

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

Fulton County Children and Youth Agency

March 2016



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 Fulton County
116 West Market Street, Suite 203
McConnellsburg, Pa. 17233

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 Fulton 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 1976, 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 Fulton 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 two adjustments being made to the agency's submitted fiscal reports. One adjustment in total impacted the agency's Final Net State Share by decreasing non-reimbursable expenditures by \$608. The remaining adjustment had no effect on the agency's Final Net State Share. This adjustment was made to reconcile Total Title IV-D Collections to the actual amounts received. This reconciliation is provided at

the request of DHS. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$365. Both 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. One adjustment in total impacted the agency's Final Net State Share by decreasing non-reimbursable expenditures by \$17,747. The remaining adjustment had no effect on the agency's Final Net State Share. This adjustment was made to reconcile Total Title IV-D Collections to the actual amounts received. This reconciliation is provided at the request of DHS. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$10,648. Both 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 10.
- For the July 1, 2010 to June 30, 2011 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. One adjustment in total impacted the agency's Final Net State Share by decreasing non-reimbursable expenditures by \$2,090. The remaining adjustment had no effect on the agency's Final Net State Share. This adjustment was made to reconcile Total Title IV-D Collections to the actual amounts received. This reconciliation is provided at the request of DHS. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$1,254. Both adjustments are detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, as included in Section 3 of this report, beginning on page 17.
- For the July 1, 2011 to June 30, 2012 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. One adjustment in total impacted the agency's Final Net State Share by decreasing non-reimbursable expenditures by \$5,212. The remaining adjustment had no effect on the agency's Final Net State Share. This adjustment was made to reconcile Total Title IV-D Collections to the actual amounts received. This reconciliation is provided at the request of DHS. Based on the application of the state participation rates, the adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$3,127. Both adjustments are detailed in our amended fiscal reports for the July 1, 2011 to June 30, 2012 fiscal year, as included in Section 4 of this report, beginning on page 24.

In addition, we found that the agency complied with both findings included in our prior released audit report, as detailed in Section Five of this report, beginning on page 31 of this report.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management at an exit conference held on February 25, 2016.

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 the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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

Sincerely,



February 26, 2016

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 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

**FULTON 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	\$	732,227
Supplemental Act 148		<u>0</u>
Total State Allocation		732,227
State Share (CY348) ²	\$	638,445
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	638,445
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	638,445
Actual Act 148 Revenues Received ⁴		<u>638,080</u>
Net Amount Due County/(State) ⁵	\$	<u>365</u>

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

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

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

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

⁵ 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.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
 AMENDED CY348
 FISCAL SUMMARY

	A GRAND TOTAL	B PROGRAM INCOME	C TITLE IV-E	D TANF	E TITLE XX	F IV-B	G OTHER FUNDING	H MEDICAL ASSISTANCE	I NET TOTAL	J STATE ACT 148	K LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	86,587	0	21,243	0	0	0	0	0	65,344	58,810	6,534
03. 80% REIMBURSEMENT	774,643	11,785	211,828	21,042	0	0	0	0	529,988	423,990	105,998
04. 60% REIMBURSEMENT	335,388	11,348	44,970	0	11,791	38,963	0	435	277,881	136,729	91,152
05. 50% REIMBURSEMENT	38,239	11,5	294	0	0	0	0	0	37,830	18,916	18,914
06. TOTAL NET CHILD WELFARE EXPEND.	1,234,857	23,248	278,335	21,042	11,791	38,963	0	435	861,043	638,445	222,598

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

08. NON-REIMBURSABLE EXPENDITURES	56,690	54	0	0	0	0	0	0	56,636	56,636	56,636
09. TOTAL EXPENDITURES	1,291,547	23,302	278,335	21,042	11,791	38,963	0	435	917,679	638,445	279,234

10. IL Grant Funds Reported

0

11. TOTAL HSDF used for Child Welfare

0

12. TOTAL TITLE IV-D COLLECTIONS

15,804

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

4,797

14. STATE ACT 148 - line 6

638,445

15. STATE ACT 148 ALLOCATION

732,227

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

638,445

INVOICE	AMENDED STATE SHARE (ACT 148)	Total Subsidies	Number of Days	Number of Children
	638,445	8,600	430	2
	638,080			
ADJUSTMENT TO STATE SHARE	365			

