22,696
Counseling	23,613	0	23,613
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	7,926	0	7,926
Intake and Referral	24,332	0	24,332
Life Skills	77,528	0	77,528
Protective Service - Child Abuse	34,941	0	34,941
Protective Service - General	175,656	0	175,656
Service Planning	38,992	0	38,992
Juvenile Act Proceedings	6,386	0	6,386
Alternative Treatment	0	0	0
Community Residential	124,279	0	124,279
Emergency Shelter	18,284	0	18,284
Foster Family	71,210	0	71,210
Supervised Independent Living	14,998	0	14,998
Juvenile Detention Service	0	0	0
Residential Service	95,024	0	95,024
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	73,089	0	73,089
Combined Total Expense	814,711	0	814,711
Less Non-reimbursables	0	0	0
Total Net Expense	$ 814,711	$ 0	$ 814,711

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 294,338	$ 0	$ 294,338
Employee Benefits	105,880	0	105,880
Subsidies	58,305	0	58,305
Operating	103,500	0	103,500
Purchased Services	246,541	0	246,541
Fixed Assets	6,147	0	6,147
Combined Total Expense	814,711	0	814,711
Less Non-reimbursables	0	0	0
Total Net Expense	$ 814,711	$ 0	$ 814,711

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

FOREST 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]		$ 543,394
Supplemental Act 148		0
Total State Allocation		543,394
State Share (CY348)[2]	$ 388,706	
Less: Major Service Category Adjustment	0	
Net State Share		$ 388,706
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 388,706
Actual Act 148 Revenues Received[4]		388,706
Net Amount Due County/(State)[5]		$ 0

[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] 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.

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	3,536	0	192	0	0	0	0	0	3,344	3,344	0
02. 90% REIMBURSEMENT	4,328	0	0	3,474	0	0	0	0	854	769	85
03. 80% REIMBURSEMENT	453,579	19,804	37,243	0	3,325	1,607	0	0	391,600	313,280	78,320
04. 60% REIMBURSEMENT	129,414	2,664	3,721	0	0	4,824	0	689	117,516	70,510	47,006
05. 50% REIMBURSEMENT	1,609	0	1	0	0	0	0	0	1,608	804	804
06. TOTAL NET CHILD WELFARE EXPEND.	592,466	22,468	41,157	3,474	3,325	6,431	0	689	514,922	388,706	126,216
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	592,466	22,468	41,157	3,474	3,325	6,431	0	689	514,922	388,706	126,216

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	7,664
12. TOTAL TITLE IV-D COLLECTIONS	7,720
13. TITLE IV-D Collections for IV-E Children	0
14. STATE ACT 148 - line 6	388,706
15. STATE ACT 148 ALLOCATION	543,394
16. ADJUSTED STATE SHARE (lower of 14 or 15)	388,706

INVOICE	
AMENDED STATE SHARE (ACT 148)	388,706
ACT 148 AMOUNT RECEIVED	388,706
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	28,550	1,289	4

FOREST 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
	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	3,536	0		192	0		0	0	0	3,344	3,344	0
1-B	ADOPTION ASSISTANCE	22,740	0	13,858	0			0		0	8,882	7,106	1,776
1-C	COUNSELING - DEPENDENT	21,665	1,936		962	0	831	0	0	0	17,936	14,349	3,587
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	3,710	0		483	0	0	0	0	0	3,227	2,582	645
1-I	INTAKE & REFERRAL	16,504	0		978	0	0	0	0	0	15,526	12,421	3,105
1-J	LIFE SKILLS - DEPENDENT	58,979	4,034		3,232	0	0	0	0	0	51,713	41,370	10,343
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	38,933	275		2,217	0	0		0	0	36,441	29,153	7,288
1-M	PROTECTIVE SERVICE - GENERAL	182,988	5,839		10,166	0	1,663		0	0	165,320	132,256	33,064
1-N	SERVICE PLANNING	54,620	0		3,176	0	0	0	0	0	51,444	41,155	10,289
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	660	0		0	0		0	0	0	660	330	330
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	949	0		1	0		0	0	0	948	474	474
1-Q	**SUBTOTAL IN-HOME**	405,284	12,084	13,858	21,407	0	2,494	0	0	0	355,441	284,539	70,902