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2008 TO JUNE 30, 2009
 AMENDED CY2008A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES												
IN-HOME													
1-A ADOPTION SERVICE	0	0											0
1-B ADOPTION ASSISTANCE	31,540	0	10,989	340	0						0	20,211	16,169
1-C COUNSELING - DEPENDENT	4,638	0			0	1,400	0	0	0	0	0	3,238	2,590
1-D COUNSELING - DELINQUENT	4,968	2,116			0	2,142	0	0	0	0	0	710	568
1-E DAY CARE	1,897	0			0	792	0	0	0	0	0	1,105	884
1-F DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	7,249	0			0	0	0	0	0	0	0	7,249	5,799
1-H HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	114,646	0			23,180	0	0	0	0	0	0	91,466	73,173
1-J LIFE SKILLS - DEPENDENT	17,044	0			0	14,964	0	0	0	0	0	2,080	1,664
1-K LIFE SKILLS - DELINQUENT	3,128	0			0	1,744	0	0	0	0	0	1,384	1,107
1-L PROTECTIVE SERVICE - CHILD ABUSE	31,680	0			5,324	0						26,356	21,085
1-M PROTECTIVE SERVICE - GENERAL	150,242	0			30,398	0						119,844	95,875
1-N SERVICE PLANNING	23,467	0			4,751	0	0	0	0	0	0	18,716	14,973
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	19,019	0			294	0			0	0	0	18,725	9,363
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	2,115	0			0	0			0	0	0	2,115	1,058
1-Q SUBTOTAL IN-HOME	411,633	2,116	10,989	64,287	21,042	0	0	0	0	0	0	313,199	244,308
													68,891
	TOTAL REIMBURSABLE EXPENDITURES												
COMMUNITY BASED PLACEMENT													
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,260	0	0	2		0					0	1,238	1,006
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0		0				0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	40,287	1,410	10,778	1,789		0				0	0	26,310	21,048
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0		0				0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	78,895	0	4,679	14,397	0	0	0	0	0	0	0	59,819	53,837
2-F EMERGENCY SHELTER - DELINQUENT	7,692	0	2,167	0	0	0	0	0	0	0	0	5,525	4,973
2-G FOSTER FAMILY - DEPENDENT	342,597	8,259	65,329	58,948		0	0	0	0	0	0	210,061	168,049
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	470,731	9,669	82,953	75,136	0	0	0	0	0	0	0	302,973	248,913
													54,060
	TOTAL REIMBURSABLE EXPENDITURES												
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE	17,105	115								0	0	16,990	8,495
3-B RESIDENTIAL SERVICE - DEPENDENT	48,470	2,837	10,182	8		0				0	0	35,443	21,266
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	179,912	8,511	20,216	5		11,791	38,963			0	0	100,426	60,256
3-D SECURE RES. SERVICE (EXCEPT YDC)	30,464	0								0	0	30,464	18,278
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	275,951	11,463	30,398	13	0	11,791	38,963	0	0	0	0	183,333	108,295
													75,028
4 ADMINISTRATION		76,542	0		14,559		0	0		435		61,548	36,929
5 TOTAL REVENUES		1,234,857	23,248	124,340	153,905	21,042	11,791	38,963	0	435		861,043	638,445
													222,598

FULTON 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 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING SERVICES	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.	11 Purchased Serv/ Subsidies	12 Program Income related to all Non- Reimbursable
	IN-HOME												
1-A	ADOPTION SERVICE	0	0	31,540	0	0	0	31,540	0	0	0	0	0
1-B	ADOPTION ASSISTANCE	0	0	0	0	0	0	0	10	0	0	0	0
1-C	COUNSELING - DEPENDENT	0	0	0	0	4,638	0	4,638	0	21	0	0	0
1-D	COUNSELING - DELINQUENT	0	0	0	0	4,968	0	4,968	0	5	0	0	0
1-E	DAY CARE	0	0	0	0	1,897	0	1,897	0	7	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	7,249	0	7,249	0	1	0	0	0
1-H	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I	INTAKE & REFERRAL	74,456	19,544	16,470	0	4,176	0	114,646	443	0	0	0	0
1-J	LIFE SKILLS - DEPENDENT	0	0	0	0	17,044	0	17,044	0	47	0	0	0
1-K	LIFE SKILLS - DELINQUENT	0	0	0	0	3,128	0	3,128	0	2	0	0	0
1-L	PROTECTIVE SERVICE - CHILD ABUSE	17,641	3,236	4,876	5,450	482	31,685	51	12	5	0	0	0
1-M	PROTECTIVE SERVICE - GENERAL	97,218	24,948	23,123	0	4,979	0	150,268	455	0	26	0	0
1-N	SERVICE PLANNING	15,721	3,776	3,167	0	803	0	23,467	473	0	0	0	0
1-O	JUVENILE ACT PROCEEDINGS - DEPENDENT			1,423	0	17,596	0	19,019	0	24	0	0	0
1-P	JUVENILE ACT PROCEEDINGS - DELINQUENT			0	0	2,115	0	2,115	0	5	0	0	0
1-Q	SUBTOTAL IN-HOME	205,036	51,504	31,540	49,059	64,085	10,440	411,664	31	0	0	0	0
		Number of Children receiving only NON PURCHASED IN-Home Services											
		478											
	COMMUNITY BASED PLACEMENT												
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	19	1,241	0	1,260	9	1	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	5,568	1,605	0	1,354	31,439	321	40,287	211	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	38,666	10,107	0	9,267	18,609	2,249	78,898	195	8	3	0	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	7,692	0	7,692	30	1	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	50,770	12,394	8,600	14,670	258,164	2,409	346,907	3,992	19	19	4,291	54
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	95,004	24,006	8,600	25,310	317,145	4,979	475,044	4,437	31	22	4,291	54
	INSTITUTIONAL PLACEMENT												
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	17,105	0	17,105	78	3	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	0	50	48,423	0	48,473	287	3	0	0	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	23	179,889	0	179,912	988	6	0	0	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	30,464	0	30,464	99	1	0	0	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F	YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G	SUBTOTAL INSTITUTIONAL	0	0	0	73	275,881	0	275,954	1,452	13	3	0	0
4	ADMINISTRATION	24,407	5,295	0	98,541	0	642	128,885	52,343	0	0	0	0
5	TOTAL EXPENDITURES	324,447	80,805	40,140	172,983	657,111	16,061	1,291,547	52,399	4,291	54		
	County Indirect Costs = \$												