	COMMUNITY BASED PLACEMENT	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	4,167	1,778	0	3		831	0		0	1,555	1,244	311
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	4,328	0	0	0	3,474	0	0	0	0	854	769	85
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	49,273	5,942	1,092	1,076		0	1,607	0	0	39,556	31,645	7,911
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	**SUBTOTAL CBP**	57,768	7,720	1,092	1,079	3,474	831	1,607	0	0	41,965	33,657	8,308

	INSTITUTIONAL PLACEMENT	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	0	0						0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	457	457	0	0		0	0		0	0	0	0
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	71,229	2,159	0	0		0	4,824		0	64,246	38,548	25,698
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
3-F	YDC SECURE	0	0								0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	71,686	2,616	0	0	0	0	4,824	0	0	64,246	38,548	25,698

4	**ADMINISTRATION**	57,728	48		3,721		0	0		689	53,270	31,962	21,308

5	**TOTAL REVENUES**	592,466	22,468	14,950	26,207	3,474	3,325	6,431	0	689	514,922	388,706	126,216

FOREST 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											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A	ADOPTION SERVICE	2,133	808		591	0	4	3,536	8	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	22,740	0	0	0	22,740	0	4	0	0	0
1-C	COUNSELING - DEPENDENT	8,694	3,409		4,368	5,180	14	21,665	93	4	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	1,556	705		1,449	0	0	3,710	14	0	0	0	0
1-I	INTAKE & REFERRAL	9,990	3,741		2,757	0	16	16,504	182	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	33,713	12,766		12,455	0	45	58,979	43	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	21,108	7,904		9,760	0	161	38,933	12	0	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	105,011	35,781		41,421	0	775	182,988	175	0	0	0	0
1-N	SERVICE PLANNING	31,727	11,889		10,954	0	50	54,620	38	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				0	660		660	0	1	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				43	906		949	0	5	0	0	0
1-Q	**SUBTOTAL IN-HOME**	213,932	77,003	22,740	83,798	6,746	1,065	405,284			0	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					190
	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	0	0	0	112	4,055	0	4,167	31	2	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	8	4,320	0	4,328	32	2	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	9,825	3,689	28,550	5,497	1,696	16	49,273	64	1	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	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**	9,825	3,689	28,550	5,617	10,071	16	57,768	127	5	0	0	0

	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	0	0		457	0	0	457	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	71,229	0	71,229	280	1	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**	0	0	0	457	71,229	0	71,686	280	1	0	0	0
4	**ADMINISTRATION**	35,026	12,735	0	9,466	0	501	57,728			0	0	0
5	**TOTAL EXPENDITURES**	258,783	93,427	51,290	99,338	88,046	1,582	592,466			0	0	0
			County Indirect Costs = $		0								

FOREST 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	$ 3,536	$ 0	$ 3,536
Adoption Assistance	22,740	0	22,740
Counseling	21,665	0	21,665
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	3,710	0	3,710
Intake and Referral	16,504	0	16,504
Life Skills	58,979	0	58,979
Protective Service - Child Abuse	38,933	0	38,933
Protective Service - General	182,988	0	182,988
Service Planning	54,620	0	54,620
Juvenile Act Proceedings	1,609	0	1,609
Alternative Treatment	0	0	0
Community Residential	4,167	0	4,167
Emergency Shelter	4,328	0	4,328
Foster Family	49,273	0	49,273
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	71,686	0	71,686
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	57,728	0	57,728
Combined Total Expense	592,466	0	592,466
Less Non-reimbursables	0	0	0
Total Net Expense	$ 592,466	$ 0	$ 592,466

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 258,783	$ 0	$ 258,783
Employee Benefits	93,427	0	93,427
Subsidies	51,290	0	51,290
Operating	99,338	0	99,338
Purchased Services	88,046	0	88,046
Fixed Assets	1,582	0	1,582
Combined Total Expense	592,466	0	592,466
Less Non-reimbursables	0	0	0
Total Net Expense	$ 592,466	$ 0	$ 592,466

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 557,539
Supplemental Act 148		0
Total State Allocation		557,539
State Share (CY348)[2]	$ 280,152	
Less: Major Service Category Adjustment	0	
Net State Share		$ 280,152
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 280,152
Actual Act 148 Revenues Received[4]		280,152
Net Amount Due County/(State)[5]		$ 0

[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] 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.

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
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	1,376	0	247	0	0	0	0	0	1,129	1,129	0
02. 90% REIMBURSEMENT	13,043	0	4,369	2,911	171	428	0	0	5,164	4,648	516
03. 80% REIMBURSEMENT	386,094	14,045	74,674	0	3,154	6,003	0	0	288,218	230,574	57,644
04. 60% REIMBURSEMENT	95,363	47	22,355	0	0	0	0	449	72,512	43,507	29,005
05. 50% REIMBURSEMENT	680	0	92	0	0	0	0	0	588	294	294
06. TOTAL NET CHILD WELFARE EXPEND.	496,556	14,092	101,737	2,911	3,325	6,431	0	449	367,611	280,152	87,459
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	496,556	14,092	101,737	2,911	3,325	6,431	0	449	367,611	280,152	87,459

10. IL Grant Funds Reported	0
11. TOTAL HSDF used for Child Welfare	7,739
12. TOTAL TITLE IV-D COLLECTIONS	5,401
13. TITLE IV-D Collections for IV-E Children	0
14. STATE ACT 148 - line 6	280,152
15. STATE ACT 148 ALLOCATION	557,539
16. ADJUSTED STATE SHARE (lower of 14 or 15)	280,152

INVOICE	
AMENDED STATE SHARE (ACT 148)	280,152
ACT 148 AMOUNT RECEIVED	280,152
ADJUSTMENT TO STATE SHARE	0

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	5,912	365	1

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
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	1,376	0		247	0		0	0	0	1,129	1,129	0
1-B	ADOPTION ASSISTANCE	23,244	0	13,863	0			0		0	9,381	7,505	1,876
1-C	COUNSELING - DEPENDENT	33,946	400		5,807	0	0	140	0	0	27,599	22,079	5,520
1-D	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E	DAY CARE	1,490	0		0	0	988	502	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	32,028	0		5,794	0	0	0	0	0	26,234	20,987	5,247
1-J	LIFE SKILLS - DEPENDENT	43,677	766		6,666	0	0	5,361	0	0	30,884	24,707	6,177
1-K	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	41,980	0		7,339	0	550		0	0	34,091	27,273	6,818
1-M	PROTECTIVE SERVICE - GENERAL	165,335	6,479		28,521	0	1,616		0	0	128,719	102,975	25,744
1-N	SERVICE PLANNING	20,575	0		3,712	0	0	0	0	0	16,863	13,490	3,373
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	680	0		92	0		0	0	0	588	294	294
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	364,331	7,645	13,863	58,178	0	3,154	6,003	0	0	275,488	220,439	55,049

	COMMUNITY BASED PLACEMENT	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	0	1,134	0	0		0	0		0	(1,134)	(907)	(227)
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	13,043	0	4,361	8	2,911	171	428	0	0	5,164	4,648	516
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	23,819	5,266	0	2,972		0	0	0	0	15,581	12,465	3,116
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	**SUBTOTAL CBP**	36,862	6,400	4,361	2,980	2,911	171	428	0	0	19,611	16,206	3,405

	INSTITUTIONAL PLACEMENT	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	0	0						0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0		0	0		0	0	0	0
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	20,099	0	8,780	35		0	0		0	11,284	6,770	4,514
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
3-F	YDC SECURE	0	0								0	0	0
3-G	**SUBTOTAL INSTITUTIONAL**	20,099	0	8,780	35	0	0	0	0	0	11,284	6,770	4,514