FULTON 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	31,540	0	31,540
Counseling	9,606	0	9,606
Day Care	1,897	0	1,897
Day Treatment	7,249	0	7,249
Homemaker Service	0	0	0
Intake and Referral	114,646	0	114,646
Life Skills	20,172	0	20,172
Protective Service - Child Abuse	31,685	0	31,685
Protective Service - General	150,268	0	150,268
Service Planning	23,467	0	23,467
Juvenile Act Proceedings	21,134	0	21,134
Alternative Treatment	1,260	0	1,260
Community Residential	40,287	0	40,287
Emergency Shelter	86,590	0	86,590
Foster Family	346,907	0	346,907
Supervised Independent Living	0	0	0
Juvenile Detention Service	17,105	0	17,105
Residential Service	228,385	0	228,385
Secure Residential Service (Except YDC)	30,464	0	30,464
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>128,885</u>	0	<u>128,885</u>
Combined Total Expense	<u>1,291,547</u>	0	<u>1,291,547</u>
Less Non-reimbursables	<u>57,298</u>	(608)	<u>56,690</u>
Total Net Expense	\$ <u>1,234,249</u>	\$ <u>608</u>	\$ <u>1,234,857</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 324,447	\$ 0	\$ 324,447
Employee Benefits	80,805	0	80,805
Subsidies	40,140	0	40,140
Operating	172,983	0	172,983
Purchased Services	657,111	0	657,111
Fixed Assets	<u>16,061</u>	0	<u>16,061</u>
Combined Total Expense	<u>1,291,547</u>	0	<u>1,291,547</u>
Less Non-reimbursables	<u>57,298</u>	(608)	<u>56,690</u>
Total Net Expense	\$ <u>1,234,249</u>	\$ <u>608</u>	\$ <u>1,234,857</u>

FULTON 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	4	10	1	CY-370 Adjustment Administration - Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures by \$608 to properly report indirect costs which exceeded the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 52,948	\$ (608)	\$ 52,340
CY-348	12	A	2	CY-348 Adjustment Total Title IV-D Collections - Grand Total To decrease Total Title IV-D Collections by \$7,445 to properly report the total amount received. There is no effect on state share reimbursement. Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-06-06	\$ 23,249	\$ (7,445)	\$ 15,804

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2009 to JUNE 30, 2010

**FULTON 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	\$	745,539
Supplemental Act 148		<u>0</u>
Total State Allocation		745,539
State Share (CY348) ²	\$	701,335
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	701,335
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	701,335
Actual Act 148 Revenues Received ⁴		<u>690,687</u>
Net Amount Due County/(State) ⁵	\$	<u>10,648</u>

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

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

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

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

⁵ 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.

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

	A GRAND TOTAL	B PROGRAM INCOME	C TITLE IV-E	D TANF	E TITLE XX	F TITLE IV-B	G OTHER FUNDING	H MEDICAL ASSISTANCE	I NET TOTAL	J STATE ACT 148	K LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	17	0	2	0	0	0	0	0	15	14	1
03. 80% REIMBURSEMENT	1,042,924	7,632	274,210	21,042	2,947	3,531	0	0	734,562	587,650	146,912
04. 60% REIMBURSEMENT	231,896	3,120	15,984	0	8,844	16,082	0	959	186,907	112,144	74,763
05. 50% REIMBURSEMENT	22,554	0	251	0	0	19,350	0	0	3,053	1,527	1,526
06. TOTAL NET CHILD WELFARE EXPEND.	1,298,491	10,752	290,447	21,042	11,791	38,963	0	959	924,537	701,335	223,202
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	66,490	0	0	0	0	0	0	0	66,490	66,490	66,490
09. TOTAL EXPENDITURES	1,364,981	10,752	290,447	21,042	11,791	38,963	0	959	991,027	701,335	289,692
10. IL Grant Funds Reported		0									
11. TOTAL HSDF used for Child Welfare		0									
12. TOTAL TITLE IV-D COLLECTIONS		6,498									
13. TITLE IV-D Collections for IV-E Children		3,004									
14. STATE ACT 148 - line 6		701,335									
15. STATE ACT 148 ALLOCATION		745,539									
16. ADJUSTED STATE SHARE (lower of 14 or 15)		701,335									
INVOICE											
AMENDED STATE SHARE (ACT 148)		701,335									
ACT 148 AMOUNT RECEIVED		690,687									
ADJUSTMENT TO STATE SHARE		10,648									
Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	0	Number of Days	0	Number of Children	0					