4	**ADMINISTRATION**	75,264	47		13,540		0	0		449	61,228	36,737	24,491

5	**TOTAL REVENUES**	496,556	14,092	27,004	74,733	2,911	3,325	6,431	0	449	367,611	280,152	87,459

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A	ADOPTION SERVICE	836	298		220	0	22	1,376	5	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	23,244	0	0	0	23,244	0	4	0	0	0
1-C	COUNSELING - DEPENDENT	19,355	6,899		6,951	250	491	33,946	86	3	0	0	0
1-D	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-E	DAY CARE	0	0		38	1,452	0	1,490	0	1	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	11	0	0	0	0
1-I	INTAKE & REFERRAL	19,674	7,008		4,863	0	483	32,028	135	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	25,159	8,972		8,893	0	653	43,677	34	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	21,355	7,605		10,474	1,500	1,046	41,980	11	4	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	92,626	30,328		38,691	0	3,690	165,335	146	0	0	0	0
1-N	SERVICE PLANNING	11,415	4,067		4,812	0	281	20,575	32	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT				330	350		680	0	1	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-Q	**SUBTOTAL IN-HOME**	190,420	65,177	23,244	75,272	3,552	6,666	364,331			0	0	0
								Number of Children receiving **only** NON-PURCHASED IN-Home Services					175
	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	0	0	0	0	0	0	0	0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	54	12,989	0	13,043	114	5	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	8,759	3,131	5,912	5,316	451	250	23,819	7	1	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	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**	8,759	3,131	5,912	5,370	13,440	250	36,862	121	6	0	0	0
	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	0	0		0	0	0	0	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		241	19,858	0	20,099	86	1	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**	0	0	0	241	19,858	0	20,099	86	1	0	0	0
4	**ADMINISTRATION**	45,660	16,298	0	12,458	0	848	75,264			0	0	0
5	**TOTAL EXPENDITURES**	244,839	84,606	29,156	93,341	36,850	7,764	496,556			0	0	0
			County Indirect Costs = $		0								

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 1,376	$ 0	$ 1,376
Adoption Assistance	23,244	0	23,244
Counseling	33,946	0	33,946
Day Care	1,490	0	1,490
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	32,028	0	32,028
Life Skills	43,677	0	43,677
Protective Service - Child Abuse	41,980	0	41,980
Protective Service - General	165,335	0	165,335
Service Planning	20,575	0	20,575
Juvenile Act Proceedings	680	0	680
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	13,043	0	13,043
Foster Family	23,819	0	23,819
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	20,099	0	20,099
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	75,264	0	75,264
Combined Total Expense	496,556	0	496,556
Less Non-reimbursables	0	0	0
Total Net Expense	$ 496,556	$ 0	$ 496,556

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 244,839	$ 0	$ 244,839
Employee Benefits	84,606	0	84,606
Subsidies	29,156	0	29,156
Operating	93,341	0	93,341
Purchased Services	36,850	0	36,850
Fixed Assets	7,764	0	7,764
Combined Total Expense	496,556	0	496,556
Less Non-reimbursables	0	0	0
Total Net Expense	$ 496,556	$ 0	$ 496,556

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
COMPUTATION OF FINAL NET STATE SHARE

Approved State Allocation[1]		$ 481,353
Supplemental Act 148		0
Total State Allocation		481,353
State Share (CY348)[2]	$ 371,885	
Less: Major Service Category Adjustment	0	
Net State Share		$ 371,885
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable[3]		$ 371,885
Actual Act 148 Revenues Received[4]		371,885
Net Amount Due County/(State)[5]		$ 0

[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] 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.

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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	2,080	0	442	0	0	0	0	0	1,638	1,638	0
02. 90% REIMBURSEMENT	13,583	0	3,847	2,044	0	0	0	0	7,692	6,923	769
03. 80% REIMBURSEMENT	482,845	16,738	121,444	0	0	0	0	0	344,663	275,730	68,933
04. 60% REIMBURSEMENT	173,443	317	21,637	0	3,325	6,431	0	780	140,953	84,572	56,381
05. 50% REIMBURSEMENT	6,110	0	66	0	0	0	0	0	6,044	3,022	3,022
06. TOTAL NET CHILD WELFARE EXPEND.	678,061	17,055	147,436	2,044	3,325	6,431	0	780	500,990	371,885	129,105
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
09. TOTAL EXPENDITURES	678,061	17,055	147,436	2,044	3,325	6,431	0	780	500,990	371,885	129,105

10. TOTAL TITLE IV-D COLLECTIONS	1,890
11. TITLE IV-D Collections for IV-E Children	1,229
12. STATE ACT 148 - line 6	371,885
13. STATE ACT 148 ALLOCATION	481,353
14. ADJUSTED STATE SHARE (lower of 12 or 13)	371,885

INVOICE	
AMENDED STATE SHARE (ACT 148)	371,885
ACT 148 AMOUNT RECEIVED	371,885
ADJUSTMENT TO STATE SHARE	0

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
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	2,080	0		442	0		0	0	0	1,638	1,638	0
1-B	ADOPTION ASSISTANCE	22,863	0	12,623	0			0		0	10,240	8,192	2,048
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	7,412	143	4,092	0			0		0	3,177	2,542	635
1-D	COUNSELING - DEPENDENT	39,816	1,276		8,280	0	0	0	0	0	30,260	24,208	6,052
1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY CARE	2,601	0		0	0	0	0	0	0	2,601	2,081	520
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	706	0		150	0	0	0	0	0	556	445	111
1-J	INTAKE & REFERRAL	38,388	0		8,670	0	0	0	0	0	29,718	23,774	5,944
1-K	LIFE SKILLS - DEPENDENT	43,955	0		9,910	0	0	0	0	0	34,045	27,236	6,809
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	28,930	0		6,362	0	0		0	0	22,568	18,054	4,514
1-N	PROTECTIVE SERVICE - GENERAL	199,129	5,828		43,156	0	0		0	0	150,145	120,116	30,029
1-O	SERVICE PLANNING	15,861	0		3,580	0	0	0	0	0	12,281	9,825	2,456
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	6,110	0		66	0		0	0	0	6,044	3,022	3,022
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	407,851	7,247	16,715	80,616	0	0	0	0	0	303,273	241,133	62,140

	COMMUNITY BASED PLACEMENT	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	2,383	512	267	400		0	0		0	1,204	963	241
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	1,367	0	603	0		0	0		0	764	611	153
2-E	EMERGENCY SHELTER - DEPENDENT	13,286	0	3,719	0	2,044	0	0	0	0	7,523	6,771	752
2-F	EMERGENCY SHELTER - DELINQUENT	297	0	128	0	0	0	0	0	0	169	152	17
2-G	FOSTER FAMILY - DEPENDENT	79,434	8,979	6,860	16,491		0	0	0	0	47,104	37,683	9,421
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0		0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	**SUBTOTAL CBP**	96,767	9,491	11,577	16,891	2,044	0	0	0	0	56,764	46,180	10,584

	INSTITUTIONAL PLACEMENT	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	0	0						0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	1,773	0	0	400		0	0		0	1,373	824	549
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	113,979	0	8,105	0		3,325	6,431		0	96,118	57,671	38,447
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E	YDC SECURE	0	0								0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	115,752	0	8,105	400	0	3,325	6,431	0	0	97,491	58,495	38,996