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
 AMENDED CY370.A
 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 XXX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	40,503	0	15,125	1,862	0	0	0	0	0	0	23,516	18,813	4,703
I-C COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
I-E DAY CARE	0	0	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	0	0
I-G DAY TREATMENT - DELINQUENT	7,208	0	0	0	0	0	0	0	0	0	7,208	5,766	1,442
I-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	133,993	0	29,836	0	0	0	0	0	0	0	104,157	83,336	20,831
I-J LIFE SKILLS - DEPENDENT	21,949	0	0	16,897	0	0	0	0	0	0	5,052	4,042	1,010
I-K LIFE SKILLS - DELINQUENT	6,829	0	0	4,145	0	0	0	0	0	0	2,684	2,147	537
I-L PROTECTIVE SERVICE - CHILD ABUSE	74,469	0	0	16,071	0	0	0	0	0	0	58,398	46,718	11,680
I-M PROTECTIVE SERVICE - GENERAL	272,781	0	60,737	0	0	0	0	0	0	0	212,044	169,635	42,409
I-N SERVICE PLANNING	7,687	0	1,685	0	0	0	0	0	0	0	6,000	4,802	1,200
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	18,766	0	0	145	0	0	0	0	0	0	671	336	335
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	3,888	0	0	106	0	0	0	0	0	0	2,382	1,191	1,191
I-Q SUBTOTAL IN-HOME	588,073	0	15,125	110,442	21,042	0	19,350	0	0	0	422,114	336,776	85,338
COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XXX	TITLE IV-B FUNDING	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	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	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	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	96,739	4,049	0	0	0	0	0	0	0	0	92,690	74,152	18,538
2-E EMERGENCY SHELTER - DEPENDENT	17	0	0	2	0	0	0	0	0	0	15	14	1
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	381,766	3,583	79,836	69,038	2,947	3,531	0	0	0	0	222,811	178,249	44,562
2-H FOSTER FAMILY - DELINQUENT	0	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	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CTP	478,522	7,632	79,836	69,040	0	2,947	3,531	0	0	0	315,516	252,415	63,101
INSTITUTIONAL PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XXX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,042	302	0	648	0	0	0	0	0	0	2,092	1,255	837
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	39,812	2,818	0	0	0	8,844	16,082	0	0	0	12,068	7,241	4,827
3-D SECURE RES. SERVICE (EXCEPT YDC)	104,320	0	0	0	0	0	0	0	0	0	104,320	62,592	41,728
3-E YDC/YFC (NON-SECURE) - Institutional	0	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	147,174	3,120	0	648	0	8,844	16,082	0	0	0	118,480	71,088	47,392
3-G	SUBTOTAL INSTITUTIONAL												
4 ADMINISTRATION	84,722	0	0	0	0	15,336	0	0	0	959	68,427	41,056	27,371
5 TOTAL REVENUES	1,298,491	10,752	94,981	195,466	21,042	11,791	38,963	0	0	959	924,537	701,335	223,202

FULTON 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 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING SERVICES	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 CHILDREN SERVED (BY COUNTY)	9 CHILDREN SERVED (PURCHASED)	10 NON-BURRSABLE NON PS/SUB.	11 PURCHASED SERV/ SUBSIDIES	12 NON-REIM. PURCHASED SERV/ SUBSIDIES
IN-HOME													
I-A ADOPTION SERVICE		0	0	0	0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE		0	0	40,303	200	0	0	40,503	3	9	0	0	0
I-C COUNSELING - DEPENDENT		0	0	0	0	0	0	0	0	0	0	0	0
I-D COUNSELING - DELINQUENT		0	0	0	0	0	0	0	0	0	0	0	0
I-E DAY CARE		0	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	0
I-G DAY TREATMENT - DELINQUENT		0	0	0	0	7,208	0	7,208	0	1	0	0	0
I-H HOMEMAKER SERVICE		0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL		88,997	29,556	14,129	0	1,311	133,993	373	0	0	0	0	0
I-J LIFE SKILLS - DEPENDENT		0	0	0	0	21,949	0	21,949	0	48	0	0	0
I-K LIFE SKILLS - DELINQUENT		0	0	0	0	6,829	0	6,829	0	5	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE		46,327	13,062	12,206	2,300	577	74,472	44	4	3	0	0	0
I-M PROTECTIVE SERVICE - GENERAL		176,516	56,446	37,307	0	2,569	272,838	380	0	57	0	0	0
I-N SERVICE PLANNING		1,247	418	6,001	0	21	7,687	387	0	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT		646	18,120	646	0	18,766	0	18,766	0	15	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT		500	3,388	500	0	3,388	0	3,388	0	2	0	0	0
I-Q SUBTOTAL IN-HOME		313,087	99,482	40,303	70,989	59,794	44,78	588,133	60	0	0	0	0
Number of Children receiving only NON-PURCHASED IN HOME Services 437													
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		0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT		0	0	0	0	332	96,407	0	96,739	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT		0	0	0	0	17	0	0	17	0	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		25,685	7,708	0	8,774	339,093	524	381,784	4,252	15	18	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		25,685	7,708	0	9,123	435,500	524	478,540	4,907	18	18	0	0
Number of Children receiving only NON-PURCHASED IN Home Services 437													
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE		0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT		1,861	626	534	0	31	3,052	0	0	10	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)		0	0	0	39,812	0	39,812	237	4	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)		0	0	0	104,320	0	104,320	339	1	0	0	0	0
3-E YDC/YFC (NON-SECURE) - Institutional		0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE		0	0	0	0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL		1,861	626	0	534	144,132	31	147,184	576	5	10	0	0
4 ADMINISTRATION		9,817	2,324	0	138,773	0	210	151,124	0	66,402	0	0	0
5 TOTAL EXPENDITURES		350,450	110,140	40,303	219,419	639,426	5,243	1,364,981	1,364,981	66,490	0	0	0
County Indirect Costs = \$ 112,344													