4	**ADMINISTRATION**	57,691	317		13,132		0	0		780	43,462	26,077	17,385

5	**TOTAL REVENUES**	678,061	17,055	36,397	111,039	2,044	3,325	6,431	0	780	500,990	371,885	129,105

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED CY370
EXPENDITURE REPORT

	MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
		1	2	3	4	5	6	7	8	9	10	11	12
	IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS\Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A	ADOPTION SERVICE	866	337		877	0	0	2,080	4	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	22,863	0	0	0	22,863	0	4	0	0	0
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	7,412	0	0	0	7,412	0	1	0	0	0
1-D	COUNSELING - DEPENDENT	21,991	8,503		7,752	1,570	0	39,816	78	3	0	0	0
1-E	COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F	DAY CARE	0	0		0	2,601	0	2,601	0	3	0	0	0
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	185	55		466	0	0	706	5	0	0	0	0
1-J	INTAKE & REFERRAL	23,753	9,203		5,432	0	0	38,388	121	0	0	0	0
1-K	LIFE SKILLS - DEPENDENT	26,367	10,199		7,389	0	0	43,955	36	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	14,175	5,509		8,437	675	134	28,930	6	1	0	0	0
1-N	PROTECTIVE SERVICE - GENERAL	113,510	40,908		42,563	0	2,148	199,129	125	0	0	0	0
1-O	SERVICE PLANNING	8,665	3,357		3,839	0	0	15,861	28	0	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT				1,208	4,902		6,110	0	5	0	0	0
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	**SUBTOTAL IN-HOME**	209,512	78,071	30,275	77,963	9,748	2,282	407,851			0	0	0
		Number of Children receiving **only** NON-PURCHASED IN-Home Services					131				Number of Children at IMMINENT RISK		29

	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	1,082	420	0	361	520	0	2,383	4	1	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	1,367	0	1,367	10	1	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	600	12,686	0	13,286	138	6	0	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	297	0	297	2	1	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	10,207	3,956	0	16,360	48,911	0	79,434	795	4	0	0	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	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**	11,289	4,376	0	17,321	63,781	0	96,767	949	13	0	0	0

	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	1,081	421		271	0	0	1,773	0	0	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		382	113,597	0	113,979	617	2	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E	YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F	**SUBTOTAL INSTITUTIONAL**	1,081	421	0	653	113,597	0	115,752	617	2	0	0	0

4	**ADMINISTRATION**	34,450	13,329	0	9,912	0	0	57,691			0	0	0

5	**TOTAL EXPENDITURES**	256,332	96,197	30,275	105,849	187,126	2,282	678,061			0	0	0
			County Indirect Costs = $		0								

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	$ 2,080	$ 0	$ 2,080
Adoption Assistance	22,863	0	22,863
Subsidized Permanent Legal Custodianship	7,412	0	7,412
Counseling	39,816	0	39,816
Day Care	2,601	0	2,601
Day Treatment	0	0	0
Homemaker Service	706	0	706
Intake and Referral	38,388	0	38,388
Life Skills	43,955	0	43,955
Protective Service - Child Abuse	28,930	0	28,930
Protective Service - General	199,129	0	199,129
Service Planning	15,861	0	15,861
Juvenile Act Proceedings	6,110	0	6,110
Alternative Treatment	0	0	0
Community Residential	3,750	0	3,750
Emergency Shelter	13,583	0	13,583
Foster Family	79,434	0	79,434
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	115,752	0	115,752
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	57,691	0	57,691
Combined Total Expense	678,061	0	678,061
Less Non-reimbursables	0	0	0
Total Net Expense	$ 678,061	$ 0	$ 678,061

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	$ 256,332	$ 0	$ 256,332
Employee Benefits	96,197	0	96,197
Subsidies	30,275	0	30,275
Operating	105,849	0	105,849
Purchased Services	187,126	0	187,126
Fixed Assets	2,282	0	2,282
Combined Total Expense	678,061	0	678,061
Less Non-reimbursables	0	0	0
Total Net Expense	$ 678,061	$ 0	$ 678,061

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

STATUS OF PRIOR ENGAGMENT FINDING FOR FISCAL YEAR JULY 1, 2007 TO JUNE 30, 2008

Finding – Forest County Children and Youth Services Did Not Document its Annual Physical Inventory of Fixed Assets.

In our prior audit report, we cited the Forest County Children and Youth Agency (agency) for not documenting its annual physical inventory of fixed assets. During our current engagement, we determined that the agency developed and implemented a policy, effective August 11, 2010, requiring the performance of an annual physical inventory of fixed assets within 60 days of the end of each fiscal year. We also obtained copies of the agency's fixed asset listings which evidenced the performance of the annual physical inventories of fixed assets for fiscal years ended 6/30/10, 6/30/11 and 6/30/12. Since the agency provided evidence to substantiate compliance for three of the four years included in our engagement scope, we concluded that the agency implemented appropriate corrective action to address this prior engagement finding and thus, the finding will not be repeated.

SECTION 6

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding - Failure to Perform a Reconciliation of Agency Records to County Records

Condition: During our current engagement, for the fiscal years ended 6/30/2009, 6/30/2010, 6/30/2011, and 6/30/2012, we found that the Forest County Children and Youth Agency (agency) failed to establish a process for reconciling the agency's expenditures and revenues presented on the agency's quarterly fiscal reports, submitted to the Department of Human Services (DHS), with the related expenditures and revenues recorded in the county's general ledger, pursuant to the CY-376 Certification Statement attached to the quarterly fiscal reports submitted to DHS through the Act 148 Invoice Package.

Criteria: Department of Human Services, Office of Children, Youth and Families (DHS, OCYF) Bulletins related to the Act 148 Invoicing Procedures for County Child Social Services. The following bulletins require the submission of the CY-376 Certification Statement with the fiscal reports included in the quarterly Act 148 Invoice Package:

Bulletin 3140-06-06, effective July 1, 2006, applicable for fiscal years ended 6/30/2009, 6/30/2010, and 6/30/2011; and

Bulletin 3140-11-02, effective July 1, 2011, applicable for fiscal year ended 6/30/2012

- The CY-376 Certification Statement submitted by the agency with its quarterly fiscal reports of the expenditures and revenues and signed by the county commissioners states that "*the expenditures and income shown on these forms have been reconciled with the related balances of the books of this County….*"

Cause: The agency was unaware they were not fulfilling the requirement to reconcile its expenditures and revenues to the related balances of the County records. The agency believed that, since the County audits the agency's records on an annual basis and both the agency and the County have Single Audits performed annually, the financial information included on their quarterly fiscal reports was sufficiently validated.

Effect: Due to the agency's failure to perform reconciliations of agency financial records to the County financial records, errors in the expenditures and revenues reported on the agency's quarterly fiscal reports submitted to DHS may not be discovered in a timely manner. This may lead to inappropriate state reimbursement and/or loss of state/federal funding.

Recommendation: The Forest County Children and Youth Agency should implement procedures to begin preparing reconciliations of the agency's financial records with the related financial records of the County, prior to submitting their quarterly fiscal reports to DHS. The agency should maintain evidence of these reconciliations, along with the documentation utilized in the preparation of the reconciliations.

Finding - Failure to Perform a Reconciliation of Agency Records to County Records (continued)

Agency Response: The agency stated it will begin performing quarterly reconciliations of the agency financial records to the County financial records. Relative to the development of the reconciliation process, on September 3, 2015, the agency provided a formal, written response and proposed corrective action plan whereby the following procedures will be implemented, effective for fiscal year 2015-2016:

- Director of CYS approves invoices.
- Fiscal allocates costs, enters invoices into Quickbooks and cuts checks for invoices.
- Fiscal runs a report from Quickbooks showing check numbers, invoice dates, paid dates, total amount of checks and general ledger account number.
- The Director will sign the report and all the checks.
- The report and the checks will be sent to the Commissioners' office for approval and second signature on all checks.
- Chief Clerk enters information into her Quickbooks.
- At the end of each quarter, the Chief Clerk will run a report of CYS expenses. This report will show each CYS account and total amount for each account.
- CYS fiscal will run report and check detail from Quickbooks. Fiscal will compare CYS reports to Commissioners' reports. Fiscal will identify, correct and/or resolve any discrepancies. Fiscal will sign and date report and send copy to Commissioners' office.

FOREST COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Governor
Commonwealth of Pennsylvania

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Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

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Division Director
Division of Administration
Bureau of Budget and Fiscal Support
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The Commissioners of Forest County

Mr. Terry Pease, Jr.
Administrator
Forest County Children & Youth Agency

Ms. Kelly Gilligan
Fiscal Officer
Forest County Children & Youth Agency

Ms. Lynette Greathouse
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