FULTON 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	40,503	0	40,503
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	7,208	0	7,208
Homemaker Service	0	0	0
Intake and Referral	133,993	0	133,993
Life Skills	28,778	0	28,778
Protective Service - Child Abuse	74,472	0	74,472
Protective Service - General	272,838	0	272,838
Service Planning	7,687	0	7,687
Juvenile Act Proceedings	22,654	0	22,654
Alternative Treatment	0	0	0
Community Residential	96,739	0	96,739
Emergency Shelter	17	0	17
Foster Family	381,784	0	381,784
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	42,864	0	42,864
Secure Residential Service (Except YDC)	104,320	0	104,320
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>151,124</u>	<u>0</u>	<u>151,124</u>
Combined Total Expense	<u>1,364,981</u>	<u>0</u>	<u>1,364,981</u>
Less Non-reimbursables	<u>84,237</u>	<u>(17,747)</u>	<u>66,490</u>
Total Net Expense	<u>\$ 1,280,744</u>	<u>\$ 17,747</u>	<u>\$ 1,298,491</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 350,450	\$ 0	\$ 350,450
Employee Benefits	110,140	0	110,140
Subsidies	40,303	0	40,303
Operating	219,419	0	219,419
Purchased Services	639,426	0	639,426
Fixed Assets	<u>5,243</u>	<u>0</u>	<u>5,243</u>
Combined Total Expense	<u>1,364,981</u>	<u>0</u>	<u>1,364,981</u>
Less Non-reimbursables	<u>84,237</u>	<u>(17,747)</u>	<u>66,490</u>
Total Net Expense	<u>\$ 1,280,744</u>	<u>\$ 17,747</u>	<u>\$ 1,298,491</u>

FULTON 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	4	10	1	CY-370 Adjustment Administration - Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures by \$17,747 to properly report indirect costs which exceeded the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 84,149	\$ (17,747)	\$ 66,402
CY-348	12	A	2	CY-348 Adjustment Total Title IV-D Collections - Grand Total To decrease Total Title IV-D Collections by \$4,254 to properly report the total amount received. There is no effect on state share reimbursement. Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-06-06	\$ 10,752	\$ (4,254)	\$ 6,498

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2010 to JUNE 30, 2011

**FULTON 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	\$	737,972
Supplemental Act 148		<u>0</u>
Total State Allocation		737,972
State Share (CY348) ²	\$	596,192
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	596,192
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	596,192
Actual Act 148 Revenues Received ⁴		<u>594,938</u>
Net Amount Due County/(State) ⁵	\$	<u>1,254</u>

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

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

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

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

⁵ 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.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1,2010 TO JUNE 30, 2011
 AMENDED CY348
 FISCAL SUMMARY

	A GRAND TOTAL	B PROGRAM INCOME	C TITLE IV-E	D TANF	E TITLE XX	F IV-B	G OTHER FUNDING	H MEDICAL ASSISTANCE	I NET TOTAL	J STATE ACT 148	K LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	2,753	0	113	0	0	0	0	0	2,640	2,376	264
03. 80% REIMBURSEMENT	1,003,942	8,159	259,025	17,632	9,843	25,422	0	0	683,861	547,087	136,774
04. 60% REIMBURSEMENT	95,828	313	23,732	0	1,948	0	0	0	671	69,164	41,498
05. 50% REIMBURSEMENT	24,247	0	244	0	0	13,541	0	0	10,462	5,231	5,231
06. TOTAL NET CHILD WELFARE EXPEND.	1,126,770	8,472	283,114	17,632	11,791	38,963	0	0	671	766,127	596,192
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	90,082	0	0	0	0	0	0	0	90,082	0	0
09. TOTAL EXPENDITURES	1,216,852	8,472	283,114	17,632	11,791	38,963	0	0	671	856,209	596,192
10. IL Grant Funds Reported		0									
11. TOTAL HSDF used for Child Welfare		0									
12. TOTAL TITLE IV-D COLLECTIONS		6,635									
13. TITLE IV-D Collections for IV-E Children		1,222									
14. STATE ACT 148 - line 6		596,192									
15. STATE ACT 148 ALLOCATION		737,972									
16. ADJUSTED STATE SHARE (lower of 14 or 15)		596,192									
INVOICE											
AMENDED STATE SHARE (ACT 148)		596,192									
ACT 148 AMOUNT RECEIVED		594,938									
ADJUSTMENT TO STATE SHARE		1,254									
Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children								
SPLC	0	0	0								

FULTON 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	
I-A ADOPTION SERVICE	0	0	35,486	1,633	0	0	0	0	0	0	0	0	
I-B ADOPTION ASSISTANCE	76,930	0	0	0	0	0	0	0	0	39,811	31,849	7,962	
I-C COUNSELING - DEPENDENT	265	0	0	0	0	0	0	0	0	265	212	53	
I-D COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
I-E DAY CARE	0	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	0	
I-G DAY TREATMENT - DELINQUENT	7,249	0	0	0	4,603	0	0	0	0	2,646	2,117	529	
I-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
I-I INTAKE & REFERRAL	123,204	6	27,643	0	0	0	0	0	0	95,535	76,444	19,111	
I-J LIFE SKILLS - DEPENDENT	11,182	0	0	9,563	0	0	0	0	0	1,619	1,295	324	
I-K LIFE SKILLS - DELINQUENT	3,926	0	0	3,466	0	0	0	0	0	460	368	92	
I-L PROTECTIVE SERVICE - CHILD ABUSE	66,115	2	14,479	0	0	0	0	0	0	51,634	41,307	10,327	
I-M PROTECTIVE SERVICE - GENERAL	211,675	10	47,547	0	0	0	0	0	0	164,118	131,294	32,824	
I-N SERVICE PLANNING	36,196	1	8,122	0	0	0	0	0	0	28,073	22,458	5,615	
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	22,036	0	233	0	0	13,541	0	0	0	8,262	4,131	4,131	
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	2,211	0	0	0	11	0	0	0	0	2,200	1,100	1,100	
I-Q SUBTOTAL IN-HOME	560,989	19	35,486	99,668	17,632	0	13,341	0	0	394,633	312,575	82,068	

		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
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	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	15,654	0	8,839	24	0	0	0	0	0	6,791	5,433	1,358	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	146,126	6,363	9,527	0	3,948	0	0	0	0	126,288	101,030	25,258	
2-E EMERGENCY SHELTER - DEPENDENT	2,753	0	99	14	0	0	0	0	0	2,640	2,376	264	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	302,926	1,326	46,796	58,929	5,895	25,422	0	0	0	164,538	131,646	32,912	
2-H FOSTER FAMILY - DELINQUENT	2,494	451	0	0	0	0	0	0	0	2,043	1,634	409	
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	469,953	8,140	65,261	58,967	0	9,843	25,422	0	0	302,320	242,119	60,201	

		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
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	3,988	0	0	0	0	0	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	17,860	0	6,756	0	1,948	0	0	0	0	13,872	8,323	5,549	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	16,314	313	0	0	0	0	0	0	0	7,297	4,378	2,919	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0	
3-E YDC/YFC (NON-SECURE)-INSTITUTIONAL	0	0	0	0	0	0	0	0	0	0	0	0	
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0	
3-G SUBTOTAL INSTITUTIONAL	34,174	313	6,756	3,988	0	1,948	0	0	0	21,169	12,701	8,468	

4 ADMINISTRATION	61,654	0	0	0	0	0	0	0	671	47,995	28,797	19,198
5 TOTAL REVENUES	1,126,770	8,472	107,503	175,611	17,632	11,791	3,963	0	671	766,127	596,192	169,935

FULTON 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 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING SERVICES	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 CHILDREN SERVED (BY COUNTY)	9 CHILDREN SERVED (PURCHASED)	10 NON- REIM. PURCHASED SERV/ SUBSIDIES	11 NON- REIM. PURCHASED SERV/ SUBSIDIES	12 PROGRAM INCOME RELATED TO ALL NON- REIMBURSABLE
IN-HOME													
I-A	ADOPTION SERVICE	0	0	73,093	0	0	0	3,837	76,930	0	0	0	
I-B	ADOPTION ASSISTANCE	0	0	73,093	0	0	225	0	265	0	1	0	
I-C	COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
I-D	COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	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	7,249	0	7,249	0	1	0	
I-H	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
I-I	INTAKE & REFERRAL	77,148	30,551	0	15,261	0	244	123,204	373	0	0	0	
I-J	LIFE SKILLS - DEPENDENT	0	0	0	0	11,182	0	11,182	0	19	0	0	
I-K	LIFE SKILLS - DELINQUENT	0	0	0	0	3,926	0	3,926	0	10	0	0	
I-L	PROTECTIVE SERVICE - CHILD ABUSE	39,050	13,030	0	12,357	1,600	88	66,125	41	3	10	0	
I-M	PROJECTIVE SERVICE - GENERAL	125,946	47,488	0	37,921	0	361	211,716	375	0	41	0	
I-N	SERVICE PLANNING	16,847	6,474	0	12,826	0	49	36,196	377	0	0	0	
I-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	877	0	21,163	0	22,040	0	16	4	0	
I-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	56	0	2,155	0	2,211	0	3	0	0	
I-Q	SUBTOTAL IN-HOME	258,991	97,543	73,093	79,338	47,500	4,579	561,044	55	55	0	0	
Number of Children receiving only NON-PURCHASED IN-Home Services												414	
COMMUNITY BASED PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE PURCHASED SERV/ SUBSIDIES	NON-REIM. PURCHASED SERV/ SUBSIDIES	
2-A	ALTERNATIVE TREATMENT - DEPENDENT	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	
2-C	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	275	15,379	0	15,654	91	1	0	0	
2-D	EMERGENCY SHELTER - DEPENDENT	0	0	0	75	146,051	0	146,126	997	4	0	0	
2-E	EMERGENCY SHELTER - DELINQUENT	0	0	0	61	2,692	0	2,753	31	2	0	0	
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G	FOSTER FAMILY - DEPENDENT	54,489	21,522	0	16,293	210,493	176	302,973	2,682	10	47	0	
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	196	2,298	0	2,494	80	1	0	0	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K	SUBTOTAL CBP	54,489	21,522	0	16,900	376,913	176	470,000	3,881	18	47	0	
INSTITUTIONAL PLACEMENT		WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE PURCHASED SERV/ SUBSIDIES	NON-REIM. PURCHASED SERV/ SUBSIDIES	
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	
3-B	RESIDENTIAL SERVICE - DEPENDENT	11,898	3,827	0	2,117	0	29	17,371	0	0	11	0	
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	184	16,230	0	16,414	98	2	0	100	
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	11,898	3,827	0	2,301	16,230	29	34,285	98	2	11	100	
4	ADMINISTRATION	11,495	4,169	0	135,830	0	29	151,323	0	0	0	0	
5	TOTAL EXPENDITURES	336,873	127,061	73,093	224,369	40,643	4,813	1,216,852	0	89,869	0	100	
County Indirect Costs = \$		130,504								89,982		0	

FULTON 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	76,930	0	76,930
Counseling	265	0	265
Day Care	0	0	0
Day Treatment	7,249	0	7,249
Homemaker Service	0	0	0
Intake and Referral	123,204	0	123,204
Life Skills	15,108	0	15,108
Protective Service - Child Abuse	66,125	0	66,125
Protective Service - General	211,716	0	211,716
Service Planning	36,196	0	36,196
Juvenile Act Proceedings	24,251	0	24,251
Alternative Treatment	0	0	0
Community Residential	161,780	0	161,780
Emergency Shelter	2,753	0	2,753
Foster Family	305,467	0	305,467
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	34,285	0	34,285
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>151,523</u>	<u>0</u>	<u>151,523</u>
Combined Total Expense	<u>1,216,852</u>	<u>0</u>	<u>1,216,852</u>
Less Non-reimbursables	<u>92,172</u>	<u>(2,090)</u>	<u>90,082</u>
Total Net Expense	<u>\$ 1,124,680</u>	<u>\$ 2,090</u>	<u>\$ 1,126,770</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 336,873	\$ 0	\$ 336,873
Employee Benefits	127,061	0	127,061
Subsidies	73,093	0	73,093
Operating	234,369	0	234,369
Purchased Services	440,643	0	440,643
Fixed Assets	<u>4,813</u>	<u>0</u>	<u>4,813</u>
Combined Total Expense	<u>1,216,852</u>	<u>0</u>	<u>1,216,852</u>
Less Non-reimbursables	<u>92,172</u>	<u>(2,090)</u>	<u>90,082</u>
Total Net Expense	<u>\$ 1,124,680</u>	<u>\$ 2,090</u>	<u>\$ 1,126,770</u>

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	CY-370 Adjustment Administration - Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures by \$2,090 to properly report indirect costs that exceeded the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 91,959	\$ (2,090)	\$ 89,869
CY-348	12	A	2	CY-348 Adjustment Total Title IV-D Collections - Grand Total To decrease Total Title IV-D Collections by \$1,545 to properly report the total amount received. There is no effect on state share reimbursement Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-06-06	\$ 8,180	\$ (1,545)	\$ 6,635

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**FULTON 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	\$	745,925
Supplemental Act 148		<u>0</u>
Total State Allocation		745,925
State Share (CY348) ²	\$	723,242
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	723,242
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	723,242
Actual Act 148 Revenues Received ⁴		<u>720,115</u>
Net Amount Due County/(State) ⁵	\$	<u>3,127</u>

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

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

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

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

⁵ 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.

FULTON 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	OTHER IV-B	FUNDING ASSISTANCE	MEDICAL NET	STATE TOTAL	ACT148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	20,105	0	1,931	0	0	0	0	0	18,174	16,356	1,818
03. 80% REIMBURSEMENT	1,057,994	10,423	213,511	18,136	6,843	9,000	0	0	800,081	640,067	160,014
04. 60% REIMBURSEMENT	155,554	1,155	35,878	0	4,948	17,222	0	0	1,212	95,139	57,083
05. 50% REIMBURSEMENT	32,213	0	0	0	0	12,741	0	0	0	19,472	9,736
06. TOTAL NET CHILD WELFARE EXPEND.	1,265,866	11,578	251,320	18,136	11,791	38,963	0	1,212	932,866	723,242	209,624
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES											
09. TOTAL EXPENDITURES	1,327,335	11,578	251,320	18,136	11,791	38,963	0	1,212	994,335	723,242	271,093
10. TOTAL TITLE IV-D COLLECTIONS		8,492							61,469		61,469
11. TITLE IV-D Collections for IV-E Children		2,069									
12. STATE ACT 148 - line 6									723,242		
13. STATE ACT 148 ALLOCATION									745,925		
14. ADJUSTED STATE SHARE (lower of 14 or 15)									723,242		
INVOICE											
AMENDED STATE SHARE (ACT 148) ACT 148 AMOUNT RECEIVED									723,242		
ADJUSTMENT TO STATE SHARE									3,127		

FULTON 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 XXX	TITLE IV-B FUNDING	OTHER MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE		
I-A	ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
I-B	ADOPTION ASSISTANCE	84,162	0	34,833	2,500	0	0	0	0	0	46,529	37,463	9,366	
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	0	0	0	0	0	0	0	0	0	0	0	0	
I-D	COUNSELLING - DEPENDENT	1,540	0	0	0	0	0	0	0	0	1,540	1,232	308	
I-E	COUNSELLING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
I-F	DAY CARE	3,420	0	0	0	0	0	0	0	0	3,420	2,736	684	
I-G	DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
I-H	DAY TREATMENT - DELINQUENT	11,317	0	0	0	0	0	0	0	0	11,317	9,054	2,263	
I-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
I-J	INTAKE & REFERRAL	124,560	0	24,318	0	0	0	0	0	0	100,242	80,194	20,048	
I-K	LIFE SKILLS - DEPENDENT	42,563	0	0	16,786	0	0	0	0	0	25,777	20,622	5,155	
I-L	LIFE SKILLS - DELINQUENT	7,062	0	0	1,350	0	0	0	0	0	5,712	4,570	1,142	
I-M	PROTECTIVE SERVICE - CHILD ABUSE	55,682	0	10,826	0	0	0	0	0	44,856	35,885	8,971		
I-N	PROTECTIVE SERVICE - GENERAL	213,101	0	41,559	0	0	0	0	0	171,542	137,234	34,308		
I-O	SERVICE PLANNING	46,706	0	9,133	0	0	0	0	0	37,573	30,058	7,515		
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	30,168	0	0	0	12,200	0	0	0	17,968	8,984	8,984		
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	2,045	0	0	0	541	0	0	0	1,504	752	752		
I-R	SUBTOTAL IN-HOME	622,326	0	34,833	88,336	18,136	0	12,741	0	0	468,280	368,784	99,496	
COMMUNITY BASED PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XXX	TITLE IV-B FUNDING	OTHER 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	0	0	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	54,905	999	564	5,408	4,895	0	0	0	43,039	34,431	8,608		
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	118,478	5,726	0	0	0	0	0	0	112,752	90,202	22,550		
2-E	EMERGENCY SHELTER - DEPENDENT	10,956	0	0	0	0	0	0	0	10,956	9,860	1,096		
2-F	EMERGENCY SHELTER - DELINQUENT	9,149	0	1,931	0	0	0	0	0	7,218	6,496	722		
2-G	FOSTER FAMILY - DEPENDENT	284,343	1,968	30,594	53,776	0	0	9,000	0	0	189,005	151,204	37,801	
2-H	FOSTER FAMILY - DELINQUENT	10,155	1,730	0	0	1,948	0	0	0	6,477	5,182	1,205		
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	487,986	10,423	33,089	59,184	0	6,843	9,000	0	0	369,447	297,375	72,072	
INSTITUTIONAL PLACEMENT		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XXX	TITLE IV-B FUNDING	OTHER MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE		
3-A	YOUTH DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	
3-B	RESIDENTIAL SERVICE - DEPENDENT	40,105	0	6,496	4,677	4,948	3,000	0	0	20,984	12,590	8,394		
3-C	RES. SERVICE - DELINQUENT (NON YDC/YC)	57,167	1,155	15,574	0	0	11,481	0	0	28,057	17,374	11,583		
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	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	0	
3-F	SUBTOTAL INSTITUTIONAL	97,272	1,155	22,070	4,677	0	4,948	14,881	0	40,041	29,964	19,977		
4	ADMINISTRATION	58,282	0	0	0	0	0	0	0	0	0	0	0	
5	TOTAL REVENUES	1,265,866	11,578	89,992	161,328	18,136	11,791	38,663	0	1,212	932,666	723,242	209,624	

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

**FULTON 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	84,162	0	84,162
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	1,540	0	1,540
Day Care	3,420	0	3,420
Day Treatment	11,317	0	11,317
Homemaker Service	0	0	0
Intake and Referral	124,560	0	124,560
Life Skills	49,625	0	49,625
Protective Service - Child Abuse	55,701	0	55,701
Protective Service - General	213,230	0	213,230
Service Planning	46,706	0	46,706
Juvenile Act Proceedings	32,213	0	32,213
Alternative Treatment	0	0	0
Community Residential	173,394	0	173,394
Emergency Shelter	20,105	0	20,105
Foster Family	294,526	0	294,526
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	97,318	0	97,318
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>119,518</u>	<u>0</u>	<u>119,518</u>
Combined Total Expense	<u>1,327,335</u>	<u>0</u>	<u>1,327,335</u>
Less Non-reimbursables	<u>66,681</u>	<u>(5,212)</u>	<u>61,469</u>
Total Net Expense	<u>\$ 1,260,654</u>	<u>\$ 5,212</u>	<u>\$ 1,265,866</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 377,974	\$ 0	\$ 377,974
Employee Benefits	146,198	0	146,198
Subsidies	81,372	0	81,372
Operating	224,894	0	224,894
Purchased Services	492,130	0	492,130
Fixed Assets	<u>4,767</u>	<u>0</u>	<u>4,767</u>
Combined Total Expense	<u>1,327,335</u>	<u>0</u>	<u>1,327,335</u>
Less Non-reimbursables	<u>66,681</u>	<u>(5,212)</u>	<u>61,469</u>
Total Net Expense	<u>\$ 1,260,654</u>	<u>\$ 5,212</u>	<u>\$ 1,265,866</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	CY-370 Adjustment Administration - Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures by \$5,212 to properly report indirect costs which exceeded the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 66,448	\$ (5,212)	\$ 61,236
CY-348	11	A	2	CY-348 Adjustment Total Title IV-D Collections - Grand Total To decrease Total Title IV-D Collections by \$3,086 to properly report the total amount received. There is no effect on state share reimbursement. Title 55 PA Code, Chapter 3170.95(a)(b) OCYF Bulletin 3140-11-02	\$ 11,578	\$ (3,086)	\$ 8,492

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

STATUS OF PRIOR AUDIT FINDINGS FOR FISCAL YEAR JULY 1, 2006 TO JUNE 30, 2007

Prior Engagement Finding - Fulton County Children and Youth Agency (agency) did not perform a physical inventory of fixed assets.

During our current engagement, we found that, beginning with the fiscal year ended June 30, 2008, the agency performed and documented an annual physical inventory of fixed assets and a formal written policy was established related to the performance and documentation of the annual physical inventories of fixed assets. Therefore, we concluded that the agency appropriately addressed this finding.

Prior Engagement Finding – Fulton County Children and Youth Agency (agency) did not report insurance proceeds as a revenue on the CY-370A revenue report.

During our current engagement, we found that the agency properly reported on its CY-370A Revenue Report all program income received. In addition, on February 2, 2015, the agency established a formal written policy requiring that all refunds and other miscellaneous income be recorded in the agency's fiscal ledger (QuickBooks) and its electronic case management system (CAPS) by the fiscal officer, and that a copy of the corresponding receipt and/or check be retained with the agency's other receipts. Therefore, we concluded that the agency appropriately addressed this finding.

FULTON 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

The Honorable Ted Dallas
Secretary
Department of Human Services

Ms. Cathy Utz
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Gloria Gilligan
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Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
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Ms. Marilyn Lazarus
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Fulton County

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